

| MENAHGA PUBLIC SCHOOLS       |               | MENAHGA PUBLIC SCHOOLS |                   |                   |              |            |                     | REVENUE & EXPENDITURE SUMMARY BY<br>SOURCE, OBJECT SERIES & PROGRAM SERIES |                             |                          |              | May 31, 2025 |  |
|------------------------------|---------------|------------------------|-------------------|-------------------|--------------|------------|---------------------|--|-----------------------------|--------------------------|--------------|--------------|--|
|                              |               |                        |                   |                   |              |            |                     |  |                             |                          |              |              |  |
| REVENUE                      |               |                        |                   |                   |              |            |                     | May 31,<br>2025  | May 31,<br>2024             | May 31,<br>2023          |              |              |  |
| REVENUE CATEGORIES           | June 30, 2023 | June 30, 2024          | Adopted<br>Budget | Revised<br>Budget | Received YTD | Encumb YTD | Budget<br>Remaining | % of Budget<br>Received  | % of<br>Actuals<br>Received | % of Actuals<br>Received | May 31, 2024 | May 31, 2023 |  |
| STATE                        | 10,307,106    | 11,924,532             | 12,179,192        | 12,413,315        | 10,487,745   | -          | 1,925,571           | 84.5%  | 88.8%                       | 96.4%                    | 10,591,901   | 9,931,748    |  |
| FEDERAL                      | 544,406       | 243,895                | 195,600           | 195,582           | 101,269      | -          | 94,313              | 51.8%  | 41.6%                       | 76.9%                    | 101,432      | 418,894      |  |
| PROPERTY TAXES               | 850,592       | 559,377                | 638,317           | 665,660           | 1,413,863    | -          | (748,203)           | 212.4%   | 174.4%                      | 151.5%                   | 975,380      | 1,288,378    |  |
| LOCAL (FEES, INTEREST, ETC.) | 788,398       | 776,883                | 456,029           | 591,582           | 638,440      | -          | (46,858)            | 107.9%   | 79.2%                       | 79.7%                    | 615,492      | 628,478      |  |
| TOTALS                       | 12,490,503    | 13,504,687             | 13,469,138        | 13,866,140        | 12,641,317   | -          | 1,224,823           | 91.2%  | 91.0%                       | 98.2%                    | 12,284,205   | 12,267,499   |  |
| EXPENDITURES                 |               |                        |                   |                   |              |            |                     | May 31,<br>2025  | May 31,<br>2024             | May 31,<br>2023          |              |              |  |
| OBJECT SERIES                | June 30, 2023 | June 30, 2024          | Adopted<br>Budget | Revised<br>Budget | Expended YTD | Encumb YTD | Budget<br>Remaining | % of Budget<br>Expended  | % of<br>Actuals<br>Expended | % of Actuals<br>Expended | May 31, 2024 | May 31, 2023 |  |
| SALARIES & WAGES             | 7,269,068     | 7,820,552              | 7,953,726         | 8,137,754         | 6,607,153    | -          | 1,530,600           | 81.2%  | 80.9%                       | 80.6%                    | 6,326,766    | 5,861,289    |  |
| EMPLOYEE BENEFITS            | 1,959,565     | 2,021,536              | 2,184,690         | 2,285,930         | 1,828,590    | -          | 457,340             | 80.0%  | 82.9%                       | 80.6%                    | 1,676,079    | 1,579,177    |  |
| PURCHASED SERVICES           | 1,702,951     | 1,782,402              | 1,771,184         | 1,780,661         | 1,502,579    | -          | 278,082             | 84.4%  | 88.3%                       | 82.0%                    | 1,574,144    | 1,395,789    |  |
| SUPPLIES                     | 912,712       | 914,067                | 928,554           | 894,476           | 736,455      | -          | 158,021             | 82.3%  | 90.9%                       | 94.4%                    | 830,642      | 861,612      |  |
| EQUIPMENT                    | 460,343       | 384,570                | 367,500           | 395,243           | 346,326      | -          | 48,917              | 87.6%  | 104.1%                      | 72.1%                    | 400,253      | 331,817      |  |
| OTHER EXPENDITURES           | 230,185       | 123,496                | 87,330            | 58,442            | 36,406       | -          | 22,036              | 62.3%  | 17.9%                       | 69.1%                    | 22,078       | 159,010      |  |
| TOTALS                       | 12,534,824    | 13,046,623             | 13,292,984        | 13,552,506        | 11,057,510   | -          | 2,494,996           | 81.6%  | 83.0%                       | 81.3%                    | 10,829,962   | 10,188,694   |  |
|                              |               |                        |                   |                   |              |            |                     | May 31,<br>2025  | May 31,<br>2024             | May 31,<br>2023          |              |              |  |
| PROGRAM SERIES               | June 30, 2023 | June 30, 2024          | Adopted<br>Budget | Revised<br>Budget | Expended YTD | Encumb YTD | Budget<br>Remaining | % of Budget<br>Expended  | % of<br>Actuals<br>Expended | % of Actuals<br>Expended | May 31, 2024 | May 31, 2023 |  |
| SITE ADMINISTRATION          | 439,944       | 560,046                | 635,800           | 710,582           | 647,733      | -          | 62,849              | 91.2%  | 99.8%                       | 86.4%                    | 558,938      | 380,056      |  |
| DISTRICT ADMINISTRATION      | 216,777       | 292,247                | 241,769           | 326,745           | 219,336      | -          | 107,409             | 67.1%  | 73.8%                       | 91.1%                    | 215,770      | 197,462      |  |
| SUPPORT SERVICES             | 489,308       | 434,867                | 515,881           | 482,857           | 492,466      | -          | (9,609)             | 102.0%   | 103.9%                      | 91.1%                    | 451,827      | 445,610      |  |
| REGULAR INSTRUCTION          | 5,255,541     | 5,392,187              | 5,454,750         | 5,413,409         | 4,155,108    | -          | 1,258,302           | 76.8%  | 77.7%                       | 78.3%                    | 4,191,881    | 4,113,063    |  |
| EXTRA-CURRICULAR ACTIVITES   | 751,556       | 661,597                | 550,874           | 627,676           | 582,947      | -          | 44,729              | 92.9%  | 80.2%                       | 83.7%                    | 530,573      | 628,748      |  |
| VOCATIONAL INSTRUCTION       | 168,384       | 198,106                | 242,680           | 241,573           | 182,405      | -          | 59,168              | 75.5%  | 73.3%                       | 70.3%                    | 145,211      | 118,409      |  |
| SPECIAL EDUCATION            | 1,984,502     | 2,217,318              | 2,370,430         | 2,293,361         | 1,908,922    | -          | 384,439             | 83.2%  | 88.9%                       | 81.0%                    | 1,970,904    | 1,607,298    |  |
| INSTRUCTIONAL SUPPORT        | 326,432       | 446,796                | 532,722           | 496,569           | 398,371      | -          | 98,198              | 80.2%  | 51.8%                       | 87.1%                    | 231,395      | 284,368      |  |
| PUPIL SUPPORT SERVICES       | 1,422,517     | 1,364,848              | 1,514,577         | 1,711,221         | 1,503,133    | -          | 208,088             | 87.8%  | 82.1%                       | 86.2%                    | 1,120,273    | 1,226,672    |  |
| FACILITIES                   | 1,339,864     | 1,393,610              | 1,233,501         | 1,248,513         | 967,112      | -          | 281,401             | 77.5%  | 101.4%                      | 78.1%                    | 1,413,189    | 1,047,011    |  |
| OTHER FINANCING USES         | 139,999       | 85,000                 | -                 | -                 | -            | -          | -                   | 0.0%   | 0.0%                        | 100.0%                   | -            | 139,999      |  |
| TOTALS                       | 12,534,824    | 13,046,623             | 13,292,984        | 13,552,506        | 11,057,532   | -          | 2,494,974           | 81.6%  | 83.0%                       | 81.3%                    | 10,829,962   | 10,188,694   |  |

|                        |                        |  |  |  |  |  |  |  |  |  |  |              |  |
|------------------------|------------------------|--|--|--|--|--|--|--|--|--|--|--------------|--|
| MENAHGA PUBLIC SCHOOLS | MENAHGA PUBLIC SCHOOLS |  |  |  |  |  |  | REVENUE & EXPENDITURE SUMMARY BY<br>SOURCE, OBJECT SERIES & PROGRAM SERIES |  |  |  | May 31, 2025 |  |
|------------------------|------------------------|--|--|--|--|--|--|--|--|--|--|--------------|--|

| ACTIVITY - OTHER FUNDS |               |               |                   |                   |              |            |                     | May 31,<br>2025         | May 31,<br>2024             | May 31,<br>2023          |              |              |
|------------------------|---------------|---------------|-------------------|-------------------|--------------|------------|---------------------|-------------------------|-----------------------------|--------------------------|--------------|--------------|
|                        |               |               | Adopted<br>Budget | Revised<br>Budget |              |            | Budget<br>Remaining | % of Budget<br>Received | % of<br>Actuals<br>Received | % of Actuals<br>Received | May 31, 2024 | May 31, 2023 |
| REVENUE                | June 30, 2023 | June 30, 2024 |                   |                   | Received YTD | Encumb YTD |                     |                         |                             |                          |              |              |
| FOOD SERVICE           | 823,555       | 892,380       | 858,800           | 987,772           | 840,116      | -          | 147,656             | 85.1%                   | 89.7%                       | 90.2%                    | 800,869      | 742,542      |
| COMMUNITY EDUCATION    | 218,150       | 278,248       | 212,444           | 213,093           | 144,872      | -          | 68,221              | 68.0%                   | 41.8%                       | 66.5%                    | 116,173      | 145,150      |
| DEBT SERVICE           | 1,035,435     | 1,338,634     | 1,331,897         | 1,331,896         | 700,221      | -          | 631,675             | 52.6%                   | 47.4%                       | 47.7%                    | 634,528      | 494,192      |
| INTERNAL SERVICE       | 52,819        | 47,268        | -                 | -                 | 41,108       | -          | (41,108)            | 0.0%                    | 90.5%                       | 90.9%                    | 42,799       | 47,994       |
|                        |               |               |                   |                   |              |            |                     | May 31,<br>2025         | May 31,<br>2024             | May 31,<br>2023          |              |              |
|                        |               |               | Adopted<br>Budget | Revised<br>Budget |              |            | Budget<br>Remaining | % of Budget<br>Received | % of<br>Actuals<br>Received | % of Actuals<br>Received | May 31, 2024 | May 31, 2023 |
| EXPENDITURES           | June 30, 2023 | June 30, 2024 |                   |                   | Expended YTD | Encumb YTD |                     |                         |                             |                          |              |              |
| FOOD SERVICE           | 811,215       | 940,921       | 982,795           | 1,061,726         | 807,768      | -          | 253,958             | 76.1%                   | 89.9%                       | 90.8%                    | 845,733      | 736,420      |
| COMMUNITY EDUCATION    | 231,702       | 243,653       | 225,139           | 249,144           | 280,406      | -          | (31,262)            | 112.5%                  | 104.5%                      | 87.3%                    | 254,701      | 202,307      |
| DEBT SERVICE           | 1,229,775     | 1,284,925     | 1,307,275         | 1,307,275         | 1,307,275    | -          | -                   | 100.0%                  | 100.0%                      | 100.0%                   | 1,284,925    | 1,229,775    |
| INTERNAL SERVICE       | 58,661        | 45,276        | 37,000            | -                 | 34,839       | -          | (34,839)            | #DIV/0!                 | 96.4%                       | 86.4%                    | 43,654       | 50,657       |
| SUMMARY - ALL FUNDS    |               |               |                   |                   |              |            |                     | May 31,<br>2025         | May 31,<br>2024             | May 31,<br>2023          |              |              |
|                        |               |               | Adopted<br>Budget | Revised<br>Budget |              |            | Budget<br>Remaining | % of Budget<br>Received | % of<br>Actuals<br>Received | % of Actuals<br>Received | May 31, 2024 | May 31, 2023 |
| SUMMARY                | June 30, 2023 | June 30, 2024 |                   |                   | Expended YTD | Encumb YTD |                     |                         |                             |                          |              |              |
| REVENUE                | 14,620,462    | 16,061,217    | 15,872,279        | 16,398,901        | 14,367,634   | -          | 2,031,267           | 87.6%                   | 86.4%                       | 93.7%                    | 13,878,585   | 13,697,376   |
| EXPENDITURES           | 14,866,177    | 15,561,399    | 15,845,193        | 16,170,651        | 13,487,798   | -          | 2,682,853           | 83.4%                   | 85.2%                       | 83.5%                    | 13,258,976   | 12,407,854   |
| SPENDING VARIANCE      | (245,715)     | 499,818       | 27,086            | 228,250           | 879,836      | -          | N/A                 | N/A                     | N/A                         | N/A                      | 619,609      | 1,289,522    |