

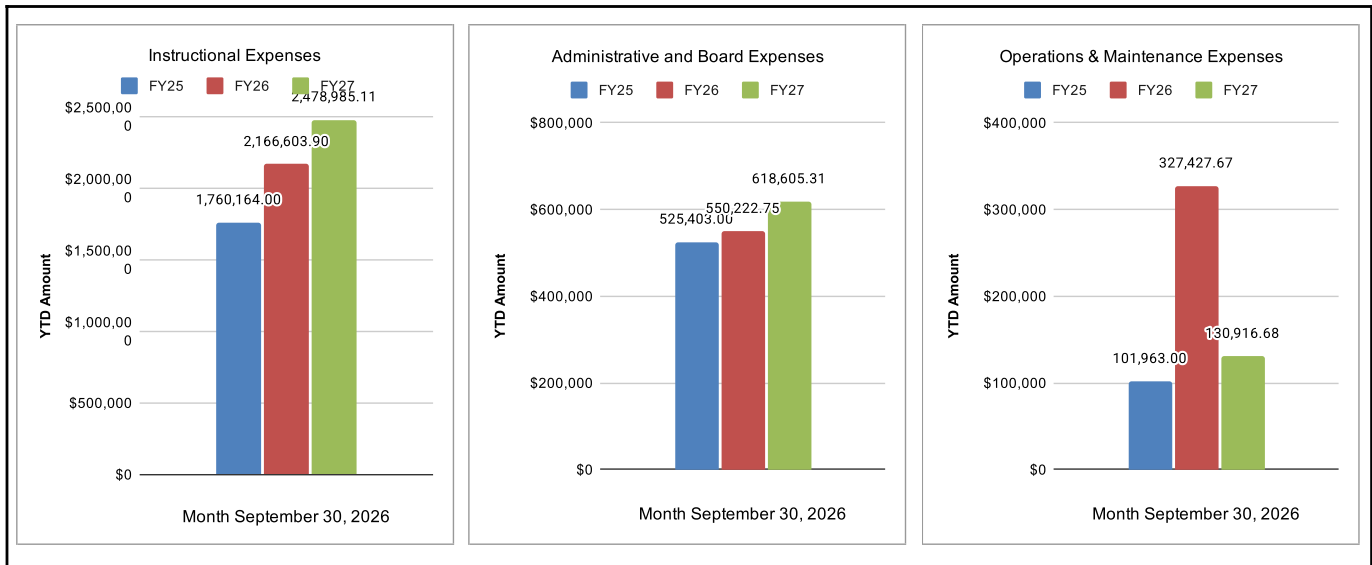


Mid-Valley Special Education Cooperative

Year to Date Expense Overview - All Funds

September 2026

Instructional Expenses	Administration and Board Expenses	Operations & Maintenance Expenses
\$2,478,985	\$618,605	\$130,917
14.21%	29.17%	30.42%
of Budget	of Budget	of Budget



	FY25 YTD		FY26 YTD		Amount Expended	Annual Budget	FY27 YTD	
	Amount Expended	% Annual Budget	Amount Expended	% Annual Budget			% Annual Budget	% Expended Encumbered
Instructional Expenses								
Programs	\$1,116,256	11.32%	\$1,507,537	13.01%	\$1,785,672	\$12,541,712	14.24%	74.00%
Student Support	\$438,242	12.64%	\$468,278	11.81%	\$517,881	\$3,979,461	13.01%	93.82%
Instructional Support	\$205,666	22.05%	\$190,788	19.69%	\$175,432	\$927,573	18.91%	86.58%
Total Instructional Expenses	\$1,760,164	12.34%	\$2,166,604	13.11%	\$2,478,985	\$17,448,746	14.21%	79.19%
Administration and Board Expenses								
Executive & General Administration	\$418,342	25.50%	\$439,236	25.28%	\$492,546	\$1,917,295	25.69%	82.60%
Board of Ed Services	\$107,061	72.00%	\$110,987	58.06%	\$126,059	\$203,723	61.88%	61.88%
Total Administration and Board Expenses	\$525,403	29.36%	\$550,223	28.53%	\$618,605	\$2,121,018	29.17%	80.61%
Operations & Maintenance Expenses	\$101,963	32.35%	\$327,428	57.44%	\$130,917	\$430,344	30.42%	30.42%
Total Expenses	\$2,387,530	6.90%	\$3,044,254	16.00%	\$3,228,507	\$20,000,108	16.14%	78.29%

Expense Insight:

As of September 30, 2026, year-to-date expenditures total \$3.23 million, or 16.1% of the FY27 expense budget shown in the report. Instructional expenses account for \$2.48 million, including \$1.79 million in program costs. Expenditures plus encumbrances represent 78.3% of the displayed expense budget, with student support at 93.8% committed. Operations and Maintenance expenditures are \$130,917, or 30.4% of budget, compared with \$327,428 at this point last year. Continued monitoring of instructional commitments will be important as the fiscal year progresses.

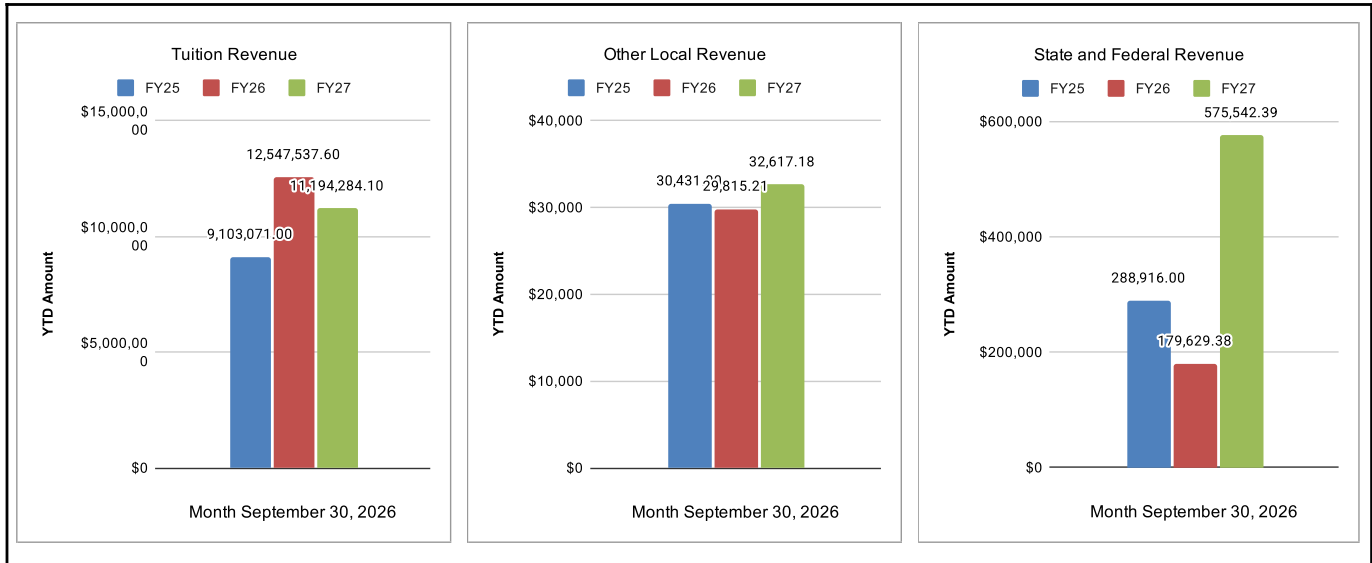


Mid-Valley Special Education Cooperative

Year to Date Revenue Overview - All Funds

September 2026

Tuition Revenue	Other Local Revenue	State and Federal Revenue
\$11,194,284	\$32,617	\$575,542
64.37%	22.26%	26.88%
of Budget	of Budget	of Budget



	FY25 YTD		FY26 YTD		FY27 YTD		
	Amount	% Budget	Amount	% Budget	Amount	Budget	% Budget
Tuition							
District Tuition	\$8,683,900	62.61%	\$12,448,729	80.90%	\$10,652,078	\$16,291,780	65.38%
ESY Tuition	\$29,931	99.77%	\$98,809	10.65%	\$121,489	\$657,200	18.49%
O&M Fund Tuition	\$389,240	123.52%	\$0	0.00%	\$420,717	\$440,344	95.54%
Total Tuition	\$9,103,071	64.17%	\$12,547,538	75.27%	\$11,194,284	\$17,389,324	64.37%
Other Local Revenue							
Earnings on Investments	\$29,931	99.77%	\$28,124	37.50%	\$32,058	\$125,000	25.65%
All Other Local Revenue	\$500	20.00%	\$1,692	112.78%	\$559	\$21,500	2.60%
Total Other Local Revenue	\$30,431	93.63%	\$29,815	38.97%	\$32,617	\$146,500	22.26%
State and Federal Revenue							
EBF	\$88,106	7.36%	\$88,106	9.09%	\$176,212	\$969,170	18.18%
ALOP	\$0	0.00%	\$59,776	9.25%	\$76,018	\$646,489	11.76%
Safe Schools	\$0	0.00%	\$0	0.00%	\$0	\$225,130	0.00%
Other State Revenue	\$132,159	11.05%	\$0	0.00%	\$0	\$2,000	0.00%
Federal Revenue	\$68,651	18.40%	\$31,748	9.48%	\$323,312	\$298,000	108.49%
Total State and Federal Revenue	\$288,916	18.40%	\$179,629	8.25%	\$575,542	\$2,140,789	26.88%
Total Revenue	\$9,422,418	54.39%	\$12,756,982	67.41%	\$11,802,444	\$19,676,613	59.98%

Revenue Insight:

As of September 30, 2026, year-to-date revenue totals \$11.80 million, or 60.0% of the FY27 budget. Tuition remains the primary source at \$11.19 million, or 64.4% of its annual budget; this includes \$420,717 in Operations and Maintenance tuition. State and federal revenue totals \$575,542, or 26.9% of budget. Federal revenue has reached \$323,312, exceeding its \$298,000 annual budget, largely because Medicaid fee-for-service revenue is above its budgeted amount. Evidence-Based Funding and ALOP receipts are at 18.2% and 11.8% of their respective budgets.