

GENERAL LEDGER BALANCES

	FY2026	FY2025	FY2024	FY2023
	\$ 7,288,815.11	\$ 5,740,054.68	\$ 4,412,393.15	\$ 6,721,673.73
<i>Difference from Prior Year</i>	\$ 1,548,760.43	\$ 1,327,661.53	\$ (2,309,280.58)	\$ -
OPEB Investments	\$ 468,819.37	\$ 440,717.08	\$ 431,144.02	\$ 428,298.96
Fund	FY2026	FY2025	FY2024	FY2023
01 - General Fund	\$ (310,633.53)	\$ (537,181.30)	\$ (32,058.46)	\$ (584,959.13)
02 - Food Service	\$ 22,466.65	\$ 112,408.12	\$ 198,569.73	\$ 304,705.28
04 - Community Education	\$ 285,952.30	\$ 229,647.33	\$ 227,655.31	\$ 282,488.73
06 - Building Project	\$ 262,942.23	\$ -	\$ -	\$ -
07 - Debt Service Fund	\$ 3,750,727.67	\$ 3,275,280.87	\$ 3,146,098.59	\$ 3,213,578.23
08 - Trust Fund	\$ 18,359.78	\$ 13,884.78	\$ (856.22)	\$ (58,141.22)
21 - Student Activity	\$ 10,301.23	\$ 10,815.07	\$ 10,815.07	\$ 10,847.06
45 - OPEB Irrevocable Trust Cash	\$ 1,913.16	\$ 1,913.16	\$ 1,913.16	\$ 1,913.16
47 - OPEB Debt Service Cash	\$ 123,472.89	\$ 25,739.98	\$ 25,147.72	\$ 19,276.90
Total General Ledger Balance	\$ 4,165,502.38	\$ 3,132,508.01	\$ 3,577,284.90	\$ 3,189,709.01
Total General Ledger Balance with GF Investments	\$ 11,454,317.49	\$ 8,872,562.69	\$ 7,989,678.05	\$ 9,911,382.74
<i>Difference from Prior Year</i>	\$ 2,581,754.80	\$ 882,884.64	\$ (1,921,704.69)	\$ -
	Sold Bus/Van Fleet \$950K/Wrestling Room Ins Claim \$100K	Paid for the Roof Project \$1,280,000/(2) new School Buses approx. \$248K/Solar Project \$78K	Paid for the Roof Project \$728,745	Paid for (2) Electric School Busses - Approx. \$700K

Revenue and Expense Comparative History									
Revenue	2025-2026			2024-2025			2023-2024		
	Through December	Total Budget	Total % of Budget	Through December	Total Budget	Total % of Budget	Through December	Total Budget	Total % of Budget
General Fund	\$ 6,534,582	\$ 14,972,548	43.6%	\$ 5,554,820	\$ 15,070,844	36.9%	\$ 5,192,898	\$ 14,785,358	35.1%
Food Service	\$ 342,628	\$ 931,175	36.8%	\$ 294,754	\$ 920,924	32.0%	\$ 319,485	\$ 943,225	33.9%
Community Education	\$ 451,410	\$ 1,092,464	41.3%	\$ 398,072	\$ 1,064,963	37.4%	\$ 346,046	\$ 980,295	35.3%
Debt Service	\$ 2,188,104	\$ 3,533,877	61.9%	\$ 1,931,491	\$ 3,100,424	62.3%	\$ 1,789,833	\$ 3,047,471	58.7%
Total These Funds	\$ 9,516,725	\$ 20,530,064	46.4%	\$ 8,179,137	\$ 20,157,155	40.6%	\$ 7,648,262	\$ 19,756,349	38.7%
Expenditures	2025-2026			2024-2025			2023-2024		
	Through December	Total Budget	Total % of Budget	Through December	Total Budget	Total % of Budget	Through December	Total Budget	Total % of Budget
General Fund	\$ 5,982,547	\$ 15,156,058	39.5%	\$ 6,029,330	\$ 15,283,097	39.5%	\$ 6,860,053	\$ 16,149,537	42.5%
Food Service	\$ 382,701	\$ 980,261	39.0%	\$ 421,294	\$ 1,090,131	38.6%	\$ 361,866	\$ 926,820	39.0%
Community Education	\$ 497,987	\$ 1,107,249	45.0%	\$ 459,041	\$ 1,086,205	42.3%	\$ 431,040	\$ 988,449	43.6%
Debt Service	\$ 315,261	\$ 3,541,522	8.9%	\$ 332,969	\$ 3,081,938	10.8%	\$ 376,547	\$ 3,079,094	12.2%
Total These Funds	\$ 7,178,496	\$ 20,785,090	34.5%	\$ 7,242,634	\$ 20,541,371	35.3%	\$ 8,029,506	\$ 21,143,900	38.0%
	2025-2026			2024-2025			2023-2024		
	Through December	Total Budget	Total % of Budget	Through December	Total Budget	Total % of Budget	Through December	Total Budget	Total % of Budget
NET General Fund	\$ 552,035	\$ (183,510)	4.17%	\$ (474,510)	\$ (212,253)	-2.59%	\$ (1,667,155)	\$ (1,364,179)	-7.36%

PMA Fixed Income Portfolio - December 2025						
Sub	Settle Date	Maturity Date	Instrument	sum(Cost)	Days	Rate
			Total LTD	\$ 2,360,778.99		
->			Total Operating	\$ 4,928,036.12		
101 - Operating	12/31/2025		MNTrust Term Series-Flex (VNB)	\$ 365,020.55		3.85
101 - Operating	03/13/2024	01/26/2026	Cornerstone Bank	\$ 228,950.00	684	4.798
101 - Operating	03/13/2024	01/26/2026	First Internet Bank of Indiana	\$ 229,250.00	684	4.726
101 - Operating	08/28/2025	01/26/2026	Western Alliance Bank	\$ 245,800.00	151	4.03
101 - Operating	08/28/2025	01/26/2026	Cendera Bank, National Association	\$ 245,800.00	151	4.025
101 - Operating	08/28/2025	01/26/2026	BOM Bank	\$ 245,700.00	151	4.081
101 - Operating	01/27/2025	01/26/2026	Oakwood Bank	\$ 240,000.00	364	4.118
101 - Operating	04/15/2025	01/26/2026	Harmony Bank	\$ 242,100.00	286	4.12
101 - Operating	04/15/2025	01/26/2026	The Peoples Bank	\$ 242,400.00	286	3.948
101 - Operating	06/09/2025	06/08/2026	STATE BANK INDIA	\$ 239,452.66	364	4.102
101 - Operating	07/17/2024	07/20/2026	ServisFirst Bank	\$ 227,150.00	733	4.979
101 - Operating	06/03/2025	07/27/2026	First Federal Savings and Loan Association	\$ 238,700.00	419	4.038
101 - Operating	07/31/2025	07/27/2026	Consumers Credit Union	\$ 240,200.00	361	4.08
101 - Operating	11/21/2024	11/15/2026	STRIPS	\$ 499,068.18	724	4.204
101 - Operating	06/10/2025	12/10/2026	VALLEY NATL BK WAYNE	\$ 244,513.00	548	4.054
101 - Operating	06/03/2025	01/25/2027	CIBM Bank	\$ 234,900.00	601	3.89
101 - Operating	06/03/2025	01/25/2027	Freedom Northwest Credit Union	\$ 234,600.00	601	3.9
101 - Operating	06/04/2025	01/25/2027	American Commercial Bank & Trust, National Association	\$ 234,900.00	600	3.872
101 - Operating	08/13/2025	02/12/2027	TRUSTONE FINL CU	\$ 249,531.73	548	3.953
->			Total School Bldg Bonds	\$ 3,397,300.00		
205 - 2024A School Building Bonds	01/21/2025	01/15/2026	First Bank of Ohio	\$ 239,600.00	359	4.082
205 - 2024A School Building Bonds	01/21/2025	01/15/2026	Bank Hapoalim B.M.	\$ 239,600.00	359	4.1
205 - 2024A School Building Bonds	01/21/2025	01/15/2026	CrossFirst Bank	\$ 240,200.00	359	4.09
205 - 2024A School Building Bonds	01/21/2025	01/15/2026	GBank	\$ 239,900.00	359	4.175
205 - 2024A School Building Bonds	01/21/2025	01/21/2026	Omb Bank	\$ 239,900.00	365	4.15
205 - 2024A School Building Bonds	01/21/2025	01/21/2026	Prime Security Bank	\$ 240,000.00	365	4.122
205 - 2024A School Building Bonds	01/30/2025	01/26/2026	MNTrust TERM SERIES	\$ 1,000,000.00	361	4.1
205 - 2024A School Building Bonds	01/21/2025	02/13/2026	Solera National Bank	\$ 239,200.00	388	4.138
205 - 2024A School Building Bonds	01/21/2025	02/13/2026	NexBank	\$ 239,400.00	388	4.12
205 - 2024A School Building Bonds	02/11/2025	02/13/2026	Boone Bank & Trust Co.	\$ 239,900.00	367	4.15
205 - 2024A School Building Bonds	02/11/2025	02/13/2026	First State Bank of DeQueen	\$ 239,600.00	367	4.283
->			Total OPEB	\$ 468,819.37		
301 - 2009 Opeb Trust	12/24/2025		GOLDMAN SACHS GOVERNMENT MONEY MARKET	\$ 468,819.37		3.44

Auxiliary Checks/Payments		
Month Ending:	December 2025	November 2025
Fund 01: General Fund	\$ 25,120.59	\$ 6,253.54
Fund 02: Food Service	\$ -	\$ 213.00
Fund 04: Community Education	\$ 6,665.79	\$ 5,311.24
Fund 06: Building Fund	\$ -	\$ -
Fund 08: Trust/Scholarships	\$ 13,375.00	\$ -
Total	\$ 45,161.38	\$ 11,777.78
Activity Account Checks/Payments		
Month Ending:	December 2025	November 2025
Total	\$ 64,747.55	\$ 37,806.03
School Board Checks/Payments		
Checks Approved in:	January 2026	December 2025
Payroll Deductions	\$ 11,777.92	\$ 12,007.75
Payroll Wires	\$ 448,479.63	\$ 438,066.56
Fund 01: General Fund	\$ 246,146.52	\$ 287,632.83
Fund 02: Food Service	\$ 39,114.27	\$ 54,251.08
Fund 04: Community Education	\$ 15,540.00	\$ 9,336.05
Fund 06: Building Project	\$ 720,227.45	\$ 928,795.23
Fund 07: Debt Service	\$ -	\$ -
Fund 08: Trust	\$ -	\$ -
Fund 21: Activity Account	\$ -	\$ -
Fund 45: OPEB	\$ -	\$ -
Fund 47: OPEB	\$ 97,390.85	\$ -
Total	\$ 1,578,676.64	\$ 1,730,089.50
Total Checks/Payments	\$ 1,688,585.57	\$ 1,779,673.31