

SMITHVILLE INDEPENDENT SCHOOL DISTRICT
COMPARISON OF EXPENDITURES AND ENCUMBRANCE TO BUDGET
AS OF DECEMBER 31, 2025
GENERAL FUND

F U N C T	FUND 199	ESTIMATED REVENUE (BUDGET)		REVENUE REALIZED TO DATE	REVENUE REALIZED THIS MONTH	ESTIMATED REVENUE BALANCE	PERCENT REALIZED
REVENUE-LOCAL & INTERMEDIATE		11,517,316.00		4,600,964.52	3,861,238.73	6,916,351.48	39.95%
STATE PROGRAM REVENUES		10,742,968.00		7,737,648.42	160,655.10	3,005,319.58	72.03%
FEDERAL PROGRAM REVENUES		115,000.00		475.42	-	114,524.58	0.41%
OTHER RESOURCES		-		-	-	-	0.00%
F TOTAL REVENUES		22,375,284.00		12,339,088.36	4,021,893.83	10,036,195.64	55.15%
		ENCUMBRANCE		EXPENDITURE		BUDGET	PERCENT
		BUDGET	YTD	YTD EXPENDITURE	MONTHLY	BALANCE	EXPENDED
00	OPERATING TRANSFER OUT - CAFÉ	45,400.00	-			45,400.00	0.00%
11	INSTRUCTION	12,196,750.00	55,852.94	3,908,584.93	1,039,030.60	8,232,312.13	32.05%
12	INST RESOURCES & MEDIA SERVICES	263,735.00	-	69,046.66	16,564.10	194,688.34	26.18%
13	CURRICULUM & INSTRUCTIONAL STAFF	206,420.00	3,090.50	68,667.08	11,924.99	134,662.42	33.27%
21	INSTRUCTIONAL LEADERSHIP	396,315.00	700.00	139,493.30	31,444.51	256,121.70	35.20%
23	SCHOOL LEADERSHIP	1,154,535.00	600.00	374,603.58	91,953.54	779,331.42	32.45%
31	GUIDANCE & COUNSELING SERVICES	697,745.00	1,244.89	272,469.35	71,246.12	424,030.76	39.05%
32	ATTENDANCE & SOCIAL WORK SERVICES	39,510.00	-	10,795.76	2,743.30	28,714.24	27.32%
33	HEALTH SERVICES	254,275.00	643.06	80,427.92	18,763.63	173,204.02	31.63%
34	PUPIL TRANSPORTATION	1,228,125.00	120.00	504,993.71	85,057.25	723,011.29	41.12%
35	FOOD SERVICE	-		10,358.26	3,496.00	(10,358.26)	0.00%
36	CO-CURRICULAR ACTIVITIES	1,112,205.00	30,133.26	366,857.88	85,239.72	715,213.86	32.98%
41	GENERAL ADMINISTRATION	992,060.00	670.00	358,813.50	91,117.36	632,576.50	36.17%
51	PLANT MAINTENANCE & OPERATION	2,770,975.00	277,876.93	948,746.34	194,413.43	1,544,351.73	34.24%
52	SECURITY AND MONITORING	300,250.00	-	77,248.18	31,545.63	223,001.82	25.73%
53	DATA PROCESSING SERVICES	598,610.00	6,117.60	291,348.02	83,292.10	301,144.38	48.67%
61	COMMUNITY SERVICES	129,795.00	537.00	76,136.36	20,813.67	53,121.64	58.66%
71	DEBT SERVICE	50,260.00		16,751.64	4,187.91	33,508.36	33.33%
93	PAYMENTS TO FISCAL AGENT-MEMBER DIST.	25,000.00	-	-	-	25,000.00	0.00%
99	PAYMENTS -COUNTY APPRAISAL DISTRICT	242,350.00		123,448.91	60,586.65	118,901.09	50.94%
	TOTAL EXPENDITURES	22,704,315.00	377,586.18	7,698,791.38	1,943,420.51	14,627,937.44	33.91%

PERCENT OF BUDGET YEAR = 4/12 = 33.33%
 PERCENT OF SCHOOL YEAR = 81/167 = 48.50%

Fiscal year realized revenue over(under) actual expenditures as of December 31, 2025 4,640,296.98

Fund Balances as of August 31, 2025

Nonspendable Fund Bal.	6,154.00
Restricted Fund Bal.	-
Committed Fund Bal.	3,157,770.00
Unassigned Fund Bal.	8,153,801.00

Total Fund Balance as of August 31, 2025 (AUDITED) 11,317,725.00