

INSTRUCTIONS FOR PED CASH REPORT

Please provide an electronic copy in pdf format of the District's/Charter's Bank Statements (PAGE 1 ONLY). PED may require additional information as needed.

The purpose for providing the "Budgetary Basis of Accounting" definition is to provide guidance to better reflect available resources.

"Budgetary Basis of Accounting- a government's budget may be adopted on a basis other than GAAP. Since the budgetary comparison focuses on the budget as legally adopted, amounts in the budget comparison statement are always presented using the budgetary basis of accounting. If the budgetary basis of accounting does, in fact, differ from GAAP, the SSAP should describe the budgetary basis of accounting and explain how it differs from GAAP."
Gauthier, S. J. (2012) Governmental Accounting, Auditing, and Financial Reporting. Chicago, IL: Government Finance Officers Association of the United States and Canada.

Line 1 - Total Cash 6/30/xxxx

The amount in this line will come from Line 7 of the previous Year's Final Cash Report. It represents the Total Cash Balance of the District/Charter. This amount should agree to the total cash balance plus liabilities (summer payroll) on the school's financial system. When the audit has been completed, the total cash balance will be reconcilable to the Balance Sheet (Cash, Cash Equivalent, or Cash on Deposit, plus investments) presented in the audit. When the audit is available the calculated cash from the balance sheet must be used on Line 1.

Line 2- Current Year Revenue to Date (Per OBMS Actuals Revenue Report)

This amount should be the amount on the District's/Charter's Financial Management Systems Revenue Report, which is a total of all year to date revenues recorded in the General ledger, reported on OBMS and **reconciled to the bank statements**. These amounts should be entered as a positive (+). Any current year refunds should be treated as a reduction in expenditures and included in the totals on line 5.

Line 3 - Prior Year Warrants Voided

Any prior year checks voided in the current year require a credit entry to the fund balance account on the District's/Charter's records. This total will only change with additional prior year voids and will always carry a positive (+) amount on this report.

Line 4 - Total Resources to Date for Current Year

This line is a **calculated** subtotal of lines 1 through 3.

Line 5- Current Year Expenditures to Date (Per OMBS Actuals Expenditure Report)

This amount should be the amount on the District's/Charter's Financial Management Systems Expenditure Report, which is a total of all year to date expenditures recorded in the General ledger, reported on OBMS, **and reconciled to the bank statements**. These amounts should be entered as a negative (-).

Line 6- Permanent Cash Transfers/Reversions

Permanent cash transfers are not limited to transfers between funds. They may also include refunds of unobligated balances reverted back to PED or other granting agencies. Therefore, the "Grand Total All Funds" column may not equal to zero. PED authorization is required in addition to local board authorization, prior to making these transfers. These transfers will be adjustments to the fund balance rather than due to/due from accounts for refunds of prior year revenue only. **Districts/Charters will be required to identify these amounts at the end of the cash report.**

Line 7- Total Cash

This line is a **calculated** subtotal of lines 4 through 6. This amount will be carried forward from 4th quarter to 1st quarter and become the beginning cash balance for the ensuing year.

Line 8 – Total Payroll Liabilities (Not available to budget)

This amount represents payroll expenditures not yet liquidated; for example, held checks and electronic fund transfers (EFT's) for either benefits or the remainder of the current year personnel contracts. They must be added back to the calculated cash above in order to reconcile to cash reported in the general ledger and reconciled to the bank accounts.

Please note: All payroll related expenditures must be recorded in the fiscal year in which the services were rendered.

Line 9 - Adjustments

This amount represents any other payables or receivables posted to the District's/Charter's Financial Management System. Expenditures that have not yet been liquidated by issuing checks or revenue that has not yet been received. **Districts/Charters will be required to identify these amounts at the end of the cash report.**

Line 10 – Total Reconciled Cash Balance

This line is a **calculated** subtotal of lines 7 through 9. This amount must reconcile to bank statement(s).

Line 11- Total Outstanding Loans

This is a negative adjustment in **Operational ONLY**, and positive adjustments in other funds due to outstanding Request for Reimbursements and/or outstanding temporary loans. The "Grand Total All Funds" column should net to zero on this line. **Districts/Charters will be required to identify these amounts at the end of the cash report.**

Line 12- Total Ending Cash

This line is a **calculated** subtotal of lines 10 through 11.

INSTRUCTIONS FOR BANK ACCOUNT INFORMATION

From Bank Statement (Columns B through E)

Column B List all District/Charter bank accounts and investments under "Account Name/Type". (All Bank accounts as reported to the Auditor must be entered, including any Agency Funds...these will be adjusted on Column I).

Column C List the name of bank or financial institution under "Bank".

Column D List the ending balance from Bank Statement for each bank or investment used by the district under "Statement Balance"

Column E List all of the amounts not shown on bank statements such as overnight sweep accounts under "Overnight Investments". This may be the last outgoing transfer shown on the statement, depending on bank processes.

Adjustments to Bank Statements (Columns F and G)

Column F List any outstanding checks or deposits under this heading. Checks should be listed as a minus (-) and Deposits as a plus (+).

Column G List any interfund transfers that are recorded on the General Ledger, but not yet transferred between banks. Included here are any temporary transfers not made by the bank for zero balance accounts (clearing accounts), any interbank loans and other bank adjustments.

Adjusted Bank Balance (Column H)

Column H This column is a calculated total of Columns D through G.

Column I List any accounts that are not reported to PED, but reviewed by the auditor; for example Non-Instructional Student Activity Funds. Any other adjustments, NOT affecting the bank statements, will be described here; such as, petty cash, receivables and payables.

Column J The first row of this column is brought down from Line 12 of the Cash Report and is the Grand Total Cash for All Funds. DO NOT CHANGE THIS AMOUNT. Below this, list the amounts for the descriptions in Column I, as either a plus or a minus.

Upon successful completion of the form, Column H total "Adjusted Bank Balance" must tie to Column J "Adjustment Amount" Totals.

You will now be required to certify that the information contained in the Cash Report reconciles to the District's/Charter's General Ledger.

Entity Name: CAPITAN MUNICIPAL SCHOOLS

PED No.: 040-000

Prior Year End: 6/30/2025

PED Cash Report for 2025-2026 Fiscal Year

Month/Quarter: M6/Q2

Report end date: 12/31/2025

Naming Convention: Capitan FY26 M6/Q2 Cash Report 040-000

Refer to "Instructions for PED Cash Report" for details on how to properly complete this form.			OPERATIONAL 11000	TEACHERAGE 12000	TRANSPORTATION 13000	INST. MATERIALS 14000	IMPACT AID OPERATIONAL 15100	LOCAL REVENUE OPERATIONAL 15200	FOOD SERVICES 21000	UNIVERSAL FREE LUNCH (STATE) 21100	ATHLETICS 22000
Line 1	Total Cash Balance 06/30/2025	+OR-	3,242,828.01	0.00	0.00	4,672.00	0.00	111,719.20	12,576.13	43,950.60	8,211.00
Line 2	Current Year Revenue to Date (Per OBMS Actuals Revenue Report)	+	3,954,914.18	0.00	264,708.00	0.00	0.00	75,840.55	110,131.24	62,697.73	11,946.94
Line 3	Prior Year Warrants Voided	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 4	Total Resources to Date for Current Year 12/31/2025	=	7,197,742.19	0.00	264,708.00	4,672.00	0.00	187,559.75	122,707.37	106,648.33	20,157.94
Line 5	Current Year Expenditures to Date (Per OBMS Actuals Expenditure Report)	-	(4,152,659.65)	0.00	(182,312.52)	0.00	0.00	(753.28)	(73,202.15)	(30,766.08)	(18,516.59)
Line 6	Permanent Cash Transfers/Reversions *Provide Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 7	Total Cash	=	3,045,082.54	0.00	82,395.48	4,672.00	0.00	186,806.47	49,505.22	75,882.25	1,641.35
Other Reconciling Items											
Line 8	Payroll Liabilities	+	272,002.77	0.00	6,669.13	0.00	0.00	0.00	0.00	0.00	0.00
Line 9	Adjustments **Provide Explanation on Last Page	+OR-	(99,730.75)	0.00	203.52	0.00	0.00	0.00	0.00	0.00	0.00
Line 10	Total Reconciled Cash Balance 12/31/2025	=	3,217,354.56	0.00	89,268.13	4,672.00	0.00	186,806.47	49,505.22	75,882.25	1,641.35
Line 11	Total Outstanding Loans ***Provide Explanation on Last Page	+OR-	(454,295.21)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 12	Total Ending Cash 12/31/2025	=	2,763,059.35	0.00	89,268.13	4,672.00	0.00	186,806.47	49,505.22	75,882.25	1,641.35

			NON-INSTRUCT. 23000	FEDERAL		LOCAL GRANTS 26000	STATE		LOCAL OR STATE 29000	BOND BUILDING 31100	TEACHERAGE BOND BUILDING 31120
				FLOWTHROUGH 24000	DIRECT 25000		FLOWTHROUGH 27000	DIRECT 28000			
Line 1	Total Cash Balance 06/30/2025	+OR-	136,660.10	(162,579.21)	496,272.72	(107,920.43)	(193,329.57)	0.00	15,320.00	0.00	0.00
Line 2	Current Year Revenue to Date (Per OBMS Actuals Revenue Report)	+	62,382.76	178,827.47	12,930.93	120,943.62	246,786.36	0.00	860,993.80	0.00	0.00
Line 3	Prior Year Warrants Voided	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 4	Total Resources to Date for Current Year 12/31/2025	=	199,042.86	16,248.26	509,203.65	13,023.19	53,456.79	0.00	876,313.80	0.00	0.00
Line 5	Current Year Expenditures to Date (Per OBMS Actuals Expenditure Report)	-	(22,209.73)	(162,718.56)	(20,773.66)	(83,111.61)	(321,139.08)	0.00	0.00	0.00	0.00
Line 6	Permanent Cash Transfers/Reversions *Provide Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 7	Total Cash	=	176,833.13	(146,470.30)	488,429.99	(70,088.42)	(267,682.29)	0.00	876,313.80	0.00	0.00
Other Reconciling Items											
Line 8	Payroll Liabilities	+	0.00	8,128.27	474.50	8,680.32	13,161.07	0.00	0.00	0.00	0.00
Line 9	Adjustments **Provide Explanation on Last Page	+OR-	0.00	(23.86)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 10	Total Reconciled Cash Balance 12/31/2025	=	176,833.13	(138,365.89)	488,904.49	(61,408.10)	(254,521.22)	0.00	876,313.80	0.00	0.00
Line 11	Total Outstanding Loans ***Provide Explanation on Last Page	+OR-	0.00	138,365.89	0.00	61,408.10	254,521.22	0.00	0.00	0.00	0.00
Line 12	Total Ending Cash 12/31/2025	=	176,833.13	0.00	488,904.49	0.00	0.00	0.00	876,313.80	0.00	0.00

Entity Name: CAPITAN MUNICIPAL SCHOOLS

PED No.: 040-000

Prior Year End: 6/30/2025

PED Cash Report for 2025-2026 Fiscal Year

Month/Quarter: M6/Q2

Report end date: 12/31/2025

Naming Convention: Capitan FY26 M6/Q2 Cash Report 040-000

		PUBLIC SCHOOL CAPITAL OUTLAY 31200	SPECIAL CAPITAL OUTLAY			HB 33 31600	CAPITAL IMPROVEMENTS			ENERGY EFFICIENCY 31800
			LOCAL 31300	STATE 31400	FEDERAL 31500		SB9 - STATE 31700	SB9 - LOCAL 31701	SB9 - STATE MATCH 31703	
Line 1	Total Cash Balance 06/30/2025	+OR-	37,026.11	0.00	0.00	0.00	2,946.00	660,161.55	86,553.31	0.00
Line 2	Current Year Revenue to Date	+	100,000.00	0.00	0.00	0.00	0.00	556,123.04	0.00	0.00
	(Per OBMS Actuals Revenue Report)									
Line 3	Prior Year Warrants Voided	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 4	Total Resources to Date for Current Year 12/31/2025	=	137,026.11	0.00	0.00	0.00	2,946.00	1,216,284.59	86,553.31	0.00
Line 5	Current Year Expenditures to Date	-	0.00	0.00	0.00	0.00	0.00	(738,081.30)	0.00	0.00
	(Per OMBS Actuals Expenditure Report)									
Line 6	Permanent Cash Transfers/Reversions	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	*Provide Explanation on Last Page									
Line 7	Total Cash	=	137,026.11	0.00	0.00	0.00	2,946.00	478,203.29	86,553.31	0.00
Other Reconciling Items										
Line 8	Payroll Liabilities	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 9	Adjustments	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	**Provide Explanation on Last Page									
Line 10	Total Reconciled Cash Balance 12/31/2025	=	137,026.11	0.00	0.00	0.00	2,946.00	478,203.29	86,553.31	0.00
Line 11	Total Outstanding Loans	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	***Provide Explanation on Last Page									
Line 12	Total Ending Cash 12/31/2025	=	137,026.11	0.00	0.00	0.00	2,946.00	478,203.29	86,553.31	0.00

		ED. TECH EQUIP ACT 31900	PSCOC 20% 32100	DEBT SERVICE				ED TECH BOND 43000	ENTERPRISE 60000	GRAND TOTAL
				GO BOND 41000	TEACHERAGE BOND 41200	ENERGY EFFICIENCY BOND 41800	DEFERRED SICK LEAVE 42000			
Line 1	Total Cash Balance 06/30/2025	+OR-	3,003,313.79	0.00	284,950.93	0.00	0.00	1,004,728.59	0.00	8,688,060.83
Line 2	Current Year Revenue to Date	+	64,907.20	0.00	337,621.47	0.00	0.00	307,885.83	0.00	7,329,641.12
	(Per OBMS Actuals Revenue Report)									
Line 3	Prior Year Warrants Voided	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 4	Total Resources to Date for Current Year 12/31/2025	=	3,068,220.99	0.00	622,572.40	0.00	0.00	1,312,614.42	0.00	16,017,701.95
Line 5	Current Year Expenditures to Date	-	(434,100.84)	0.00	(141.88)	0.00	0.00	(585,995.56)	0.00	(6,826,482.49)
	(Per OMBS Actuals Expenditure Report)									
Line 6	Permanent Cash Transfers/Reversions	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	*Provide Explanation on Last Page									
Line 7	Total Cash	=	2,634,120.15	0.00	622,430.52	0.00	0.00	726,618.86	0.00	9,191,219.46
Other Reconciling Items										
Line 8	Payroll Liabilities	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	309,116.06
Line 9	Adjustments	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(99,551.09)
	**Provide Explanation on Last Page									
Line 10	Total Reconciled Cash Balance 12/31/2025	=	2,634,120.15	0.00	622,430.52	0.00	0.00	726,618.86	0.00	9,400,784.43
Line 11	Total Outstanding Loans	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	***Provide Explanation on Last Page									
Line 12	Total Ending Cash 12/31/2025	=	2,634,120.15	0.00	622,430.52	0.00	0.00	726,618.86	0.00	9,400,784.43

Entity Name: CAPITAN MUNICIPAL SCHOOLS

PED No.: 040-000

Prior Year End: 6/30/2025

PED Cash Report for 2025-2026 Fiscal Year

Month/Quarter: M6/Q2

Report end date: 12/31/2025

Naming Convention: Capitan FY26 M6/Q2 Cash Report 040-000

Column	B	C	D	E	F	G	H	I	J
			+	+	+OR-	+OR-	+		+OR-
From Bank Statements				Adjustments to Bank Statements				From line 12 Grand Total All	9,400,784.43
Account Name / Type / Last 4 of Account #	Bank	Statement Balance	Overnight Investments	Net Outstanding Items (Checks) Deposits	Outstanding Interbank transfers	Adjusted Bank Balance	Adjustment Description	Adjustment Amount.	
First Savings Bank/Checking/3744		1,494,490.91	0.00	(23,222.93)	0.00	1,471,267.98		0.00	
First Savings Bank/Money Market/3736		4,798,099.49	0.00	0.00	0.00	4,798,099.49		0.00	
NMFA/Project Fund/PPRF-6356		3,131,416.96	0.00	0.00	0.00	3,131,416.96		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	0.00		0.00	
		0							

* PERMANENT CASH TRANSFERS/REVERSIONS (LINE 6)

Please identify all approved cash transfers and reversions per general ledger. These should also be entered in the cash module in OBMS upon approval. Please provide an explicit explanation (Note: To start a new line of text press **Alt+Enter** to insert a line break).

FUND	AMOUNT	Explicit Explanation	FUND	AMOUNT	Explicit Explanation	FUND	AMOUNT	Explicit Explanation	FUND	AMOUNT	Explicit Explanation
11000	0.00		23000	0.00		31200	0.00		31900	0.00	
12000	0.00		24000	0.00		31300	0.00		32100	0.00	
13000	0.00		25000	0.00		31400	0.00		41000	0.00	
14000	0.00		26000	0.00		31500	0.00		41200	0.00	
15100	0.00		27000	0.00		31600	0.00		41800	0.00	
15200	0.00		28000	0.00		31700	0.00		42000	0.00	
21000	0.00		29000	0.00		31701	0.00		43000	0.00	
21100	0.00		31100	0.00		31703	0.00		60000	0.00	
22000	0.00		31120	0.00		31800	0.00		Total	0.00	

Entity Name:CAPITAN MUNICIPAL SCHOOLS

PED No.:040-000

Prior Year End:6/30/2025

PED Cash Report for 2025-2026 Fiscal Year

Month/Quarter:M6/Q2

Report end date:12/31/2025

Naming Convention:Capitan FY26 M6/Q2 Cash Report 040-000

** OTHER RECONCILING ITEMS - ADJUSTMENTS (LINE 9)

Please identify all reconciling adjustments per general ledger. This includes expenditures that have not been liquidated and revenue that has not yet been received. Please provide an explicit explanation (Note: To start a new line of text press Alt+Enter to insert a line break).

FUND	AMOUNT	Explicit Explanation	FUND	AMOUNT	Explicit Explanation	FUND	AMOUNT	Explicit Explanation	FUND	AMOUNT	Explicit Explanation
11000	(99,730.75)	Prior Year Bank Reconciliation	23000	0.00		31200	0.00		31900	0.00	
12000	0.00		24000	(23.86)	Prior Year Bank Recon.	31300	0.00		32100	0.00	
13000	203.52	Prior Year Bank Reconciliation	25000	0.00		31400	0.00		41000	0.00	
14000	0.00		26000	0.00		31500	0.00		41200	0.00	
15100	0.00		27000	0.00		31600	0.00		41800	0.00	
15200	0.00		28000	0.00		31700	0.00		42000	0.00	
21000	0.00		29000	0.00		31701	0.00		43000	0.00	
21100	0.00		31100	0.00		31703	0.00		60000	0.00	
22000	0.00		31120	0.00		31800	0.00		Total	(99,551.09)	

*** TOTAL OUTSTANDING LOANS (LINE 11)

Please identify all outstanding loans per general ledger. Be descriptive in the Explicit Explanation column and provide a breakdown of funds that were temporarily loaned from Operational. (Note: To start a new line of text press Alt+Enter to insert a line break).

FUND	AMOUNT	Explicit Explanation	FUND	AMOUNT	Explicit Explanation	FUND	AMOUNT	Explicit Explanation	FUND	AMOUNT	Explicit Explanation
11000	(454,295.21)	RFR's to be submitted	23000	0.00		31200	0.00		31900	0.00	
12000	0.00		24000	138,365.89	RFR's to be submitted	31300	0.00		32100	0.00	
13000	0.00		25000	0.00		31400	0.00		41000	0.00	
14000	0.00		26000	61,408.10	RFR's to be submitted	31500	0.00		41200	0.00	
15100	0.00		27000	254,521.22	RFR's to be submitted	31600	0.00		41800	0.00	
15200	0.00		28000	0.00		31700	0.00		42000	0.00	
21000	0.00		29000	0.00		31701	0.00		43000	0.00	
21100	0.00		31100	0.00		31703	0.00		60000	0.00	
22000	0.00		31120	0.00		31800	0.00		Total	0.00	

I, hereby, certify that the information contained in this cash report reconciles to the General Ledger.

Signature of Licensed School Business Official

Date

Fund	Line 1 - Total Cash Balance 06/30/2025	Line 2 - Current Year Revenue to Date	Line 3 - Prior Year Warrants Voided
11000	3,242,828.01	3,954,914.18	0.00
12000	0.00	0.00	0.00
13000	0.00	264,708.00	0.00
14000	4,672.00	0.00	0.00
15100	0.00	0.00	0.00
15200	111,719.20	75,840.55	0.00
21000	12,576.13	110,131.24	0.00
21100	43,950.60	62,697.73	0.00
22000	8,211.00	11,946.94	0.00
23000	136,660.10	62,382.76	0.00
24000	(162,579.21)	178,827.47	0.00
25000	496,272.72	12,930.93	0.00
26000	(107,920.43)	120,943.62	0.00
27000	(193,329.57)	246,786.36	0.00
28000	0.00	0.00	0.00
29000	15,320.00	860,993.80	0.00
31100	0.00	0.00	0.00
31120	0.00	0.00	0.00
31200	37,026.11	100,000.00	0.00
31300	0.00	0.00	0.00
31400	0.00	0.00	0.00
31500	0.00	0.00	0.00
31600	0.00	0.00	0.00
31700	2,946.00	0.00	0.00
31701	660,161.55	556,123.04	0.00
31703	86,553.31	0.00	0.00
31800	0.00	0.00	0.00
31900	3,003,313.79	64,907.20	0.00
32100	0.00	0.00	0.00
41000	284,950.93	337,621.47	0.00
41200	0.00	0.00	0.00
41800	0.00	0.00	0.00
42000	0.00	0.00	0.00
43000	1,004,728.59	307,885.83	0.00
60000	0.00	0.00	0.00
GRAND TOTAL	8,688,060.83	7,329,641.12	0.00

Line 4 - Total Resources to Date for Current Year 12/31/2025	Line 5 - Current Year Expenditures to Date	Line 6 - Permanent Cash Transfers/Reversions	Line 7 - Total Cash
7,197,742.19	(4,152,659.65)	0.00	3,045,082.54
0.00	0.00	0.00	0.00
264,708.00	(182,312.52)	0.00	82,395.48
4,672.00	0.00	0.00	4,672.00
0.00	0.00	0.00	0.00
187,559.75	(753.28)	0.00	186,806.47
122,707.37	(73,202.15)	0.00	49,505.22
106,648.33	(30,766.08)	0.00	75,882.25
20,157.94	(18,516.59)	0.00	1,641.35
199,042.86	(22,209.73)	0.00	176,833.13
16,248.26	(162,718.56)	0.00	(146,470.30)
509,203.65	(20,773.66)	0.00	488,429.99
13,023.19	(83,111.61)	0.00	(70,088.42)
53,456.79	(321,139.08)	0.00	(267,682.29)
0.00	0.00	0.00	0.00
876,313.80	0.00	0.00	876,313.80
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
137,026.11	0.00	0.00	137,026.11
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
2,946.00	0.00	0.00	2,946.00
1,216,284.59	(738,081.30)	0.00	478,203.29
86,553.31	0.00	0.00	86,553.31
0.00	0.00	0.00	0.00
3,068,220.99	(434,100.84)	0.00	2,634,120.15
0.00	0.00	0.00	0.00
622,572.40	(141.88)	0.00	622,430.52
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
1,312,614.42	(585,995.56)	0.00	726,618.86
0.00	0.00	0.00	0.00
16,017,701.95	(6,826,482.49)	0.00	9,191,219.46

Line 8 - Payroll Liabilities	Line 9 - Adjustments	Line 10 - Total Reconciled Cash Balance 12/31/2025	Line 11 - Total Outstanding Loans
272,002.77	(99,730.75)	3,217,354.56	(454,295.21)
0.00	0.00	0.00	0.00
6,669.13	203.52	89,268.13	0.00
0.00	0.00	4,672.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	186,806.47	0.00
0.00	0.00	49,505.22	0.00
0.00	0.00	75,882.25	0.00
0.00	0.00	1,641.35	0.00
0.00	0.00	176,833.13	0.00
8,128.27	(23.86)	(138,365.89)	138,365.89
474.50	0.00	488,904.49	0.00
8,680.32	0.00	(61,408.10)	61,408.10
13,161.07	0.00	(254,521.22)	254,521.22
0.00	0.00	0.00	0.00
0.00	0.00	876,313.80	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	137,026.11	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	2,946.00	0.00
0.00	0.00	478,203.29	0.00
0.00	0.00	86,553.31	0.00
0.00	0.00	0.00	0.00
0.00	0.00	2,634,120.15	0.00
0.00	0.00	0.00	0.00
0.00	0.00	622,430.52	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	726,618.86	0.00
0.00	0.00	0.00	0.00
309,116.06	(99,551.09)	9,400,784.43	0.00

Line 12 - Total Ending Cash 12/31/2025
2,763,059.35
0.00
89,268.13
4,672.00
0.00
186,806.47
49,505.22
75,882.25
1,641.35
176,833.13
0.00
488,904.49
0.00
0.00
0.00
876,313.80
0.00
0.00
137,026.11
0.00
0.00
0.00
0.00
2,946.00
478,203.29
86,553.31
0.00
2,634,120.15
0.00
622,430.52
0.00
0.00
0.00
726,618.86
0.00
9,400,784.43