



Yoncalla School District
BOARD OF DIRECTORS
REGULAR MEETING
February 19, 2026
295 5th Street
Yoncalla School Board Meeting Room
Yoncalla, OR 97499

School Board email: ysd.schoolboard@yoncalla.k12.or.us

Please join us at one of our streaming meetings:

<https://www.facebook.com/yhseagles/>

or

<https://www.youtube.com/@YoncallaSchoolDistrict>

6:00 PM

I. CALL TO ORDER

- A. Pledge of Allegiance

II. AWARDS, RECOGNITION AND CORRESPONDANCE Student of the Months, Handsome Jack Hamm, Austynn Gillespie, Melina Valencia Peinado, Brogan King, Kaz Austin

III. PUBLIC FORUM

The public is invited to attend board meetings, and will be given a limited time of 3 (three) minutes per person to voice any opinions or problems, except that public or board criticism of personnel of the district will be heard only in executive session. Such items should be brought to the attention of the superintendent at least 5 (five) business days prior to the board meeting. Public Forum will be limited to 30 minutes.

IV. ADJUSTMENTS TO THE AGENDA

V. CONSENT AGENDA

- A. Minutes of the Board Meeting January 15, 2026
- B. Accounts Payable/Funding Update
- C. 2026-2027 Licensed Personnel Action

VI. DISCUSSION ITEM

- A. Pediculosis

VII. PRESENTATION

- A. Attendance Data-Chelsea Ross

VIII. REPORTS

- A. Preschool Report-Megan Barber
- B. Elementary Report-Lance Falcon
- C. High School Report-Chelsea Ross
- D. Financial Report-Kelly LaRoque
- E. Superintendent Report-Brian Berry

IX. ACTION ITEMS. None

X. ANNOUNCEMENTS

- A. Next Board Meeting, March 19, 2026

XII. RECESS TO EXECUTIVE SESSION

The Board will meet in Executive Session under ORS 192.660 (2)(a), to consider the employment of public officer, staff member, or agent.

XIII. RECONVENE AND ADJOURN



**YONCALLA SCHOOL DISTRICT
BOARD OF DIRECTORS REGULAR MEETING**

January 15, 2026

**292 5th Street, Yoncalla
Yoncalla School Board Meeting Room
Yoncalla, OR 97499**

School Board meeting is also be available on Facebook Live at:

<https://www.facebook.com/yhseagles/>

School Board email: ysd.schoolboard@yoncalla.k12.or.us

BOARD MEMBER PRESENT

Della Orcutt, Chair
Cathey Grimes, Vice-Chair
Fawn Sybrant
Lisa Frasier
Twila McDonald
Quincy Converse, Student Representative-Absent

ADMINISTRATION PRESENT

Brian Berry
Chelsea Ross
Lancelot Falcon
Megan Barber
Hanna Drennen
Kelly LaRoque
Cody Reed
Beth Durbin-Absent
Laurie Simlerness

- 6:00 PM** I. **CALL TO ORDER.** Chair Orcutt called the meeting to order, and the Pledge of Allegiance was recited. Also present, parents, students, staff and community members.
- II.

ADJUSTMENTS TO THE AGENDA. Removing Consent Item E, Board Policy JHCCF G1. There will be a site council meeting for Middle/Highschool families on February 4th, at 6:00 PM, in Mr. Fauci's room at the high school, the preschool site meeting will be on February 2nd at 5:00 in the preschool building, and the next elementary site council meeting will be on February 24th at 5:30 in the elementary library. This will allow families to learn about the policy and share their feedback. Director Grimes made a motion to approve the consent agenda as adjusted; Director Frasier seconded, passed unanimously with Directors Orcutt, Grimes, Frasier and McDonald voting yes. Director Sybrant was not at the meeting at this time, she arrived at 6:20 PM

- III. **AWARDS, RECONGNITION AND CORRESPONDANCE.** Student of the Month Awards given to Dallas Gordon, Piper Jackson, Fabian Black, Duke Jackson, Bella Sybrant. A letter of resignation for retirement was received from Gerald Fauci.

IV. PUBLIC FORUM

The public is invited to attend board meetings, and will be given a limited time of 3 (three) minutes per person to voice any opinions or problems, except that public or board criticism of personnel of the district will be heard only in executive session. Such items should be brought to the attention of the superintendent at least 5 (five)

business days prior to the board meeting. Public Forum will be limited to 30 minutes. None.

V. CONSENT AGENDA

- A. Minutes of the Board Meeting, November 20, 2025
- B. Accounts Payable/Funding Update
- C. Hiring of Deanna McHaffie as Temporary Elementary School Teacher
- D. Hiring of Amanda Churchwell as Temporary Elementary School Teacher.

Director Frasier made a motion to approve of the Consent Agenda, Director Grimes seconded, passed with Directors Sybrant, Grimes, Frasier, and Orcutt voting yes, and Director McDonald abstaining.

VI. AUDIT REPORT

The 2024-2025 Audit Report was presented by Kelsey Pardon, of Neuner, Davidson & Co. Once again, the district received an unmodified opinion, with no issues in the district. The funds are being kept at a healthy balance, overall an excellent audit.

VII. PRESENTATION. Preschool Presentation. Preschool Director Megan Barber. Ms. Barber shared a very informative report about her ongoing work in communications within our school and community.

VIII. REPORTS

A. **Preschool Report.** Preschool Director Megan Barber

A. **Elementary Report-**Elementary Principal Falcon shared the following:

- Very successful Winter Concert,
- Safety inspection
- Staffing changes

B. **High School Report.** High School Principal Ross shared the following:

- Health relationships
- Recruit Hippo-soft skills workshops
- Trucking driving simulator
- Unified basketball kickoff
- Polar Plunge, February 7th

Financial Report-Business Manager Kelly LaRoque shared the following:

- The district is maintaining a stable financial position
- Revenues and expenditures overview for October 2025.
- The district has spent 37% of budgeted expenses.
- Estimated ending fund balance of \$2.4 million
- Ms. Cook applauded Superintendent Berry for his conservative spending practices.

C. **Superintendent Report-**Superintendent Brian Berry the following:

- ADM is down 11 students, with two large families moving out of state.
- Yoncalla Indian Education Pow Wow is May 23rd
- Grandstands update-plans are almost completed, they should go out to bid later this month.
- Mr. Berry had Hanna Drennen share about the Community Schools event.

- Ms. Drennen spoke about the 4 pillars, and discovering what values do parents want to the district to support.
- Beth Durbin, Brian Berry and herself will be attending the January 23rd Community Schools event
Ms. Drennen also spoke about getting the state to fund schools differently.

IX. ACTION ITEMS

- A. **Resolution 2025-2026-1, Douglas ESD Local Service Plan.** After discussion, Director Frasier made a motion to approve the ESD Local Service Plan, Director Sybrant seconded, passed 4 to 1, Directors Grimes, Frasier, Sybrant and McDonald voted yes, with Director Orcutt abstaining.
- B. **Resolution 2025-2026-2, The Cow Creek Band of Umpqua Tribe of Indians Grant for \$17,000.00.** Director Frasier made a motion to approve, Director Sybrant seconded, with Directors Orcutt, Grimes, Frasier, Sybrant and McDonald voting yes.
- C. **Resolution 2025-2026-3, Federal McKinney Vento Grant for \$15,875.** Director Frasier made a motion to approve, Director Sybrant seconded, passed unanimously with Directors Orcutt, Grimes, Frasier, Sybrant and McDonald voting yes.

X. ANNOUNCEMENTS

- A. Next Regular School Board Meeting, 6:00 PM, February 19, 2026.

- XI. RECESS TO EXECUTIVE SESSION.** The board recessed to Executive Session, called under ORS 332.061(1), to conduct a hearing on the expulsion of a student or to review a student's confidential medical records. The Executive Session began at 7:15 PM.
- XII. RECONVENE AND ADJOURN REGULAR.** The meeting was reconvened and adjourned at 8:36 PM, with Director Grimes making a motion to approve, Director Sybrant seconded, with Directors Grimes, Sybrant, Orcutt, Frasier and McDonald voting to adjourn.

Yoncalla SD 32 Financial Summary

As of January 31, 2026

Overview: This financial report provides a summary of actual revenues and expenditures for the period ending January 31, 2026, alongside the original budget for the fiscal year.

Revenue Highlights:

- Total budgeted revenue for the year is \$5,799,000, with actual receipts of \$3,705,980 and a beginning fund balance of \$1,273,975 representing 86% of the budget.
- Key revenue sources include:
 - **Current Year's Taxes:** \$125,104 in January, \$1,173,036 YTD (95% of budget).
 - **Prior Year's Taxes:** \$2,998 in January, \$22,881 YTD (92% of budget).
 - **Interest on Investments:** \$10,197 in January, \$46,118 YTD (92% of budget).
 - **Co-Curricular Fees:** \$1,100 in January, \$2,620 YTD (52% of budget).
 - **Miscellaneous:** \$8,217 in January, \$57,990 YTD (116% of budget).
 - **SSF - General Support:** \$286,317 in January, \$2,292,244 YTD (67% of budget).

Expenditure Highlights:

- Total budgeted expenditures for the year are \$5,799,000, with actual spending of \$2,468,537 (43% of budget).
- Key expenditures include:
 - **Instruction:** \$183,675 in January, \$1,215,620 YTD (44% of budget).
 - **Support Services:** \$150,142 in January, \$1,252,917 YTD (53% of budget).

Financial Position:

- The district's YTD actual balance is currently at \$2,511,418.
- The **estimated ending fund balance** for June 30, 2026, is projected at \$1,468,188 (25% of the budget).

Operational Outlook:

Monthly operating costs are approximately \$193,399, with the current funds enough to cover 7.59 months of operations. When factoring in encumbrances, the district can cover 4 months of operations.

Respectfully submitted,

Kelly LaRoque, Business Manager

Yoncalla School District 32 | E: klaroque@desd.k12.or.us | P: (541) 492-6601

Yoncalla School District

Financial Overview

Actuals As of January 31, 2026

GENERAL FUND						
Revenue	2024-25	2025-26	2025-26		Estimated Totals	Over (Under)
	Actuals	Adopted Budget	YTD Actuals	Encumbrances		Budget
Local Revenue:						
1111-Current Taxes	\$ 1,192,742	\$ 1,232,000	\$ 1,173,036	\$ 58,964	\$ 1,232,000	\$ -
1112-Prior Years' Taxes	\$ 27,427	\$ 25,000	\$ 22,881	\$ 2,119	\$ 25,000	\$ -
1113-County Tax Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1114-Payments in Lieu	\$ -	\$ -	\$ 4,135	\$ -	\$ 4,135	\$ 4,135
1510-Interest on Investments	\$ 86,243	\$ 50,000	\$ 46,118	\$ 29,000	\$ 75,118	\$ 25,118
1740-Co-Curricular Fees	\$ 4,400	\$ 5,000	\$ 2,620	\$ -	\$ 2,620	\$ (2,380)
1930-Rental or Lease Sources	\$ 22,000	\$ 24,000	\$ 14,392	\$ 8,224	\$ 22,616	\$ (1,384)
1960-Recovery of Expenditure	\$ 1,932	\$ -	\$ -	\$ -	\$ -	\$ -
1990-Miscellaneous Income	\$ 54,363	\$ 50,000	\$ 57,990	\$ 8,000	\$ 65,990	\$ 15,990
2101-County School Fund	\$ 3,623	\$ 15,000	\$ -	\$ 3,600	\$ 3,600	\$ (11,400)
2102-General ESD Funds	\$ 41,414	\$ 40,000	\$ 14,336	\$ 26,000	\$ 40,336	\$ 336
2199- Other immediate resources	\$ 1,087	\$ -	\$ 554	\$ 400	\$ 954	\$ 954
State Revenue:						
3101-School Support Fund	\$ 3,336,983	\$ 3,400,000	\$ 2,292,244	\$ 1,144,932	\$ 3,437,176	\$ 37,176
3103-Common School Fund	\$ 18,236	\$ 33,000	\$ 18,236	\$ 14,764	\$ 33,000	\$ -
3199-Other Restricted Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3900-Misc. Revenue	\$ -	\$ -	\$ 59,439	\$ -	\$ 59,439	\$ 59,439
Federal Revenue					\$ -	\$ -
4801-Federal Forest Fees	\$ 3,929	\$ -	\$ -	\$ -	\$ -	\$ -
5300- Sale Comp Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 4,794,378	\$ 4,874,000	\$ 3,705,980	\$ 1,296,002	\$ 5,001,983	\$ 127,983
Total Expenditures (Below)	\$ 4,812,134	\$ 5,514,000	\$ 2,468,537	\$ 2,339,233	\$ 4,807,770	\$ (706,230)
Revenue Over (Under) Expenditures	\$ (17,756)	\$ (640,000)	\$ 1,237,444	\$ (1,043,231)	\$ 194,213	\$ 834,213
Beginning Fund Balance	\$ 1,198,069	\$ 925,000	\$ 1,273,975	\$ -	\$ 1,273,975	\$ 348,975
Ending Fund Balance	\$ 1,180,313	\$ 285,000	\$ 2,511,418	\$ (1,043,231)	\$ 1,468,188	\$ 1,183,188
Expenditures By Function:						
Instruction	\$ 2,430,361	\$ 2,775,706	\$ 1,215,620	\$ 1,263,977	\$ 2,479,597	\$ (296,109)
Support Services	\$ 2,246,773	\$ 2,348,294	\$ 1,252,917	\$ 970,256	\$ 2,223,173	\$ (125,121)
Enterprise & Community Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 135,000	\$ 105,000	\$ -	\$ 105,000	\$ 105,000	\$ -
Contingency	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ (285,000)
Totals by Function	\$ 4,812,134	\$ 5,514,000	\$ 2,468,537	\$ 2,339,233	\$ 4,807,770	\$ (706,230)

Yoncalla School District
General Fund - Fund 100
FY 25-26 Cash Flow Projection

Actuals Through: January 31, 2026		Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	Actuals Jan	BUDGET ORIGINAL	YTD Actual	Actuals % of Budget	YTD Encumbrances	YTD Actual + Encumbrance	Actual + Enc % of Budget	Over (Under) Budget	Actuals JAN 2025
REVENUE																
1111	CURRENT YEAR'S TAXES	\$ 4,038	\$ 6,647	\$ 2,635	\$ 1,796	\$ 721,111	\$ 311,704	\$ 125,104	\$ 1,232,000	\$ 1,173,036	95%	\$ 58,964	\$ 1,232,000	100%	\$ -	\$ 46,056
1112	PRIOR YEAR'S TAXES	\$ 2,074	\$ 5,081	\$ 3,506	\$ 1,538	\$ 5,818	\$ 1,866	\$ 2,998	\$ 25,000	\$ 22,881	92%	\$ 2,119	\$ 25,000	100%	\$ -	\$ 2,043
1113	COUNTY TAX SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -
1114	PAYMENTS IN LIEU OF PROPERTY TAXES	\$ -	\$ -	\$ 4,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,135	413%	\$ -	\$ 4,135	413%	\$ 4,135	\$ -
1510	INTEREST ON INVESTMENTS	\$ 3,989	\$ 5,378	\$ 6,188	\$ 6,284	\$ 6,215	\$ 7,867	\$ 10,197	\$ 50,000	\$ 46,118	92%	\$ 29,000	\$ 75,118	150%	\$ 25,118	\$ 11,572
1740	CO-CURRICULAR FEES	\$ -	\$ -	\$ 1,520	\$ -	\$ -	\$ -	\$ 1,100	\$ 5,000	\$ 2,620	52%	\$ -	\$ 2,620	52%	\$ (2,380)	\$ -
1930	RENTAL OR LEASE SOURCES	\$ -	\$ 4,112	\$ 4,112	\$ 2,056	\$ -	\$ 4,112	\$ -	\$ 24,000	\$ 14,392	60%	\$ 8,224	\$ 22,616	94%	\$ (1,384)	\$ -
1960	RECOVERY OF EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -
1990	MISCELLANEOUS	\$ 8,372	\$ 24,896	\$ 2,933	\$ 9,358	\$ 609	\$ 3,605	\$ 8,217	\$ 50,000	\$ 57,990	116%	\$ 8,000	\$ 65,990	132%	\$ 15,990	\$ -
2101	COUNTY SCHOOL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	0%	\$ 3,600	\$ 3,600	24%	\$ (11,400)	\$ -
2102	GENERAL ESD FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 14,336	\$ -	\$ -	\$ 40,000	\$ 14,336	36%	\$ 26,000	\$ 40,336	101%	\$ 336	\$ -
2199	OTHER IMMEDIATE RESOURCES	\$ -	\$ 291	\$ -	\$ -	\$ -	\$ 263	\$ -	\$ -	\$ 554	55%	\$ 400	\$ 954	95%	\$ 954	\$ -
3101	SSF - GENERAL SUPPORT	\$ 573,462	\$ 286,559	\$ 286,559	\$ 286,515	\$ 286,515	\$ 286,317	\$ 286,317	\$ 3,400,000	\$ 2,292,244	67%	\$ 1,144,932	\$ 3,437,176	101%	\$ 37,176	\$ 303,794
3103	COMMON SCHOOL FUND	\$ 18,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000	\$ 18,236	55%	\$ 14,764	\$ 33,000	100%	\$ -	\$ 18,236
3199	RESTRICTED GRANTS-IN-AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -
3900	MISC STATE - FED FOREST REIM	\$ -	\$ -	\$ -	\$ 59,439	\$ -	\$ -	\$ -	\$ -	\$ 59,439	5944%	\$ -	\$ 59,439	5944%	\$ 59,439	\$ -
4801	FEDERAL FOREST FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -
5300	SALE/COMP FIXED ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -
5400	BEGINNING FUND BAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,273,975	\$ -	\$ 925,000	\$ 1,273,975	138%	\$ -	\$ 1,273,975	138%	\$ 348,975	\$ -
Total Monthly Revenue:		\$ 610,171	\$ 332,964	\$ 311,588	\$ 366,985	\$ 1,034,604	\$ 1,889,709	\$ 433,933	\$ 5,799,000	\$ 4,979,955	86%	\$ 1,296,002	\$ 6,275,958	108%	\$ 476,958	\$ 381,700
EXPENDITURES BY FUNCTION																
1000	INSTRUCTION	\$ 3,005	\$ 187,119	\$ 213,905	\$ 214,899	\$ 194,837	\$ 218,179	\$ 183,675	\$ 2,775,706	\$ 1,215,620	44%	\$ 1,263,977	\$ 2,479,597	89%	\$ (296,109)	\$ 195,467
2000	SUPPORT SERVICES	\$ 83,116	\$ 152,444	\$ 298,434	\$ 200,870	\$ 157,915	\$ 209,995	\$ 150,142	\$ 2,348,294	\$ 1,252,917	53%	\$ 970,256	\$ 2,223,173	95%	\$ (125,121)	\$ 165,991
3000	Enterprise & Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -
5000	TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -	0%	\$ 105,000	\$ 105,000	100%	\$ -	\$ -
6000	CONTINGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,000	\$ -	0%	\$ -	\$ -	0%	\$ (285,000)	\$ -
7000	UNAPPROP ENDING BAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,000	\$ -	0%	\$ -	\$ -	0%	\$ (285,000)	\$ -
Total Monthly Expenditures:		\$ 86,121	\$ 339,563	\$ 512,340	\$ 415,769	\$ 352,752	\$ 428,175	\$ 333,817	\$ 5,799,000	\$ 2,468,537	43%	\$ 2,339,233	\$ 4,807,770	83%	\$ (991,230)	\$ 361,459
Ending Balance:		\$ 524,050	\$ (6,599)	\$ (200,751)	\$ (48,784)	\$ 681,852	\$ 1,461,534	\$ 100,116	\$ -	\$ 2,511,418		\$ (1,043,231)				\$ 20,242
Estimated End Fund Balance on 6/30/2026:													\$1,468,188	25%		

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ACTUALS	
Monthly Operating Costs:	193,399
\$ of Months to Operate:	7.59

ACTUALS & ENCUMBRANCES	
Monthly Operating Costs:	400,647
\$ of Months to Operate:	4

Yoncalla School District #32

*** BOARD REPORT EOM-Revenues***

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

☐ Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.0000.1111.000.000.000.00	DISTRICT	(\$1,232,000.00)	(\$125,104.20)	(\$1,173,036.21)	(\$58,963.79)	\$0.00	(\$58,963.79)	4.79%
100.0000.1112.000.000.000.00	DISTRICT	(\$25,000.00)	(\$2,997.51)	(\$22,881.23)	(\$2,118.77)	\$0.00	(\$2,118.77)	8.48%
100.0000.1114.000.000.000.00	DISTRICT	\$0.00	\$0.00	(\$4,134.57)	\$4,134.57	\$0.00	\$4,134.57	0.00%
100.0000.1510.000.000.000.00	DISTRICT	(\$50,000.00)	(\$10,197.44)	(\$46,117.77)	(\$3,882.23)	\$0.00	(\$3,882.23)	7.76%
100.0000.1740.000.000.000.00	DISTRICT	(\$5,000.00)	(\$1,100.00)	(\$2,620.00)	(\$2,380.00)	\$0.00	(\$2,380.00)	47.60%
100.0000.1930.000.000.000.00	DISTRICT	(\$24,000.00)	\$0.00	(\$14,392.00)	(\$9,608.00)	\$0.00	(\$9,608.00)	40.03%
100.0000.1990.000.000.000.00	DISTRICT	(\$50,000.00)	(\$8,217.12)	(\$57,990.16)	\$7,990.16	\$0.00	\$7,990.16	-15.98%
100.0000.2101.000.000.000.00	DISTRICT	(\$15,000.00)	\$0.00	\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	100.00%
100.0000.2102.000.000.000.00	DISTRICT	(\$40,000.00)	\$0.00	(\$14,336.00)	(\$25,664.00)	\$0.00	(\$25,664.00)	64.16%
100.0000.2199.000.000.000.00	DISTRICT	\$0.00	\$0.00	(\$554.11)	\$554.11	\$0.00	\$554.11	0.00%
100.0000.3101.000.000.000.00	DISTRICT	(\$3,400,000.00)	(\$286,317.00)	(\$2,292,244.00)	(\$1,107,756.00)	\$0.00	(\$1,107,756.00)	32.58%
100.0000.3103.000.000.000.00	DISTRICT	(\$33,000.00)	\$0.00	(\$18,235.79)	(\$14,764.21)	\$0.00	(\$14,764.21)	44.74%
100.0000.3900.000.000.000.00	DISTRICT	\$0.00	\$0.00	(\$59,438.58)	\$59,438.58	\$0.00	\$59,438.58	0.00%
100.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$925,000.00)	\$0.00	(\$1,273,974.88)	\$348,974.88	\$0.00	\$348,974.88	-37.73%
	FUND: GENERAL FUND - 100	(\$5,799,000.00)	(\$433,933.27)	(\$4,979,955.30)	(\$819,044.70)	\$0.00	(\$819,044.70)	14.12%
201.0000.4501.000.000.000.00	DISTRICT	\$0.00	\$0.00	(\$1,907.88)	\$1,907.88	\$0.00	\$1,907.88	0.00%
201.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$1,907.88	(\$1,907.88)	\$0.00	(\$1,907.88)	0.00%
	FUND: FEDERAL GRANTS - 201	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
202.0000.1510.000.000.000.00	INTEREST ON INVESMENTS	\$0.00	(\$78.37)	(\$595.16)	\$595.16	\$0.00	\$595.16	0.00%
202.0000.5200.000.000.000.00	DISTRICT	(\$20,000.00)	\$0.00	\$0.00	(\$20,000.00)	\$0.00	(\$20,000.00)	100.00%
202.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$473,000.00)	\$0.00	(\$568,048.17)	\$95,048.17	\$0.00	\$95,048.17	-20.09%
	FUND: BLDG IMP/REPR - 202	(\$493,000.00)	(\$78.37)	(\$568,643.33)	\$75,643.33	\$0.00	\$75,643.33	-15.34%
208.0000.1510.000.000.000.00	INTEREST ON INVESMENTS	(\$1,200.00)	(\$139.44)	(\$1,058.95)	(\$141.05)	\$0.00	(\$141.05)	11.75%
208.0000.1970.000.000.000.00	DISTRICT	(\$28,172.00)	(\$2,282.73)	(\$14,369.32)	(\$13,802.68)	\$0.00	(\$13,802.68)	48.99%
208.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$67,000.00)	\$0.00	(\$74,651.84)	\$7,651.84	\$0.00	\$7,651.84	-11.42%
	FUND: UNEMPLOYMENT RESERVE - 208	(\$96,372.00)	(\$2,422.17)	(\$90,080.11)	(\$6,291.89)	\$0.00	(\$6,291.89)	6.53%
209.0000.1510.000.000.000.00	DISTRICT	(\$4,500.00)	(\$526.55)	(\$3,998.69)	(\$501.31)	\$0.00	(\$501.31)	11.14%
209.0000.1970.000.000.000.00	DISTRICT	(\$28,172.00)	(\$2,266.94)	(\$13,754.30)	(\$14,417.70)	\$0.00	(\$14,417.70)	51.18%
209.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$268,000.00)	\$0.00	(\$278,879.47)	\$10,879.47	\$0.00	\$10,879.47	-4.06%
	FUND: PERS RESERVE - 209	(\$300,672.00)	(\$2,793.49)	(\$296,632.46)	(\$4,039.54)	\$0.00	(\$4,039.54)	1.34%
210.0000.1760.000.000.000.00	CLUB FUNDRAISING	(\$100,000.00)	\$0.00	\$0.00	(\$100,000.00)	\$0.00	(\$100,000.00)	100.00%
210.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-STUDEN1	(\$40,000.00)	\$0.00	(\$65,759.07)	\$25,759.07	\$0.00	\$25,759.07	-64.40%
	FUND: STUDENT BODY - 210	(\$140,000.00)	\$0.00	(\$65,759.07)	(\$74,240.93)	\$0.00	(\$74,240.93)	53.03%
211.0000.5200.000.000.000.00	DISTRICT	(\$70,000.00)	\$0.00	\$0.00	(\$70,000.00)	\$0.00	(\$70,000.00)	100.00%
211.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	(\$28,597.54)	\$28,597.54	\$0.00	\$28,597.54	0.00%
	FUND: TECHNOLOGY FUND - 211	(\$70,000.00)	\$0.00	(\$28,597.54)	(\$41,402.46)	\$0.00	(\$41,402.46)	59.15%
250.0000.3299.000.000.000.00	OTHER RESTRICTED GRANTS-IN-AID	(\$115,374.00)	(\$15,390.57)	(\$88,017.85)	(\$27,356.15)	\$0.00	(\$27,356.15)	23.71%
250.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$8,115.57	(\$8,115.57)	\$0.00	(\$8,115.57)	0.00%
	FUND: STATE GRANTS - 250	(\$115,374.00)	(\$15,390.57)	(\$79,902.28)	(\$35,471.72)	\$0.00	(\$35,471.72)	30.74%
251.0000.3299.000.000.000.00	DISTRICT	\$0.00	(\$172,114.12)	(\$272,709.84)	\$272,709.84	\$0.00	\$272,709.84	0.00%
251.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$394,335.00)	\$0.00	\$0.00	(\$394,335.00)	\$0.00	(\$394,335.00)	100.00%
	FUND: STUDENT INVESTMENT ACCOUNT - 251	(\$394,335.00)	(\$172,114.12)	(\$272,709.84)	(\$121,625.16)	\$0.00	(\$121,625.16)	30.84%

Yoncalla School District #32

*** BOARD REPORT EOM-Revenues***

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

☐ Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
252.0000.3299.000.000.000.00	OTHER RESTRICTED GRANTS-IN-AID	(\$109,017.00)	(\$50,632.38)	(\$151,756.46)	\$42,739.46	\$0.00	\$42,739.46	-39.20%
252.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$48,712.81	(\$48,712.81)	\$0.00	(\$48,712.81)	0.00%
	FUND: HIGH SCHOOL SUCCESS - M98 - 252	(\$109,017.00)	(\$50,632.38)	(\$103,043.65)	(\$5,973.35)	\$0.00	(\$5,973.35)	5.48%
280.0000.3299.000.000.000.00	DISTRICT	(\$569,500.00)	\$0.00	(\$586,682.47)	\$17,182.47	\$0.00	\$17,182.47	-3.02%
280.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$581,534.61	(\$581,534.61)	\$0.00	(\$581,534.61)	0.00%
	FUND: PROMISE PRESCHOOL - 280	(\$569,500.00)	\$0.00	(\$5,147.86)	(\$564,352.14)	\$0.00	(\$564,352.14)	99.10%
281.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	(\$63,690.79)	\$63,690.79	\$0.00	\$63,690.79	0.00%
	FUND: SPECIAL PROJECTS - 281	\$0.00	\$0.00	(\$63,690.79)	\$63,690.79	\$0.00	\$63,690.79	0.00%
286.0000.4590.000.000.000.00	DISTRICT	(\$180,000.00)	(\$28,436.96)	(\$62,953.06)	(\$117,046.94)	\$0.00	(\$117,046.94)	65.03%
286.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$75,000.00)	\$0.00	\$2,466.87	(\$77,466.87)	\$0.00	(\$77,466.87)	103.29%
	FUND: TITLE I (A) - 286	(\$255,000.00)	(\$28,436.96)	(\$60,486.19)	(\$194,513.81)	\$0.00	(\$194,513.81)	76.28%
289.0000.4590.000.000.000.00	DISTRICT	(\$10,000.00)	(\$4,936.30)	(\$12,585.06)	\$2,585.06	\$0.00	\$2,585.06	-25.85%
289.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$7,648.76	(\$7,648.76)	\$0.00	(\$7,648.76)	0.00%
	FUND: REAP/SRSA - 289	(\$10,000.00)	(\$4,936.30)	(\$4,936.30)	(\$5,063.70)	\$0.00	(\$5,063.70)	50.64%
290.0000.4506.000.000.000.00	DISTRICT	(\$4,500.00)	\$0.00	\$0.00	(\$4,500.00)	\$0.00	(\$4,500.00)	100.00%
	FUND: PERKINS GRANT - 290	(\$4,500.00)	\$0.00	\$0.00	(\$4,500.00)	\$0.00	(\$4,500.00)	100.00%
295.0000.1920.000.000.000.00	DISTRICT	(\$15,000.00)	\$0.00	(\$17,600.00)	\$2,600.00	\$0.00	\$2,600.00	-17.33%
295.0000.1990.000.000.000.00	MISCELLANEOUS	(\$5,000.00)	\$0.00	(\$1,000.00)	(\$4,000.00)	\$0.00	(\$4,000.00)	80.00%
295.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$33,000.00)	\$0.00	\$20,247.57	(\$53,247.57)	\$0.00	(\$53,247.57)	161.36%
	FUND: Misc Grants - 295	(\$53,000.00)	\$0.00	\$1,647.57	(\$54,647.57)	\$0.00	(\$54,647.57)	103.11%
296.0000.4590.000.000.000.00	DISTRICT	(\$69,000.00)	\$0.00	(\$638.91)	(\$68,361.09)	\$0.00	(\$68,361.09)	99.07%
296.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$23,000.00)	\$0.00	(\$1,672.09)	(\$21,327.91)	\$0.00	(\$21,327.91)	92.73%
	FUND: IDEA - 296	(\$92,000.00)	\$0.00	(\$2,311.00)	(\$89,689.00)	\$0.00	(\$89,689.00)	97.49%
297.0000.4590.000.000.000.00	DISTRICT	(\$33,000.00)	\$0.00	(\$10,060.75)	(\$22,939.25)	\$0.00	(\$22,939.25)	69.51%
297.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$18,350.00)	\$0.00	(\$14,492.24)	(\$3,857.76)	\$0.00	(\$3,857.76)	21.02%
	FUND: TITLE II (A) & TITLE IV (A) - 297	(\$51,350.00)	\$0.00	(\$24,552.99)	(\$26,797.01)	\$0.00	(\$26,797.01)	52.19%
298.0000.4300.000.000.000.00	INDIAN ED REVENUE	(\$13,134.00)	(\$8,865.66)	(\$8,865.66)	(\$4,268.34)	\$0.00	(\$4,268.34)	32.50%
	FUND: INDIAN EDUCATION GRANT - 298	(\$13,134.00)	(\$8,865.66)	(\$8,865.66)	(\$4,268.34)	\$0.00	(\$4,268.34)	32.50%
299.0000.1610.000.000.000.00	DISTRICT	(\$1,000.00)	\$0.00	(\$478.00)	(\$522.00)	\$0.00	(\$522.00)	52.20%
299.0000.1611.000.000.000.00	DISTRICT	(\$1,000.00)	\$0.00	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)	100.00%
299.0000.3102.000.000.000.00	DISTRICT	(\$900.00)	\$0.00	\$0.00	(\$900.00)	\$0.00	(\$900.00)	100.00%
299.0000.3299.000.000.000.00	DISTRICT	\$0.00	(\$1,211.43)	(\$3,658.97)	\$3,658.97	\$0.00	\$3,658.97	0.00%
299.0000.4504.000.000.000.00	DISTRICT	(\$80,000.00)	(\$4,304.16)	(\$30,517.22)	(\$49,482.78)	\$0.00	(\$49,482.78)	61.85%
299.0000.4505.000.000.000.00	DISTRICT	(\$120,000.00)	(\$11,767.68)	(\$73,513.21)	(\$46,486.79)	\$0.00	(\$46,486.79)	38.74%
299.0000.4910.000.000.000.00	DISTRICT	(\$5,000.00)	\$0.00	\$0.00	(\$5,000.00)	\$0.00	(\$5,000.00)	100.00%
299.0000.5200.000.000.000.00	DISTRICT	(\$15,000.00)	\$0.00	\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	100.00%
299.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$40,000.00)	\$0.00	(\$96,427.55)	\$56,427.55	\$0.00	\$56,427.55	-141.07%
	FUND: FOOD SERVICE - 299	(\$262,900.00)	(\$17,283.27)	(\$204,594.95)	(\$58,305.05)	\$0.00	(\$58,305.05)	22.18%
405.0000.1510.000.000.000.00	DISTRICT	\$0.00	(\$0.05)	(\$0.35)	\$0.35	\$0.00	\$0.35	0.00%
405.0000.1920.000.000.000.00	DISTRICT	(\$499,500.00)	\$0.00	\$0.00	(\$499,500.00)	\$0.00	(\$499,500.00)	100.00%

Yoncalla School District #32

*** BOARD REPORT EOM-Revenues***

From Date: 1/1/2026

To Date: 1/31/2026

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☐ Include pre encumbrance

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
405.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$500.00)	\$0.00	(\$453.77)	(\$46.23)	\$0.00	(\$46.23)	9.25%
	FUND: TRACK PROJECT - 405	(\$500,000.00)	(\$0.05)	(\$454.12)	(\$499,545.88)	\$0.00	(\$499,545.88)	99.91%
410.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$1,296.80	(\$1,296.80)	\$0.00	(\$1,296.80)	0.00%
	FUND: CAPITAL PROJECTS - 410	\$0.00	\$0.00	\$1,296.80	(\$1,296.80)	\$0.00	(\$1,296.80)	0.00%
700.0000.1510.000.000.000.00	INTEREST ON INVESMENTS	(\$350.00)	(\$32.85)	(\$249.44)	(\$100.56)	\$0.00	(\$100.56)	28.73%
700.0000.1920.000.000.000.00	DISTRICT	(\$2,500.00)	\$0.00	(\$350.00)	(\$2,150.00)	\$0.00	(\$2,150.00)	86.00%
700.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$32,000.00)	\$0.00	(\$91,995.98)	\$59,995.98	\$0.00	\$59,995.98	-187.49%
	FUND: SCHOLARSHIP - 700	(\$34,850.00)	(\$32.85)	(\$92,595.42)	\$57,745.42	\$0.00	\$57,745.42	-165.70%
Grand Total:		(\$9,364,004.00)	(\$736,919.46)	(\$6,950,014.49)	(\$2,413,989.51)	\$0.00	(\$2,413,989.51)	25.78%

End of Report

Yoncalla School District #32

*** BOARD REPORT APPROPRIATIONS***

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.0000.0000.000.000.000.00	UNDESIGNATED	(\$5,799,000.00)	(\$333,816.87)	(\$2,468,536.89)	(\$3,330,463.11)	\$0.00	(\$3,330,463.11)	57.43%
100.1000.0000.000.000.000.00	UNDESIGNATED	\$2,775,705.93	\$183,675.12	\$1,215,620.40	\$1,560,085.53	\$1,044,947.75	\$515,137.78	18.56%
100.2000.0000.000.000.000.00	UNDESIGNATED	\$2,348,294.07	\$150,141.75	\$1,252,916.49	\$1,095,377.58	\$973,560.90	\$121,816.68	5.19%
100.5000.0000.000.000.000.00	UNDESIGNATED	\$105,000.00	\$0.00	\$0.00	\$105,000.00	\$0.00	\$105,000.00	100.00%
100.6000.0000.000.000.000.00	UNDESIGNATED	\$285,000.00	\$0.00	\$0.00	\$285,000.00	\$0.00	\$285,000.00	100.00%
100.7000.0000.000.000.000.00	UNDESIGNATED	\$285,000.00	\$0.00	\$0.00	\$285,000.00	\$0.00	\$285,000.00	100.00%
	FUND: GENERAL FUND - 100	\$0.00	\$0.00	\$0.00	\$0.00	\$2,018,508.65	(\$2,018,508.65)	0.00%
Grand Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$2,018,508.65	(\$2,018,508.65)	0.00%

End of Report



Yoncalla School District No. 32 2026-2027 Adopted Budget Calendar

April 16, 2026	First Publication Notice of Budget Committee Meeting. (Notice to be published not more than 30 days before meeting with at least 5 days between first and second notice of Budget Meeting.)
April 30, 2026	Second Publication of Notice of Budget Committee Meeting. (Notice to be published not more than 30 nor less than 5 days prior to date of budget committee meeting.)
May 7, 2026	Regular School Board Meeting, 5:00 PM at Yoncalla High School Board Room, 292 5 th Street, Yoncalla OR
May 7, 2026	Budget Committee Meeting, Following Board Meeting
May 28, 2026	Publication of Notice of Budget Hearing, Financial Summary and Fund Summaries (Not more than 25 days nor less than 5 days prior to hearing.)
June 18, 2026	Public Hearing on Budget – (As approved by the Budget Committee, shall be conducted by at least a quorum of the Board.) 6:00 PM at the Yoncalla High School Board Room
June 18, 2026	Regular School Board Meeting – Adopt Budget, Appropriated Funds and Declare Tax Levy. 6:00 PM at the Yoncalla High School Board Room
July 15, 2026	Deadline to Certify Tax Levy to County Assessor.