



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

June 18, 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

6:00 PM

CALL TO ORDER/ REORGANIZE SCHOOL BOARD

- A. Pledge of Allegiance
- B. Elect Board Chair
- C. Elect Vice Chair

I. AWARDS, RECOGNITION AND CORRESPONDANCE.

II. 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.

III. ADJUSTMENTS TO THE AGENDA.

IV. PUBLIC HEARING -2026-2027 BUDGET

IV. CONSENT AGENDA

- A. Minutes of the May 7, 2026 Board Meeting
- B. Minutes of the May 7, 2026 Budget Committee Meeting
- C. Accounts Payable/Funding Update
- D. Surplus of My World Interactive Elementary Social Studies curriculum
- E. Hiring of Darren Purcell as Head Coach for Middle School Football
- F. Hiring of Leighsa Swearingen for head Coach for High School Volleyball
- G. Hiring of Katelyn White as Assistant Cook
- H. Hiring of Madison Kokos as Title I Elementary Instructional Assistant
- I. Designate Chelsea Ross as Chief Executive Officer/Clerk
- J. Designate Angie Brownson as Deputy Clerk
- K. Designate Chelsea Ross as Custodians of Funds
- L. Authorize Facsimile Signature of Chelsea Ross and Angie Brownson
- M. Appoint Chelsea Ross as Budget Officer
- N. Designate Chelsea Ross as District Election Authority
- O. Designate US Bank as Bank Depository
- P. Authorize Investment of Funds with Local Government Investment Pool and US Bank
- Q. Appoint OSBA as General Legal Counsel

- R. Appoint Oregon School Boards Association as Labor Relations Consultant
- S. Appoint Zolezzi Insurance as Insurance Agent of Record
- T. Designate Neuner, Davidson and Cooley as auditor of Record
- U. Appoint Chelsea Ross as person designated to represent Yoncalla SD in matters pertaining to AHERA (Asbestos Hazard Emergency Response Action)

V. DISCUSSION ITEM

- A. Yoncalla Public Library Collaboration
- B. Date and time for July 2026 Work Session

VI. REPORTS

- A. Financial Report
- B. Superintendent Report

VII. ACTION ITEMS

- A. Consider for approval Resolution 2025-2026-05, Budget Adoption, Appropriations, Imposing and Categorizing the Tax
- B. Consider for approval Resolution 2025-2026-06, Intrafund Transfer
- C. Consider for Approval 2026-2027 School Board Calendar
- D. Consider for approval hiring of Brian Berry as part time Assistant Superintendent

VIII. ANNOUNCEMENTS

- A. OSBA Summer Conferences, July 10 or July 16, 2026
- B. Board Work Session, July 2026- Date and Time TBD
- C. Next Board Meeting, August 20, 2026, 6:00 PM

IX. OTHER BUSINESS

X. ADJOURN



Yoncalla School District
BOARD OF DIRECTORS
REGULAR MEETING

May 7, 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

[Look for the ZOOM link on high school FB page](#)

BOARD MEMBER PRESENT

Della Orcutt, Chair

Cathey Grimes, Vice-Chair

Fawn Sybrant

Lisa Frasier

Twila McDonald-Absent

Quincy Converse, School Board Student Representative

ADMINISTRATION PRESENT

Brian Berry

Chelsea Ross

Lancelot Falcon

Megan Barber

Hanna Drennen

Kelly LaRoque

Angie Brownson

Cody Reed

Beth Durbin

Laurie Simlerness

- 5:00 PM**
- I. CALL TO ORDER.** Chair Orcutt called the meeting to order, and the Pledge of Allegiance was recited. Also present, Lily Reyes, Kaelynn Danielson, Edward Renfroe, Kimberly Feddern, Will Renfroe, parents, students, staff and community members.
- II. AWARDS, RECONGNITION AND CORRESPONDENCE**
- A. Student of the Month Awards were presented to Amaya Olsen, Jessie Leavell, Natalie Powers, Karter Thompson, Haley Tibbatts, Kaelynn Danielson
- B. Swearing in of Student School Board Representative, Quincy Converse
- 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 is limited to 30 minutes.** None.
- IV. ADJUSTMENTS TO THE AGENDA.** Awards, Recognition and Correspondence, Item B, swearing in of Student School Board Representative, Quincy Converse, to be moved to the June 2026 agenda. Director Grimes made a motion to approve the consent agenda as adjusted, Director Frasier seconded, passed unanimously with Directors Orcutt, Grimes, Sybrant and Frasier voting yes.
- V. CONSENT AGENDA**
- A. Minutes of the Board Meeting April 16, 2026
- B. Accounts Payable/Funding Update
- C. Consider for Approval, hiring of Nicole Thompson for MS/HS Office Manager and Registrar
- Director Grimes made a motion to approve, Director Sybrant seconded, passed unanimously with Directors Orcutt, Grimes, Sybrant and Frasier voting yes.

VI. INFORMATION ITEM

A. Board Policies, First Read

- | | | |
|------------------|---------------|-----------|
| • BBAA | • BBE | • BBE AR |
| • BCB | • BD | • BDC |
| • BDD | • BDDC | • BDDG |
| • CBA | • CBG | • DBEA |
| • EBB | • EBBA | • ECAA |
| • GBA | • GBA AR | • GBA/JBA |
| • GCBDA/GCBDA AR | • GCBDD/GDBDD | • JBA/GBN |

VII. REPORTS

A. **Preschool Report.** Preschool Director Megan Barber, shared the following:

- Working on Mother's Day, or other special person gifts.
- Last governance committee had a full house.
- Focus on upcoming events, updating/ reviewing preschool handbook.
- Home visit flyers with information about the bus.
- Soft start schedule.
- Preschool game night-every family was able to take a game home.

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

- Finishing state testing, practicing typing.
- Celebrating staff appreciation.
- Bottle Drop is funding end of school year field trips.
- Shout out to Lacy and Duane (Midco) for all their work on this.
- Using the green house, with the help of Theresa Takencareof and Yoncalla Betterment.

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

- The District has been awarded a \$50,000 grant for the CTE program, from the Ford Family Foundation.
- Rain water collection to support the greenhouses during the drought.
- Culinary classes baked "Three Tier Cakes" made empanadas, and also planted corn in the green house.
- Kristy Westbrook is helping seniors apply for scholarships, they have received 18 awards from UCC for this year's seniors.
- Also, one of the graduating seniors has received the Ford Family Scholarship.

D. **School Nurse Report.** School Nurse Beth Durbin shared the following:

- WIC clinic last month-four families signed up, and 1000 diapers were given out.
- Another large Columbia donation, an entire box of "little clothes" was available for the North County Roundup.

E. **Financial Report**-Business Manager Kelly LaRoque shared the following:

- The district is maintaining a strong financial position.
- Revenues and expenditures overview for April 2026.
- The district has received 102% of revenues.
- The district has spent 63% of budgeted expenditures.

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

- YSD total enrollment-283 students
- Grand Stand Project is ready to go, and scheduled to begin on May 25th.
- CEP-Lacy McHaffie completed and submitted the paperwork, and the district is approved for CEP until 2030.

- Summer Learning Grant- Hanna Drennen completed and submitted this grant, her application was approved, second out of 143 applications.
- Austin Buchert arranged for the trusses to be inspected, they are in good condition, and he will be following up with the recommended 5-year annual inspections.

VIII. ACTION ITEMS

- Consider for approval Superintendent Contract.** Director Frasier made a motion to approve the superintendent contract with a \$120,000 salary, Director seconded, motion approved 3 to 1 with Directors Orcutt, Sybrant, Frasier voting yes, and Director Grimes abstaining.
- Consider for Approval 26-27 Douglas ESD Special Education Contract.** Director Sybrant made a motion to approve Director Frasier seconded, passed 3 to 1, with Directors Grimes, Sybrant and Frasier voting yes, and Director Orcutt abstaining.
- Consider for Approval 26-27 Douglas ESD SEECs Contract.** Director Frasier made a motion to approve, Director Sybrant seconded, 3 to 1 with Directors Grimes, Sybrant and Frasier voting yes, and Director Orcutt abstaining.
- Consider for Approval, Hiring of Raina Rausch for YMS/YHS Special Education Teacher.** Director Frasier made a motion to approve, Director Grimes seconded, passed unanimously with Directors Orcutt, Grimes, Sybrant and Frasier voting yes.
- Consider for Approval, Intrafund Transfer, 2025-2026-04.** Director Frasier made a motion to approve, Director Sybrant seconded, passed unanimously with Directors Orcutt, Grimes, Sybrant and Frasier voting yes.

IX. ANNOUNCEMENTS

- Budget Committee Meeting, following regular board meeting
- Graduation, Saturday, May 30 at 4:00 PM, in the High School Gymnasium
- Next School Board Meeting, 6:00 PM, June 18, 2026
- School Board Development, July 10th, 2026 - July 16th, 2026

X. ADJOURN.

Director Frasier made a motion to adjourn, Director Grimes seconded, meeting was adjourned at 6:00 PM.



YONCALLA SCHOOL DISTRICT BUDGET COMMITTEE MEETING MINUTES

Thursday, May ,7 2026

292 5th Street
Yoncalla, OR

BOARD MEMBERS

Della Orcutt
Cathey Grimes
Fawn Sybrant
Lisa Frasier
Twila McDonald-Absent

ADMINISTRATION

Brian Berry
Chelsea Ross
Kelly LaRoque
Laurie Simlenness

BUDGET COMMITTEE MEMBERS

Aaron Carlson Gray
Lilyana Reyes

CALL TO ORDER BUDGET MEETING. Chair Orcutt called the budget meeting for the 2026-2027 Proposed Budget to order at 6:06 PM. Introductions of board members, budget committee members and administration were made.

APPROVE AGENDA. Director Frasier made a motion to approve the agenda, Director Sybrant seconded, pass unanimously.

ELECT PRESIDING OFFICER. Chair Orcutt nominated Director Grimes for Budget Committee Chair. Director Sybrant seconded the nomination, elected unanimously, with Director Grimes abstaining. Director Grimes accepted the position as Budget Committee Presiding Officer.

PRESENTATION OF THE BUDGET MESSAGE AND BUDGET DOCUMENT. Principal Ross shared the Budget Message, noting that the proposed budget was prepared in keeping with the district's four board policies. The Yoncalla School District and the Yoncalla School Board remains united in a shared purpose: ensuring that every student is prepared to succeed beyond the classroom and into the broader world. Issues that will be faced this year include federal funding cuts to Title programs, continued escalating costs, and increases in PERS and insurance. Business Manager Kelly LaRoque shared a detailed power point presentation while guiding the budget committee through the 26-27 proposed budget. Topics covered included revenue, fund balances, grants, and expenditures. Board and Committee members asked questions and provided feedback about the proposed 2026-2027 budget.

APPROVE BUDGET AND TAX RATE. Committee Member Frasier made a motion to approve the proposed Budget with presented updates for the 2026-2027 fiscal year ending June 30, 2027, in the amount of \$10,205,403 and an unappropriated ending fund balance total of \$330,000 for a total of \$10,535,043. Director Sybrant seconded, passed unanimously, with budget committee members Della Orcutt, Cathey Grimes, Fawn Sybrant, Lisa Frasier, Aaron Carlson Gray and Lilyana Reyes voting to approve.

Committee Member Frasier made a motion to approve the tax for the 2026-2027 fiscal year, at the rate of \$4.6884 per \$1000.00 of assessed value for operating purposes in the General Fund operations. Director Sybrant seconded, pass unanimously, with budget committee members Della Orcutt, Cathey Grimes, Fawn Sybrant, Lisa Frasier, Aaron Carlson Gray and Lilyana Reyes voting to approve.

- Public Hearing on the Budget, June 18, 2026
- Next School Board Meeting, June 18, 2026

ADJOURN. Director Sybrant made a motion to adjourn the meeting, Director Frasier seconded, passed unanimously. Meeting adjourned at 6:41 PM.

Yoncalla SD 32 Financial Summary

As of May 31, 2026

Overview: This financial report provides a summary of actual revenues and expenditures for the period ending May 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 \$6,339,153 with a beginning fund balance of \$1,273,975 representing 109% of the budget.
- Key revenue sources include:
 - **Current Year's Taxes:** \$6,505 in May, \$1,230,610 YTD (100% of budget).
 - **Prior Year's Taxes:** \$1,732 in May, \$31,091 YTD (124% of budget).
 - **Interest on Investments:** \$7,851 in May, \$78,462 YTD (157% of budget).
 - **Rental or Lease Sources:** \$2,056 in May, \$24,672 YTD (103% of budget).
 - **Miscellaneous:** \$1,687 in May, \$84,259 YTD (169% of budget).
 - **County School Fund:** \$4,563 in May, \$4,563 YTD (30% of budget).
 - **General ESD Funds:** \$13,150 in May, \$41,183 YTD (103% of budget).
 - **SSF - General Support:** \$279,963 in May, \$3,377,273 YTD (99% of budget).
 - **Federal Forest Fees:** \$58,769 in May, \$58,769 YTD (not budgeted).

Expenditure Highlights:

- Total budgeted expenditures for the year are \$5,799,000, with actual spending of \$4,134,123 (71% of budget).
- Key expenditures include:
 - **Instruction:** \$263,901 in May, \$2,133,019 YTD (77% of budget).
 - **Support Services:** \$207,678 in May, \$2,001,104 YTD (85% of budget).

Financial Position:

- The district's YTD actual balance is currently at \$2,173,775.
- The **estimated ending fund balance** for June 30, 2026, is projected at \$1,400,384 (24% of the budget).

Operational Outlook:

Monthly operating costs are approximately \$297,015, with the current funds enough to cover 4.71 months of operations. When factoring in encumbrances, the district can cover 3.40 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 #32

*** BOARD REPORT EOM-Revenues***

From Date: 5/1/2026

To Date: 5/31/2026

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)	(\$6,505.07)	(\$1,230,610.47)	(\$1,389.53)	\$0.00	(\$1,389.53)	0.11%
100.0000.1112.000.000.000.00	DISTRICT	(\$25,000.00)	(\$1,732.31)	(\$31,090.71)	\$6,090.71	\$0.00	\$6,090.71	-24.36%
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)	(\$7,850.60)	(\$78,461.96)	\$28,461.96	\$0.00	\$28,461.96	-56.92%
100.0000.1740.000.000.000.00	DISTRICT	(\$5,000.00)	\$0.00	(\$3,060.00)	(\$1,940.00)	\$0.00	(\$1,940.00)	38.80%
100.0000.1930.000.000.000.00	DISTRICT	(\$24,000.00)	(\$2,056.00)	(\$24,672.00)	\$672.00	\$0.00	\$672.00	-2.80%
100.0000.1990.000.000.000.00	DISTRICT	(\$50,000.00)	(\$1,686.83)	(\$84,258.73)	\$34,258.73	\$0.00	\$34,258.73	-68.52%
100.0000.2101.000.000.000.00	DISTRICT	(\$15,000.00)	(\$4,562.70)	(\$4,562.70)	(\$10,437.30)	\$0.00	(\$10,437.30)	69.58%
100.0000.2102.000.000.000.00	DISTRICT	(\$40,000.00)	(\$13,150.00)	(\$41,183.00)	\$1,183.00	\$0.00	\$1,183.00	-2.96%
100.0000.2199.000.000.000.00	DISTRICT	\$0.00	(\$192.24)	(\$1,006.40)	\$1,006.40	\$0.00	\$1,006.40	0.00%
100.0000.3101.000.000.000.00	DISTRICT	(\$3,400,000.00)	(\$279,962.87)	(\$3,377,272.87)	(\$22,727.13)	\$0.00	(\$22,727.13)	0.67%
100.0000.3103.000.000.000.00	DISTRICT	(\$33,000.00)	\$0.00	(\$35,401.36)	\$2,401.36	\$0.00	\$2,401.36	-7.28%
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%
100.0000.4801.000.000.000.00	DISTRICT	\$0.00	(\$58,769.23)	(\$58,769.23)	\$58,769.23	\$0.00	\$58,769.23	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)	(\$376,467.85)	(\$6,307,897.46)	\$508,897.46	\$0.00	\$508,897.46	-8.78%
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	(\$77.91)	(\$930.59)	\$930.59	\$0.00	\$930.59	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)	(\$77.91)	(\$568,978.76)	\$75,978.76	\$0.00	\$75,978.76	-15.41%
208.0000.1510.000.000.000.00	INTEREST ON INVESMENTS	(\$1,200.00)	(\$138.63)	(\$1,655.78)	\$455.78	\$0.00	\$455.78	-37.98%
208.0000.1970.000.000.000.00	DISTRICT	(\$28,172.00)	(\$2,316.13)	(\$23,627.31)	(\$4,544.69)	\$0.00	(\$4,544.69)	16.13%
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)	(\$2,454.76)	(\$99,934.93)	\$3,562.93	\$0.00	\$3,562.93	-3.70%
209.0000.1510.000.000.000.00	DISTRICT	(\$4,500.00)	(\$523.46)	(\$6,252.37)	\$1,752.37	\$0.00	\$1,752.37	-38.94%
209.0000.1970.000.000.000.00	DISTRICT	(\$28,172.00)	(\$2,313.96)	(\$22,755.85)	(\$5,416.15)	\$0.00	(\$5,416.15)	19.23%
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)	(\$2,837.42)	(\$307,887.69)	\$7,215.69	\$0.00	\$7,215.69	-2.40%
210.0000.1760.000.000.000.00	CLUB FUNDRAISING	(\$100,000.00)	\$0.00	\$311.92	(\$100,311.92)	\$0.00	(\$100,311.92)	100.31%
210.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-STUDENT	(\$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	(\$65,447.15)	(\$74,552.85)	\$0.00	(\$74,552.85)	53.25%
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)	\$0.00	(\$89,280.35)	(\$26,093.65)	\$0.00	(\$26,093.65)	22.62%
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)	\$0.00	(\$81,164.78)	(\$34,209.22)	\$0.00	(\$34,209.22)	29.65%
251.0000.3299.000.000.000.00	DISTRICT	\$0.00	\$0.00	(\$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)	\$0.00	(\$272,709.84)	(\$121,625.16)	\$0.00	(\$121,625.16)	30.84%

Yoncalla School District #32

*** BOARD REPORT EOM-Revenues***

From Date: 5/1/2026

To Date: 5/31/2026

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)	\$0.00	(\$126,440.27)	\$17,423.27	\$0.00	\$17,423.27	-15.98%
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)	\$0.00	(\$77,727.46)	(\$31,289.54)	\$0.00	(\$31,289.54)	28.70%
280.0000.3299.000.000.000.00	PRESCHOOL PROMISE RESOURCES	(\$569,500.00)	\$0.00	(\$951,756.96)	\$382,256.96	\$0.00	\$382,256.96	-67.12%
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	(\$370,222.35)	(\$199,277.65)	\$0.00	(\$199,277.65)	34.99%
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)	\$0.00	(\$126,809.90)	(\$53,190.10)	\$0.00	(\$53,190.10)	29.55%
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)	\$0.00	(\$124,343.03)	(\$130,656.97)	\$0.00	(\$130,656.97)	51.24%
287.0000.4590.000.000.000.00	DISTRICT	\$0.00	\$0.00	(\$1,830.71)	\$1,830.71	\$0.00	\$1,830.71	0.00%
	FUND: TITLE V (A) - 287	\$0.00	\$0.00	(\$1,830.71)	\$1,830.71	\$0.00	\$1,830.71	0.00%
289.0000.4590.000.000.000.00	DISTRICT	(\$10,000.00)	\$0.00	(\$14,651.72)	\$4,651.72	\$0.00	\$4,651.72	-46.52%
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)	\$0.00	(\$7,002.96)	(\$2,997.04)	\$0.00	(\$2,997.04)	29.97%
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	(\$31,381.59)	(\$37,618.41)	\$0.00	(\$37,618.41)	54.52%
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	(\$33,053.68)	(\$58,946.32)	\$0.00	(\$58,946.32)	64.07%
297.0000.4590.000.000.000.00	DISTRICT	(\$33,000.00)	\$0.00	(\$16,811.49)	(\$16,188.51)	\$0.00	(\$16,188.51)	49.06%
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	(\$31,303.73)	(\$20,046.27)	\$0.00	(\$20,046.27)	39.04%
298.0000.4300.000.000.000.00	INDIAN ED REVENUE	(\$13,134.00)	\$0.00	(\$12,405.65)	(\$728.35)	\$0.00	(\$728.35)	5.55%
	FUND: INDIAN EDUCATION GRANT - 298	(\$13,134.00)	\$0.00	(\$12,405.65)	(\$728.35)	\$0.00	(\$728.35)	5.55%
299.0000.1610.000.000.000.00	DISTRICT	(\$1,000.00)	(\$169.50)	(\$1,270.50)	\$270.50	\$0.00	\$270.50	-27.05%
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	\$0.00	(\$3,658.97)	\$3,658.97	\$0.00	\$3,658.97	0.00%
299.0000.4504.000.000.000.00	DISTRICT	(\$80,000.00)	(\$7,361.76)	(\$53,372.78)	(\$26,627.22)	\$0.00	(\$26,627.22)	33.28%
299.0000.4505.000.000.000.00	DISTRICT	(\$120,000.00)	(\$17,945.46)	(\$132,329.23)	\$12,329.23	\$0.00	\$12,329.23	-10.27%
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%

Yoncalla School District #32

*** BOARD REPORT EOM-Revenues***

From Date: 5/1/2026

To Date: 5/31/2026

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
	FUND: FOOD SERVICE - 299	(\$262,900.00)	(\$25,476.72)	(\$287,059.03)	\$24,159.03	\$0.00	\$24,159.03	-9.19%
405.0000.1510.000.000.000.00	DISTRICT	\$0.00	(\$0.05)	(\$0.54)	\$0.54	\$0.00	\$0.54	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%
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)	(\$454.31)	(\$499,545.69)	\$0.00	(\$499,545.69)	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)	(\$32.65)	(\$390.02)	\$40.02	\$0.00	\$40.02	-11.43%
700.0000.1920.000.000.000.00	DISTRICT	(\$2,500.00)	(\$2,750.00)	(\$5,825.00)	\$3,325.00	\$0.00	\$3,325.00	-133.00%
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)	(\$2,782.65)	(\$98,211.00)	\$63,361.00	\$0.00	\$63,361.00	-181.81%
Grand Total:		(\$9,364,004.00)	(\$410,097.36)	(\$8,836,978.48)	(\$527,025.52)	\$0.00	(\$527,025.52)	5.63%

End of Report

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

Actuals Through: May 31, 2026		Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	Actuals Jan	Actuals Feb	Actuals Mar	Actuals Apr	Actual May	Estimate Jun	BUDGET ORIGINAL	YTD Actual	Actuals % of Budget	YTD Encumbrances	YTD Actual + Encumbrance	Actual + Enc % of Budget	Over (Under) Budget	Actuals May 2025
REVENUE																					
1111	CURRENT YEAR'S TAXES	\$ 4,038	\$ 6,647	\$ 2,635	\$ 1,796	\$ 721,111	\$ 311,704	\$ 125,104	\$ 13,468	\$ 31,100	\$ 6,501	\$ 6,505	\$ 21,000	\$ 1,232,000	\$ 1,230,610	100%	\$ 21,000	\$ 1,251,610	102%	\$ 19,610	\$ 6,434
1112	PRIOR YEAR'S TAXES	\$ 2,074	\$ 5,081	\$ 3,506	\$ 1,538	\$ 5,818	\$ 1,866	\$ 2,998	\$ 2,450	\$ 1,681	\$ 2,347	\$ 1,732	\$ 1,500	\$ 25,000	\$ 31,091	124%	\$ 1,500	\$ 32,591	130%	\$ 7,591	\$ 2,314
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	\$ 9,001	\$ 8,418	\$ 7,074	\$ 7,851	\$ 2,300	\$ 50,000	\$ 78,462	157%	\$ 2,300	\$ 80,762	162%	\$ 30,762	\$ 7,324
1740	CO-CURRICULAR FEES	\$ -	\$ -	\$ 1,520	\$ -	\$ -	\$ -	\$ 1,100	\$ -	\$ 440	\$ -	\$ -	\$ 1,400	\$ 5,000	\$ 3,060	61%	\$ 1,400	\$ 4,460	89%	\$ (540)	\$ -
1930	RENTAL OR LEASE SOURCES	\$ -	\$ 4,112	\$ 4,112	\$ 2,056	\$ -	\$ 4,112	\$ 2,056	\$ -	\$ 2,056	\$ 4,112	\$ 2,056	\$ 2,056	\$ 24,000	\$ 24,672	103%	\$ 2,056	\$ 26,728	111%	\$ 2,728	\$ -
1960	RECOVERY OF EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -
1990	MISCELLANEOUS	\$ 8,372	\$ 24,896	\$ 2,933	\$ 9,358	\$ 609	\$ 3,605	\$ 8,666	\$ 986	\$ 283	\$ 22,863	\$ 1,687	\$ 3,000	\$ 50,000	\$ 84,259	169%	\$ 3,000	\$ 87,259	175%	\$ 37,259	\$ 1,267
2101	COUNTY SCHOOL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,563	\$ -	\$ 15,000	\$ 4,563	30%	\$ -	\$ 4,563	30%	\$ (10,437)	\$ -
2102	GENERAL ESD FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 14,336	\$ -	\$ -	\$ -	\$ 13,697	\$ -	\$ 13,150		\$ 40,000	\$ 41,183	103%	\$ -	\$ 41,183	103%	\$ 1,183	\$ 13,531
2199	OTHER IMMEDIATE RESOURCES	\$ -	\$ 291	\$ -	\$ -	\$ -	\$ 263	\$ -	\$ 260	\$ -	\$ -	\$ 192	\$ -	\$ -	\$ 1,006	101%	\$ -	\$ 1,006	101%	\$ 1,006	\$ 164
3101	SSF - GENERAL SUPPORT	\$ 573,462	\$ 286,559	\$ 286,559	\$ 286,515	\$ 286,515	\$ 286,317	\$ 286,317	\$ 286,317	\$ 259,412	\$ 259,337	\$ 279,963	\$ -	\$ 3,400,000	\$ 3,377,273	99%	\$ -	\$ 3,377,273	99%	\$ (22,727)	\$ 143,777
3103	COMMON SCHOOL FUND	\$ 18,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,166	\$ -	\$ -	\$ -	\$ -	\$ 33,000	\$ 35,401	107%	\$ -	\$ 35,401	107%	\$ 2,401	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,769	\$ -	\$ -	\$ 58,769	5877%	\$ -	\$ 58,769	5877%	\$ 58,769	\$ -
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	\$ 436,439	\$329,648	\$317,087	\$302,234	\$ 376,468	\$31,256	\$ 5,799,000	\$ 6,307,897	109%	\$ 31,256	\$ 6,339,153	109%	\$ 540,153	\$ 174,810
EXPENDITURES BY FUNCTION																					
1000	INSTRUCTION	\$ (2,659)	\$ 187,119	\$ 213,905	\$ 214,899	\$ 194,837	\$ 218,179	\$ 183,235	\$ 217,492	\$ 210,671	\$ 231,438	\$ 263,901	\$ 411,330	\$ 2,775,706	\$ 2,133,019	77%	\$ 411,330	\$ 2,544,348	92%	\$ (231,357)	\$ 235,430
2000	SUPPORT SERVICES	\$ 78,116	\$ 152,442	\$ 298,434	\$ 201,970	\$ 159,015	\$ 211,095	\$ 153,115	\$ 181,472	\$ 193,822	\$ 163,945	\$ 207,678	\$ 288,317	\$ 2,348,294	\$ 2,001,104	85%	\$ 288,317	\$ 2,289,421	97%	\$ (58,874)	\$ 235,228
3000	Enterprise & Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -
5000	TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ 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:		\$ 75,457	\$ 339,561	\$ 512,340	\$ 416,869	\$ 353,852	\$ 429,275	\$ 336,350	\$ 398,964	\$ 404,493	\$ 395,384	\$ 471,579	\$ 804,646	\$ 5,799,000	\$ 4,134,123	71%	\$ 804,646	\$ 4,938,769	85%	\$ (860,231)	\$ 470,658
Ending Balance:		\$ 534,714	\$ (6,597)	\$ (200,751)	\$ (49,884)	\$ 680,752	\$ 1,460,434	\$ 100,088	\$ (69,316)	\$ (87,406)	\$ (93,149)	\$ (95,111)	\$ (773,390)	\$ -	\$ 2,173,775		\$ (773,390)			\$ (295,848)	
Estimated End Fund Balance on 6/30/2026:																	\$1,400,384	24%			

ACTUALS	
Monthly Operating Costs:	297,015
\$ of Months to Operate:	4.71

ACTUALS & ENCUMBRANCES	
Monthly Operating Costs:	411,564
\$ of Months to Operate:	3.40

Yoncalla School District #32

*** BOARD REPORT APPROPRIATIONS***

From Date: 5/1/2026

To Date: 5/31/2026

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
100.0000.0000.000.000.000.00	UNDESIGNATED	(\$5,799,000.00)	(\$471,578.89)	(\$4,134,122.58)	(\$1,664,877.42)	\$0.00	(\$1,664,877.42)	28.71%
100.1000.0000.000.000.000.00	UNDESIGNATED	\$2,775,705.93	\$263,901.14	\$2,133,018.84	\$642,687.09	\$397,304.28	\$245,382.81	8.84%
100.2000.0000.000.000.000.00	UNDESIGNATED	\$2,348,294.07	\$207,677.75	\$2,001,103.74	\$347,190.33	\$294,934.00	\$52,256.33	2.23%
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	\$692,238.28	(\$692,238.28)	0.00%
Grand Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$692,238.28	(\$692,238.28)	0.00%

End of Report

Yoncalla School District

Financial Overview

Actuals As of May 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	\$ 1,230,610	\$ 21,000	\$ 1,251,610	\$ 19,610
1112-Prior Years' Taxes	\$ 27,427	\$ 25,000	\$ 31,091	\$ 1,500	\$ 32,591	\$ 7,591
1113-County Tax Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1114-Payments in Lieu	\$ -	\$ -	\$ 4,135	\$ -	\$ 4,135	\$ 4,135
1510-Interest on Investments	\$ 86,243	\$ 50,000	\$ 78,462	\$ 2,300	\$ 80,762	\$ 30,762
1740-Co-Curricular Fees	\$ 4,400	\$ 5,000	\$ 3,060	\$ 1,400	\$ 4,460	\$ (540)
1930-Rental or Lease Sources	\$ 22,000	\$ 24,000	\$ 24,672	\$ 2,056	\$ 26,728	\$ 2,728
1960-Recovery of Expenditure	\$ 1,932	\$ -	\$ -	\$ -	\$ -	\$ -
1990-Miscellaneous Income	\$ 54,363	\$ 50,000	\$ 84,259	\$ 3,000	\$ 87,259	\$ 37,259
2101-County School Fund	\$ 3,623	\$ 15,000	\$ 4,563	\$ -	\$ 4,563	\$ (10,437)
2102-General ESD Funds	\$ 41,414	\$ 40,000	\$ 41,183	\$ -	\$ 41,183	\$ 1,183
2199- Other immediate resources	\$ 1,087	\$ -	\$ 1,006	\$ -	\$ 1,006	\$ 1,006
State Revenue:						
3101-School Support Fund	\$ 3,336,983	\$ 3,400,000	\$ 3,377,273	\$ -	\$ 3,377,273	\$ (22,727)
3103-Common School Fund	\$ 18,236	\$ 33,000	\$ 35,401	\$ -	\$ 35,401	\$ 2,401
3199-Other Restricted Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3900-Misc. Revenue	\$ -	\$ -	\$ 59,439	\$ -	\$ 59,439	\$ 59,439
Federal Revenue					\$ -	\$ -
4801-Federal Forest Fees	\$ 3,929	\$ -	\$ 58,769	\$ -	\$ 58,769	\$ 58,769
5300- Sale Comp Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 4,794,378	\$ 4,874,000	\$ 5,033,923	\$ 31,256	\$ 5,065,179	\$ 191,179
Total Expenditures (Below)	\$ 4,812,134	\$ 5,514,000	\$ 4,134,123	\$ 804,646	\$ 4,938,769	\$ (575,231)
Revenue Over (Under) Expenditures	\$ (17,756)	\$ (640,000)	\$ 899,800	\$ (773,390)	\$ 126,410	\$ 766,410
Beginning Fund Balance	\$ 1,198,069	\$ 925,000	\$ 1,273,975	\$ -	\$ 1,273,975	\$ 348,975
Ending Fund Balance	\$ 1,180,313	\$ 285,000	\$ 2,173,775	\$ (773,390)	\$ 1,400,384	\$ 1,115,384
Expenditures By Function:						
Instruction	\$ 2,430,361	\$ 2,775,706	\$ 2,133,019	\$ 411,330	\$ 2,544,348	\$ (231,357)
Support Services	\$ 2,246,773	\$ 2,348,294	\$ 2,001,104	\$ 288,317	\$ 2,289,421	\$ (58,874)
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	\$ 4,134,123	\$ 804,646	\$ 4,938,769	\$ (575,231)

Surplus

Old social studies curriculum at the elementary school. (MyWorld Interactive)

The copyright is 2019 for all.

1 Teacher Manual for each: K-6th

1st : 55

2nd : 84

3rd : 62

5th : 30

RESOLUTION No. 2025-2026-05

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Yoncalla School District No. 32 hereby adopts the budget for fiscal year 2026-27 in the total amount of \$10,535,043.* This budget is now on file at 298 Fifth St. Yoncalla, OR 97499.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026, for the following purposes:

General Fund		Special Revenue Fund	
Instruction.....	2,982,735	Instruction.....	1,494,857
Support Services.....	2,645,835	Support Services.....	1,527,196
Transfers.....	235,000	Enterprise & Comm.....	319,571
Contingency.....	330,000	Facilities Acquisition ...	0
Total.....	\$6,193,570	Transfers.....	100,000
		Total.....	\$3,441,623
Capital Projects Fund		Trust & Agency Fund	
Facilities Acquisition ...	500,000	Instruction.....	69,850
Total.....	\$500,000	Total.....	\$69,850

Total APPROPRIATIONS, All Funds . . .	\$10,205,043
Total Unappropriated and Reserve Amounts, All Funds . . .	330,000
TOTAL ADOPTED BUDGET . . .	\$10,535,043 *
(* amounts with asterisks must match)	

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026- 2027 :

At the rate of \$4.6884 per \$1000 of assessed value for permanent rate tax;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the Education Limitation

Permanent Rate Tax.....\$4.6884/\$1000

The above resolution statements were approved and declared adopted on June 18, 2026.

X _____
Board Chairman

X _____
Superintendent

Yoncalla School District #32
Yoncalla, Oregon

Intrafund Transfer
RESOLUTION No. 2025-2026-06
June 18, 2026

WHEREAS, the Yoncalla School District Board of Directors previously approved a budget for the 2025-2026 fiscal year;

WHEREAS, Oregon Local Budget Law, OAR 150-294.450(3)(2), provides that appropriations can be transferred within a fund from an existing appropriation to another existing appropriation;

WHEREAS, the amount of appropriations in certain categories are not sufficient to cover actual expenditures in those categories, but total appropriations are sufficient to allow an appropriations transfer;

THEREFORE, BE IT RESOLVED that the Yoncalla School Board hereby transfers budget appropriations for the 2025-2026 year as follows:

	Fund 100 - GENERAL FUND		
	Existing	Change	Adjusted
Major Function 1000	\$ 2,775,706.00	\$ (50,000.00)	\$ 2,725,706.00
Major Function 2000	\$ 2,348,294.00	\$ 50,000.00	\$ 2,398,294.00
	<u>\$ 5,124,000.00</u>	<u>\$ -</u>	<u>\$ 5,124,000.00</u>

The above resolution statements were approved and declared adopted on June 18, 2026.

Board Chairman

Superintendent



YONCALLA SCHOOL DISTRICT 2026-27 SCHOOL BOARD MEETING SCHEDULE



July 2026		WORK SESSION-DATE TBD
July 10, July 16, 2026		OSBA - Summer Board Conference
August 20, 2026	6:00 pm	BOARD MEETING - first meeting of new fiscal year; regular organizational meeting
September 17, 2026	6:00 pm	BOARD MEETING - regular business
October 15, 2026	6:00 pm	BOARD MEETING - regular business
November 12-14 2026		OSBA - Annual Convention
November 19, 2026	6:00 pm	BOARD MEETING - regular business
December 2026		No Meeting
January 21, 2027	6:00 pm	BOARD MEETING - regular business
February 18, 2027	6:00 pm	BOARD MEETING - regular business
March 18, 2027	6:00 pm	BOARD MEETING - regular business
April 15, 2027	6:00 pm	BOARD MEETING - regular business
May 6, 2027	5:00 pm	BOARD MEETING - regular business
May 6, 2027	Following Board Meeting	BUDGET COMMITTEE MEETING - elect presiding officer, receive budget message, review and adopt proposed budget, schedule additional meetings, if needed
June 18, 2027	6:00 pm	BOARD MEETING/BUDGET HEARING - hearing on budget as approved; adopt budget; declare levy; make appropriations