Management Report

Siuslaw Valley Charter School
For the period ended September 30, 2025

Prepared by
Mary Ellen Mansfield

Prepared on
October 14, 2025

2025-26_Budget to Actuals

July 1-September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL			
	ACTUAL	BUDGET	PERCENT OF BUDGET	MONEY REMAINING
Income				
1510 Interest on Investments	995.23	0.00		-995.23
1530 CS Market Appreciation/(Depreciation)	-1,283.36			1,283.36
1531 CS Dividends and Interest	4.80			-4.80
1920 Donations from Private Sources	651,724.30	300,000.00	217.24 %	-351,724.30
1980 InKind Donations	4,291.00			-4,291.00
Total for Income	**$655,731.97**	**$300,000.00**	**218.58 %**	**-$355,731.97**
Cost of Goods Sold				
Gross Profit	**$655,731.97**	**$300,000.00**	**218.58 %**	**-$355,731.97**
Expenses				
0100 Compensation				
0114 Managerial-Classified Salaries	23,919.99	24,439.50	97.87 %	519.51
0221 Payroll Tax (Employer)	2,409.15	5,444.01	44.25 %	3,034.86
0113 Admin Salaries		30,000.00	0.0 %	30,000.00
0210 PERS		18,509.49	0.0 %	18,509.49
0240 Contracual Employee Benefits-Health		4,341.00	0.0 %	4,341.00
Total for 0100 Compensation	**$26,329.14**	**$82,734.00**	**31.82 %**	**$56,404.86**
0300 Purchased Services				
0320 Property Services	1,791.18	1,752.51	102.21 %	-38.67
0326 Lease Expense	1,950.00	7,224.99	26.99 %	5,274.99
0340 Travel	1,551.44	1,250.01	124.11 %	-301.43
0350 Communication-Phone, Internet, Postage, Copiers	698.74	2,075.01	33.67 %	1,376.27
0359 Communication-Advertising/Marketing	2,998.52	999.99	299.85 %	-1,998.53
0380 Non-Instructional Professional and Technical Services	23,906.95	10,250.01	233.24 %	-13,656.94
Total for 0300 Purchased Services	**$32,896.83**	**$23,552.52**	**139.67 %**	**-$9,344.31**
0400 Goods & Materials				
0410 Consumable Supplies and Materials	513.82	2,375.01	21.63 %	1,861.19
0430 Library Books	421.53			-421.53
0450 Hosting Food (fundraisers)	11.38	375.00	3.03 %	363.62
0460 Non-consumable items	413.37			-413.37
0470 Computer Software	137.83	150.00	91.89 %	12.17
0480 Computer Hardware		624.99	0.0 %	624.99
Total for 0400 Goods & Materials	**$1,497.93**	**$3,525.00**	**42.49 %**	**$2,027.07**
0600 Other Expenses				
0640 Dues and Fees	459.26	1,350.00	34.02 %	890.74
0650 Insurance and Judgements	1,965.42	4,572.00	42.99 %	2,606.58

2025-26_Budget to Actuals

July 1-September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL			
	ACTUAL	BUDGET	PERCENT OF BUDGET	MONEY REMAINING
0670 Taxes and Licenses		750.00	0.0 %	750.00
Total for 0600 Other Expenses	**$2,424.68**	**$6,672.00**	**36.34 %**	**$4,247.32**
Total for Expenses	**$63,148.58**	**$116,483.52**	**54.21 %**	**$53,334.94**
Net Operating Income	**$592,583.39**	**$183,516.48**	**322.9 %**	**-$409,066.91**
Other Income				
Other Expenses				
Net Other Income				
Net Income	**$592,583.39**	**$183,516.48**	**322.9 %**	**-$409,066.91**

2025-26_Profit and Loss_MonthandYTD

July 1-September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	JUL 1 - SEP 30 2025	JUL 1 - SEP 30 2025 (YTD)	JUL 1 - SEP 30 2024 (PY YTD)
Income			
1510 Interest on Investments	995.23	995.23	
1530 CS Market Appreciation/(Depreciation)	-1,283.36	-1,283.36	
1531 CS Dividends and Interest	4.80	4.80	
1920 Donations from Private Sources	651,724.30	651,724.30	13,700.00
1980 InKind Donations	4,291.00	4,291.00	
Total for Income	**$655,731.97**	**$655,731.97**	**$13,700.00**
Cost of Goods Sold			
Gross Profit	**$655,731.97**	**$655,731.97**	**$13,700.00**
Expenses			
0100 Compensation			
0114 Managerial-Classified Salaries	23,919.99	23,919.99	
0221 Payroll Tax (Employer)	2,409.15	2,409.15	
Total for 0100 Compensation	**$26,329.14**	**$26,329.14**	
0300 Purchased Services			
0320 Property Services	1,791.18	1,791.18	350.00
0326 Lease Expense	1,950.00	1,950.00	650.00
0340 Travel	1,551.44	1,551.44	
0350 Communication-Phone, Internet, Postage, Copiers	698.74	698.74	
0359 Communication-Advertising/Marketing	2,998.52	2,998.52	1,491.00
0380 Non-Instructional Professional and Technical Services	23,906.95	23,906.95	3,000.00
Total for 0300 Purchased Services	**$32,896.83**	**$32,896.83**	**$5,491.00**
0400 Goods & Materials			
0410 Consumable Supplies and Materials	513.82	513.82	31.00
0430 Library Books	421.53	421.53	
0450 Hosting Food (fundraisers)	11.38	11.38	
0460 Non-consumable items	413.37	413.37	470.00
0470 Computer Software	137.83	137.83	-43.99
Total for 0400 Goods & Materials	**$1,497.93**	**$1,497.93**	**$457.01**
0600 Other Expenses			
0640 Dues and Fees	459.26	459.26	
0650 Insurance and Judgements	1,965.42	1,965.42	254.99
Total for 0600 Other Expenses	**$2,424.68**	**$2,424.68**	**$254.99**
Total for Expenses	**$63,148.58**	**$63,148.58**	**$6,203.00**
Net Operating Income	**$592,583.39**	**$592,583.39**	**$7,497.00**
Other Income			

DISTRIBUTION ACCOUNT	TOTAL		
	JUL 1 - SEP 30 2025	JUL 1 - SEP 30 2025 (YTD)	JUL 1 - SEP 30 2024 (PY YTD)
Other Expenses			
Net Other Income			
Net Income	**$592,583.39**	**$592,583.39**	**$7,497.00**

2025-26_Balance Sheet

July 1-September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
9101 OPBXXXX9465 - 1	171,966.78
9102 OPBXXXX2210	697,713.02
9110 CS Brokerage	1.95
Total for Bank Accounts	**$869,681.75**
Accounts Receivable	
Other Current Assets	
9181 Prepaid Expenses	0.00
Undeposited Funds	250.00
Total for Other Current Assets	**$250.00**
Total for Current Assets	**$869,931.75**
Fixed Assets	
9241 Fixed Assets - Furniture	
9243 BUILDING - HWY 101	65,000.00
Total for 9241 Fixed Assets - Furniture	**$65,000.00**
Total for Fixed Assets	**$65,000.00**
Other Assets	
Total for Assets	**$934,931.75**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
9421 Accounts Payable	4,146.32
Total for Accounts Payable	**$4,146.32**
Credit Cards	
Other Current Liabilities	
9491 Payable Misc	0.00
Total for Other Current Liabilities	**$0.00**
Total for Current Liabilities	**$4,146.32**
Long-term Liabilities	
Total for Liabilities	**$4,146.32**
Equity	
Retained Earnings	321,905.34
Net Income	592,583.39
Opening Balance Equity	16,296.70
Total for Equity	**$930,785.43**
Total for Liabilities and Equity	**$934,931.75**

Siuslaw Valley Charter School

9101 OPBXXXX9465 - 1, Period Ending 09/30/2025

RECONCILIATION CHANGE REPORT

Since this reconciliation on 10/13/2025, changes were made to the reconciled transactions in this report.

DATE	TYPE	REF NO.	PAYEE	ORIGINAL AMT (USD)	CURRENT AMT (USD)	CHANGE	AMOUNT CHANGE (USD)
09/15/2025	Transfer			15,129.25	0.00	Amount Cha…	-15,129.25
						Total	**-15,129.25**

RECONCILIATION REPORT

Reconciled on: 10/13/2025

Reconciled by: Mary Ellen Mansfield

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance	164,468.03
Checks and payments cleared (47)	-31,983.51
Deposits and other credits cleared (9)	37,374.00
Statement ending balance	169,858.52
Uncleared transactions as of 09/30/2025	14,234.25
Register balance as of 09/30/2025	187,423.03
Cleared transactions after 09/30/2025	-3,330.26
Uncleared transactions after 09/30/2025	-1,933.75
Register balance as of 10/13/2025	182,159.02

Details

Checks and payments cleared (47)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/03/2025	Bill Payment	CHK1001	Oregon Dept. of Justice	-167.00
08/11/2025	Bill Payment	CHK 1012	Sign Stop	-134.00
08/23/2025	Expense	113-2533478-6224262	Amazon	-13.67
08/23/2025	Expense	113-2533478-6224262	Amazon	-31.93
08/26/2025	Bill Payment	CHK1021	Chuck's Plumbing Inc.	-250.00
09/01/2025	Bill Payment	1017-ACH	Gusto	-46.00
09/02/2025	Check	1016	Melanie Heard	-200.00
09/02/2025	Expense		Zolezzi Insurance Agency	-439.85
09/03/2025	Expense		Amazon	-21.53
09/05/2025	Expense		The Shippin' Shack	-12.00
09/06/2025	Bill Payment	CHK1018	Aloha Badges	-21.00
09/06/2025	Bill Payment	CHK1020	DJC Oregon/Bridge Town Media	-186.75
09/06/2025	Bill Payment	CHK1019	Room by Room Cleaning Serv…	-60.00
09/06/2025	Bill Payment	ACH	City of Florence	-80.14
09/06/2025	Bill Payment	ACH	Central Lincoln PUD	-64.87
09/08/2025	Bill Payment		The Shippin' Shack	-50.26
09/08/2025	Expense		Alaska Air	-75.00
09/08/2025	Expense		Alaska Air	-75.00
09/09/2025	Expense		Alaska Air	-100.00
09/10/2025	Bill Payment		Enterprise Rent-A-Car	-243.44
09/10/2025	Expense		Alaska Air	-75.00
09/10/2025	Expense		Alaska Air	-75.00
09/10/2025	Expense		Starbucks	-26.80
09/10/2025	Bill Payment		Holiday Inn	-342.09
09/10/2025	Bill Payment		Holiday Inn	-342.09
09/10/2025	Bill Payment	CHK1025	Overhead Door	-140.00
09/10/2025	Bill Payment		Holiday Inn	-353.59
09/11/2025	Expense		Alaska Air	-125.00
09/11/2025	Bill Payment		Verizon	-186.06

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/11/2025	Expense		Local Gas	-6.40
09/15/2025	Expense		Wix	-8.40
09/15/2025	Bill Payment		Jordan Ramis PC	-15,322.00
09/17/2025	Expense		Room by Room Cleaning Serv…	-3.00
09/22/2025	Bill Payment	CHK1023	Melanie Heard	-200.00
09/25/2025	Expense	112-6652382-1903408	Amazon	-40.96
09/25/2025	Expense		Zolezzi Insurance Agency	-217.81
09/26/2025	Expense		QuickBooks Subscription	-1.27
09/29/2025	Expense		Verizon	-110.12
09/30/2025	Journal	Gusto		-6,137.78
09/30/2025	Bill Payment	1018-ACH	Next Insurance	-28.84
09/30/2025	Journal	Gusto		-2,638.60
10/01/2025	Bill Payment	1012-ACH	Natural Accountant	-1,000.00
10/01/2025	Bill Payment	1011-ACH	Natural Accountant	-1,000.00
10/01/2025	Bill Payment	1013-ACH	Natural Accountant	-1,000.00
10/10/2025	Bill Payment	1020-ACH	3Common	-262.26
10/10/2025	Bill Payment	1021-ACH	The Shippin' Shack	-15.00
10/10/2025	Bill Payment	1019-ACH	Linda Did It	-53.00
Total				-31,983.51

Deposits and other credits cleared (9)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/03/2025	Deposit			2,500.00
09/05/2025	Deposit		[redacted]	3,000.00
09/11/2025	Deposit			10,220.00
09/12/2025	Transfer			250.00
09/12/2025	Transfer			326.75
09/15/2025	Transfer			15,129.25
09/17/2025	Deposit			5,000.00
09/23/2025	Deposit			900.00
09/30/2025	Transfer			48.00
Total				37,374.00

Additional Information

Uncleared checks and payments as of 09/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/01/2025	Bill Payment	CHK1002	Peterson, Lillian	-77.00
08/27/2025	Bill Payment	1015	Universal Comfort Heating & …	-495.00
09/06/2025	Bill Payment	CHK1017	Peterson, Lillian	-650.00
Total				-1,222.00

Uncleared deposits and other credits as of 09/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/08/2025	Expense		Alaska Air	0.00
09/12/2025	Transfer			326.75
09/14/2025	Transfer			15,129.50
Total				15,456.25

Uncleared checks and payments after 09/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/01/2025	Bill Payment		Room by Room Cleaning Serv…	-2.00
10/02/2025	Bill Payment		US Premium Finance	-439.85
10/10/2025	Bill Payment	1026	LocaliQ	-139.26
10/10/2025	Bill Payment	1016-ACH	Gusto	-55.00

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/10/2025	Bill Payment	1025	Overhead Door	-48.00
10/10/2025	Bill Payment	1014-ACH	The Shippin' Shack	-10.19
10/10/2025	Bill Payment	1027	Peterson, Lillian	-650.00
10/10/2025	Bill Payment	1022-ACH	Central Lincoln PUD	-63.61
10/10/2025	Bill Payment	1023-ACH	Next Insurance	-28.84
10/10/2025	Bill Payment	1024-ACH	Boys & Girls Club	-500.00
Total				-1,936.75

Uncleared deposits and other credits after 09/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/09/2025	Deposit		Room by Room Cleaning Serv…	3.00
Total				3.00

Siuslaw Valley Charter School

9102 OPBXXXX2210, Period Ending 09/30/2025

RECONCILIATION REPORT

Reconciled on: 10/13/2025

Reconciled by: Mary Ellen Mansfield

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance	458,548.00
Checks and payments cleared (4)	-15,754.00
Deposits and other credits cleared (5)	254,919.02
Statement ending balance	697,713.02
Register balance as of 09/30/2025	697,713.02

Details

Checks and payments cleared (4)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/12/2025	Transfer			-326.75
09/12/2025	Transfer			-250.00
09/15/2025	Expense			-15,129.25
09/30/2025	Transfer			-48.00
Total				-15,754.00

Deposits and other credits cleared (5)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/05/2025	Transfer			253,820.94
09/15/2025	Transfer			0.00
09/18/2025	Transfer			2.85
09/30/2025	Deposit			995.23
09/30/2025	Deposit			100.00
Total				254,919.02