



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

April 17, 2025

292 5th Street

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

A. Pledge of Allegiance

I. AWARDS, RECOGNITION AND CORRESPONDANCE.

A. Student of the Month Awards-Zayden Atkins, Brayden Thompson, Will Willbanks, Nathan Delwisch, Karson Marshall, Lucy Brundage

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. CONSENT AGENDA

- A. Minutes of the March 20, 2025 Board Meeting
- B. Accounts Payable/Funding Update
- C. Hiring of Leanne Drager as Food Service Assistant Cook

V. INFORMATION ITEMS. State Budget Update

VI. REPORTS

- A. High School Principal Report
- B. Elementary Principal Report
- C. Pre-school Report
- D. Financial Report
- E. Superintendent Report

VII. ACTION ITEMS

- A. Hiring of Lancelot Falcon as Elementary School Principal
- B. Hiring of Terra Jacobsen-Barnes as Elementary School 5th Grade Teacher
- C. Hiring of Cody Evans as Elementary 6th School Grade Teacher

VIII. ANNOUNCEMENTS

- A. Next Board Meeting, May 8, 2025, 5:00 PM
- B. First Budget Committee Meeting, May 8th, 2025, following the board meeting

IX. OTHER BUSINESS

X. ADJOURN.



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

March 20, 2025 Minutes

292 5th Street

Yoncalla School Board Meeting Room

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BOARD MEMBERS PRESENT

Cathey Grimes, Vice-Chair
Della Orcutt, Chair
Fawn Sybrant
Lisa Frasier
Twila McDonald

ADMINISTRATION PRESENT

Brian Berry	Kelly Cook-Absent
Erin Helgren	Cody Reed
Chelsea Ross	Laurie Simlness
Megan Barber	

CALL TO ORDER. Chair Orcutt called the meeting to order at 6:00 PM. The Pledge of Allegiance was recited. Also, student families and friends were present.

I. AWARDS, RECOGNITION AND CORRESPONDANCE. Student of the Month Awards were presented to Clare Kokos, Kamden Williams, Nathan Delwisch, Rosalie Baker, Kaitlynne Ramos.

II. PUBLIC FORUM. None.

III. ADJUSTMENTS TO THE AGENDA. Action Item D was removed from the agenda. Director Frasier made a motion to approve the agenda as adjusted, Director Sybrant seconded, passed unanimously.

IV. CONSENT AGENDA

- A. Minutes of the February 20, 2025 Board Meeting
- B. Accounts Payable/Funding Update

Director Frasier made a motion to approve the agenda, Director Grimes seconded, passed 4-0, with Director McDonald abstaining.

V. INFORMATION ITEMS. None.

VI. PRESENTATIONS. Integrated Programs Presentation. Superintendent Berry shared a Power Point presentation about Integrated Programs, including the budget and other additional information. He also asked for feedback from the board and community.

VII. REPORTS.

- A. High School Principal Report. Chelsea Ross
- B. Elementary Principal Report. Erin Helgren
- C. Pre-school Report. Megan Barber
- D. Financial Report.
- E. Superintendent Report. Brian Berry

VIII. ACTION ITEMS

- A. 2025 High School Baseball Co-op with Cottage Grove High School. Director Frasier made a motion to approve, Director Sybrant seconded, passed unanimously.
- B. Consider for Approval Integrated Programs. Director McDonald made a motion to approve, Director Frasier seconded, passed unanimously.
- C. Reauthorization of Rural Schools Act. Director Sybrant made a motion to approve, Director Frasier seconded, passed unanimously.
- ~~D. Hiring of Elementary School Principal~~

- E. Hiring of Katie Calkins as Elementary School Kindergarten Teacher. Director Frasier made a motion to approve, Director Sybrant seconded, passed unanimously.
- F. Hiring of Holdem Elkins as High School Social Studies Teacher. Director Sybrant made a motion to approve, Director Grimes seconded, passed unanimously
- G. Consider for Approval Special Education Contract for Gerald Fauci. Director Frasier made a motion to approve, Director Grimes seconded, passed unanimously
- H. Consider for Approval MidColumbia Bus Contract. Director Frasier made a motion to approve, Director Sybrant seconded, passed unanimously.

IX. ANNOUNCEMENTS. Next Board Meeting, April 17. 2025

X. OTHER BUSINESS.

XI. ADJOURN. Director Frasier made a motion to adjourn, Director Sybrant seconded, meeting was adjourned at 7:45 PM.

Yoncalla SD 32 Financial Summary

As of March 31, 2025

Overview: This financial report provides a summary of actual revenues and expenditures for the period ending March 31, 2025, alongside the original budget for the fiscal year.

Revenue Highlights:

- Total budgeted revenue for the year is \$6,392,500, with actual receipts of \$5,516,284, representing 86% of the budget.
- Key revenue sources include:
 - **Current Year's Taxes:** \$28,673 in March, \$1,159,331 YTD (97% of budget).
 - **Prior Year's Taxes:** \$1,930 in March, \$22,197 YTD (89% of budget).
 - **Interest on Investments:** \$8,766 in March, \$67,802 YTD (271% of budget).
 - **SSF - General Support:** \$220,743 in March, \$2,972,464 YTD (81% of budget).

Expenditure Highlights:

- Total budgeted expenditures for the year are \$6,392,500, with actual spending of \$3,370,356 (53% of budget).
 - **Instruction:** \$204,303 in March, \$1,697,043 YTD (56% of budget).
 - **Support Services:** \$213,095 in March, \$1,673,313 YTD (72% of budget).

Financial Position:

- The district's YTD actual balance is currently at \$2,145,928.
- The **estimated ending fund balance** for June 30, 2025, is projected at \$1,000,313 (16% of the budget).

Operational Outlook:

Monthly operating costs are approximately \$243,218, with the current funds enough to cover **4.11 months** of operations. When factoring in encumbrances, the district can cover **2 months** of operations.

Conclusion: Overall, the district finances remain stable with a projected surplus by year end. Conservative spending continues to be encouraged to maintain an ending fund balance at or above 15%.

Respectfully submitted,

Kelly Cook
Business Manager
Yoncalla School District 32
kcook@desd.k12.or.us
(541)492-6601

Yoncalla School District #32

*** BOARD REPORT APPROPRIATIONS***

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐

Print accounts with zero balance

☒

Filter Encumbrance Detail by Date Range

From Date: 3/1/2025

To Date: 3/31/2025

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.0000.0000.000.000.000.00	UNDESIGNATED	(\$6,392,500.00)	(\$417,398.48)	(\$3,370,355.74)	(\$3,022,144.26)	\$0.00	(\$3,022,144.26)	47.28%
100.1000.0000.000.000.000.00	UNDESIGNATED	\$3,031,350.69	\$204,303.46	\$1,697,042.75	\$1,334,307.94	\$802,260.38	\$532,047.56	17.55%
100.2000.0000.000.000.000.00	UNDESIGNATED	\$2,336,149.24	\$213,095.02	\$1,673,312.99	\$662,836.25	\$568,015.86	\$94,820.39	4.06%
100.5000.0000.000.000.000.00	UNDESIGNATED	\$135,000.00	\$0.00	\$0.00	\$135,000.00	\$0.00	\$135,000.00	100.00%
100.6000.0000.000.000.000.00	UNDESIGNATED	\$445,000.00	\$0.00	\$0.00	\$445,000.00	\$0.00	\$445,000.00	100.00%
100.7000.0000.000.000.000.00	UNDESIGNATED	\$445,000.00	\$0.00	\$0.00	\$445,000.00	\$0.00	\$445,000.00	100.00%
FUND: GENERAL FUND - 100		(\$0.07)	\$0.00	\$0.00	(\$0.07)	\$1,370,276.24	(\$1,370,276.31)	537585.71%
Grand Total:		(\$0.07)	\$0.00	\$0.00	(\$0.07)	\$1,370,276.24	(\$1,370,276.31)	537585.71%

End of Report

Yoncalla School District #32

*** BOARD REPORT EOM-Revenues***

From Date: 3/1/2025

To Date: 3/31/2025

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.0000.1111.000.000.000.00	CURRENT YEAR TAXES	(\$1,192,000.00)	(\$28,673.39)	(\$1,159,331.47)	(\$32,668.53)	\$0.00	(\$32,668.53)	2.74%
100.0000.1112.000.000.000.00	PRIOR YEARS' TAXES	(\$25,000.00)	(\$1,930.18)	(\$22,196.76)	(\$2,803.24)	\$0.00	(\$2,803.24)	11.21%
100.0000.1510.000.000.000.00	EARNINGS ON INVESTMENTS	(\$25,000.00)	(\$8,766.25)	(\$67,802.01)	\$42,802.01	\$0.00	\$42,802.01	-171.21%
100.0000.1740.000.000.000.00	CO-CURRICULAR FEES	(\$8,000.00)	\$0.00	(\$3,000.00)	(\$5,000.00)	\$0.00	(\$5,000.00)	62.50%
100.0000.1960.000.000.000.00	RECOVERY OF EXPENDITURE	\$0.00	\$0.00	(\$1,932.00)	\$1,932.00	\$0.00	\$1,932.00	0.00%
100.0000.1990.000.000.000.00	MISC. LOCAL SOURCES	(\$80,000.00)	\$0.00	(\$26,448.72)	(\$53,551.28)	\$0.00	(\$53,551.28)	66.94%
100.0000.2101.000.000.000.00	COUNTY SCHOOL FUND	(\$3,500.00)	\$0.00	\$0.00	(\$3,500.00)	\$0.00	(\$3,500.00)	100.00%
100.0000.2102.000.000.000.00	GENERAL ESD FUNDS	(\$40,000.00)	(\$13,547.00)	(\$27,883.00)	(\$12,117.00)	\$0.00	(\$12,117.00)	30.29%
100.0000.2199.000.000.000.00	OTHER INTERMEDIATE SOURCES	(\$2,000.00)	\$0.00	(\$922.26)	(\$1,077.74)	\$0.00	(\$1,077.74)	53.89%
100.0000.3101.000.000.000.00	SCHOOL SUPPORT FUND	(\$3,660,000.00)	(\$220,743.00)	(\$2,972,463.89)	(\$687,536.11)	\$0.00	(\$687,536.11)	18.79%
100.0000.3103.000.000.000.00	COMMON SCHOOL FUND	(\$33,000.00)	\$0.00	(\$18,235.79)	(\$14,764.21)	\$0.00	(\$14,764.21)	44.74%
100.0000.4801.000.000.000.00	FEDERAL FOREST FEES	(\$10,000.00)	\$0.00	\$0.00	(\$10,000.00)	\$0.00	(\$10,000.00)	100.00%
100.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-GENERA FUND: GENERAL FUND - 100	(\$1,314,000.00) (\$6,392,500.00)	\$0.00 (\$273,659.82)	(\$1,198,069.20) (\$5,498,285.10)	(\$115,930.80) (\$894,214.90)	\$0.00	(\$115,930.80) (\$894,214.90)	8.82% 13.99%
201.0000.4501.000.000.000.00	ESSER REVENUE	(\$92,000.00)	\$0.00	(\$180,338.37)	\$88,338.37	\$0.00	\$88,338.37	-96.02%
201.0000.4506.000.000.000.00	FED REV - PERKINS VOC GRANT	(\$2,000.00)	\$0.00	\$0.00	(\$2,000.00)	\$0.00	(\$2,000.00)	100.00%
201.0000.4590.000.000.000.00	DISTRICT	\$0.00	\$0.00	(\$26,081.23)	\$26,081.23	\$0.00	\$26,081.23	0.00%
201.0000.5400.000.000.000.00	ESSER - BEGINNING FUND BALANCE FUND: FEDERAL GRANTS - 201	\$0.00 (\$94,000.00)	\$0.00 \$0.00	\$101,417.33 (\$105,002.27)	(\$101,417.33) \$11,002.27	\$0.00	(\$101,417.33) \$11,002.27	0.00% -11.70%
202.0000.1510.000.000.000.00	INTEREST ON INVESMENTS	(\$1,000.00)	(\$93.19)	(\$799.50)	(\$200.50)	\$0.00	(\$200.50)	20.05%
202.0000.5200.000.000.000.00	TRANSFER FROM GENERAL FUND	(\$75,000.00)	\$0.00	\$0.00	(\$75,000.00)	\$0.00	(\$75,000.00)	100.00%
202.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-BLDG IM FUND: BLDG IMP/REPR - 202	(\$750,000.00) (\$826,000.00)	\$0.00 (\$93.19)	(\$732,784.91) (\$733,584.41)	(\$17,215.09) (\$92,415.59)	\$0.00	(\$17,215.09) (\$92,415.59)	2.30% 11.19%
208.0000.1510.000.000.000.00	INTEREST ON INVESMENTS	(\$1,200.00)	(\$165.81)	(\$1,422.54)	\$222.54	\$0.00	\$222.54	-18.55%
208.0000.1970.000.000.000.00	SERVICES PROVIDED OTHER FUNDS	(\$76,635.00)	\$0.00	\$0.00	(\$76,635.00)	\$0.00	(\$76,635.00)	100.00%
208.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-UNEMPL FUND: UNEMPLOYMENT RESERVE - 208	(\$65,500.00) (\$143,335.00)	\$0.00 (\$165.81)	(\$66,184.67) (\$67,607.21)	\$684.67 (\$75,727.79)	\$0.00	\$684.67 (\$75,727.79)	-1.05% 52.83%
209.0000.1510.000.000.000.00	INTEREST ON INVESMENTS	(\$4,500.00)	(\$626.10)	(\$5,371.60)	\$871.60	\$0.00	\$871.60	-19.37%
209.0000.1970.000.000.000.00	PERS RESERVE	(\$30,654.00)	(\$2,218.56)	(\$17,202.80)	(\$13,451.20)	\$0.00	(\$13,451.20)	43.88%
209.0000.5400.000.000.000.00	BEGINNING FUND BALANCE FUND: PERS RESERVE - 209	(\$232,968.00) (\$268,122.00)	\$0.00 (\$2,844.66)	(\$245,243.08) (\$267,817.48)	\$12,275.08 (\$304.52)	\$0.00	\$12,275.08 (\$304.52)	-5.27% 0.11%
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-STUDENT FUND: STUDENT BODY - 210	(\$40,000.00) (\$140,000.00)	\$0.00 \$0.00	(\$54,133.79) (\$54,133.79)	\$14,133.79 (\$85,866.21)	\$0.00	\$14,133.79 (\$85,866.21)	-35.33% 61.33%
211.0000.1990.000.000.000.00	MISCELLANEOUS	\$0.00	\$0.00	(\$1,054.26)	\$1,054.26	\$0.00	\$1,054.26	0.00%
211.0000.5200.000.000.000.00	INTERFUND TRANSFER	(\$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-TECHNOI FUND: TECHNOLOGY FUND - 211	\$0.00 (\$70,000.00)	\$0.00 \$0.00	(\$13,030.47) (\$14,084.73)	\$13,030.47 (\$55,915.27)	\$0.00	\$13,030.47 (\$55,915.27)	0.00% 79.88%
250.0000.3299.000.000.000.00	OTHER RESTRICTED GRANTS-IN-AID	(\$82,000.00)	\$0.00	(\$1,379.94)	(\$80,620.06)	\$0.00	(\$80,620.06)	98.32%
250.0000.5400.000.000.000.00	BEGINNING FUND BALANCE FUND: STATE GRANTS - 250	\$0.00 (\$82,000.00)	\$0.00 \$0.00	(\$32,360.09) (\$33,740.03)	\$32,360.09 (\$48,259.97)	\$0.00	\$32,360.09 (\$48,259.97)	0.00% 58.85%
251.0000.3299.000.000.000.00	OTHER RESTRICT GRANTS - SIA	(\$386,239.00)	\$0.00	(\$296,706.55)	(\$89,532.45)	\$0.00	(\$89,532.45)	23.18%
251.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$150,000.00)	\$0.00	(\$303,994.73)	\$153,994.73	\$0.00	\$153,994.73	-102.66%

Yoncalla School District #32

*** BOARD REPORT EOM-Revenues***

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

From Date: 3/1/2025

To Date: 3/31/2025

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	FUND: STUDENT INVESTMENT ACCOUNT - 251	(\$536,239.00)	\$0.00	(\$600,701.28)	\$64,462.28	\$0.00	\$64,462.28	-12.02%
252.0000.3299.000.000.000.00	OTHER RESTRICTED GRANTS-IN-AID	(\$121,912.00)	\$0.00	(\$32,187.76)	(\$89,724.24)	\$0.00	(\$89,724.24)	73.60%
252.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$6,539.42	(\$6,539.42)	\$0.00	(\$6,539.42)	0.00%
	FUND: HIGH SCHOOL SUCCESS - M98 - 252	(\$121,912.00)	\$0.00	(\$25,648.34)	(\$96,263.66)	\$0.00	(\$96,263.66)	78.96%
280.0000.3299.000.000.000.00	PROMISE PRESCHOOL GRANT	(\$569,500.00)	\$0.00	(\$4,953.56)	(\$564,546.44)	\$0.00	(\$564,546.44)	99.13%
280.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	(\$194.30)	\$194.30	\$0.00	\$194.30	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-SPECIAL	\$0.00	\$0.00	(\$40,459.79)	\$40,459.79	\$0.00	\$40,459.79	0.00%
	FUND: SPECIAL PROJECTS - 281	\$0.00	\$0.00	(\$40,459.79)	\$40,459.79	\$0.00	\$40,459.79	0.00%
286.0000.4590.000.000.000.00	FED VIA ST-TITLE I (A)	(\$222,511.00)	\$0.00	(\$55,719.83)	(\$166,791.17)	\$0.00	(\$166,791.17)	74.96%
286.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$6,595.78	(\$6,595.78)	\$0.00	(\$6,595.78)	0.00%
	FUND: TITLE I (A) - 286	(\$222,511.00)	\$0.00	(\$49,124.05)	(\$173,386.95)	\$0.00	(\$173,386.95)	77.92%
289.0000.4590.000.000.000.00	FED REV VIA STATE	(\$20,000.00)	\$0.00	\$0.00	(\$20,000.00)	\$0.00	(\$20,000.00)	100.00%
	FUND: REAP/SRSA - 289	(\$20,000.00)	\$0.00	\$0.00	(\$20,000.00)	\$0.00	(\$20,000.00)	100.00%
290.0000.4506.000.000.000.00	PERKINS II VOCATIONAL GRANT	(\$4,500.00)	(\$3,436.77)	(\$4,937.21)	\$437.21	\$0.00	\$437.21	-9.72%
290.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-PERKINS	\$0.00	\$0.00	\$1,500.44	(\$1,500.44)	\$0.00	(\$1,500.44)	0.00%
	FUND: PERKINS GRANT - 290	(\$4,500.00)	(\$3,436.77)	(\$3,436.77)	(\$1,063.23)	\$0.00	(\$1,063.23)	23.63%
295.0000.1920.000.000.000.00	MISC GRANT - COW CREEK	(\$76,193.00)	\$0.00	(\$35,000.00)	(\$41,193.00)	\$0.00	(\$41,193.00)	54.06%
295.0000.1990.000.000.000.00	MISCELLANEOUS	\$0.00	\$0.00	(\$5,000.00)	\$5,000.00	\$0.00	\$5,000.00	0.00%
295.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$15,747.57	(\$15,747.57)	\$0.00	(\$15,747.57)	0.00%
	FUND: Misc Grants - 295	(\$76,193.00)	\$0.00	(\$24,252.43)	(\$51,940.57)	\$0.00	(\$51,940.57)	68.17%
296.0000.4590.000.000.000.00	FED REV VIA STATE	(\$69,838.00)	\$0.00	(\$27,591.08)	(\$42,246.92)	\$0.00	(\$42,246.92)	60.49%
	FUND: IDEA - 296	(\$69,838.00)	\$0.00	(\$27,591.08)	(\$42,246.92)	\$0.00	(\$42,246.92)	60.49%
297.0000.4590.000.000.000.00	TITLE II REVENUE	(\$37,609.00)	\$0.00	(\$8,267.28)	(\$29,341.72)	\$0.00	(\$29,341.72)	78.02%
297.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	(\$13,242.27)	\$13,242.27	\$0.00	\$13,242.27	0.00%
	FUND: TITLE II (A) & TITLE IV (A) - 297	(\$37,609.00)	\$0.00	(\$21,509.55)	(\$16,099.45)	\$0.00	(\$16,099.45)	42.81%
298.0000.4300.000.000.000.00	INDIAN EDUCATION GRANT	(\$10,000.00)	\$0.00	\$0.00	(\$10,000.00)	\$0.00	(\$10,000.00)	100.00%
	FUND: INDIAN EDUCATION GRANT - 298	(\$10,000.00)	\$0.00	\$0.00	(\$10,000.00)	\$0.00	(\$10,000.00)	100.00%
299.0000.1610.000.000.000.00	DAILY SALES - LUNCH	(\$1,000.00)	\$0.00	(\$1,431.50)	\$431.50	\$0.00	\$431.50	-43.15%
299.0000.1611.000.000.000.00	DAILY SALES - BREAKFAST	(\$1,000.00)	\$0.00	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)	100.00%
299.0000.3102.000.000.000.00	SCHOOL SUPPORT LUNCH MATCH	(\$900.00)	\$0.00	\$0.00	(\$900.00)	\$0.00	(\$900.00)	100.00%
299.0000.3299.000.000.000.00	NATL SCHOOL LUNCH REIMB	\$0.00	\$0.00	(\$5,284.50)	\$5,284.50	\$0.00	\$5,284.50	0.00%
299.0000.4504.000.000.000.00	NATL SCHOOL BREAKFAST REIMB	(\$80,000.00)	(\$6,801.80)	(\$55,167.59)	(\$24,832.41)	\$0.00	(\$24,832.41)	31.04%
299.0000.4505.000.000.000.00	NATL SCHOOL LUNCH REIMB	(\$120,000.00)	(\$15,744.37)	(\$104,277.70)	(\$15,722.30)	\$0.00	(\$15,722.30)	13.10%
299.0000.4910.000.000.000.00	USDA COMMODITIES	(\$5,000.00)	\$0.00	\$0.00	(\$5,000.00)	\$0.00	(\$5,000.00)	100.00%
299.0000.5200.000.000.000.00	INTERFUND TRANSFER	(\$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 - FOOD	(\$40,000.00)	\$0.00	(\$78,018.28)	\$38,018.28	\$0.00	\$38,018.28	-95.05%
	FUND: FOOD SERVICE - 299	(\$262,900.00)	(\$22,546.17)	(\$244,179.57)	(\$18,720.43)	\$0.00	(\$18,720.43)	7.12%
405.0000.1510.000.000.000.00	TRACK - INTEREST ON CHECKING	\$0.00	(\$0.05)	(\$0.44)	\$0.44	\$0.00	\$0.44	0.00%
405.0000.1920.000.000.000.00	TRACK - DONATIONS	(\$500,000.00)	\$0.00	\$0.00	(\$500,000.00)	\$0.00	(\$500,000.00)	100.00%

Yoncalla School District #32

*** BOARD REPORT EOM-Revenues***

From Date: 3/1/2025

To Date: 3/31/2025

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
405.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	(\$453.18)	\$453.18	\$0.00	\$453.18	0.00%
	FUND: TRACK PROJECT - 405	(\$500,000.00)	(\$0.05)	(\$453.62)	(\$499,546.38)	\$0.00	(\$499,546.38)	99.91%
406.0000.3299.000.000.000.00	TRACK COMM GRANT RESOURCES	(\$1,500,000.00)	\$0.00	\$0.00	(\$1,500,000.00)	\$0.00	(\$1,500,000.00)	100.00%
	FUND: TRACK - COMMUNITY PROJECT GRANT - 406	(\$1,500,000.00)	\$0.00	\$0.00	(\$1,500,000.00)	\$0.00	(\$1,500,000.00)	100.00%
410.0000.5400.000.000.000.00	Beg Fund Balance	\$0.00	\$0.00	(\$41,165.20)	\$41,165.20	\$0.00	\$41,165.20	0.00%
	FUND: CAPITAL PROJECTS - 410	\$0.00	\$0.00	(\$41,165.20)	\$41,165.20	\$0.00	\$41,165.20	0.00%
700.0000.1510.000.000.000.00	INTEREST ON INVESMENTS	(\$250.00)	(\$39.06)	(\$335.07)	\$85.07	\$0.00	\$85.07	-34.03%
700.0000.1920.000.000.000.00	CONTRIBUTIONS & DONATIONS	(\$2,500.00)	\$0.00	\$0.00	(\$2,500.00)	\$0.00	(\$2,500.00)	100.00%
700.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-SCHOLAF	(\$32,000.00)	\$0.00	(\$32,824.54)	\$824.54	\$0.00	\$824.54	-2.58%
	FUND: SCHOLARSHIP - 700	(\$34,750.00)	(\$39.06)	(\$33,159.61)	(\$1,590.39)	\$0.00	(\$1,590.39)	4.58%
Grand Total:		(\$11,981,909.00)	(\$302,785.53)	(\$7,891,084.17)	(\$4,090,824.83)	\$0.00	(\$4,090,824.83)	34.14%

End of Report

Yoncalla School District

Financial Overview

Actuals As of March 31, 2025

GENERAL FUND						
Revenue	2023-24	2024-25	2024-25		Estimated Totals	Over (Under)
	Actuals	Adopted Budget	YTD Actuals	Encumbrances		Budget
Local Revenue:						
1111-Current Taxes	\$ 1,160,942	\$ 1,192,000	\$ 1,159,331	\$ 61,342	\$ 1,220,673	\$ 28,673
1112-Prior Years' Taxes	\$ 27,536	\$ 25,000	\$ 22,197	\$ 2,803	\$ 25,000	\$ -
1113-County Tax Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1510-Interest on Investments	\$ 99,554	\$ 25,000	\$ 67,802	\$ 18,000	\$ 85,802	\$ 60,802
1740-Co-Curricular Fees	\$ 6,544	\$ 8,000	\$ 3,000	\$ 5,000	\$ 8,000	\$ -
1930-Rental or Lease Sources	\$ 18,000	\$ -	\$ 18,000	\$ 6,000	\$ 24,000	\$ 24,000
1960-Recovery of Expenditure	\$ 3,921	\$ -	\$ 1,932	\$ -	\$ 1,932	\$ 1,932
1990-Miscellaneous Income	\$ 91,701	\$ 80,000	\$ 26,449	\$ 53,551	\$ 80,000	\$ -
2101-County School Fund	\$ 14,862	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
2102-General ESD Funds	\$ 27,796	\$ 40,000	\$ 27,883	\$ 12,117	\$ 40,000	\$ -
2199- Other immediate resources	\$ 1,313	\$ 2,000	\$ 922	\$ 1,078	\$ 2,000	\$ -
State Revenue:						
3101-School Support Fund	\$ 3,228,812	\$ 3,660,000	\$ 2,972,464	\$ 336,229	\$ 3,308,693	\$ (351,307)
3103-Common School Fund	\$ 32,915	\$ 33,000	\$ 18,236	\$ 14,764	\$ 33,000	\$ -
3199-Other Restricted Grants	\$ -		\$ -	\$ -	\$ -	\$ -
Federal Revenue						
4801-Federal Forest Fees	\$ 35,516	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
5300- Sale Comp Fixed Assets			\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 4,749,413	\$ 5,078,500	\$ 4,318,216	\$ 524,385	\$ 4,842,601	\$ (235,899)
Total Expenditures (Below)	\$ 5,110,023	\$ 5,947,500	\$ 3,370,356	\$ 1,670,000	\$ 5,040,356	\$ (907,144)
Revenue Over (Under) Expenditures	\$ (360,610)	\$ (869,000)	\$ 947,860	\$ (1,145,615)	\$ (197,755)	\$ 671,245
Beginning Fund Balance	\$ 1,565,939	\$ 1,314,000	\$ 1,198,068	\$ -	\$ 1,198,068	\$ (115,932)
Ending Fund Balance	\$ 1,205,329	\$ 445,000	\$ 2,145,928	\$ (1,145,615)	\$ 1,000,313	\$ 555,313
Expenditures By Function:						
Instruction	\$ 2,501,734	\$ 3,031,351	\$ 1,697,043	\$ 890,000	\$ 2,587,043	\$ (444,308)
Support Services	\$ 2,125,989	\$ 2,336,149	\$ 1,673,313	\$ 645,000	\$ 2,318,313	\$ (17,836)
Enterprise & Community Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 482,300	\$ 135,000	\$ -	\$ 135,000	\$ 135,000	\$ -
Contingency	\$ -	\$ 445,000	\$ -	\$ -	\$ -	\$ (445,000)
Totals by Function	\$ 5,110,023	\$ 5,947,500	\$ 3,370,356	\$ 1,670,000	\$ 5,040,356	\$ (907,144)