
2026 FIRST QUARTER FINANCIAL UPDATE

BOARD OF SCHOOL TRUSTEES



FUND SUMMARY MARCH 2026

		Balance 1/1/2026	Year-to-Date Revenue	YTD Exceptions	YTD Expenses	YTD Expenses Exceptions	MTD Revenue	MTD Revenue Exceptions	MTD Expenses	MTD Expenses Exceptions	Balance 3/31/2026
101	Education Fund	4,079,164	16,905,502		13,978,307	2,100,000	5,664,552		4,747,160	2,100,000	4,906,358
200	Debt Service Fund	2,369,671									2,369,671
300	Operations Fund	2,166,906	106,131	2,100,000	5,103,231		1,956	2,100,000	1,789,934		(730,194)
610	Rainy Day Fund	2,500,000	0		0		0		0		2,500,000
	All Other Funds	19,496,320	13,396,083		16,781,615		4,698,431		5,479,393		16,110,788
	Total	30,612,061	30,407,716	2,100,000	35,863,153	2,100,000	10,364,939	2,100,000	12,016,487	2,100,000	25,156,624

EXPENDITURES

EDUCATION FUND		Net Appropriation	Expended YTD March 31, 2026	% Expended 25.0%
11000	Instruction - Regular Programs	38,132,915	8,907,688	23.36%
12000	Instruction - Special Programs	5,104,094	1,266,319	24.81%
14000	Instruction - Summer School Prog	258,800	0	0.00%
16000	Instruction - Remediation	103,375	30,809	29.80%
17000	Payments to Other Govt. Units	3,300,000	594,920	18.03%
21000	Support Services - Students	4,450,247	637,161	14.32%
22000	Support Services - Instruction	1,520,972	274,784	18.07%
24000	Support Services - School Adm	6,469,662	1,617,831	25.01%
25000	Curricular Materials	1,860,023	351,421	18.89%
33400	Athletic Coaches	1,098,615	297,374	27.07%
TOTAL		62,298,703	13,978,307	22.44%
DEBT SERVICE FUND				
53000	Building Lease Rental Payment	11,749,792	0	0.00%

EXPENDITURES

OPERATIONS FUND

23000	Support Services - General Admin	761,206	138,129	18.15%
25000	Central Services	4,512,024	982,249	21.77%
26000	Operations & Maint. of Plant Services	12,405,991	2,493,859	20.10%
27000	Student Transportation	5,818,476	1,231,495	21.17%
41000	Land Acquisition & Development	232,200	19,146	8.25%
43000	Professional Services	234,595	23,768	10.13%
45000	Bldg Improvements/Spts Fac/Rentals	208,910	35,446	16.97%
47000	Purchase of Mobile or Fixed Equip.	1,059,974	179,139	16.90%
	TOTAL	25,233,376	5,103,231	20.22%

TRANSFERS

Operations Fund Expenditures

Operations Fund Expenditures		Expended YTD
23000	Support Services - General Admin	138,129
25000	Central Services	982,249
26000	Operation & Maint. of Plant Services	2,493,859
	Reduction for CPF Utilities (26200) and/or Insurance (26700) <i>(from below)</i>	(999,035)
	NET TOTAL YTD EXPENDED IN OPERATIONS FROM HEA 1009 (2017) TRANSFERS	2,615,202
	YTD Revenue Transferred from Education Fund to Operations Fund <i>(from below)</i>	2,100,000
	YTD Surplus / Deficit of Transfers	(515,202)

Calculations for Reductions Above

Included in former CPF	Utilities/Insurance Previously in CPF (Total for Yr)	3,996,141
	1 month of Utilities/Insurance in CPF	333,012
	Months in this calculation	3

YTD Revenue Deposited in Education Fund	16,905,502
YTD Revenue Transferred from Education Fund to Operations Fund	2,100,000
YTD % of Revenue Transferred	12.42%
YTD % of Revenue Transfer Actually Needed	15.47%

LIQUIDITY

2026 Liquidity
Education, Operations, & Rainy Day Funds

