YAMHILL CARLTON SCHOOL DISTRICT

120 N. Larch Place - Yamhill, OR 97148 | PH: 503-852-6980 - FX: 503-662-4931 | www.ycsd.k12.or.us

BOARD OF DIRECTORS
REGULAR SESSION AGENDA
LOCATION: YCSD BOARDROOM: 120 N. LARCH PL. YAMHILL OR 97148
Or VIA ZOOM https://us06web.zoom.us/j/91341315065
Password: sW66uH

Tuesday, November 18, 2025 **Work Session: 6:00pm**

Board Members Present: Susan FitzGerald, Erin Galyean, Buzz Ready, JaJetta Dumdi
District Office Staff Present: Clint Raever, Melanie Neece, Mary Brown

MINUTES

Meeting Recording

I. Call to Order Work Session

S.FitzGerald called the meeting to order at 6:00pm.

II. Approve Amended Agenda

E.Galyean motioned to approve the agenda as amended. E.Galyean seconded. All in Favor. Motion passed.

III. Financial Report Deep Dive

-M.Neece presented. She began with an overview and explanation of the PBAM (Program Budgeting and Accounting Manual), which outlines fund classifications and coding for expenditures and revenues.
-She provided an overview of the chart of accounts and how it relates to the balance sheet, using specific account codes to illustrate how different transactions are categorized and reported.
-She reviewed the monthly financial report that is shared with the board, explaining what each column represents and how the figures in the report are calculated.
-She discussed how financial projections are used to estimate the ending fund balance and emphasized the importance monitoring both actual expenditures and encumbrances throughout the year.
-She explained the purpose of the contingency fund and how it is reflected in the financial statements. She noted that the contingency amount is approved as part of the annual budget process and that accessing these funds requires a formal resolution presented to the board.
-E.Galyean requested that the columns with last year's budget and actuals not be included in the printed report. M.Neece will adjust the report so those columns do not show.

IV. Review Board Goals

-The board reviewed and discussed the progress toward meeting their established goals.
-For Goal One, the board noted that building administrators are doing a strong job of providing data updates, including Tigers on Track.

-The board emphasized the importance of including context and comparable data in student performance reports. At the December board meeting, C.Raever will present a comprehensive report that includes comparisons with other districts. After reviewing that information, the board will be better positioned to determine whether this goal is being met.
-Regarding Goal Two, the board acknowledged that while they can provide oversight, they do not directly control attendance rates. The reason to set this goal at the board level is that strong attendance rates are closely linked to student success. By maintaining focus on attendance, the board hopes to reinforce its importance to administrators and throughout the schools.
-Goal Three focuses on the importance of fostering meaningful partnerships with the community. The board discussed strategies for achieving this goal and identified events they could attend, including YCTC board meetings, city council meetings, FFA events, sporting events, assemblies, and derby days.
-Goal Four focuses on facilities. The board agreed that receiving a written facilities report from I.Barr at the board meetings would be beneficial. Board members who are available will tour district facilities on the afternoon of December 5th. At the January meeting, the board will review current facility needs and establish priorities for the upcoming year. They will also revisit and update these priorities at that time.

V. Superintendent Evaluation Tools and Dates Discussion

-The board confirmed that they will be using the OSBA superintendent evaluation tool, as well as who the survey should be sent out to.
-The board members will review the evaluation tool and send any proposed changes to M.Brown.
-The board discussed the dates on the evaluation timeline and agreed to change the date for the February executive session. M.Brown will update the timeline and present it to the board for approval at the December board meeting along with the tool and the survey.

VI. Adjournment

S.FitzGerald adjourned the meeting at 7:45pm.

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Date: November 5, 2025

To: Yamhill Carlton School District Board of Directors
From: Melanie Neece, Director of Fiscal Services
Subject: October 2025 - Financial Statements and Summary

Board Members,

Please find attached the financial statements for the 2025-26 fiscal year through October 31, 2025.

General Fund Status - We estimate our **General Fund Ending Fund Balance** to be approximately **$1.2 million**. Of this total, approximately $55,900 is the unappropriated ending fund balance, with the remainder reflecting our estimated Non-Resolution Fund Balance, which includes contingencies.

Financial Statements Overview
The attached statements include activity for the following funds: 100 General Fund, 200 Restricted – Special Revenue Funds, 300 Debt Service Fund, 400 Capital Projects Fund, 700 Trust and Agency Funds, and Balance Sheet Accounts for all funds.

The Statement of Revenues and Expenditures shows the Budget vs. Actuals for the period and projects through the fiscal year-end. An appropriations summary for all funds is also included. I have not projected revenues or expenditures for 200-700 funds, as they are generally limited by the revenue collected and are designated for specific uses.

Check and Investment Activity
The district issued checks **62506-62602**, totaling **$271,857.28**, for the period ending October 31, 2025. The LGIP investment pool earned dividends of **$25,626.82**, The monthly distribution yield rate has dropped slightly from **4.60% to 4.57%.** These funds are posted under revenue code 1510 on page 2 of the financial summary.

Government Shutdown - Potential Funding Impacts
Federal funding delays are expected to temporarily affect Oregon Department of Education (ODE) reimbursements, particularly for programs such as Child Nutrition (CNP), Title, and IDEA grants. We are monitoring the situation closely and coordinating with ODE to minimize impacts. At this time, the issue appears to be a delay in the timing of reimbursements rather than a reduction in funding.

However, Oregon schools are facing a real possibility of midyear budget cuts that are currently projected at 2.5% - 5% statewide due to reduced state revenue from new federal tax policies and rising unemployment.

The next Oregon Department of Education (ODE) revenue forecast, is scheduled for release on **November 19**, and is expected to further clarify and potentially deepen the projected impact, prompting education leaders to urge lawmakers to use the $1.2 billion Education Stability Fund to prevent layoffs and program cuts similar to the 2008 recession.

Please let me know if you have any questions or concerns regarding these statements.

Thank you.

** Financials without Audit Adjustments*

Yamhill-Carlton SD
Statement of Revenues Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 10/31/2025

100 General Fund
PROJECTIONS
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Resources - Revenues	Adopted 2025-26 Budget	Actual YTD Rev. 10/31/2025	Projected 11/1/2025 Thru 6/30/2026	Total Estimated 2025-26	(Over)/Under Budget	Actuals 2024-25 6/30/2025	Budget 2024-25
SSF Funding							
1111 Current Year Property Taxes	$ 4,580,000	$ -	4,580,000	$ 4,580,000	$ -	4,416,789	4,285,000
1112 Prior Year's Property Taxes	-	39,452	-	$ 39,452	(39,452)	74,360	60,000
1114 In Lieu of Property Taxes	-	-	-	$ -	-	335	-
1190 Interest on Tax Collections	-	6,877	-	$ 6,877	(6,877)	16,528	10,000
3101 State School Support Funds	9,426,877	3,850,866	5,576,011	$ 9,426,877	-	8,687,756	8,792,799
3103 Common Schools			-	$ -	-	161,386	149,455
3199 State Other Unrestricted Grants			-	$ -	-	49,807	50,000
3299 State Grants			-	$ -	-	56,941	-
	-	-	-	-	-	-	0
Total SSF Funding	14,006,877	3,897,195	10,156,011	14,053,206	(46,329)	13,463,903	13,347,254
Other School Support Funding							
4519 Federal Edu Jobs Funding	-	-	-	-	-	-	-
4500 Federal SFSF	-	-	-	-	-	-	-
Total Other School Support	-	-	-	-	-	-	-
Total SSF Revenue	14,006,877	3,897,195	10,156,011	14,053,206	(46,329)	13,463,903	13,347,254
Non State School Support Formula Sources							
Local Sources							
1300 Tuition	244,180	50	244,130	244,180		240,590	176,920
1411 Transportation Fees			-	-		9,540	-
1510 Earnings on Investments	100,000	110,200	(10,200)	100,000	-	394,114	40,000
1710 Athletic Fees	46,500	19,339	27,161	46,500		51,041	52,525
1910 Rentals		-	-	-			-
1960 Recovery of Prior Year Exp			-	-			-
1980 Fees Charged to Grants	55,194	-	55,194	55,194	-	63,445	56,044
1990 Miscellaneous Local Revenue	40,000	33,124	6,876	40,000	-	46,913	27,575
Total Non Formula Local Sources	485,874	162,713	323,161	485,874	-	805,644	353,064
Intermediate Sources							
2000 Intermediate Resources	190,000	-	190,000	190,000	-	201,828	200,000
Other Sources							
5300 Sale of Fixed Assets						30,250	-
5400 Beginning Fund Balance	3,430,946	-	3,612,106	3,612,106	(181,160)	3,518,892	3,040,000
Total Non SSF Revenue	4,106,820	162,713	4,125,267	4,259,121	(181,160)	4,556,613	3,593,064
Total Resources	$ 18,113,697	$ 4,059,908	$ 14,281,278	$ 18,312,327	$ (227,489)	$ 18,020,516	$ 16,940,318
		Less Estimated Requirements (pg 3)		$ (17,110,465)			
		Estimated Ending Fund Balance		***$ 1,201,862***			

** Financials without Audit Adjustments*

Yamhill-Carlton SD
Statement of Expenditures Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 10/31/2025

100 General Fund

PROJECTIONS
pg 2 of 2

Expenditure Functions	Adopted 2025-26 Budget	Actual YTD Exp. 10/31/2025	Projected 11/1/2025 Thru 6/30/2026	Total Estimated 2025-26	(Over)/ Under Budget	% Committed	Total Actuals 6/30/2025	2024-25 Budget
Instruction								
1111 K-5 Elementary Programs	$ 1,660,979	$ 268,259	1,296,972	$ 1,565,231	$ 95,748	94.24%	$ 1,391,462	$ 1,767,207
1113 K-5 Elementary Extracurricular	6,011.00	409	5,569.87	5,978.56	32.44	99.46%	$ 3,690	$ 3,710
1121 Intermediate Programs	1,735,338.00	297,836	1,377,043.21	1,674,878.93	60,459.07	96.52%	$ 1,512,094	$ 1,446,800
1122 Intermediate Extracurricular	94,220.00	19,935	36,176.58	56,111.85	38,108.15	59.55%	$ 46,357	$ 87,955
1131 High School Programs	1,873,750.00	325,315	1,458,235.18	1,783,550.34	90,199.66	95.19%	$ 1,592,832	$ 1,714,011
1132 High School Extracurricular	388,479.00	89,811	232,597.36	322,407.94	66,071.06	82.99%	$ 297,892	$ 358,939
1210 Programs for Talented and Gifted	2,000.00	9	8.99	17.98	1,982.02	0.90%	$ 337	$ 2,000
1220 Programs for Students w/Severe Disabilities	1,784,280.00	253,652	1,442,177.31	1,695,829.54	88,450.46	95.04%	$ 1,391,922	$ 1,556,293
1250 Special Education	524,097.00	112,702	411,395.43	524,097.00	-	100.00%	$ 466,342	$ 481,600
1280 Alternative Programs Credit Recovery	58,143.00	3,119	37,433.05	40,551.99	17,591.01	69.75%	$ 45,554	$ 65,315
1281 Alternative Programs	16,000.00	13,859	-	13,858.65	2,141.35	86.62%	$ 30,128	$ 44,500
1285 District Alt Programs - Alliance Academy	831,158.00	139,378	529,977.54	669,355.65	161,802.35	80.53%	$ 686,996	$ 853,062
1291 English Language Learner ORS 366.079	135,121.00	17,868	115,117.09	132,985.28	2,135.72	98.42%	$ 122,668	$ 124,638
1400 Summer Programs High School	26,090.00	-	8,022.85	8,022.85	18,067.15	30.75%	$ 2,404	$ 7,817
1410 Summer Programs Elementary	2,208.00	1,984	-	1,983.93	224.07	0.00%	$ 1,642	2,155
Total Instruction	9,137,874	1,544,135	6,950,727	8,494,862	643,012	92.96%	7,592,320	8,516,002
Support Services								
2110 Attendance & Social Work	73,226	15,522	57,703	73,226	0	100.00%	82,041	68,306
2120 Guidance Services	17,000	39,682	(28,701)	10,981	6,019		295,303	12,750
2130 Health Services	331,186	5,023	326,163	331,186	0		45,331	291,767
2140 Psychological Services	51,200	-	-	-	51,200	0.00%	-	51,200
2150 Speech Pathology Audiology Services	70,404	11,690	58,715	70,404	(0)		66,987	65,410
2190 Student Support Services Direction	122,187	39,850	82,337	122,187	(0)	0.00%	119,485	111,073
2210 Improvement of Instruction Services	26,550	1,275	-	1,275	25,275		1,148	25,690
2220 Educational Media/Library Services	105,692	17,899	87,775	105,674	18	99.98%	98,495	93,804
2310 Board of Education Services	138,309	107,218	21,889	129,107	9,202	93.35%	89,530	117,101
2320 Executive Administration/Superintendent	436,314	135,113	301,201	436,314	0	100.00%	372,957	371,996
2410 Office of the Principal Services	1,171,944	372,471	774,472	1,146,944	25,000		1,031,550	1,087,135
2520 Fiscal Services	340,588	191,960	148,628	340,588	(0)	100.00%	324,891	329,717
2540 Operation & Maintenance of Plant Services	2,063,743	737,662	1,114,606	1,852,268	211,475	89.75%	1,731,463	1,929,145
2550 Student Transportation Services	875,000	225,214	649,786	875,000	(0)	100.00%	863,393	850,393
2573 Internal Services	0	-	0	0	0	10.00%	0	0
2640 Staff Services/Human Resources	231,127	86,464	124,633	211,097	20,030	91.33%	207,766	217,191
2660 Technology Services	336,320	142,580	181,740	324,320	12,000	96.43%	327,411	339,525
2700 Supplemental Retirement Program	-	-	-	-	-	#DIV/0!	0	0
Total Support Services	6,390,790	2,129,623	3,900,948	6,030,571	360,219	94.36%	5,657,751	5,962,203
Other Requirements						-		
5200 Transfers to Other Funds	585,033	585,033	-	585,033	-	100.00%	911,557	1,002,147
5300 Apportionments	0	-	-	-	0	0.00%	0	0
6000 Contingency	2,000,000	-	2,000,000	2,000,000	-	100.00%	-	1,459,966
7000 Unappropriated Ending Fund Balance	0	-	0	0	0	10.00%	0	0
Total Other Requirements	2,585,033	585,033	2,000,000	2,585,033	0	100.00%	911,557	2,462,113
Total Requirements	$ 18,113,697	$ 4,258,791	$ 12,851,675	$ 17,110,465	$ 1,003,232	94.46%	$ 14,161,627	$ 16,940,318

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** Financials without Audit Adjustments*

Yamhill-Carlton
Statement of Revenues/Expenditures Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 10/31/2025

200 Special Revenue Funds
PROJECTIONS
pg 1 to2

	Adopted 2025-26 Budget	Actual YTD Rev./Exp. 10/31/2025	Encumbered as of 11/1/2025	Total Est. Incl. Encum. as of 11/1/2025	(Over)/Under Budget	Actuals 6/30/2025	2024-25 Budget
REVENUE							
1510 Investment Earnings	$ -	$ 425	$ (425)	$ -	$ -	826	$ -
1610 Food Services	$ 12,500	$ 2,840	$ 9,660	$ 12,500	$ -	23,192	$ 75,000
1620 Investment Earnings			$ -	$ -	$ -		$ 1,000
1700 Extracurricular	$ 203,000	$ 5,575	$ 197,425	$ 203,000	$ -		$ 203,000
1920 Contributions or Donations	-	-	$ -	$ -	$ -	-	10,062
1990 Miscellaneous Local Revenue	122,500	52,294	$ 70,206	$ 122,500	$ -	222,276	8,575
1991 Pre School Tuition	-	-	$ -	$ -	$ -	-	-
2199 Other Intermediate Resources			$ -	$ -	$ -		-
2200 Restricted Intermediate Revenue	3,000	-	$ 3,000	$ 3,000	$ -	-	4,813
3102 Restricted SSF High Cost Disability			$ -	$ -	$ -	-	3,000
3200 Restricted State Grant	250,000		$ 250,000	$ 250,000	$ -	3,722	11,060
3202 Restricted State Farm to School	3,500	-	$ 3,500	$ 3,500	$ -	2,250	3,500
3299 Restricted State Grants-In-Aid	1,670,595	38,983	$ 1,631,612	$ 1,670,595	$ -	1,873,378	1,927,766
4500 Restricted Federal thru State	694,409	29,820	$ 664,589	$ 694,409	$ -	795,468	304,534
4501 Restricted Federal			$ -	$ -	$ -		228,185
4510 Restricted Federal JPTA			$ -	$ -	$ -		198,035
4511 Restricted Federal Breakfast			$ -	$ -	$ -		65,000
4910 Restricted Federal Commodities	30,000		$ 30,000	$ 30,000	$ -	23,268	31,000
5200 Transfers	260,826	460,333	$ (199,507)	260,826	$ -	393,957	484,547
5400 Beginning Fund Balance	507,715	-	$ 507,715	507,715	$ -	532,806	512,938
TOTAL REVENUE	3,758,045	590,270	3,167,775	3,758,045	-	3,871,143	4,072,015
EXPENDITURES							
Instruction							-
1111 Elementary	315,702	76,397	239,305	315,702	-	415,778	383,584
1113 Elementary Extracurricular	51,000	3,848	47,152	51,000	(0)	52,595	51,000
1121 Intermediate	230,264	72,534	157,730	230,264	0	185,981	279,970
1122 Intermediate Extracurricular	211,965	995	139,810	140,805	71,160	57,996	211,965
1131 High School Programs	281,074	52,821	87,812	140,633	140,441	195,153	310,606
1132 High School Extracurricular	318,458	29,394	170,693	200,087	118,371	183,376	321,796
1220 Students w/Severe Disabilities	170,012	17,578	79,304	96,881	73,131	323,362	168,645
1250 Students with Disabilities	167,907	36,429	131,478	167,907	0	151,609	213,471
1272 Title I Services	205,373	32,629	168,993	201,622	3,751	209,960	222,046
1260 Early Intervention Services	-	-	0	0	(0)	-	0
1285 Alternative Programs	15,000	116	1,084	1,200	13,800	12,303	10,000
1290 Other Programs	250,000	57,631	192,359	249,990	10	-	0
1400 Summer Programs	28,138	5,167	9,920	15,087	13,051	28,383	52,937
Total Instruction	2,244,893	385,539	1,425,640	1,811,178	433,715	1,816,496	2,226,021

Yamhill-Carlton
Statement of Revenues/Expenditures Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 10/31/2025

	Adopted 2025-26 Budget	Actual YTD Rev./Exp. 10/31/2025	Encumbered as of 11/1/2025	Total Est. Incl. Encum. as of 11/1/2025	(Over)/Under Budget	Actuals 6/30/2025	2024-25 Budget
Support Services							
2110 Attendance & Social Work	-	-	-	-	-	-	0
2115 Attendance & Social Work		4,000	-	4,000	(4,000)	4,000	4,000
2120 Guidance Services	291,654	52,900	238,763	291,663	(9)	263,556	258,171
2130 Health Services	-	-	-	-	-	-	0
2150 Health Services		-	-	-	-	446	446
2160 Other Student Treatment Services	-	-	-	-	-	-	0
2190 Student Support Services Direction	-	-	-	-	-	-	0
2210 Student Support Services Direction		-	2,139	2,139	(2,139)	12,479	9,844
2220 Instructional Support Services	-	-	0	0	(0)	0	0
2230 EIIS	3,227		3,227	3,227	-	3,227	3,227
2240 Instructional Support Services	55,772		24,537	24,537	31,235	14,437	32,816
2300 General Administration	-	-	0	0	(0)	-	0
2310 Board of Directors	45,237	6,731	38,506	45,237	-	62,893	84,744
2410 School Administration	204,223	66,901	137,324	204,225	(2)	200,004	185,701
2520 Fiscal Services	125,194	41,214	83,980	125,194	0	62,576	113,108
2540 Maintenance Operations	126,684	47,960	37,299	85,260	41,424	269,051	399,773
2550 Transportation	35		472	472	(437)	472	35
2600 Technology & Records Management	-	-	-	-	-	-	65,000
2640 Staff Management	65,000	9,113	55,887	65,000	-	29,745	0
2700 Supplemental Retirement Programs	73,250	1,050	7,451	8,501	64,749	8,501	73,250
3100 Enterprise and Community	522,876	105,704	348,618	454,322	68,554	460,645	614,681
3130 Supplemental Retirement Programs	-	-	-	-	-	-	1,200
Total Support Services	1,513,152	335,573	978,202	1,313,776	199,376	1,392,031	1,845,995
5200 Transits	-	-	-	-	-	0	0
5300 Transfers	-	-	-	-	-	0	0
7000 Unappropriated Ending Fund Balance	-	-	-	-	-	0	0
TOTAL EXPENDITURES	$ 3,758,045	B 721,112	$ 2,403,842	$ 3,124,954	$ 633,091	$ 3,208,527	$ 4,072,015

** Financials without Audit Adjustments*

Yamhill-Carlton
Statement of Revenues/Expenditures Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 10/31/2025

300 Debt Service Funds
PROJECTIONS
pg 1 of 1

	Adopted 2025-26 Budget	Actual YTD Rev./Exp. 10/31/2025	Encumbered as of 11/1/2025	Total Est. Incl. Encum. as of 11/1/2025	(Over)/Under Budget	Actuals 6/30/2025	2024-25 Budget
REVENUE							
1111 Current Year Taxes	$ 948,450	$ -	$ 948,450	$ 948,450	$ -	998,290	$ 916,426
1112 Prior Year Taxes	15,000	14,696	$ 304	$ 15,000	$ -	20,116	22,994
1190 Interest on Property Tax	2,500	2,317	$ 183	$ 2,500	$ -	3,208	4,930
1970 Services Provided to Other Funds	-	-	$ -	$ -	$ -	-	1,169,235
1990 Miscellanous Revenue	1,539,466	331,570	$ 1,207,896	$ 1,539,466	$ -	1,170,130	18,500
5200 Transfers	124,700	124,700	$ -	$ 124,700	$ -	117,600	117,600
5400 Beginning Fund Balance	758,705	-	$ 758,705	$ 758,705	$ -	928,991	922,752
TOTAL REVENUE	3,388,821	473,283	2,915,538	3,388,821	-	3,238,335	3,172,437
EXPENDITURES							
5110 Principal/Interest	3,388,821	290,773	3,098,048	3,388,821	-	2,410,006	3,172,437
5200 Transits	-	-	-	-	-	-	-
5300 Transfers	-	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 3,388,821	$ 290,773	$ 3,098,048	$ 3,388,821	$ -	$ 2,410,006	$ 3,172,437

Yamhill-Carlton SD
Statement of Revenues/Expenditures Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 10/31/2025

Source	Adopted 2025-26 Budget	Actual YTD Rev./Exp. 10/31/2025	Encumbered as of 11/1/2025	Total Est. Incl. Encum. as of 11/1/2025	(Over)/Under Budget	Actuals 6/30/2025	2024-25 Budget
REVENUE							
1130 Construction Excise Tax Revenue	$ 150,000	$ 51,068	$ 98,933	$ 150,000	$ -	$ 210,075	$ 100,000
1510 Investment Earnings	-	-	$ -	-	-	-	-
1990 Miscellaneous Local Revenue	19,992	3,313	$ 16,679	19,992	-	18,983	19,600
5200 Transfers from Other Funds	-	-	$ -	-	-	400,000	-
5400 Beginning Fund Balance	1,739,000	-	$ 1,739,000	1,739,000	-	1,254,844	703,800
TOTAL REVENUE	1,908,992	54,381	1,854,611	1,908,992	-	1,883,903	823,400
EXPENDITURES							
Facility Acquisition and Construction							
2540 Building Acquisition	914,000	34,500	879,500	914,000	-	26,651	385,000
4150 Building Construction/Improvement	994,992	-	994,992	994,992	-	8,756	438,400
Total Facility Acquisition	1,908,992	34,500	1,874,492	1,908,992	-	35,407	823,400
						-	
6100 Contingency	-	-	-	-	-	0	0
7000 Unappropriated Ending Fund Balance		-	-	-	-	0	0
TOTAL EXPENDITURES	$ 1,908,992	$ 34,500	$ 1,874,492	$ 1,908,992	$ -	$ 35,407	$ 823,400

Yamhill-Carlton SD
Statement of Revenues/Expenditures Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 10/31/2025

PROJECTIONS
pg 1 of 1

Source	Adopted 2025-26 Budget	Actual YTD Rev./Exp. 10/31/2025	Encumbered as of 11/1/2025	Total Est. Incl. Encum. as of 11/1/2025	(Over)/Under Budget	Actuals 45838	2024-25 Budget
REVENUE							
1510 Investment Earnings	$ 2,400	$ -	$ 2,400	$ 2,400	$ -	$ -	$ 2,400
1920 Contributions or Donations	6,500	-	6,500	6,500	-	-	6,500
1990 Miscellaneous Local Revenue	-	-	-	-	-	-	-
5200 Transfers from Other Funds	-	-	-	-	-	-	-
5400 Beginning Fund Balance	55,000	-	55,000	55,000	-	55,362	55,000
TOTAL REVENUE	63,900	-	63,900	63,900	-	55,362	63,900
EXPENDITURES							
Instruction							
1300 Tuition	8,000	-	8,000	8,000	-	2,000	8,000
Total Instruction	8,000	-	8,000	8,000	-	2,000	8,000
5200 Transits	-	-	-	-	-	0	0
5300 Transfers	-	-	-	-	-	0	0
6000 Unforeseen Expenditures	-	-	-	-	-	0	0
7000 Unappropriated Ending Fund Balance	55,900	-	55,900	55,900	-	-	55,900
TOTAL EXPENDITURES	$ 63,900	$ -	$ 63,900	$ 63,900	$ -	$ 2,000	$ 63,900

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SUMMARY OF PROJECTIONS BY OBJECT

Expenditure by Object	Adopted 2025-26 Budget	Actual YTD Exp. 10/31/2025	Projected 11/1/2025 Thru 6/30/2025	Total Estimated 2025-26	(Over)/ Under Budget	% Committed	Total Actuals 6/30/2025	2024-25 Budget
100 General Fund								
01 Salaries	$ 7,631,319	$ 1,579,109	5,660,846	$ 7,239,956	$ 391,363	94.87%	$ 6,564,617	$ 6,985,784
02 Associated Payroll Cost	4,046,906	790,143	2,832,043	3,622,185	424,721	89.51%	$ 3,242,133	$ 3,622,291
03 Purchased Services	2,800,503	653,518	1,907,243	2,560,761	239,742	91.44%	$ 2,549,267	$ 2,787,933
04 Supplies	496,625	294,584	88,520	383,104	113,521	77.14%	$ 494,429	$ 640,938
05 Capital Outlay	148,722	8,659	23,737	32,396	116,326	21.78%	$ 18,749	$ 86,072
06 Other Objects	404,589	347,745	56,855	404,600	(11)	100.00%	$ 382,085	$ 355,188
07 Transfers	585,033	585,033	-	585,033	-	100.00%	$ 911,557	$ 1,002,147
08 Other Uses of Funds (Reserves)	2,000,000	-	2,000,000	2,000,000	-	100.00%	-	1,459,966
Total 100 General Fund	18,113,697	4,258,791	12,569,244	16,828,035	1,285,662	92.90%	14,162,838	16,940,318
200 Special Revenue Funds								
01 Salaries	1,297,329	242,500	1,054,789	1,297,288	41	100.00%	$ 1,296,341	$ 1,186,725
02 Associated Payroll Cost	880,563	165,314	592,275	757,588	122,975	86.03%	$ 685,499	$ 796,772
03 Purchased Services	282,647	17,258	212,195	229,454	53,193	81.18%	$ 275,977	$ 339,956
04 Supplies	1,155,563	246,287	342,550	588,837	566,726	50.96%	$ 698,082	$ 1,369,951
05 Capital Outlay	91,649	47,960	4,324	52,285	39,364	57.05%	$ 179,533	$ 314,699
06 Other Objects	58,694	1,793	57,117	58,910	(216)	100.37%	$ 73,096	$ 63,913
07 Transfers	0	0	0	0	(0)	100.00%	$ 0	$ 0
08 Other Uses of Funds (Reserves)	0	0	0	0	(0)	100.00%	0	0
Total 100 General Funds	3,766,445	721,112	2,263,250	2,984,362	782,083	79.24%	3,208,528	4,072,016
300 Debt Services Funds								
06 Other Objects	$ 2,508,186	$ 290,773	2,217,413	2,508,186	-	0.00%	$ 2,410,006	$ 2,411,206
08 Other Uses of Funds (Reserves)	880,635	$ -	-	-	880,635	0.00%	-	761,231
Total 300 Debt Services Funds	3,388,821	290,773	2,217,413	2,508,186	880,635	74.01%	2,410,006	3,172,437
400 Capital Projects Funds								
03 Purchased Services	$ -	$ 34,500	-	34,500	(34,500)	0.00%	$ 1,893	$ 1
05 Capital Outlay	$ 1,898,992		1,898,992	1,898,992	-	0.00%	$ 25,000	$ 813,400
06 Other Objects	10,000	$ -	10,000	10,000	-	0.00%	8,515	10,000
Total 400 Capital Projects Funds	1,908,992	34,500	1,908,992	1,943,492	(34,500)	101.81%	35,407	823,401
700 Trust Funds								
03 Purchased Services	$ 8,000		8,000	8,000			$ 2,000	$ 8,000
08 Other Uses of Funds (Reserves)	55,900	$ -	-	-	55,900	0.00%	-	55,900
Total 700 Trust Funds	63,900	-	8,000	8,000	55,900	12.52%	2,000	63,900
Total Requirements	$ 27,241,855	$ F 5,305,176	$ 18,966,899	$ 24,272,075	$ 2,969,780	$ 4	$ 19,818,779	$ 25,072,072

Yamhill-Carlton SD
BALANCE SHEET ALL ACCOUNTS
October 31, 2025

ASSETS

Cash in Bank (AP) - Checking	378,279	
Cash in the Bank (Student Body) - Checking	496,326	* * *
Petty Cash - Café	50	
Cash w/Fiscal Agents	589,287	
Cafeteria Account	3,503	
Investments LGIP	6,029,258	
Taxes Receivable	219,968	
Account Receivable - GASB	4,950	
Interfund Accounts Receivable	-	
Intergovernmental A/R Prior Year	1,125	
Intergovernmental Accounts Receivable	-	
Inventories for Nutrition Services	11,288	
Prepaid Expenses	33,935	
ASB Fund Balance	**(251,928)**	* *
Total Current Assets	$ 7,516,041	

LIABILITIES AND NET EQUITY

Liabilities:		
Accounts Payable	2,693	
Salaries Payable	-	
Payroll Federal Deductions Payable	-	
Payroll State Deductions Payable	933	
FICA / Medicare Withholding	-	
PERS Payable	(41,377)	
Payroll Volunteer Deduction Payable	1,215	
Payroll Direct Deposit Payable	-	
Employer Paid Benefit	(134,245)	
W/C Liberty NW	16,750	
W/C OR Assessment	(450)	
Deferred Property Tax Revenues	(235,985)	
Payroll Flex Plan Payable	-	
Deposit Payable	-	
Total Liabilities	$ (390,465)	

Total Assets - Liabilities	$	7,125,576
Net Equity	$	**7,125,576** *
Rounded Variance		-

** Financials without Audit Adjustments*

Note: The totals tie out correctly, and negative balances represent timing or accrual adjustments that will resolve with the final audit.

Yamhill-Carlton SD
For the Fiscal Year 2025-2026
As of 10/31/2025

APPROPRIATIONS ACTUALS

Appropriations		Adopted Budget	Working Budget	YTD	Encumbrance	YTD + Enc	Adopted Budget less YTD + Enc
General Fund	**100**						
Instruction	1000	9,137,874	9,137,874	1,544,135.01	6,427,728.98	7,971,863.99	1,166,010.01
Support Services	2000	6,390,790	6,390,790	2,129,622.54	3,800,626.17	5,930,248.71	460,541.29
	4000	-	-	-	-	-	-
Transfers	5200	585,033	585,033	585,033.00	-	585,033.00	-
		16,113,697	**16,113,697**	**4,258,790.55**	**10,228,355.15**	**14,487,145.70**	**1,626,551.30**
Apportionments	5300	-	-	-	-	-	-
Contingency	6000	2,000,000	2,000,000	-	-	-	2,000,000.00
		18,113,697	**18,113,697**	**4,258,790.55**	**10,228,355.15**	**14,487,145.70**	**3,626,551.30**
	7000	-	-	-	-	-	-
General Fund		18,113,697	18,113,697	A 4,258,791	10,228,355	14,487,146	3,626,551
Restricted Revenue Func	**200**						
Instruction	1000	2,244,893	2,244,893	385,538.66	907,090.04	1,292,628.70	952,264.30
Support Services	2000	990,276	998,676	229,869.24	430,652.06	660,521.30	329,754.70
Community Services	3000	522,876	522,876	105,704.23	348,617.50	454,321.73	68,554.27
Transfers	5200	-	-	-	-	-	-
		3,758,045	**3,766,445**	**721,112.13**	**1,686,359.60**	**2,407,471.73**	**1,350,573.27**
Apportionments	5300	-	-	-	-	-	-
Contingency	6000	-	-	-	-	-	-
		3,758,045	**3,766,445**	**721,112.13**	**1,686,359.60**	**2,407,471.73**	**1,350,573.27**
	7000	-	-	-	-	-	-
Restricted Revenue Fund		3,758,045	3,766,445	B 721,112	1,686,360 0	2,407,472	1,350,573
Debt Services Fund	**400**						
Debt Services	5100	3,388,821	3,388,821	290,772.91	2,040,153.00	2,330,925.91	1,057,895.09
		3,388,821	**3,388,821**	**290,772.91**	**2,040,153.00**	**2,330,925.91**	**1,057,895.09**
Apportionments	5300	-	-	-	-	-	-
Contingency	6000	-	-	-	-	-	-
		3,388,821	**3,388,821**	**290,772.91**	**2,040,153.00**	**2,330,925.91**	**1,057,895.09**
	7000	-	-	-	-	-	-
Debt Services Fund		3,388,821	3,388,821	C 290,773	2,040,153	2,330,926	1,057,895
Capital Projects Fund	**400**						
Instruction	1000	-	-	-	-	-	-
Support Services	2000	914,000	914,000	34,500.00	-	34,500.00	879,500.00
Facilities Acquisitions	4000	994,992	994,992	-	-	-	994,992.00
Transfers	5200	-	-			-	-
		1,908,992	**1,908,992**	**34,500.00**	**-**	**34,500.00**	**1,874,492.00**
Apportionments	5300	-	-	-	-	-	-
Contingency	6000	-	-	-	-	-	-
		1,908,992	**1,908,992**	**34,500.00**	**-**	**34,500.00**	**1,874,492.00**
	7000	-	-	-	-	-	-
Capital Projects Fund		1,908,992	1,908,992	D 34,500	-	34,500	1,874,492
Trust and Agency Funds	**700**						
Instruction	1000	8,000	8,000	-	-	-	8,000.00
Transfers	5200	-	-	-	-	-	-
		8,000	**8,000**	-	-	-	**8,000.00**
Apportionments	5300	-	-	-	-	-	-
Contingency	6000	-	-	-	-	-	-
		8,000	**8,000**	-	-	-	**8,000.00**
	7000	55,900	55,900	-	-	-	55,900.00
Trust and Agency Funds		63,900	63,900	E -	-	-	63,900
All Funds							
Instruction	1000	11,390,767	11,390,767	1,929,673.67	7,334,819.02	9,264,492.69	2,126,274.31
Support Services	2000	8,295,066	8,303,466	2,393,992	4,231,278	6,625,270.01	1,669,795.99
Community Services	3000	522,876	522,876	105,704.23	348,617.50	454,321.73	68,554.27
Facilities Acquisitions	4000	994,992	994,992	-	-	-	994,992.00
Debt Services	5100	3,388,821	3,388,821	290,772.91	2,040,153.00	2,330,925.91	1,057,895.09
Transfers	5200	585,033	585,033	585,033.00	-	585,033.00	-
		25,177,555	**25,185,955**	**5,305,175.59**	**13,954,867.75**	**19,260,043.34**	**5,917,511.66**
Apportionments	5300	-	-	-	-	-	-
Contingency	6000	2,000,000	2,000,000	-	-	-	2,000,000.00
		27,177,555	**27,185,955**	**5,305,175.59**	**13,954,867.75**	**19,260,043.34**	**7,917,511.66**
Unappropriated & Reser	7000	55,900	55,900	-	-	-	55,900.00
All Funds		**27,233,455**	**27,241,855**	F 5,305,175.59	**13,954,867.75**	**19,260,043.34**	**7,973,411.66**

2025-2026 Board Goals

1. To ensure that the Board's priority and focus are on student learning and student success in alignment with the district's strategic goals, the board will:
    - Review a comprehensive report on data related to math, reading, and Tigers on Track from each building principal quarterly.

2. Increase student attendance across all schools in the district by fostering a culture of engagement, accountability, and proactive support—encouraging every student to be present, connected, and ready to learn.
    - Increase district-wide regular attenders by at least 3% from the previous academic year.

3. To foster meaningful, two-way partnerships between the school district and the broader community to enhance student success, build trust, and promote shared responsibility in education, the board will:
    - Continue to monitor the successful implementation of the communication plan.
    - Increase transparent communication and active collaboration by the board's participation in school and community events.

4. To ensure all district facilities are safe, well-maintained, and strategically managed to support high-quality learning environments, operational efficiency, and long-term sustainability, the board will:
    - Monitor the progress of completed achievements of the current plan.
    - Identify maintenance needs, safety upgrades, and modernization opportunities.