

July -1

	CASH BALANCE at Fifth Third Bank/United Fidelity	MAY 2024	JUNE 2024	JULY 2024	MAY 2025	JUNE 2025	JULY 2025	Change from previous year	% change
Fund Number(s)	Fund Name / Description								
101	Education Fund	\$ 4,207,867.01	\$ 4,147,143.37	\$ 4,444,762.09	\$ 3,378,273.36	\$ 3,598,334.94	\$ 3,410,976.46	\$ (1,033,786)	-23.26%
102	Curricular Materials (reported as 101 on Form 9)				\$ 722,654.00	\$ 461,876.30	\$ 485,239.21	\$ 485,239	#DIV/0!
200	Debt Service Fund	\$ 415,095.30	\$ 902,484.41	\$ 703,520.98	\$ 409,934.69	\$ 581,064.30	\$ 581,064.30	\$ (122,457)	-17.41%
300	Operations Fund	\$ 469,950.81	\$ 4,005,509.14	\$ 3,553,826.10	\$ 283,980.56	\$ 3,359,845.12	\$ 3,284,470.32	\$ (269,356)	-7.58%
	Budgeted Funds state supported or levy driven	\$ 5,092,913.12	\$ 9,055,136.92	\$ 8,702,109.17	\$ 4,794,842.61	\$ 8,001,120.66	\$ 7,761,750.29	\$ (940,359)	-10.81%
610	Rainy Day	\$ 782.21	\$ 782.21	\$ 782.21	\$ 782.21	\$ 782.21	\$ 782.21	\$ -	0.00%
715	Construction - 2015 Bond Issue for GSHS/FBC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
800	School Lunch Fund	\$ (9,536.11)	\$ 7,003.93	\$ 6,158.67	\$ (128,731.78)	\$ -	\$ (144,811.78)	\$ (150,970)	-2451.35%
900	Curricular materials - dead fund	\$ 717,236.18	\$ 676,700.53	\$ 606,900.98	\$ -	\$ -	\$ -	\$ (606,901)	-100.00%
1100	Self Insurance - Anthem December '13	\$ 3,152,484.17	\$ 3,141,246.43	\$ 3,129,953.06	\$ 2,874,203.49	\$ 2,842,670.08	\$ 2,885,618.43	\$ (244,335)	-7.81%
1200	Levy Excess	\$ -	\$ -	\$ -	\$ 209,976.00	\$ 209,976.00	\$ 209,976.00	\$ 209,976	#DIV/0!
1350	Gibson County Special Services	\$ (56,155.77)	\$ (49,561.30)	\$ (58,754.79)	\$ (95,541.50)	\$ (126,548.95)	\$ (111,854.03)	\$ (53,099)	90.37%
1850	Education License Plates	\$ 45.19	\$ 45.19	\$ 45.19	\$ 63.94	\$ 213.94	\$ 251.44	\$ 206	456.41%
1900-2000's	Donations, Gifts, and Trusts	\$ 272,697.52	\$ 276,470.56	\$ 277,527.24	\$ 300,154.88	\$ 295,914.80	\$ 295,012.24	\$ 17,485	6.30%
3000's	Others	\$ (14,081.14)	\$ 4,775.16	\$ 7,558.66	\$ 34,935.26	\$ 34,369.27	\$ 27,952.55	\$ 20,394	269.81%
4000,5000,6000, & 7000 Series	Federal Programs	\$ (128,704.45)	\$ (78,155.61)	\$ (96,743.49)	\$ (68,682.93)	\$ (51,644.17)	\$ (34,186.61)	\$ 62,557	-64.66%
8000 & 9000 Series	Clearing Accounts	\$ 48,128.72	\$ 34,674.05	\$ 35,888.62	\$ 135,810.18	\$ 120,301.20	\$ 53,605.39	\$ 17,717	49.37%
	Total Cash	\$ 9,075,809.64	\$ 13,069,118.07	\$ 12,611,425.52	\$ 8,057,812.36	\$ 11,327,155.04	\$ 10,944,096.13	\$ (1,667,329)	-13.22%

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FUND	BEG YEAR BALANCE 1 January 2025	YEAR-TO-DATE REVENUE EOM July 2025	YEAR-TO-DATE EXPENSES EOM July 2025	YEAR-TO-DATE BALANCE EOM July 2025	BEG MONTH BALANCE BEGINNING July	MONTH-TO-DATE REVENUE July	MONTH-TO-DATE EXPENSES July	CURRENT BALANCE EOM July
101 EDUCATION FUND	\$ 3,826,267.36	\$ 9,805,147.09	\$ 10,220,437.99	\$ 3,410,976.46	\$ 3,598,334.94	\$ 1,418,707.07	\$ 1,606,065.55	\$ 3,410,976.46
102 CM reported with Education on Form 9	\$ 826,797.25	\$ 27,419.22	\$ 368,977.26	\$ 485,239.21	\$ 461,876.30	\$ 27,419.22	\$ 4,056.31	\$ 485,239.21
200 DEBT SERVICE	\$ 497,444.69	\$ 1,530,629.61	\$ 1,447,010.00	\$ 581,064.30	\$ 581,064.30	\$ -	\$ -	\$ 581,064.30
300 OPERATIONS FUND	\$ 3,335,265.00	\$ 5,514,089.54	\$ 5,564,884.22	\$ 3,284,470.32	\$ 3,359,845.12	\$ 757,879.85	\$ 833,254.65	\$ 3,284,470.32
610 RAINY DAY	\$ 782.21	\$ -	\$ -	\$ 782.21	\$ 782.21	\$ -	\$ -	\$ 782.21
800 SCHOOL LUNCH FUND	\$ 3,941.58	\$ 768,786.19	\$ 917,539.55	\$ (144,811.78)	\$ -	\$ -	\$ 144,811.78	\$ (144,811.78)
900 CURRICULAR MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1100 SELF-INSURANCE	\$ 3,330,400.11	\$ 1,490,733.48	\$ 1,935,515.16	\$ 2,885,618.43	\$ 2,842,670.08	\$ 190,151.21	\$ 147,202.86	\$ 2,885,618.43
1350 GIBSON COUNTY SPECIAL SER	\$ (63,222.73)	\$ 508,273.82	\$ 556,905.13	\$ (111,854.04)	\$ (126,548.96)	\$ 94,338.00	\$ 79,643.08	\$ (111,854.04)
8400 PREPAID LUNCH ACCOUNTS	\$ 47,344.65	\$ 301,543.91	\$ 316,105.47	\$ 32,783.09	\$ 28,495.62	\$ 4,287.47	\$ -	\$ 32,783.09

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31 JULY 2025	Net Appropriation	MONTH-TO-DATE EXPENSES	YEAR-TO-DATE EXPENSES	Unexpended Balance	Outstanding Encumbrances	Unencumbered Balance	Percentage Encumbered
EDUCATION FUND Including 102 Curriculum	\$ 17,648,422.99	\$ 1,010,121.86	\$ 9,389,415.25	\$ 8,259,007.74	\$ 80,704.96	\$ 8,178,302.78	53.66%
DEBT SERVICE	\$ 2,719,000.00	\$ -	\$ 1,359,500.00	\$ 1,359,500.00	\$ -	\$ 1,359,500.00	50.00%
OPERATIONS FUND	\$ 12,410,889.85	\$ 833,254.65	\$ 5,298,489.60	\$ 7,112,400.25	\$ 1,353,569.27	\$ 5,758,830.98	53.60%

SOUTH GIBSON SCHOOL CORPORATION
Actual 2025 EDUCATION FUND CUMULATIVE CASH FLOW WORKSHEET

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101 Education Fund including 102 Curricular Materials

	Receipts					Disbursements							End of Month
	Property Tax	State Aid Basic Grant	All Other	Temp Loans	Total Receipts	100 Salaries	200 Fringes	300 Services	400-599 Travel & Overhead & Transfer Tuition	600 Teacher supplies, curricular materials, and	700-999 Misc & transfers to operations	Total Disbursements	
Education Fund less Curricular Materials													
31 December 2024 Cash:													3,826,267
31 January 2025 cash		1,403,758	2,856	-	1,406,614	1,228,262	372,296	38,384	834	15,755	1,000	1,656,531	3,576,350
		99.80%	0.20%	0.00%	100.00%	74.15%	22.47%	2.32%	0.05%	0.95%	0.06%	100.00%	
28 February cash:	-	1,405,144	15,403	-	1,420,547	896,655	316,022	52,831	730	18,927	4,155	1,289,319	3,707,579
		98.92%	1.08%	0.00%	100.00%	69.54%	24.51%	4.10%	0.06%	1.47%	0.32%	100.00%	
31 March cash:		1,403,932	22,962	-	1,426,893	954,337	313,284	46,922	1,798	14,768	400,000	1,731,108	3,403,364
		98.39%	1.61%	0.00%	100.00%	55.13%	18.10%	2.71%	0.10%	0.85%	23.11%	100.00%	
First Quarter		4,212,834	41,220	-	4,254,055	3,079,254	1,001,601	138,136	3,362	49,449	405,155	4,676,958	3,403,364
		99.03%	0.97%	0.00%	100.00%	65.84%	21.42%	2.95%	0.07%	1.06%	8.66%	100.00%	88.95%
30 April 2025 cash	-	1,363,210	17,069	-	1,380,279	848,035	299,574	48,847	1,602	13,443	200,000	1,411,501	3,372,142
		98.76%	1.24%	0.00%	100.00%	60.08%	21.22%	3.46%	0.11%	0.95%	14.17%	100.00%	
31 May 2025 cash	-	1,363,210	13,340	-	1,376,550	976,364	316,254	46,795	4,196	26,811	-	1,370,420	3,378,273
		99.03%	0.97%	0.00%	100.00%	71.25%	23.08%	3.41%	0.31%	1.96%	0.00%	100.00%	
30 June cash	-	1,363,210	12,345	-	1,375,556	822,157	271,613	46,106	2,591	13,028	-	1,155,494	4,060,211
		99.10%	0.90%	0.00%	100.00%	71.15%	23.51%	3.99%	0.22%	1.13%	0.00%	100.00%	
31 July cash	-	1,425,468	20,658	-	1,446,126	695,311	264,460	39,441	844	10,066	600,000	1,610,122	3,896,215
\$485,239.21 now in 101 balance		98.57%	1.43%	0.00%	100.00%	43.18%	16.42%	2.45%	0.05%	0.63%	37.26%	100.00%	

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923,492.31

SOUTH GIBSON SCHOOL CORPORATION
Actual 2025 OPERATIONS FUND CUMULATIVE CASH FLOW WORKSHEET

School Operations Fund

	Receipts					Disbursements														End of Month
	Property, Excise & FIT Tax	Miscellaneous	Interest	Transfers from Education	Total Receipts	100 Salaries	200 Fringes	300 Services	411 & 412 Water Sewage & Trash	431-444 Repairs & Rentals	450 Construction design costs	510 Student Transportation	520 Insurance	521-599 Communications and misc	611-615 Supply/fuel/tires	621-626 Lighting/HVAC	650-656 Hardware & software	700-999 Assets & Transfers	Total Disbursements	
Operations Fund																				Balance
31 December 2024 Cash:																				3,335,265
31 January 2025 cash	-	47,300	13,239	-	60,539	164,580	65,883	31,822	10,083	31,163	0	170,564	38,906	1,798	13,837	60,434	0	334,423	923,492	2,472,311
	0.00%	78.13%	21.87%	0.00%	100.00%	17.82%	7.13%	3.45%	1.09%	3.37%	0.00%	18.47%	4.21%	0.19%	1.50%	6.54%	0.00%	36.21%	100.00%	
28 February cash:	-	-	11,898	-	11,898	149,929	55,654	16,822	5,971	39,963	18,782	171,129	38,906	3,312	24,949	67,945	20	15	593,397	1,890,813
	0.00%	0.00%	100.00%	0.00%	100.00%	25.27%	9.38%	2.83%	1.01%	6.73%	3.17%	28.84%	6.56%	0.56%	4.20%	11.45%	0.00%	0.00%	100.00%	
31 March cash:	19	3,037	12,657	400,000	415,712	147,661	53,503	4,105	14,533	40,841	0	144,989	38,990	3,488	17,237	74,604	23,175	178	563,303	1,743,223
	0.00%	0.73%	3.04%	96.22%	100.00%	26.21%	9.50%	0.73%	2.58%	7.25%	0.00%	25.74%	6.92%	0.62%	3.06%	13.24%	4.11%	0.03%	100.00%	
First Quarter	19	50,337	37,793	400,000	488,149	462,170	175,040	52,748	30,587	111,966	18,782	486,683	116,802	8,598	56,022	202,982	23,195	334,615	2,080,192	1,743,223
	0.00%	10.31%	7.74%	81.94%	100.00%	22.22%	8.41%	2.54%	1.47%	5.38%	0.90%	23.40%	5.61%	0.41%	2.69%	9.76%	1.12%	16.09%	100.00%	52.27%
30 April 2025 cash	-	8,175	12,071	200,000	220,246	141,620	53,071	15,755	11,424	54,457	87,450	180,102	38,990	6,496	24,685	66,893	1,784	124,433	807,160	1,156,308
	0.00%	3.71%	5.48%	90.81%	100.00%	17.55%	6.58%	1.95%	1.42%	6.75%	10.83%	22.31%	4.83%	0.80%	3.06%	8.29%	0.22%	15.42%	100.00%	
31 May 2025 cash	(19)	430	12,194	-	12,605	110,429	53,816	53,497	12,086	95,615	2,724	126,364	38,990	3,926	29,517	74,669	45,214	238,086	884,933	283,981
	-0.15%	3.41%	96.74%	0.00%	100.00%	12.48%	6.08%	6.05%	1.37%	10.80%	0.31%	14.28%	4.41%	0.44%	3.34%	8.44%	5.11%	26.90%	100.00%	
30 June cash	4,023,607	-	11,603	-	4,035,210	146,457	50,297	86,364	13,275	55,192	601	74	39,631	4,589	18,107	76,845	91,434	376,480	959,345	3,359,845
	99.71%	0.00%	0.29%	0.00%	100.00%	15.27%	5.24%	9.00%	1.38%	5.75%	0.06%	0.01%	4.13%	0.48%	1.89%	8.01%	9.53%	39.24%	100.00%	
31 July cash	-	144,624	13,256	600,000	757,880	129,354	49,362	29,454	13,075	131,223	1,124	0	0	1,556	20,575	82,639	59,433	315,459	833,255	3,284,470
	0.00%	19.08%	1.75%	79.17%	100.00%	15.52%	5.92%	3.53%	1.57%	15.75%	0.13%	0.00%	0.00%	0.19%	2.47%	9.92%	7.13%	37.86%	100.00%	

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<u>101 EDUCATION FUND</u>		First Quarter 2025	Second Quarter 2025	Include 102 in this report starting in July 2025	First Quarter 2024	Second Quarter 2024	July 2024
BEGINNING BALANCE FORWARD		\$ 3,826,267	\$ 3,403,364	\$ 4,060,210	\$ 4,531,275	\$ 4,210,516	\$ 4,147,143
Object	REVENUE:						
1310	Transfer Tuition from Individuals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1321	Transfer tuition from NH/NP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1326	State transfer tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1741	Student and Adult Fees	\$ 28	\$ -	\$ -	\$ 1,314	\$ 180	\$ -
1920	Contributions/Donations from private sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1994	Other overpayments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2920	Congressional interest	\$ 128	\$ -	\$ -	\$ -	\$ -	\$ 128
3111	State tuition basic grant	\$ 4,212,834	\$ 4,089,631	\$ 1,425,468	\$ 4,194,276	\$ 4,110,190	\$ 1,410,851
3114	State summer school	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3120	Choice savings distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3141	Career scholarships	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -
3199	State remediation / preventive grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3250	Medicaid reimbursement from State	\$ -	\$ -	\$ -	\$ -	\$ 6,143	\$ 3,904
3284	Special Ed Preschool - State Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3293	Performance base rewards - transfer out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3221	State full day kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3280	State professional development grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4223	Public Law 101-476 IDEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4225	Public Law 99-457 Preschool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Transfer between funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5320	Sale of property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5430	Temporary loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6410	Insurance claims and losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6600	Other reimbursements/EGSC	\$ 41,064	\$ 42,755	\$ 20,658	\$ 49,081	\$ 54,464	\$ 18,260
Total Revenue		\$ 4,254,055	\$ 4,132,385	\$ 1,446,126	\$ 4,244,671	\$ 4,171,477	\$ 1,433,143
EXPENDITURES							
Salaries, Wages & Benefits							
110.00	Certified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110.30	Certified full time teachers	\$ 2,055,046	\$ 1,777,082	\$ 580,272	\$ 2,013,264	\$ 1,765,401	\$ 553,893
110.34	Adjunct teachers	\$ -	\$ -	\$ -	\$ 10,231	\$ 8,769	\$ 2,923
110.40	Certified building administrators	\$ 152,167	\$ 137,672	\$ 39,855	\$ 149,428	\$ 128,081	\$ 42,694
110.54	Certified collective bargaining staff	\$ 114,498	\$ 98,141	\$ 32,714	\$ 71,020	\$ 69,241	\$ 25,753
110.64	Certified licensed counselors	\$ 56,902	\$ -	\$ 14,883	\$ 55,316	\$ -	\$ 15,805
120.00	Non-certified Salaries	\$ 147,078	\$ 118,388	\$ 6,835	\$ 148,571	\$ 114,297	\$ 6,382
120.40	Non-certified building administration	\$ 71,164	\$ 58,598	\$ 8,911	\$ 64,288	\$ 57,633	\$ 9,135
120.50	Non-certified aides and assistants	\$ 327,973	\$ 248,773	\$ -	\$ 314,834	\$ 238,464	\$ -

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<u>101 EDUCATION FUND</u>	First Quarter 2025	Second Quarter 2025	Include 102 in this report starting in July 2025	First Quarter 2024	Second Quarter 2024	July 2024
120.52 Non-certified substitute teachers	\$ -	\$ -	\$ -	\$ 869	\$ 858	\$ -
120.60 Non-certified professionals	\$ -	\$ -	\$ 4,373	\$ -	\$ -	\$ -
125.00 Terminal Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130.00 ECA coaches and sponsors	\$ 51,498	\$ 27,493	\$ -	\$ 54,120	\$ 30,966	\$ -
130.01 Subs - Paid Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130.02 Subs - Prof Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130.30 Summer school	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130.52 Salaries of substitute teachers	\$ 53,967	\$ 44,426	\$ -	\$ 44,980	\$ 43,003	\$ -
130.62 Salaries of substitute teachers	\$ 7,466	\$ 6,162	\$ -	\$ 16,183	\$ 34,887	\$ -
140.00 Overtime Salaries	\$ 793	\$ 419	\$ -	\$ 1,148	\$ 1,029	\$ -
140.40 Overtime salaries treasurers	\$ 757	\$ 219	\$ -	\$ 904	\$ 653	\$ -
140.50 Overtime Salaries aides and assistants	\$ 1,521	\$ 4,180	\$ -	\$ 3,947	\$ 3,192	\$ -
141.30 Additional compensation paid to majority of teachers	\$ -	\$ -	\$ -	\$ -	\$ 2,637	\$ -
142.30 Teaching staff additional compensation	\$ 38,423	\$ 80,354	\$ 7,468	\$ 39,343	\$ 59,702	\$ 18,657
142.36 Additional compensation paid to part time librarian teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142.54 Additional compensation	\$ -	\$ -	\$ -	\$ -	\$ 1,382	\$ -
144.00 Additional Compensation Paid to Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146.00 Additional Compensation Paid to Part-Time Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147.00 Additional compensation paid to instruction aides and assistants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149.00 Additional Compensation Paid to Other Certified Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211.00 Social Security	\$ 14,279	\$ 10,449	\$ 510	\$ 14,667	\$ 10,856	\$ 476
211.30 Social security teachers	\$ 159,348	\$ 137,734	\$ 43,725	\$ 155,496	\$ 137,331	\$ 43,155
211.34 Social security adjuncts	\$ -	\$ -	\$ -	\$ 783	\$ 671	\$ 224
211.40 Social security building admin and treasurers	\$ 16,976	\$ 14,976	\$ 3,568	\$ 16,254	\$ 14,085	\$ 3,944
211.50 Social security aides and assistants	\$ 23,742	\$ 18,427	\$ -	\$ 23,058	\$ 17,975	\$ -
211.52 Social security substitute teachers	\$ 4,129	\$ 3,399	\$ -	\$ 3,508	\$ 3,356	\$ -
211.54 Social security bargaining unit staff	\$ 10,307	\$ 8,790	\$ 2,925	\$ 7,609	\$ 6,672	\$ 2,528
211.60 Social security non-certified professionals	\$ -	\$ -	\$ 329	\$ -	\$ -	\$ -
211.62 Social security bargaining unit staff	\$ 571	\$ 471	\$ -	\$ 1,238	\$ 2,669	\$ -
211.64 Social security licensed counselors	\$ 3,840	\$ 2,904	\$ 959	\$ 3,737	\$ 3,133	\$ 1,041
214.00 Public Employees Retirement Fund	\$ 17,601	\$ 13,792	\$ 755	\$ 17,738	\$ 13,158	\$ 630
214.40 PERF treasurers	\$ 10,213	\$ 8,352	\$ 1,265	\$ 9,257	\$ 8,277	\$ 1,297
214.60 PERF non-certified professionals	\$ -	\$ -	\$ 621	\$ -	\$ -	\$ -
215.30 TRF prior to 7/1/95	\$ 4,320	\$ 3,637	\$ 1,215	\$ 5,460	\$ 4,741	\$ 1,184
216.30 TRF after 7/1/95 full time teachers	\$ 198,330	\$ 174,937	\$ 55,429	\$ 178,948	\$ 161,277	\$ 51,664
216.40 TRF after 7/1/95 building administrators	\$ 15,660	\$ 14,856	\$ 3,919	\$ 14,567	\$ 12,540	\$ 4,162
216.52 TRF after 7/1/95 bargaining sub teacher	\$ 225	\$ 417	\$ -	\$ -	\$ -	\$ -
216.54 TRF after 7/1/95 bargaining unit staff	\$ 13,168	\$ 11,287	\$ 3,762	\$ 10,482	\$ 9,191	\$ 3,066

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<u>101 EDUCATION FUND</u>	First Quarter 2025	Second Quarter 2025	Include 102 in this report starting in July 2025	First Quarter 2024	Second Quarter 2024	July 2024
216.62 TRF after 7/1/95 staff	\$ 574	\$ 484	\$ -			
216.64 TRF after 7/1/95 licensed counselors	\$ 5,406	\$ 4,242	\$ 1,414	\$ 4,978	\$ 4,267	\$ 1,422
221.00 Life and AD&D insurance	\$ 326	\$ 315	\$ 105	\$ 283	\$ 315	\$ 105
221.30 Life and AD & D teachers	\$ 3,812	\$ 3,812	\$ 1,271	\$ 3,757	\$ 3,767	\$ 1,256
221.40 Life and AD & D building admin	\$ 449	\$ 460	\$ 153	\$ 460	\$ 460	\$ 153
221.54 Life and AD & D other bargaining unit	\$ 252	\$ 252	\$ 84	\$ 221	\$ 221	\$ 74
214.60 Life and AD & D non-certified professionals	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ -
221.64 Life and AD & D licensed counselors	\$ 95	\$ 95	\$ 32	\$ 95	\$ 95	\$ 32
222.00 Health insurance	\$ 38,517	\$ 26,310	\$ 736	\$ 38,517	\$ 26,310	\$ 632
222.30 Health insurance full time teachers	\$ 295,258	\$ 299,466	\$ 114,671	\$ 304,300	\$ 294,626	\$ 97,663
222.40 Health insurance building administrators and treasurers	\$ 35,421	\$ 37,246	\$ 9,533	\$ 35,421	\$ 33,433	\$ 9,819
222.50 Health insurance aides and assistants	\$ 60,975	\$ 40,650	\$ -	\$ 55,242	\$ 32,218	\$ -
222.54 Health insurance bargaining unit staff	\$ 8,681	\$ 8,681	\$ 3,371	\$ 5,288	\$ 5,288	\$ 1,763
222.64 Health insurance licensed counselors	\$ 11,714	\$ 11,714	\$ 4,549	\$ 11,834	\$ 11,714	\$ 3,905
223.00 Long-term-disability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225.00 Workers compensation	\$ 1,523	\$ -	\$ -	\$ 1,131	\$ 754	\$ -
225.30 Workers compensation insurance full time teachers	\$ 10,004	\$ -	\$ -	\$ 7,443	\$ 4,962	\$ -
225.40 Workers compensation building admin and treasurers	\$ 929	\$ -	\$ -	\$ 690	\$ 460	\$ -
225.50 Workers compensation aides and assistants	\$ 1,320	\$ -	\$ -	\$ 973	\$ 649	\$ -
225.52 Workers compensation substitutes teachers	\$ 376	\$ -	\$ -	\$ 275	\$ 183	\$ -
225.54 Workers compensation bargaining unit staff	\$ 522	\$ -	\$ -	\$ 444	\$ 296	\$ -
225.64 Workers compensation licensed counselors	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ -
230.00 Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
241.30 401a employer match full time teachers	\$ 21,433	\$ 18,479	\$ 6,051	\$ 20,789	\$ 18,367	\$ 5,790
241.40 401a employer match building admin	\$ 1,648	\$ 1,559	\$ 399	\$ 1,619	\$ 1,387	\$ 462
241.54 401a employer match bargaining unit staff	\$ 1,386	\$ 1,188	\$ 396	\$ 1,260	\$ 1,007	\$ 341
241.64 401a employer match licensed counselors	\$ 569	\$ 446	\$ 149	\$ 553	\$ 474	\$ 158
242.00 Other employment benefits retirement match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
243.00 Long-term-disability	\$ 41	\$ 41	\$ 14	\$ 41	\$ 40	\$ 13
243.30 Long-term-disability teachers	\$ 6,448	\$ 6,448	\$ 2,149	\$ 6,462	\$ 6,351	\$ 2,117
243.40 Long-term-disability building admin	\$ 546	\$ 546	\$ 182	\$ 544	\$ 537	\$ 179
243.54 Long-term-disability bargaining unit staff	\$ 412	\$ 412	\$ 137	\$ 410	\$ 323	\$ 186
243.60 Long term disability non-certified professionals	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -
243.64 Long-term-disability licensed counselors	\$ 169	\$ 169	\$ 56	\$ 167	\$ 165	\$ 55
Salaries & Benefits	\$ 4,080,855	\$ 3,481,733	\$ 959,770.51	\$ 3,954,724	\$ 3,407,095	\$ 914,735.45
	95.41%	93.16%	95.02%	95.34%	93.60%	97.78%
Non-payroll expenditures						
311.00 Instruction services	\$ 1,056	\$ 3,855	\$ 239	\$ 388	\$ 4,359	\$ -

July-9

<u>101 EDUCATION FUND</u>	First Quarter 2025	Second Quarter 2025	Include 102 in this report starting in July 2025	First Quarter 2024	Second Quarter 2024	July 2024
312.00 Instructional Programs, All Employee Training and Development	\$ 1,350	\$ 4,555	\$ 39,202	\$ 893	\$ 608	\$ -
313.00 Pupil Services / GCSS	\$ 134,530	\$ 132,888	\$ -	\$ 117,851	\$ 100,916	\$ 11,103
319.00 Other Professional & Technical Services	\$ 1,200	\$ 450	\$ -	\$ 16,723	\$ 14,001	\$ 520
319.01 Outside Auditors/other professionals/arch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
530.00 Communication, Licensing, and Subscriptions (phone,postage, other)	\$ 1,001	\$ 1,539	\$ 372	\$ 1,424	\$ 1,646	\$ 1,319
540.00 Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
561.00 Transfer Tuition	\$ 552	\$ -	\$ 472	\$ -	\$ -	\$ -
563.00 Tuition for online learning/Edmentum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
580.00 Travel	\$ 268	\$ 4,107	\$ -	\$ 973	\$ 5,208	\$ -
580.01 Itinerate teachers	\$ 1,250	\$ 2,467	\$ -	\$ 190	\$ 3,423	\$ -
580.02 Professional travel	\$ 290	\$ -	\$ -	\$ -	\$ -	\$ -
580.99 Travel bill to North Posey	\$ -	\$ 276	\$ -	\$ -	\$ 221	\$ -
611.00 Operational Supplies	\$ 9,075	\$ 9,811	\$ 447	\$ 9,028	\$ 3,151	\$ 275
611.01 Instructional supplies	\$ 4,906	\$ 1,147	\$ 513	\$ 5,023	\$ 6,999	\$ 1,271
611.02 Office supplies for staff & teachers	\$ -	\$ -	\$ -	\$ 53	\$ -	\$ -
611.03 Paper	\$ 6,853	\$ 6,930	\$ -	\$ 3,590	\$ 10,078	\$ -
611.10 Consumables - Student Paid	\$ -	\$ 5,891	\$ -	\$ -	\$ 1,276	\$ -
611.20 Instructional - Student paid	\$ -	\$ -	\$ 85	\$ -	\$ -	\$ -
611.21 Kindergarten - Student paid	\$ 63	\$ 399	\$ 586	\$ 789	\$ 438	\$ -
611.22 FACS Fees - Student Paid	\$ 1,623	\$ 810	\$ -	\$ 3,004	\$ 2,322	\$ 30
611.23 Tech Fees - Student Paid	\$ 21	\$ -	\$ -	\$ 278	\$ 20	\$ -
611.24 Computer Fees - Student Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.25 Art Fees - Student Paid	\$ 1,044	\$ (1,022)	\$ -	\$ 1,496	\$ 43	\$ -
611.26 Music Fees - Student Paid	\$ 288	\$ 18	\$ -	\$ 517	\$ -	\$ -
611.27 4-Block Fees - Student Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.28 Phonics Fees - Student Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.29 Physical Education Fees - Student Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.30 Computer AP Fees - Student Paid	\$ -	\$ -	\$ -	\$ -	\$ 136	\$ -
611.31 Keyboarding Fees - Student Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.32 Design Fees - Student Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.33 English Reading Fees - Student Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.34 Horticultural fees - student paid	\$ 93	\$ 290	\$ -	\$ 78	\$ -	\$ -
611.35 ICP Fees - Student Paid	\$ 26	\$ -	\$ -	\$ -	\$ 108	\$ -
611.36 Manufacturing Fees - Student Paid	\$ 1,516	\$ 2,577	\$ 770	\$ -	\$ -	\$ -
611.37 Newspaper Fees - Student Paid	\$ -	\$ 87	\$ -	\$ -	\$ -	\$ -
611.38 Nutrition Fees - Student Paid	\$ 1,887	\$ 3,907	\$ -	\$ 2,576	\$ 2,475	\$ -
611.39 Technology Fees - Student Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.40 Textiles Fees - Student Paid	\$ -	\$ 404	\$ -	\$ -	\$ -	\$ -

July-10

<u>101 EDUCATION FUND</u>	First Quarter 2025	Second Quarter 2025	Include 102 in this report starting in July 2025	First Quarter 2024	Second Quarter 2024	July 2024
611.41 Transportation Class Fees - Student Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.42 Yearbook Fees - Student Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.43 Drivers Education Fees - Student Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.44 Ag Science - Student Paid	\$ 337	\$ 17	\$ -	\$ 312	\$ 55	\$ -
611.45 Summer School PE Fees - Student Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.46 Theatre fees - student paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.47 Band fees - student paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.48 Animal vet supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.50 Copier/printer expenses	\$ 13,555	\$ 14,278	\$ 3,530	\$ 14,050	\$ 13,297	\$ 6,207
611.61 Light bulbs & fixture expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.62 Janitorial supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
613.00 Gas & lubricants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
615.00 Other supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
622.00 Heating and cooling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
630.00 Curricular materials	\$ -	\$ -	\$ 4,056	\$ -	\$ -	\$ -
631.00 Curricular materials related to reading	\$ 370	\$ 49	\$ -	\$ -	\$ -	\$ -
640.00 Library books	\$ 1,051	\$ 5,965	\$ 68	\$ 4,202	\$ 3,745	\$ 52
655.00 Equipment under threshold	\$ 6,253	\$ -	\$ -	\$ -	\$ -	\$ -
656.00 Software	\$ 193	\$ 1,722	\$ 12	\$ 5,889	\$ 3,602	\$ 12
741.03 Technology replated hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
742.00 Technology software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
810.00 Dues and Fees	\$ 5,155	\$ -	\$ -	\$ 3,979	\$ -	\$ -
Total non-payroll expenditures	\$ 195,807	\$ 203,419	\$ 50,351	\$ 193,306	\$ 178,126	\$ 20,788
	4.58%	5.44%	4.98%	4.66%	4.89%	2.22%
Total Expenditures by Object	\$ 4,276,958	\$ 3,737,416	\$ 1,010,122	\$ 4,148,030	\$ 3,640,050	\$ 935,524
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Closing Fund 102 into 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
910.00 Transfers to other funds (Operations Fund)	\$ 400,000	\$ 200,000	\$ 600,000	\$ 417,400	\$ 594,800	\$ 200,000
CASH BALANCE FORWARD	\$ 3,403,364	\$ 3,598,334	\$ 3,896,215	\$ 4,210,516	\$ 4,147,143	\$ 4,444,762
Percent of appropriations in cash	16.90%	17.86%	19.34%	21.15%	27.46%	29.43%

July-11

200 DEBT SERVICE		January 2025	June 2025	July 2025	December 2025	Calendar 2025	January 2024	June 2024	July 2024	December 2024	Calendar 2024
BEGINNING BALANCE FORWARD		\$ 497,445	\$ 497,445	\$ 581,065	\$ 581,065	\$ 497,445	\$ 415,096	\$ 415,096	\$ 902,485	\$ 703,522	\$ 415,096
Object	REVENUE:										
1110	Property Taxes	\$ -	\$ 1,448,839	\$ -	\$ -	\$ 1,448,839	\$ -	\$ 1,556,615	\$ -	\$ 1,053,667	\$ 2,610,282
1211	License excise taxes	\$ -	\$ 73,433	\$ -	\$ -	\$ 73,433	\$ -	\$ 279,264	\$ (198,963.43)	\$ 87,219	\$ 167,519
1212	Commercial Vehicle Excise Tax	\$ -	\$ 7,075	\$ -	\$ -	\$ 7,075	\$ -	\$ 7,583	\$ -	\$ 7,583	\$ 15,165
1231	Financial institution tax	\$ -	\$ 1,282	\$ -	\$ -	\$ 1,282	\$ -	\$ 2,034	\$ -	\$ 1,349	\$ 3,383
5200	Transfer between funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5430	Temporary Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7320	Other Refunds and Overpayments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7900	Other - Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ -	\$ 1,530,630	\$ -	\$ -	\$ 1,530,630	\$ -	\$ 1,845,495	\$ (198,963.43)	\$ 1,149,817	\$ 2,796,349
EXPENDITURES											
720	Lease Rental Principle payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,150,000	\$ -	\$ 1,165,000	\$ 2,315,000
831	Short term loan repayments	\$ -	\$ 1,195,000	\$ -	\$ -	\$ 1,195,000	\$ -	\$ -	\$ -	\$ -	\$ -
832	Interest payments	\$ -	\$ 164,500	\$ -	\$ -	\$ 164,500	\$ -	\$ 208,106	\$ -	\$ 190,894	\$ 399,000
	Total expenditures	\$ -	\$ 1,359,500	\$ -	\$ -	\$ 1,359,500	\$ -	\$ 1,358,106	\$ -	\$ 1,355,894	\$ 2,714,000
910	Transfers	\$ -	\$ 87,510	\$ -	\$ -	\$ 87,510	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures & Transfers by Object	\$ -	\$ 1,447,010	\$ -	\$ -	\$ 1,447,010	\$ -	\$ 1,358,106	\$ -	\$ 1,355,894	\$ 2,714,000
UNOBLIGATED CASH BALANCE FORWARD		\$ 497,445	\$ 581,065	\$ 581,065	\$ 581,065	\$ 581,065	\$ 415,096	\$ 902,485	\$ 703,522	\$ 497,445	\$ 497,445

July-12

300 OPERATIONS FUND		First Quarter 2025	Second Quarter 2025	July 2025	Calendar Actual 2025	First Quarter 2024	Second Quarter 2024	July 2024	Calendar Actual 2024
BEGINNING BALANCE FORWARD		\$ 3,335,265	\$ 1,743,223	\$ 3,359,845	\$ 3,335,265	\$ 3,172,338	\$ 1,692,605	\$ 4,005,509	\$ 3,172,338
Object	REVENUE:								
1110	Local Property Taxes	\$ -	\$ 3,806,270	\$ -	\$ 3,806,270	\$ -	\$ 3,761,575	\$ -	\$ 3,761,575
1211	License Excise Tax	\$ 19	\$ 195,095	\$ -	\$ 195,113	\$ -	\$ -	\$ 199,001	\$ 199,001
1212	Commerical Vehicle Excise Tax	\$ -	\$ 18,814	\$ -	\$ 18,814	\$ -	\$ 18,787	\$ -	\$ 18,787
1231	Financial Institutions Tax	\$ -	\$ 3,409	\$ -	\$ 3,409	\$ -	\$ 5,041	\$ -	\$ 5,041
1421	Transportation fees from other schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1510	Interests on investments	\$ 37,793	\$ 35,868	\$ 13,256	\$ 86,918	\$ 46,817	\$ 44,042	\$ 15,839	\$ 106,698
1910	Rentals	\$ -	\$ -	\$ 580	\$ 580	\$ -	\$ 300	\$ -	\$ 300
1991	Refund of Insurance (premiums paid)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1994	Other overpayments and reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3217	School Connectivity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200/5203	Transfer between funds	\$ 430,000	\$ 200,000	\$ 743,929	\$ 1,373,929	\$ 417,400	\$ 594,800	\$ 200,000	\$ 1,212,200
5320	Sale of property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5430	Temporary loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6410	Insurance claims for losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6510	Securities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6600	Other reimbursements	\$ 20,337	\$ 8,605	\$ 115	\$ 29,057	\$ 30,982	\$ 258	\$ 263	\$ 31,503
Total Revenue		\$ 488,149	\$ 4,268,060	\$ 757,880	\$ 5,514,090	\$ 495,199	\$ 4,424,803	\$ 415,103	\$ 5,335,105
EXPENDITURES									
Salaries, Wages & Benefits									
110.60	Certified Salaries corporate administration	\$ 67,025	\$ 57,450	\$ 19,150	\$ 143,625	\$ 66,029	\$ 56,596	\$ 18,866	\$ 141,491
115.00	Board Members	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120.00	Non-certified Salaries	\$ 290,132	\$ 251,233	\$ 88,566	\$ 629,931	\$ 281,613	\$ 266,332	\$ 81,418	\$ 629,364
120.58	Board Members	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ 7,000
120.60	Non-certified professionals	\$ 86,855	\$ 74,458	\$ 20,618	\$ 181,930	\$ 85,522	\$ 75,231	\$ 24,161	\$ 184,915
121.00	Salaries of Other Certified Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125.00	Terminal Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125.60	Terminal Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140.00	Overtime Salaries	\$ 14,799	\$ 7,598	\$ 681	\$ 23,078	\$ 10,807	\$ 3,937	\$ 142	\$ 14,885
140.60	Overtime salaries other professionals	\$ 3,358	\$ 767	\$ 340	\$ 4,466	\$ 5,197	\$ 3,209	\$ 3,540	\$ 11,947
150.00	Additional Compensation paid to other Certified Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211.00	Social Security	\$ 25,143	\$ 22,015	\$ 6,501	\$ 53,659	\$ 25,127	\$ 22,422	\$ 5,971	\$ 53,520
211.58	Social security Board Members	\$ -	\$ 612	\$ (153)	\$ 459	\$ -	\$ 536	\$ -	\$ 536
211.60	Social security corporate administration and professionals	\$ 11,123	\$ 9,222	\$ 2,721	\$ 23,067	\$ 11,093	\$ 9,432	\$ 3,258	\$ 23,783
214.00	Public Employees Retirement Fund	\$ 24,734	\$ 21,152	\$ 7,103	\$ 52,989	\$ 24,670	\$ 22,528	\$ 7,065	\$ 54,263
214.60	PERF corporate professionals	\$ 22,362	\$ 18,991	\$ 5,703	\$ 47,056	\$ 22,149	\$ 19,082	\$ 6,581	\$ 47,812
215.60	Teacher Retirement Fund prior to 7/1/95 corp admin	\$ 1,043	\$ 894	\$ 298	\$ 2,234	\$ 1,028	\$ 881	\$ 294	\$ 2,202
216.54	Teacher Retirement Fund after 7/1/95	\$ -	\$ -	\$ -	\$ -	\$ 338	\$ 300	\$ -	\$ 638
216.60	TRF after 7/1/95 corporate administration	\$ 3,065	\$ 2,628	\$ 876	\$ 6,569	\$ 2,859	\$ 2,451	\$ 817	\$ 6,127
221.00	Life and AD&D insurance	\$ 521	\$ 545	\$ 182	\$ 1,247	\$ 557	\$ 567	\$ 189	\$ 1,313
221.60	Life and AD&D insurance corporate admin	\$ 318	\$ 318	\$ 96	\$ 732	\$ 318	\$ 318	\$ 106	\$ 742
222.00	Health insurance	\$ 61,807	\$ 56,255	\$ 17,534	\$ 135,597	\$ 54,493	\$ 51,091	\$ 13,559	\$ 119,144
222.60	Health insurance corp administration and professionals	\$ 20,225	\$ 21,568	\$ 7,854	\$ 49,648	\$ 20,225	\$ 21,356	\$ 6,742	\$ 48,323
223.00	Long-term-disability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225.00	Workers compensation	\$ 1,708	\$ -	\$ -	\$ 1,708	\$ 1,268	\$ 845	\$ -	\$ 2,113
225.58	Workers compensation Board members	\$ 23	\$ -	\$ -	\$ 23	\$ 17	\$ 12	\$ -	\$ 29
225.60	Workers compensation professionals	\$ 759	\$ -	\$ -	\$ 759	\$ 563	\$ 376	\$ -	\$ 939
230.60	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
241.54	401a match collective	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
241.60	401a match administration	\$ 929	\$ 1,796	\$ 265	\$ 2,991	\$ 914	\$ 1,783	\$ 261	\$ 2,959
242.00	Other employment benefits retirement match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
243.00	Long-term-disability	\$ 848	\$ 756	\$ 252	\$ 1,855	\$ 637	\$ 628	\$ 209	\$ 1,475

July-13

300 OPERATIONS FUND		First Quarter 2025	Second Quarter 2025	July 2025	Calendar Actual 2025	First Quarter 2024	Second Quarter 2024	July 2024	Calendar Actual 2024
243.60	Long-term-disability corp admin	\$ 431	\$ 431	\$ 129	\$ 991	\$ 430	\$ 424	\$ 141	\$ 995
	Salaries & Benefits	\$ 637,210	\$ 555,690	\$ 178,716	\$ 1,371,616	\$ 615,857	\$ 567,336	\$ 173,322	\$ 1,356,515
	Percent of expenditures	30.64%	23.31%	21.45%	25.89%	31.20%	26.86%	20.00%	27.39%
	Non-payroll expenditures								
312.00	Instructional Programs, All Employee Training and Development	\$ 1,400	\$ 935	\$ (250)	\$ 2,085	\$ 1,293	\$ 150	\$ 3,328	\$ 4,771
319.00	Other Professional & Technical Services	\$ 47,361	\$ 150,308	\$ 27,677	\$ 225,347	\$ 37,859	\$ 29,013	\$ 15,916	\$ 82,788
319.01	Outside Auditors/other professionals/arch	\$ 3,987	\$ 4,373	\$ 2,027	\$ 10,387	\$ 6,585	\$ 2,664	\$ 837	\$ 10,086
411.00	Water and Sewage	\$ 20,551	\$ 25,300	\$ 9,025	\$ 54,876	\$ 22,344	\$ 24,190	\$ 8,407	\$ 54,942
412.00	Trash removal	\$ 10,036	\$ 11,485	\$ 4,049	\$ 25,571	\$ 7,842	\$ 11,140	\$ 3,363	\$ 22,345
431.xx	Non-Technology Related Repairs and Maintenance	\$ 111,966	\$ 199,392	\$ 131,223	\$ 442,580	\$ 125,618	\$ 306,589	\$ 128,660	\$ 560,867
432.00	Technology Related Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
440.00	Central Office rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
441.00	Rentals of Land and Buildings	\$ -	\$ 5,872	\$ -	\$ 5,872	\$ -	\$ 3,700	\$ -	\$ 3,700
442.00	Rentals of Equipment & Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 171	\$ -	\$ -	\$ 171
443.00	Rentals of computer equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450.00	Construction Services	\$ 18,782	\$ 90,774	\$ 1,124	\$ 110,681	\$ -	\$ 126,394	\$ -	\$ 126,394
510.00	Student Transportation Services	\$ 486,683	\$ 306,540	\$ -	\$ 793,223	\$ 496,686	\$ 317,984	\$ -	\$ 814,670
510.01	Other transporation	\$ -	\$ -	\$ -	\$ -	\$ 27,591	\$ -	\$ -	\$ 27,591
519.00	SPEC ED CONTRACTED TRANSPORTATION/PARENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
520.00	Insurance	\$ 116,802	\$ 117,610	\$ -	\$ 234,412	\$ 101,007	\$ 101,693	\$ -	\$ 202,700
525.00	Official Bond Premiums	\$ -	\$ 1,995	\$ -	\$ 1,995	\$ -	\$ 2,020	\$ -	\$ 2,020
530.00	Communication, Licensing, and Subscriptions (phone,postage, other)	\$ 5,365	\$ 9,408	\$ 1,051	\$ 15,824	\$ 7,098	\$ 9,869	\$ 6,384	\$ 23,351
540.00	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
580.00	Travel	\$ 3,233	\$ 3,608	\$ 506	\$ 7,347	\$ 2,297	\$ 1,910	\$ 789	\$ 4,996
580.02	Professional travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.00	Operational Supplies	\$ 7,571	\$ 20,402	\$ 2,143	\$ 30,115	\$ 13,507	\$ 12,193	\$ 8,068	\$ 33,768
611.02	Office supplies for staff & teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.03	Paper	\$ -	\$ 179	\$ -	\$ 179	\$ -	\$ -	\$ -	\$ -
611.50	Copier/printer expenses	\$ 529	\$ 1,172	\$ 358	\$ 2,059	\$ 909	\$ 633	\$ 275	\$ 1,817
611.61	Light bulbs & fixture expenses	\$ 294	\$ 442	\$ -	\$ 736	\$ 3,300	\$ 1,676	\$ -	\$ 4,976
611.62	Janitorial supplies	\$ 24,300	\$ 21,595	\$ 9,283	\$ 55,177	\$ 39,669	\$ 25,616	\$ 3,004	\$ 68,289
612.00	Tires and Repairs	\$ 2,873	\$ 5,633	\$ 5,241	\$ 13,747	\$ 293	\$ 45	\$ 5,672	\$ 6,011
613.00	Gas & lubricants	\$ 20,456	\$ 22,887	\$ 3,551	\$ 46,894	\$ 24,711	\$ 23,627	\$ 2,432	\$ 50,770
615.00	Other supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
622.00	Heating and cooling	\$ 48,070	\$ 27,504	\$ 4,437	\$ 80,011	\$ 43,456	\$ 27,616	\$ 4,754	\$ 75,827
625.00	Light and power	\$ 154,913	\$ 190,902	\$ 78,203	\$ 424,018	\$ 130,865	\$ 211,536	\$ 54,888	\$ 397,289
650.00	Periodicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
655.00	Technology below capitalization thresehold supplies	\$ 1,695	\$ 76,608	\$ 42,261	\$ 120,563	\$ 2,654	\$ 2,806	\$ 34,488	\$ 39,947
656.00	Software - all	\$ 21,500	\$ 61,824	\$ 17,173	\$ 100,497	\$ 16,593	\$ 65,832	\$ 34,909	\$ 117,334
715.00	Improvements other than buildings	\$ -	\$ -	\$ 10,065	\$ 10,065	\$ -	\$ 23,900	\$ 6,139	\$ 30,039
720.00	Buildings	\$ 190,343	\$ 342,772	\$ 305,394	\$ 838,510	\$ 232,256	\$ 173,022	\$ 371,149	\$ 776,426
730.00	Equipment under threshold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
733.00	Furniture and Fixtures Under Threshold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
734.00	Vehicles over capitalization limite - buses	\$ 143,929	\$ 115,092	\$ -	\$ 259,021	\$ -	\$ 25,000	\$ -	\$ 25,000
735.00	Equipment and Vehicle Purchase over the LEAs Capitalization Thresh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
741.00	Technology related equipment over \$5000	\$ -	\$ 14,066	\$ -	\$ 14,066	\$ 13,733	\$ 13,733	\$ -	\$ 27,466
	Total non-payroll expenditures	\$ 1,442,639	\$ 1,828,679	\$ 654,539	\$ 3,925,856	\$ 1,358,339	\$ 1,544,548	\$ 693,464	\$ 3,596,350
		69.36%	76.69%	78.55%	74.11%	68.80%	73.14%	80.00%	72.61%
	Total Payroll & operational Expenditures by Object	\$ 2,079,848	\$ 2,384,369	\$ 833,255	\$ 5,297,472	\$ 1,974,195	\$ 2,111,884	\$ 866,786	\$ 4,952,865
		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
810.00	Dues and Fees	\$ 343	\$ 560	\$ -	\$ 903	\$ 737	\$ 15	\$ -	\$ 752
871.00	Bank charges for positive pay	\$ -	\$ 115	\$ -	\$ 115	\$ -	\$ -	\$ -	\$ -
910.00	Transfer to other funds (Cafeteria)(Levy Excess)	\$ -	\$ 266,395	\$ -	\$ 266,395	\$ -	\$ -	\$ -	\$ -

July-14

<u>300 OPERATIONS FUND</u>		First Quarter 2025	Second Quarter 2025	July 2025	Calendar Actual 2025	First Quarter 2024	Second Quarter 2024	July 2024	Calendar Actual 2024
920.00	Purchase of securities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Miscellaneous objects	\$ 343	\$ 267,069	\$ -	\$ 267,412	\$ 737	\$ 15	\$ -	\$ 752
	Total expenditures	\$ 2,080,192	\$ 2,651,438	\$ 833,255	\$ 5,564,884	\$ 1,974,932	\$ 2,111,899	\$ 866,786	\$ 4,953,617
	CASH BALANCE FORWARD	\$ 1,743,223	\$ 3,359,845	\$ 3,284,470	\$ 3,284,470	\$ 1,692,605	\$ 4,005,509	\$ 3,553,826	\$ 3,553,826
	% of budget in cash	14.05%	27.07%	26.46%	26.46%	14.31%	30.05%	30.05%	30.05%
	Percent of net appropriations								

July-15

800 Cafeteria Fund		First Quarter 2025	Percent of revenue	Second Quarter 2025	Percent of revenue	July 2025	First Quarter 2024	Percent of revenue	Second Quarter 2025	Percent of revenue	July 2024
BEGINNING BALANCE FORWARD		\$ 3,942		\$ (103,760)		\$ 0	\$ 91,355		\$ 63,706		\$ 7,004
Object	Revenue										
1611	Student lunch	\$ 104,689	32.24%	\$ 75,628	17.03%	\$ -	\$ 119,187	26.06%	\$ 68,667	24.71%	\$ -
1612	Student and adult breakfast	\$ 13,301	4.10%	\$ 9,527	2.15%	\$ -	\$ 16,736	3.66%	\$ 10,555	3.80%	\$ -
1621	Adult lunch	\$ 4,030	1.24%	\$ 2,567	0.58%	\$ -	\$ 4,503	0.98%	\$ 1,973	0.71%	\$ -
1623	Student and adult ala cart	\$ 63,053	19.42%	\$ 40,875	9.20%	\$ -	\$ 65,324	14.28%	\$ 32,118	11.56%	\$ -
1760	Reciepts from ECA / transfer from blding	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
1991	Refund of insurance premiums paid	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
1994	Other	\$ 3,429	1.06%	\$ 334	0.08%	\$ -	\$ 362	0.08%	\$ 449	0.16%	\$ -
3151	State matching funds	\$ -	0.00%	\$ 21,380	4.81%	\$ -	\$ 21,136	4.62%	\$ -	0.00%	\$ -
4291	Federal national school lunch	\$ 113,210	34.87%	\$ 124,432	28.02%	\$ -	\$ 130,395	28.51%	\$ 128,215	46.14%	\$ -
4292	Federal school breakfast reimbursement	\$ 22,971	7.07%	\$ 25,432	5.73%	\$ -	\$ 24,909	5.45%	\$ 25,423	9.15%	\$ -
4299	Other	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
4520	School lunch non-food	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 73,423	16.05%	\$ -	0.00%	\$ -
5200	Loans from Operations fund	\$ -	0.00%	\$ 143,929	32.41%	\$ -	\$ 1,413	0.31%	\$ 10,491	3.78%	\$ -
6410	Insurance claim for loss	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Total Revenue		\$ 324,683	100.00%	\$ 444,103	100.00%	\$ -	\$ 457,388	100.00%	\$ 277,890	100.00%	\$ -
Expenditures											
Salaries, Wage & Benefits											
120	Non-certified Salaries	\$ 150,988	46.50%	\$ 116,326	26.19%	\$ 356	\$ 161,995	35.42%	\$ 123,747	44.53%	\$ 294
140	Over time salaries and wages	\$ -	0.00%	\$ 53	0.01%	\$ -	\$ 51	0.01%	\$ -	0.00%	\$ -
211	Social Security Classified	\$ 11,088	3.41%	\$ 8,594	1.94%	\$ 27	\$ 11,884	2.60%	\$ 9,125	3.28%	\$ 22
214	Public Employees Retirement Fund	\$ 2,297	0.71%	\$ 1,900	0.43%	\$ 51	\$ 2,279	0.50%	\$ 1,760	0.63%	\$ 42
221	Life and AD&D insurance	\$ 410	0.13%	\$ 410	0.09%	\$ 137	\$ 431	0.09%	\$ 462	0.17%	\$ 147
222	Health insurance	\$ 16,984	5.23%	\$ 11,323	2.55%	\$ -	\$ 25,476	5.57%	\$ 16,984	6.11%	\$ -
223	Long-term-disability	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
225	Workmans Compensation	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
230	Unemployment Compensation	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Total salaries, wages & benefits		\$ 181,766	55.98%	\$ 138,606	31.21%	\$ 571	\$ 202,116	44.19%	\$ 152,077	54.73%	\$ 505
Non-payroll expenditures						64.62%					59.78%
314	Safety officers lunch duty	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
319	Other professional expenses	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
412	Removal of Refuse and Garbage	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
431	Equipment repairs	\$ 6,210	1.91%	\$ 6,938	1.56%	\$ 313	\$ 8,834	1.93%	\$ 8,355	3.01%	\$ -
580	Travel	\$ -	0.00%	\$ 312	0.07%	\$ -	\$ 107	0.02%	\$ 20	0.01%	\$ -
611	Non-food supplies	\$ 14,216	4.38%	\$ 8,645	1.95%	\$ -	\$ 13,414	2.93%	\$ 11,151	4.01%	\$ 340
614	Food purchases	\$ 200,192	61.66%	\$ 185,842	41.85%	\$ -	\$ 200,473	43.83%	\$ 161,838	58.24%	\$ -
655	Technology related supplies	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
656	Software charges for cafeteria	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
733	Furniture and fixtures under threshold	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
735	Equipment and Vehicle Purchase over th	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 49,034	10.72%	\$ -	0.00%	\$ -
741	Computer hardware	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
742	Software charges for cafeteria	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
810	SIEC dues	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
873	Miscellaneous equipment	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
876	Miscellaneous objects	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 443	0.10%	\$ 1,151	0.41%	\$ -
Total non-payroll expenditures		\$ 220,618	67.95%	\$ 201,737	45.43%	\$ 313	\$ 272,305	59.53%	\$ 182,515	65.68%	\$ 340
Total Expenditures by Object		\$ 402,385	123.93%	\$ 340,343	76.64%	\$ 883	\$ 474,421	103.72%	\$ 334,593	120.40%	\$ 845
831/910	Repayments of short term loans	\$ 30,000	9.24%	\$ (0)	0.00%	\$ 143,929	\$ 10,616	2.32%	\$ (0)	0.00%	\$ -

July-16

800 Cafeteria Fund				First Quarter 2025	Percent of revenue	Second Quarter 2025	Percent of revenue	July 2025	First Quarter 2024	Percent of revenue	Second Quarter 2025	Percent of revenue	July 2024
920	Purchase of investments			\$ -		\$ -		\$ -	\$ -		\$ -		\$ -
	Total Expenditures			\$ 432,385	133.17%	\$ 340,343	76.64%	\$ 144,812	\$ 485,037	106.04%	\$ 334,593	120.40%	\$ 845
	Cash balance forward			\$ (103,760)		\$ 0		\$ (144,811)	\$ 63,706		\$ 7,004		\$ 6,159

July-17

	Fund 1350 by program	First Quarter 2024	Second Quarter 2024	July 2024	First Quarter 2025	Second Quarter 2025	July 2025
	Beginning Fund Balance	(41,584)	(58,465)	(49,561)	(63,222)	(77,828)	(126,549)
Account	Revenue						
6600	GCSS - Other reimbursement	206,965	184,838	65,620	242,459	171,477	94,338
	Total Revenue	206,965	184,838	65,620	242,459	171,477	94,338
Program	Expenditures						
11100	Substitute wages & social security	-	-	-	-	-	-
12320	Project search	-	-	-	-	-	-
12330	Visual impairment	17,880	-	17,880	20,803	20,803	-
12340	Hearing impairment	-	-	-	-	-	-
21410	GCSS Psychological services	-	-	-	-	-	-
21420	GCSS psychological testing	58,807	76,567	19,761	62,021	74,729	20,766
21520	GCSS speech pathological services	13,473	11,945	277	13,361	10,769	20
21620	GCSS occupational therapy	45,764	37,264	683	64,860	50,915	815
21720	GCSS physical therapy	9,347	6,920	3,619	8,447	12,657	-
21810	Service Area Direction	78,575	43,237	32,595	87,574	50,325	58,042
26200	Maintenance and Building	-	-	-	-	-	-
26700	Insurance	-	-	-	-	-	-
	Total Expenditures	223,847	175,934	74,814	257,064	220,198	79,643
	Ending Fund Balance	(58,465)	(49,561)	(58,755)	(77,828)	(126,549)	(111,854)

July-18

Fund 5242.24 FY2024		Fund 5242.24 FY2024	Fund 5242.24 FY2024	Fund 5242.24 FY2024	Fund 5242.24 FY2024
PL 101-476 IDEA		APRIL 2025	MAY 2025	JUNE 2025	JULY 2025
Beginning Fund Balance		\$ (5,603.03)	\$ (4,452.28)	\$ (4,501.03)	\$ (2,101.38)
Account	Revenue				
4223	Public Law 101-476 IDEA	\$ 5,603.03	\$ 4,452.28	\$ 4,501.03	\$ 2,101.38
	Total Revenue	\$ 5,603.03	\$ 4,452.28	\$ 4,501.03	\$ 2,101.38
Program	Expenditures				
12210	Mild Mental Disabilities	\$ -	\$ -	\$ -	\$ -
12220	Moderate Mental Disabilities	\$ -	\$ -	\$ -	\$ -
12320	Multiple Disabilities	\$ -	\$ -	\$ -	\$ -
12510	Communication disorders	\$ -	\$ -	\$ -	\$ -
12610	Learning Disabilities	\$ 4,452.28	\$ 4,501.03	\$ 2,101.38	\$ -
21420	Psychological testing	\$ -	\$ -	\$ -	\$ -
21520	Speech pathology services	\$ -	\$ -	\$ -	\$ -
21810	Service Area Direction - Directors	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 4,452.28	\$ 4,501.03	\$ 2,101.38	\$ -
	Ending Fund Balance	\$ (4,452.28)	\$ (4,501.03)	\$ (2,101.38)	\$ 0.00
5243.25 Fund 5243.25 FY2025		Fund 5243.25 FY2025	Fund 5243.25 FY2025	Fund 5243.25 FY2025	Fund 5243.25 FY2025
PL 101-476 IDEA		APRIL 2025	MAY 2025	JUNE 2025	JULY 2025
Beginning Fund Balance		\$ (43,135.08)	\$ (46,093.74)	\$ (47,111.42)	\$ (43,891.04)
Account	Revenue				
4223	Public Law 101-476 IDEA	\$ 43,135.08	\$ 43,694.74	\$ 47,111.42	\$ 43,891.04
	Total Revenue	\$ 43,135.08	\$ 43,694.74	\$ 47,111.42	\$ 43,891.04
Program	Expenditures				
12210	Mild Mental Disabilities	\$ 6,790.02	\$ 6,790.02	\$ 6,790.02	\$ 6,790.02
12220	Moderate Mental Disabilities	\$ 4,971.08	\$ 4,971.08	\$ 4,971.08	\$ 4,971.08
12320	Multiple Disabilities	\$ 8,119.70	\$ 8,119.70	\$ 8,119.70	\$ 8,119.70
12510	Communication disorders	\$ 6,890.80	\$ 6,890.80	\$ 6,890.80	\$ 6,890.80
12610	Learning Disabilities	\$ 19,322.14	\$ 17,940.82	\$ 17,119.44	\$ 16,363.48
21420	Psychological testing	\$ -	\$ -	\$ -	\$ -
21520	Speech pathology services	\$ -	\$ -	\$ -	\$ -
21810	Service Area Direction - Directors	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 46,093.74	\$ 44,712.42	\$ 43,891.04	\$ 43,135.08
	Ending Fund Balance	\$ (46,093.74)	\$ (47,111.42)	\$ (43,891.04)	\$ (43,135.08)

July-19

ALL FUNDS										
Object	Description	First quarter 2025	Second quarter 2025	YTD 31 July 2025		First quarter 2024	Second quarter 2024	YTD 31 July 2024		2025-2024 Percent Change
110.30	Certified full time teachers	\$ 2,194,035	\$ 1,884,618	\$ 4,695,169		\$ 2,134,336	\$ 1,871,462	\$ 4,595,237		\$ 99,933 2.17%
110.34	Adjunct teachers	\$ -	\$ -	\$ -		\$ 10,231	\$ 8,769	\$ 21,923		\$ (21,923) -100.00%
110.40	Certified building administrators	\$ 164,843	\$ 155,781	\$ 360,478		\$ 161,854	\$ 138,732	\$ 346,831		\$ 13,647 3.93%
110.54	Certified collective bargaining staff	\$ 157,456	\$ 134,771	\$ 337,215		\$ 134,762	\$ 116,421	\$ 290,474		\$ 46,741 16.09%
110.60	Certified corporate administration	\$ 96,533	\$ 82,742	\$ 210,510		\$ 95,039	\$ 81,462	\$ 203,654		\$ 6,856 3.37%
110.64	Certified licensed counselors	\$ 56,902	\$ 44,649	\$ 116,434		\$ 55,316	\$ 47,414	\$ 118,535		\$ (2,101) -1.77%
120.00	Non-certified salaries	\$ 628,857	\$ 530,488	\$ 1,255,102		\$ 642,616	\$ 541,757	\$ 1,272,745		\$ (17,642) -1.39%
120.40	Non-certified building administration	\$ 71,164	\$ 58,598	\$ 138,673		\$ 64,288	\$ 57,633	\$ 131,056		\$ 7,616 5.81%
120.50	Non-certified aides and assistants	\$ 447,686	\$ 339,542	\$ 787,228		\$ 437,386	\$ 337,031	\$ 774,867		\$ 12,361 1.60%
120.52	Non-certified substitutes	\$ 1,392	\$ -	\$ 1,392		\$ 2,049	\$ 858	\$ 2,907		\$ (1,515) -52.12%
120.58	Board members	\$ -	\$ 7,000	\$ 7,000		\$ -	\$ 7,000	\$ 7,000		\$ - 0.00%
120.60	Non-certified corp level administration	\$ 94,376	\$ 80,903	\$ 202,457		\$ 92,803	\$ 82,021	\$ 201,063		\$ 1,394 0.69%
121.00	Salaries of Other Certified Staff	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
125.00	Terminal leave	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
125.60	Terminal leave corporate administration	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
130.00	ECA pay	\$ 51,498	\$ 27,493	\$ 78,991		\$ 54,120	\$ 30,966	\$ 85,086		\$ (6,095) -7.16%
130.01	Sub pay for paid leave	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
130.02	Sub pay for professional leave	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
130.30	Temporary salaries / summer school	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
130.52	Temporary substitute teachers	\$ 53,967	\$ 44,426	\$ 98,393		\$ 44,980	\$ 43,003	\$ 87,983		\$ 10,410 11.83%
130.62	Temporary substitute teachers	\$ 7,466	\$ 6,162	\$ 13,628		\$ 16,183	\$ 34,887	\$ 51,070		\$ (37,442) -73.32%
131.00	Stipends	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
140.00	Overtime wages	\$ 15,593	\$ 8,070	\$ 24,344		\$ 12,006	\$ 4,965	\$ 17,114		\$ 7,230 42.25%
140.40	Overtime building administration	\$ 757	\$ 219	\$ 1,316		\$ 904	\$ 653	\$ 1,558		\$ (241) -15.48%
140.50	Overtime aides	\$ 1,521	\$ 4,180	\$ 5,702		\$ 3,947	\$ 3,192	\$ 7,138		\$ (1,437) -20.13%
140.60	Corporate level overtime	\$ 3,358	\$ 767	\$ 4,126		\$ 5,197	\$ 3,209	\$ 11,947		\$ (7,822) -65.47%
142.30	Teaching staff additional compensation	\$ 49,313	\$ 90,454	\$ 147,234		\$ 47,380	\$ 72,502	\$ 143,939		\$ 3,295 2.29%
142.36	Staff librarian stipend	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
142.40	Additional compensation paid to building adminis	\$ -	\$ 600	\$ 2,000		\$ -	\$ 600	\$ 600		\$ 1,400 233.33%
142.50	Title I stipends	\$ -	\$ 2,000	\$ 2,000		\$ -	\$ 2,000	\$ 2,480		\$ (480) -19.35%
142.54	Additional compensation paid to teachers	\$ -	\$ -	\$ -		\$ -	\$ 1,382	\$ 1,382		\$ (1,382) -100.00%
	Salaries and wages	\$ 4,096,718	\$ 3,503,462	\$ 8,489,392		\$ 4,015,397	\$ 3,487,921	\$ 8,376,589		\$ 112,803 1.35%
	Percent of total operating expenses	58.48%	51.08%	54.67%		58.40%	54.80%	56.27%		17.53%
211.00	Non-certified social security	\$ 50,509	\$ 41,058	\$ 98,606		\$ 52,298	\$ 42,372	\$ 101,161		\$ (2,556) -2.53%
211.30	Social security full time teachers	\$ 160,109	\$ 138,476	\$ 342,311		\$ 156,097	\$ 137,907	\$ 337,546		\$ 4,765 1.41%
211.34	Social adjunct teachers	\$ -	\$ -	\$ -		\$ 783	\$ 671	\$ 1,677		\$ (1,677) -100.00%
211.40	Social security building level administrators	\$ 16,976	\$ 14,976	\$ 35,520		\$ 16,254	\$ 14,085	\$ 34,284		\$ 1,236 3.61%
211.50	Social security aides and assistants	\$ 32,354	\$ 25,149	\$ 57,503		\$ 31,474	\$ 24,944	\$ 56,497		\$ 1,006 1.78%
211.52	Social security subs	\$ 4,235	\$ 3,399	\$ 7,634		\$ 3,598	\$ 3,356	\$ 6,954		\$ 680 9.77%
211.54	Social security collective bargaining staff	\$ 11,682	\$ 9,942	\$ 24,937		\$ 10,028	\$ 8,711	\$ 21,645		\$ 3,292 15.21%
211.58	Social security board members	\$ -	\$ 612	\$ 459		\$ -	\$ 536	\$ 536		\$ (77) -14.29%
211.60	Social security corporate level	\$ 13,775	\$ 11,464	\$ 29,296		\$ 13,709	\$ 11,691	\$ 29,397		\$ (101) -0.34%
211.62	Social security	\$ 571	\$ 471	\$ 1,043		\$ 1,238	\$ 2,669	\$ 3,907		\$ (2,864) -73.32%
211.64	Social security licensed consolors	\$ 3,840	\$ 2,904	\$ 7,703		\$ 3,738	\$ 3,133	\$ 7,912		\$ (208) -2.63%
212.00	Certified social security	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
213.00	Severance/early retirement	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
214.00	PERF	\$ 44,632	\$ 36,843	\$ 89,383		\$ 44,687	\$ 37,445	\$ 89,868		\$ (485) -0.54%
214.40	PERF building level	\$ 10,213	\$ 8,352	\$ 19,830		\$ 9,257	\$ 8,277	\$ 18,831		\$ 999 5.31%

July 20

ALL FUNDS										
Object	Description	First quarter 2025	Second quarter 2025	YTD 31 July 2025		First quarter 2024	Second quarter 2024	YTD 31 July 2024		2025-2024 Percent Change
214.50	PERF aides/assistants	\$ 8,341	\$ 6,442	\$ 14,783		\$ 6,736	\$ 5,430	\$ 12,229		\$ 2,554 20.88%
214.60	PERF tech/super/admin	\$ 23,430	\$ 19,907	\$ 49,971		\$ 23,183	\$ 20,046	\$ 50,105		\$ (134) -0.27%
215.30	TRF prior to 7/1/95 full time teachers	\$ 4,379	\$ 3,655	\$ 9,249		\$ 5,484	\$ 4,741	\$ 11,408		\$ (2,159) -18.92%
215.60	TRF prior to 7/1/95 corp administration	\$ 1,043	\$ 894	\$ 2,234		\$ 1,028	\$ 881	\$ 2,202		\$ 32 1.46%
216.00	TRF after 7/1/95	\$ -	\$ -	\$ -		\$ 279	\$ (279)	\$ -		\$ - #DIV/0!
216.30	TRF after 7/1/95 full time teachers	\$ 199,302	\$ 175,870	\$ 430,601		\$ 179,663	\$ 161,277	\$ 392,604		\$ 37,997 9.68%
216.40	TRF after 7/1/95 building admin	\$ 15,660	\$ 14,856	\$ 34,435		\$ 14,567	\$ 12,540	\$ 31,269		\$ 3,166 10.12%
216.52	TRF after 7/1/95 subs	\$ 225	\$ 417	\$ 642						\$ 642 #DIV/0!
216.54	TRF after CBU staff	\$ 14,958	\$ 12,803	\$ 32,035		\$ 12,467	\$ 10,902	\$ 26,905		\$ 5,130 19.07%
216.60	TRF after corp admin	\$ 5,869	\$ 5,030	\$ 12,923		\$ 5,470	\$ 4,689	\$ 11,722		\$ 1,201 10.25%
216.62	TRF after 7/1/95 subs	\$ 574	\$ 484	\$ 1,058						\$ 1,058 #DIV/0!
216.64	TRF after licensed counselors	\$ 5,406	\$ 4,242	\$ 11,061		\$ 4,978	\$ 4,267	\$ 10,668		\$ 393 3.68%
221.00	Life and AD&D insurance	\$ 1,256	\$ 1,269	\$ 2,948		\$ 1,270	\$ 1,344	\$ 3,055		\$ (107) -3.49%
221.30	Life and AD&D insurance full time teachers	\$ 3,812	\$ 3,812	\$ 8,894		\$ 3,757	\$ 3,767	\$ 8,780		\$ 113 1.29%
221.40	Life and AD&D insurance building admin	\$ 449	\$ 460	\$ 1,063		\$ 460	\$ 460	\$ 1,073		\$ (11) -0.98%
221.50	Life and AD&D insurance aides & assistants	\$ 95	\$ 95	\$ 221		\$ 63	\$ 63	\$ 147		\$ 74 50.00%
221.54	Life and AD&D insurance other bargaining staff	\$ 284	\$ 284	\$ 662		\$ 252	\$ 252	\$ 588		\$ 74 12.50%
221.60	Life and AD&D insurance corporate level admin	\$ 403	\$ 403	\$ 964		\$ 403	\$ 403	\$ 941		\$ 23 2.46%
221.64	Life and AD&D licensed counselors	\$ 95	\$ 95	\$ 221		\$ 95	\$ 95	\$ 221		\$ - 0.00%
222.00	Health insurance	\$ 117,308	\$ 93,888	\$ 229,467		\$ 118,486	\$ 94,385	\$ 227,063		\$ 2,404 1.06%
222.30	Health insurance full time teachers	\$ 295,258	\$ 299,466	\$ 709,396		\$ 304,300	\$ 294,626	\$ 696,589		\$ 12,807 1.84%
222.40	Health insurance building level admin	\$ 35,421	\$ 37,246	\$ 82,199		\$ 35,421	\$ 33,433	\$ 78,672		\$ 3,527 4.48%
222.50	Health insurance instructional aides	\$ 72,576	\$ 48,384	\$ 120,960		\$ 59,286	\$ 34,914	\$ 94,199		\$ 26,760 28.41%
222.54	Health insurance CBU staff	\$ 10,577	\$ 10,577	\$ 25,261		\$ 7,184	\$ 7,184	\$ 16,763		\$ 8,499 50.70%
222.60	Health insurance corporate level admin	\$ 25,135	\$ 26,478	\$ 61,373		\$ 25,135	\$ 26,265	\$ 59,778		\$ 1,595 2.67%
222.64	Health insurance licensed counselors	\$ 11,714	\$ 11,714	\$ 27,978		\$ 11,834	\$ 11,714	\$ 27,453		\$ 524 1.91%
223.00	LTD insurance	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
225.00	Workers Compensation	\$ 3,231	\$ -	\$ 3,231		\$ 2,398	\$ 1,599	\$ 3,997		\$ (766) -19.16%
225.30	Workers Compensation full time teachers	\$ 10,004	\$ -	\$ 10,004		\$ 7,443	\$ 4,962	\$ 12,405		\$ (2,401) -19.36%
225.40	Workers Compensation building level admin	\$ 929	\$ -	\$ 929		\$ 690	\$ 460	\$ 1,149		\$ (220) -19.17%
225.50	Workers Compensation instructional aides/asst.	\$ 1,320	\$ -	\$ 1,320		\$ 973	\$ 649	\$ 1,621		\$ (301) -18.59%
225.52	Workers Compensation substitute teachers	\$ 376	\$ -	\$ 376		\$ 275	\$ 183	\$ 458		\$ (82) -17.97%
225.54	Workers Compensation CBU staff	\$ 522	\$ -	\$ 522		\$ 444	\$ 296	\$ 740		\$ (218) -29.45%
225.58	Workers Compensation board members	\$ 23	\$ -	\$ 23		\$ 17	\$ 12	\$ 29		\$ (6) -19.10%
225.60	Workers Compensation administrative profession	\$ 759	\$ -	\$ 759		\$ 563	\$ 376	\$ 939		\$ (180) -19.16%
225.64	Workers comp licensed counselors	\$ 86	\$ -	\$ 86		\$ -	\$ -	\$ -		\$ 86 #DIV/0!
230.00	Unemployment	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
241.30	401a full time teachers	\$ 21,433	\$ 18,479	\$ 45,963		\$ 20,789	\$ 18,367	\$ 44,945		\$ 1,017 2.26%
241.40	401a building level administration	\$ 1,648	\$ 1,558	\$ 3,605		\$ 1,619	\$ 1,387	\$ 3,468		\$ 136 3.93%
241.54	401a collective bargaining unit staff	\$ 1,575	\$ 1,348	\$ 3,372		\$ 1,333	\$ 1,164	\$ 2,890		\$ 482 16.69%
241.60	401a corporate level administration	\$ 1,224	\$ 2,049	\$ 3,660		\$ 1,204	\$ 2,032	\$ 3,580		\$ 79 2.21%
241.64	401a licensed counselors	\$ 569	\$ 446	\$ 1,164		\$ 553	\$ 474	\$ 1,185		\$ (21) -1.77%
242.00	Other employment benefits retirement match	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
243.00	Long term disability	\$ 889	\$ 797	\$ 1,951		\$ 679	\$ 668	\$ 1,569		\$ 381 24.30%
243.30	Long term disability full time teachers	\$ 6,448	\$ 6,448	\$ 15,045		\$ 6,462	\$ 6,351	\$ 14,929		\$ 115 0.77%
243.40	Long term disability building level administration	\$ 546	\$ 546	\$ 1,274		\$ 544	\$ 537	\$ 1,259		\$ 15 1.19%
243.50	Long term disability instructional assistants/aides	\$ 88	\$ 88	\$ 266		\$ 88	\$ 87	\$ 204		\$ 62 30.21%
243.54	Long term disability other bargaining unit staff	\$ 468	\$ 468	\$ 1,092		\$ 420	\$ 410	\$ 967		\$ 124 12.87%

July-21

ALL FUNDS										
Object	Description	First quarter 2025	Second quarter 2025	YTD 31 July 2025	First quarter 2024	Second quarter 2024	YTD 31 July 2024	2025-2024	Percent Change	
243.60	Long term disability professional administration	\$ 540	\$ 540	\$ 1,285	\$ 539	\$ 532	\$ 1,248	\$ 37	2.93%	
243.64	LTD licensed counselors	\$ 169	\$ 169	\$ 395	\$ 167	\$ 165	\$ 387	\$ 8	2.07%	
	Employee benefits	\$ 1,255,312	\$ 1,105,350	\$ 2,681,143	\$ 1,212,162	\$ 1,069,901	\$ 2,572,621	\$ 108,522	4.22%	
	Percent of total operating expenses	17.92%	16.12%	17.26%	17.63%	16.81%	17.28%	16.87%		
	Salaries, wages, and benefits	\$ 5,352,030	\$ 4,608,812	\$ 11,170,535	\$ 5,227,558	\$ 4,557,822	\$ 10,949,209	\$ 221,325	5.57%	
	Percent of total operating expenses	76.40%	67.20%	71.93%	76.03%	71.61%	73.55%	34.40%		
311.00	Correspondence courses	\$ 1,056	\$ 16,248	\$ 17,543	\$ 388	\$ 4,359	\$ 24,947	\$ (7,404)	-29.68%	
312.00	Instructional program improvements	\$ 3,347	\$ 14,779	\$ 19,541	\$ 4,886	\$ 11,006	\$ 21,367	\$ (1,826)	-8.55%	
313.00	Pupil services	\$ 204,224	\$ 205,890	\$ 461,317	\$ 176,170	\$ 163,991	\$ 396,507	\$ 64,810	16.35%	
319.xx	Professional services (financial, attorney etc)	\$ 60,816	\$ 166,782	\$ 257,302	\$ 70,514	\$ 58,623	\$ 132,028	\$ 125,273	94.88%	
	Professional and technical services	\$ 269,443	\$ 403,700	\$ 755,702	\$ 251,957	\$ 237,979	\$ 574,849	\$ 180,853	#DIV/0!	
	Percent of total operating expenses	3.85%	5.89%	4.87%	3.66%	3.74%	3.86%	28.11%	#DIV/0!	
411.00	Water and sewage	\$ 20,551	\$ 25,300	\$ 54,876	\$ 22,344	\$ 24,190	\$ 54,942	\$ (66)	-0.12%	
412.00	Removal of refuse and garbage	\$ 10,336	\$ 11,485	\$ 25,571	\$ 7,842	\$ 11,140	\$ 22,345	\$ 3,226	14.44%	
430.00	Repairs and maintenance service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
431.xx	Non-Technology Related Repairs and Maintenance	\$ 119,097	\$ 206,381	\$ 457,013	\$ 134,582	\$ 314,944	\$ 578,228	\$ (121,216)	-20.96%	
440.00	Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
440.01	Copier/printer/scanner expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
441.00	Rentals of Land and Buildings	\$ -	\$ 5,872	\$ 5,872	\$ -	\$ 3,700	\$ 3,700	\$ 2,172	58.70%	
442.00	Rental of equipment	\$ -	\$ -	\$ -	\$ 171	\$ -	\$ 171	\$ (171)	-100.00%	
443.00	Rentals of computer equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
450.xx	Construction & related contracts	\$ 18,782	\$ 90,774	\$ 110,681	\$ -	\$ 126,394	\$ 126,394	\$ (15,713)	-12.43%	
	Property services	\$ 168,466	\$ 339,812	\$ 654,012	\$ 164,939	\$ 480,367	\$ 785,779	\$ (131,767)	-16.77%	
	Percent of total operating expenses	2.40%	4.95%	4.21%	2.40%	7.55%	5.28%	-20.48%	-387.97%	
510.00	Contracted bus routes	\$ 486,683	\$ 306,790	\$ 793,473	\$ 496,686	\$ 317,984	\$ 814,670	\$ (21,197)	-2.60%	
510.01	Special needs bus routes	\$ -	\$ -	\$ -	\$ 27,591	\$ -	\$ 27,591	\$ (27,591)	-100.00%	
519.00	Student Transportation Purchased from Other Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
520.00	Insurance	\$ 153,799	\$ 117,610	\$ 309,851	\$ 130,998	\$ 101,693	\$ 251,190	\$ 58,662	23.35%	
525.00	Official bond premiums	\$ -	\$ 1,995	\$ 1,995	\$ -	\$ 2,020	\$ 2,020	\$ (25)	-1.24%	
530.00	Communications, Licensing, and Subscriptions	\$ 12,105	\$ 11,669	\$ 25,275	\$ 12,208	\$ 11,630	\$ 31,580	\$ (6,305)	-19.96%	
532.00	Transfer tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
540.00	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
561.00	Transfer tuition	\$ 552	\$ -	\$ 1,024	\$ -	\$ -	\$ -	\$ 1,024	#DIV/0!	
563.00	Edmentum/virtual learning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
580.00	Travel	\$ 6,162	\$ 13,363	\$ 21,387	\$ 6,658	\$ 9,871	\$ 18,507	\$ 2,880	15.56%	
580.01	Itinerate teacher travel	\$ 1,250	\$ 2,467	\$ 3,717	\$ 190	\$ 3,423	\$ 3,613	\$ 105	2.90%	
580.02	Itinerate teacher travel	\$ 290	\$ -	\$ 290	\$ -	\$ -	\$ -	\$ 290	#DIV/0!	
580.99	Travel to charge to North Posey	\$ -	\$ 276	\$ 276	\$ -	\$ 221	\$ 221	\$ 56	25.29%	
593.00	Other purchased services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Other services and communications	\$ 660,842	\$ 454,171	\$ 1,157,290	\$ 674,332	\$ 446,842	\$ 1,149,391	\$ 7,898	0.69%	
	Percent of total operating expenses	9.43%	6.62%	7.45%	9.81%	7.02%	7.72%	1.23%	15.90%	
611.00	Operational supplies	\$ 37,583	\$ 46,164	\$ 93,497	\$ 46,124	\$ 34,898	\$ 91,366	\$ 2,131	2.33%	
611.01	Instructional supplies	\$ 4,906	\$ 1,147	\$ 6,567	\$ 5,023	\$ 6,999	\$ 13,293	\$ (6,726)	-50.60%	
611.02	Office supplies	\$ -	\$ -	\$ -	\$ 53	\$ -	\$ 53	\$ (53)	-100.00%	
611.03	Paper	\$ 6,853	\$ 7,109	\$ 13,962	\$ 3,590	\$ 10,078	\$ 13,668	\$ 294	2.15%	
611.10	Consumables	\$ -	\$ 5,891	\$ 5,891	\$ -	\$ 1,276	\$ 1,276	\$ 4,615	361.65%	
611.20	Student paid supplies	\$ -	\$ -	\$ 85	\$ -	\$ -	\$ -	\$ 85	#DIV/0!	
611.21	Student paid KG	\$ 63	\$ 399	\$ 1,047	\$ 789	\$ 438	\$ 1,227	\$ (179)	-14.60%	

July-22

ALL FUNDS										
Object	Description	First quarter 2025	Second quarter 2025	YTD 31 July 2025		First quarter 2024	Second quarter 2024	YTD 31 July 2024		2025-2024 Percent Change
611.22	Student paid FACS	\$ 1,623	\$ 810	\$ 2,434		\$ 3,004	\$ 2,322	\$ 5,356		\$ (2,922) -54.56%
611.23	Student paid tech supplies	\$ 21	\$ -	\$ 21		\$ 278	\$ 20	\$ 298		\$ (277) -92.96%
611.24	Student paid computer supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
611.25	Student paid art supplies	\$ 1,044	\$ (1,022)	\$ 22		\$ 1,496	\$ 43	\$ 1,539		\$ (1,517) -98.58%
611.26	Student paid music supplies	\$ 288	\$ 18	\$ 306		\$ 517	\$ -	\$ 517		\$ (210) -40.73%
611.27	Student paid 4 block supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
611.28	Student paid phonics supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
611.29	Student paid phys ed supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
611.30	Student paid computer aps	\$ -	\$ -	\$ -		\$ -	\$ 136	\$ 136		\$ (136) -100.00%
611.31	Student paid keyboarding supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
611.32	Student paid design supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
611.33	Student paid English supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
611.34	Student paid horticultural	\$ 93	\$ 290	\$ 383		\$ 78	\$ -	\$ 78		\$ 305 391.00%
611.35	Student paid ICP supplies	\$ 26	\$ -	\$ 26		\$ -	\$ 108	\$ 108		\$ (82) -76.28%
611.36	Student paid manufacturing	\$ 1,516	\$ 2,577	\$ 4,862		\$ -	\$ -	\$ -		\$ 4,862 #DIV/0!
611.37	Student paid newspaper supplies	\$ -	\$ 87	\$ 87		\$ -	\$ -	\$ -		\$ 87 #DIV/0!
611.38	Student paid nutritional	\$ 1,887	\$ 3,907	\$ 5,795		\$ 2,576	\$ 2,475	\$ 5,051		\$ 744 14.73%
611.39	Student paid technology	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
611.40	Student paid textiles	\$ -	\$ 404	\$ 404		\$ -	\$ -	\$ -		\$ 404 #DIV/0!
611.41	Student paid transportation class	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
611.42	Student paid yearbook supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
611.43	Student paid drivers ed fee	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
611.44	Student paid ag science	\$ 337	\$ 17	\$ 354		\$ 312	\$ 55	\$ 367		\$ (14) -3.79%
611.45	Summer school fees activities	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
611.46	Student paid theatre	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
611.47	Student paid band/orchestra	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
611.48	Student paid animal vet supplies	\$ 295	\$ -	\$ 295		\$ -	\$ -	\$ -		\$ 295 #DIV/0!
611.50	Copier/printer/scanner	\$ 14,084	\$ 15,450	\$ 33,422		\$ 14,960	\$ 13,929	\$ 35,371		\$ (1,949) -5.51%
611.61	Light bulbs and fixtures	\$ 294	\$ 442	\$ 736		\$ 3,300	\$ 1,676	\$ 4,976		\$ (4,240) -85.21%
611.62	Janitorial supplies	\$ 24,300	\$ 21,595	\$ 55,177		\$ 39,669	\$ 25,616	\$ 68,289		\$ (13,112) -19.20%
612.00	Bus tires and repairs	\$ 2,873	\$ 5,633	\$ 13,747		\$ 293	\$ 45	\$ 6,011		\$ 7,736 128.71%
613.00	Gasoline and lubricants	\$ 20,777	\$ 23,344	\$ 47,672		\$ 25,107	\$ 24,076	\$ 51,701		\$ (4,029) -7.79%
614.xx	Food purchases	\$ 200,192	\$ 185,842	\$ 386,034		\$ 200,473	\$ 161,838	\$ 362,312		\$ 23,722 6.55%
615.00	Other supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
622.00	Gas Heating and cooling for buildings	\$ 48,070	\$ 27,504	\$ 80,011		\$ 43,456	\$ 27,616	\$ 75,827		\$ 4,184 5.52%
625.00	Electricity	\$ 154,913	\$ 190,902	\$ 424,018		\$ 130,865	\$ 211,536	\$ 397,289		\$ 26,729 6.73%
630.xx	Textbooks & workbooks & Chromebooks	\$ 1,433	\$ 364,644	\$ 370,134		\$ 1,323	\$ 40,536	\$ 111,658		\$ 258,476 231.49%
640.00	Library Books	\$ 1,051	\$ 5,965	\$ 7,084		\$ 4,202	\$ 3,745	\$ 7,998		\$ (914) -11.43%
650.00	Periodicals	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
655.00	Technology supplies below Cap Threshold	\$ 1,695	\$ 79,006	\$ 122,961		\$ 7,114	\$ 2,806	\$ 44,408		\$ 78,554 176.89%
656.00	Software - all. Not capitalized anymore	\$ 27,946	\$ 63,547	\$ 115,094		\$ 22,482	\$ 69,434	\$ 126,837		\$ (11,743) -9.26%
670.00	Non-public funds	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - #DIV/0!
	Supplies and utilities	\$ 554,162	\$ 1,051,673	\$ 1,792,126		\$ 557,085	\$ 641,699	\$ 1,427,008		\$ 365,118 25.59%
	Percent of total operating expenses	7.91%	15.33%	11.54%		8.10%	10.08%	9.59%		56.75% 591.96%
	Operating Expenses	\$ 7,004,943	\$ 6,858,167	\$ 15,529,665		\$ 6,875,871	\$ 6,364,709	\$ 14,886,237		\$ 643,428 4.32%
		100.00%	100.00%	100.00%		100.00%	100.00%	100.00%		100.00%
715.00	Improvements other than buildings	\$ -	\$ -	\$ 10,065		\$ -	\$ 23,900	\$ 30,039		\$ (19,974) -66.49%
720.00	Buildings	\$ 190,343	\$ 342,772	\$ 838,510		\$ 232,256	\$ 173,022	\$ 776,426		\$ 62,084 8.00%

July-23

ALL FUNDS										
Object	Description	First quarter 2025	Second quarter 2025	YTD 31 July 2025		First quarter 2024	Second quarter 2024	YTD 31 July 2024		2025-2024 Percent Change
730.00	Equipment	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		#DIV/0!
730.01	Toyota donation equipment	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		#DIV/0!
731.00	Vehicles / band trailer	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		#DIV/0!
733.00	Furniture and fixtures under 5K	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		#DIV/0!
734.00	Vehicles over cap limit/buses	\$ 143,929	\$ 115,092	\$ 259,021		\$ -	\$ 25,000	\$ 25,000		\$ 234,021 936.08%
735.00	Capitalized equipment	\$ -	\$ -	\$ -		\$ 49,034	\$ -	\$ 49,034		\$ (49,034) -100.00%
741.00	Computer hardware over Cap Threshold	\$ -	\$ 14,066	\$ 14,066		\$ 13,733	\$ 13,733	\$ 27,466		\$ (13,400) -48.79%
742.02	Technology Software over Cap Threshold	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		#DIV/0!
744.00	Computer network connectivity	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		#DIV/0!
746.00	Other technology hardware	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		#DIV/0!
746.01	Peripheral hardware	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		#DIV/0!
746.02	Peripheral leasing (printer/copier/scanner)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		#DIV/0!
747.0x	Software ****don't use. Use 656 instead	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		#DIV/0!
748.00	Professional development	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		#DIV/0!
810.00	Dues and fees	\$ 5,498	\$ 765	\$ 6,263		\$ 4,716	\$ 415	\$ 5,131		\$ 1,132 22.06%
831.00	Temporary loans & principal amounts	\$ -	\$ 1,195,000	\$ 1,195,000		\$ -	\$ 1,150,000	\$ 1,150,000		\$ 45,000 3.91%
832.00	Interest	\$ -	\$ 164,500	\$ 164,500		\$ -	\$ 208,106	\$ 208,106		\$ (43,606) -20.95%
871.00	Bank service charges	\$ -	\$ 115	\$ 115		\$ -	\$ -	\$ -		\$ 115 #DIV/0!
873.00	Seldom/non-recurring purchases	\$ -	\$ 2,451	\$ 2,451		\$ -	\$ -	\$ -		\$ 2,451 #DIV/0!
876.00	Miscellaneous	\$ -	\$ 404	\$ 404		\$ 443	\$ 1,151	\$ 1,594		\$ (1,190) -74.63%
	Expenditures excluding transfers & investments	\$ 7,344,713	\$ 8,693,333	\$ 18,020,061		\$ 7,176,053	\$ 7,960,035	\$ 17,159,033		\$ 861,027 5.02%
910.xx	Transfers between funds/health insurance fund	\$ 616,349	\$ 1,101,771	\$ 1,935,515		\$ 519,050	\$ 519,521	\$ 1,211,652		\$ 723,863 59.74%
920.00	Investments	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		#DIV/0!
	Total Expenditures including transfers & investments	\$ 7,961,063	\$ 9,795,104	\$ 19,955,576		\$ 7,695,103	\$ 8,479,556	\$ 18,370,685		\$ 1,584,891 8.63%

July-24

2205 Haubstadt Community School utilities history							
Expenditures		1st Qtr. 24	2nd Qtr. 24	July 2025	1st Qtr. 24	2nd Qtr. 24	July 2024
Type of expenditure							
625	Electric	\$ 25,196	\$ 32,891	\$ 14,737	\$ 27,248	\$ 29,368	\$ 7,669
622	Gas	\$ 9,383	\$ 5,764	\$ 620	\$ 10,525	\$ 6,138	\$ 350
411	Water	\$ 2,522	\$ 4,191	\$ 1,817	\$ 2,569	\$ 2,543	\$ 900
<i>Total utilities for site for period</i>		\$ 37,101	\$ 42,846	\$ 17,173	\$ 40,341	\$ 38,049	\$ 8,919
2211 Gibson Southern High School utilities history							
Expenditures		1st Qtr. 24	2nd Qtr. 24	July 2025	1st Qtr. 24	2nd Qtr. 24	July 2024
Type of expenditure							
625	Electric	\$ 90,774	\$ 110,958	\$ 44,602	\$ 60,353	\$ 134,754	\$ 31,148
622	Gas	\$ 21,338	\$ 14,766	\$ 2,815	\$ 19,408	\$ 15,358	\$ 3,520
411	Water	\$ 11,408	\$ 13,495	\$ 5,268	\$ 10,611	\$ 14,003	\$ 4,211
<i>Total utilities for site for period</i>		\$ 123,520	\$ 139,218	\$ 52,685	\$ 90,373	\$ 164,115	\$ 38,879
2214 Fort Branch Community School utilities history							
Expenditures		1st Qtr. 24	2nd Qtr. 24	July 2025	1st Qtr. 24	2nd Qtr. 24	July 2024
Type of expenditure							
625	Electric	\$ 19,975	\$ 22,825	\$ 9,010	\$ 22,299	\$ 23,665	\$ 6,812
622	Gas	\$ 5,609	\$ 4,130	\$ 821	\$ 6,435	\$ 4,061	\$ 693
411	Water	\$ 3,870	\$ 3,586	\$ 1,168	\$ 5,211	\$ 3,363	\$ 1,214
<i>Total utilities for site for period</i>		\$ 29,453	\$ 30,541	\$ 10,999	\$ 33,945	\$ 31,089	\$ 8,720
2241 Owensville Community School utilities history							
Expenditures		1st Qtr. 24	2nd Qtr. 24	July 2025	1st Qtr. 24	2nd Qtr. 24	July 2024
Type of expenditure							
625	Electric	\$ 17,589	\$ 23,107	\$ 9,363	\$ 19,933	\$ 21,854	\$ 8,828
622	Gas	\$ 11,375	\$ 2,493	\$ 106	\$ 6,916	\$ 1,468	\$ 117
411	Water	\$ 2,107	\$ 3,383	\$ 556	\$ 3,185	\$ 3,669	\$ 1,879
<i>Total utilities for site for period</i>		\$ 31,071	\$ 28,983	\$ 10,024	\$ 30,034	\$ 26,990	\$ 10,824
2765 SGSC Administration Office Building							
Expenditures		1st Qtr. 24	2nd Qtr. 24	July 2025	1st Qtr. 24	2nd Qtr. 24	July 2024
Type of expenditure							
625	Electric	\$ 1,380	\$ 1,121	\$ 492	\$ 1,032	\$ 1,896	\$ 431
622	Gas	\$ 364	\$ 351	\$ 75	\$ 173	\$ 592	\$ 74
411	Water	\$ 644	\$ 645	\$ 216	\$ 769	\$ 612	\$ 204
		\$ 2,388	\$ 2,118	\$ 783	\$ 1,974	\$ 3,100	\$ 708
Expenditures		1st Qtr. 24	2nd Qtr. 24	July 2025	1st Qtr. 24	2nd Qtr. 24	July 2024
625	Electric	\$ 154,913	\$ 190,902	\$ 78,203	\$ 130,865	\$ 211,536	\$ 54,888
622	Gas	\$ 48,070	\$ 27,505	\$ 4,437	\$ 43,456	\$ 27,616	\$ 4,754
411	Water	\$ 20,551	\$ 25,300	\$ 9,025	\$ 22,344	\$ 24,190	\$ 8,407
<i>Corporation total for period</i>		\$ 223,533	\$ 243,707	\$ 91,665	\$ 196,666	\$ 263,342	\$ 68,049