

WAUSAU SCHOOL DISTRICT
APPROVAL OF BILLS

Education/Operations Committee of the Whole - September 22, 2025
Board Meeting - October 13, 2025

25-26 Budgets
August 19, 2025 to September 15, 2025

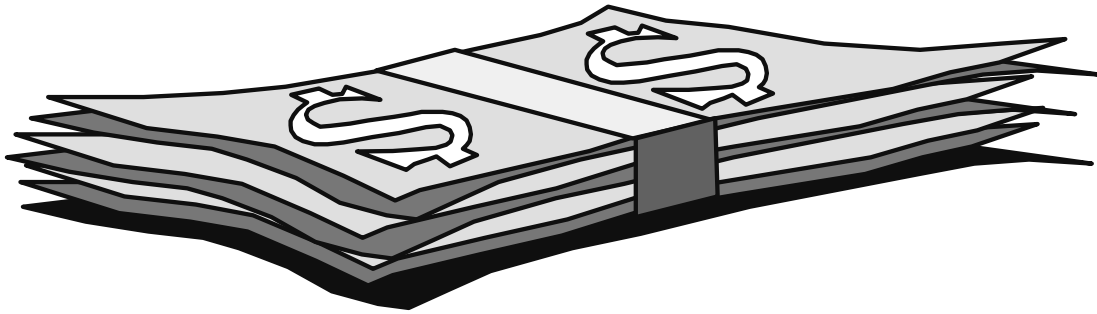
Vouchers 1066306-1066399, 202500059, 25260485-252600826

General Fund - Fund 10	\$1,817,500.40
Grants - Fund 11	\$23,237.04
Federal Projects Fund - Fund 20	\$1,293.31
Special Education - 27	\$262,505.74
Food Service Fund - Fund 50	\$65,210.77
Trust Funds - Fund 72	\$26,862.00
Community Service Fund - Fund 80	\$10,049.30
Total	\$2,206,658.56

Vouchers 1066312,1066331,252600627, 252600712, 252600827

Capital Projects - Fund 49	\$4,942,680.87
Total	\$4,942,680.87

WAUSAU SCHOOL DISTRICT



BUDGET STATUS REPORT

Month Ending

September 30, 2025

INVESTMENT PORTFOLIO
September 30, 2025

<u>INSTITUTION</u>	<u>BALANCE</u>	<u>RATE</u>
Associated Bank	27,793,500.73	0 to 3.2%/variable
BMO Financial Group	4,728,126.91	variable
CoVantage Credit Union	7,049.35	.645% to .745%
State of Wisconsin Investment Pool	6,850.07	4.39%
Wisconsin Investment Series Cooperative	31,839,260.00	4.173-4.296%

BALANCE SHEET SUMMARY

September 30, 2025

ASSETS

General Fund	\$16,388,377.75
Special Projects Fund	\$155.00
Community Services Fund	\$325,046.83
Special Education	(\$3,838,880.86)
Food Service Fund	\$1,660,524.08
Scholarships/Donations/Activity Accounts	\$2,216,216.11
HRA Account	(\$8,871.66)
Trust Funds - OPEB	\$4,728,126.91
Petty Cash Fund	\$249.00

Investments

General Fund	\$12,494,958.80
Debt Service Fund	\$8,664,979.25
Long Term Capital Improvement Trust Fund	\$2,501,162.76
Capital Projects Fund	<u>\$22,118,076.16</u>

Interest Receivable	\$543.63
Taxes Receivable	(\$8,455.18)
Accounts Receivable	(\$297,663.62)
Prepaid	\$0.00

<u>TOTAL ASSETS</u>	<u><u>\$66,944,544.96</u></u>
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LIABILITIES

Line of Credit	\$0.00
Salaries and Benefits Payable	\$1,836,262.89
Accrued Interest Payable	\$0.00
Accounts Payable	\$273,112.94

<u>TOTAL LIABILITIES</u>	<u><u>\$2,109,375.83</u></u>
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EQUITY - FUND BALANCE

General Fund Balance	\$21,033,098.79
Federal Programs Balance	\$0.00
Special Education	(\$4,012,360.13)
Debt Service Balance	\$8,665,134.25
Food Service Balance	\$1,806,002.70
Scholarships/Donations/Activity Accounts	\$2,223,302.85
Trust Fund Balance - OPEB	\$3,989,215.29
Community Service Balance	\$286,781.52

<u>TOTAL FUND BALANCE</u>	<u><u>\$33,991,175.27</u></u>
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Restricted for Insurance Claims	\$6,227,845.94
Restricted for Long Term Capital Improvement Trust Fund	\$2,501,162.76
Restricted for Construction	\$22,114,985.16

<u>TOTAL EQUITY - FUND BALANCE</u>	<u><u>\$64,835,169.13</u></u>
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<u>TOTAL EQUITY AND LIABILITIES</u>	<u><u>\$66,944,544.96</u></u>
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							2025-26	October 2025-26	2025-26	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	Balance
Fd	T	Loc	Obj	Func	Prj	OBJECT				
10	R	---	249	-----	---	TRANSPORTATION FEES-PRIVATE	0.00	0.00	3,241.65	-3,241.65
10	R	---	279	-----	---	OTH SCH ACTIVITY INC	0.00	1,735.00	48,684.00	-48,684.00
10	R	---	280	-----	---	INT ON INVESTMENTS	0.00	0.00	58,172.60	-58,172.60
10	R	---	290	-----	---	OTHER REVENUE	0.00	0.00	40,000.00	-40,000.00
10	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	0.00	10,000.00	-10,000.00
10	R	---	292	-----	---	STUDENT FEES	0.00	4,107.50	42,456.01	-42,456.01
10	R	---	293	-----	---	RENTALS	0.00	0.00	8,567.83	-8,567.83
10	R	---	621	-----	---	EQUALIZATION AID	0.00	0.00	11,634,050.00	-11,634,050.00
10	R	---	660	-----	---	STATE REV. THROUGH LOCAL GOV	0.00	0.00	28,738.16	-28,738.16
10	R	---	691	-----	---	STATE TAX EXEMPT AIDS	0.00	0.00	564,121.52	-564,121.52
10	R	---	861	-----	---	EQUIPMENT SALES	0.00	0.00	200,000.00	-200,000.00
10	R	---	971	-----	---	REFUND OF PRIOR YEAR EXPENSE	0.00	0.00	39,949.97	-39,949.97
10	R	---	990	-----	---	MISCELLANEOUS	0.00	774,145.00	2,275,519.26	-2,275,519.26
10	-	---	---	-----	---	GENERAL FUND	0.00	779,987.50	14,953,501.00	-14,953,501.00

							2025-26	October 2025-26	2025-26	Unexpended
Fd	T	Loc	Obj	Func	Prj	OBJECT	Revised Budget	Monthly Activity	FYTD Activity	Balance
10	E	---	161	-----	---	ADMIN SALARY	0.00	20,914.28	167,314.24	167,314.24-
10	E	---	164	-----	---	OTHER PROF SALARIES	0.00	62,390.18	468,600.02	468,600.02-
10	E	---	166	-----	---	PRINCIPALS SALARY	0.00	80,010.69	640,278.54	640,278.54-
10	E	---	167	-----	---	ASSIST PRINC SALARY	0.00	35,987.00	290,909.12	290,909.12-
10	E	---	171	-----	---	INSTR SUB TEACHERS	0.00	3,380.79	4,738.64	4,738.64-
10	E	---	172	-----	---	OTHER CERT SALARIES	0.00	104,753.54	430,371.26	430,371.26-
10	E	---	173	-----	---	SUB TEACHER SALARIES	0.00	18,649.27	34,646.34	34,646.34-
10	E	---	174	-----	---	PROF HEALTH SALARIES	0.00	8,773.57	57,932.69	57,932.69-
10	E	---	175	-----	---	TEACHERS SALARIES	0.00	1,201,343.19	5,410,932.94	5,410,932.94-
10	E	---	176	-----	---	L-TERM SUB TCHRS	0.00	22,536.50	53,386.18	53,386.18-
10	E	---	178	-----	---	COACHING SALARIES	0.00	57,580.05	172,642.60	172,642.60-
10	E	---	180	-----	---	SUPPORT SALARIES	0.00	4,938.21	35,040.21	35,040.21-
10	E	---	181	-----	---	CUSTODIAL SALARIES	0.00	176,187.45	1,276,355.34	1,276,355.34-
10	E	---	182	-----	---	TEACHR AIDE SALARIES	0.00	120,398.61	434,123.74	434,123.74-
10	E	---	184	-----	---	ATTENDANCE OFFICE	0.00	2,389.25	8,502.08	8,502.08-
10	E	---	185	-----	---	OTHER MUNIC SALARIES	0.00	49,785.50	328,304.95	328,304.95-
10	E	---	186	-----	---	SECR-CLER SALARIES	0.00	86,722.00	456,208.60	456,208.60-
10	E	---	187	-----	---	MAINT WORKER SALARY	0.00	5,980.43	39,289.33	39,289.33-
10	E	---	188	-----	---	TEACHER AIDE-ENROLLMENT	0.00	567.13	804.40	804.40-
10	E	---	194	-----	---	OTHER SUPV SALARIES	0.00	11,205.71	78,399.66	78,399.66-
10	E	---	195	-----	---	MISC PAYROLLS	0.00	5,185.73	8,923.94	8,923.94-
10	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	139,984.65	704,752.32	704,752.32-
10	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	0.00	45,527.06	237,719.10	237,719.10-
10	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	28,587.28	144,137.45	144,137.45-
10	E	---	222	-----	---	S S EMLR CON	0.00	122,235.63	616,310.04	616,310.04-
10	E	---	230	-----	---	GROUP LIFE INS	0.00	8,840.69	22,385.78	22,385.78-
10	E	---	243	-----	---	DENTAL INSURANCE	0.00	30,854.56	109,296.14	109,296.14-
10	E	---	248	-----	---	HOSPITAL SURGICL INS	0.00	494,884.29	1,834,275.27	1,834,275.27-
10	E	---	251	-----	---	DISABILITY INSURANCE	0.00	12,696.35	27,100.71	27,100.71-
10	E	---	291	-----	---	COLLEGE CREDIT REIMB	0.00	0.00	2,011.41	2,011.41-
10	E	---	299	-----	---	MISC BENEFITS	0.00	0.00	17,360.00	17,360.00-
10	E	---	310	-----	---	PERSONAL SERVICES	845,341.00	5,886.08	169,449.51	675,891.49
10	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	60,748.00	0.00	9,119.76	51,628.24
10	E	---	324	-----	---	MAINTENANCE SERVICES	1,586,194.00	6,918.23	616,329.83	969,864.17
10	E	---	325	-----	---	VEHICLE AND EQUIPMENT RENTAL	11,640.00	2,200.00	10,655.75	984.25
10	E	---	327	-----	---	CONSTRUCTION SERVICE	832,304.00	0.00	344,771.05	487,532.95
10	E	---	328	-----	---	BUILDING RENTAL	26,466.00	2,422.80	6,952.80	19,513.20
10	E	---	329	-----	---	CLEANING SERVICES	126,481.00	0.00	0.00	126,481.00
10	E	---	331	-----	---	GAS FOR HEAT	485,686.00	2,455.63	17,567.71	468,118.29
10	E	---	336	-----	---	ELECT NOT FOR HEAT	1,471,712.00	0.00	315,566.03	1,156,145.97

							2025-26	October 2025-26	2025-26	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	Balance
Fd	T	Loc	Obj	Func	Prj	OBJECT				
10	E	---	337	-----	---	WATER	114,910.00	0.00	13,621.96	101,288.04
10	E	---	338	-----	---	SEWER	79,189.00	0.00	15,717.82	63,471.18
10	E	---	339	-----	---	OTHER UTILITIES	90,151.00	0.00	3,387.88	86,763.12
10	E	---	341	-----	---	PUPIL TRANSPORTATION	2,664,803.00	13,177.62	17,316.02	2,647,486.98
10	E	---	342	-----	---	EMPLOYEE TRAVEL	185,466.00	117.46	5,601.34	179,864.66
10	E	---	345	-----	---	PUPIL LODGING & MEALS	28,190.00	0.00	6,217.34	21,972.66
10	E	---	348	-----	---	VEHICLE FUEL	370,257.00	0.00	11,215.64	359,041.36
10	E	---	351	-----	---	ADVERTISING	604.00	525.00	1,723.00	1,119.00-
10	E	---	352	-----	---	PHOTOGRAPHY	11,952.00	0.00	0.00	11,952.00
10	E	---	353	-----	---	POSTAGE	61,679.00	0.00	20,630.11	41,048.89
10	E	---	354	-----	---	PRINTING & BINDING	219,167.00	44,241.31	111,107.29	108,059.71
10	E	---	355	-----	---	TELEPHONE	112,564.00	8,145.00	22,424.48	90,139.52
10	E	---	358	-----	---	ON-LINE COMMUNICATIONS	216,312.00	0.00	13,199.93	203,112.07
10	E	---	359	-----	---	OTHER COMMUNICATIONS	26,193.00	0.00	0.00	26,193.00
10	E	---	360	-----	---	INFORMATION TECHNOLOGY	908,091.00	27,756.00	636,222.25	271,868.75
10	E	---	362	-----	---	SOFTWARE AS A SERVICE	173,407.00	0.00	312,396.37	138,989.37-
10	E	---	382	-----	---	PAYMENTS TO WI SCHOOL DISTRI	4,373,687.00	0.00	647.00	4,373,040.00
10	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	172,866.00	700.00	42,342.04	130,523.96
10	E	---	387	-----	---	PAYMENTS TO STATE	4,129,880.00	0.00	2,115.42	4,127,764.58
10	E	---	389	-----	---	PAYMENT TO WTCS	700,204.00	0.00	377,202.00	323,002.00
10	E	---	411	-----	---	GENERAL SUPPLIES	1,176,115.00	9,253.83	209,435.17	966,679.83
10	E	---	413	-----	---	COMPUTER SUPPLIES	1,762.00	0.00	0.00	1,762.00
10	E	---	415	-----	---	FOOD	40,541.00	150.07	14,455.67	26,085.33
10	E	---	416	-----	---	MEDICAL SUPPLIES	13,327.00	609.53	8,355.01	4,971.99
10	E	---	417	-----	---	PAPER	55,683.00	-29,036.02	-63,627.98	119,310.98
10	E	---	420	-----	---	APPAREL	27,271.00	0.00	1,586.94	25,684.06
10	E	---	430	-----	---	MEDIA	0.00	0.00	1,523.49	1,523.49-
10	E	---	431	-----	---	AUDIO-VISUAL MEDIA	8,263.00	1,800.18	3,073.38	5,189.62
10	E	---	432	-----	---	LIBRARY BOOKS	8,250.00	656.10	38,549.51	30,299.51-
10	E	---	433	-----	---	NEWSPAPERS	343.00	0.00	0.00	343.00
10	E	---	434	-----	---	PERIODICALS	5,382.00	296.70	5,746.55	364.55-
10	E	---	439	-----	---	OTHER MEDIA	2,798.00	716.64	2,684.88	113.12
10	E	---	440	-----	---	N-CAPITAL EQUIPMENT	807,227.00	-14,844.34	146,634.99	660,592.01
10	E	---	441	-----	---	N/A	0.00	0.00	981.00	981.00-
10	E	---	449	-----	---	OTHER NON-CAPITAL OBJECTS	691.00	0.00	0.00	691.00
10	E	---	460	-----	---	EQUIPMENT COMPONENTS	5,368.00	0.00	919.89	4,448.11
10	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	181,295.00	8,592.00	91,144.05	90,150.95
10	E	---	473	-----	---	SHEET MUSIC	16,105.00	0.00	4,443.35	11,661.65
10	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	151,427.00	0.00	26,069.44	125,357.56
10	E	---	481	-----	---	TECHNOLOGY SUPPLIES	6,712.00	0.00	-172.00	6,884.00

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	October 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	E	---	482	-----	---	NON-CAPITAL HARDWARE	884,281.00	2,745.39	546,127.92	338,153.08
10	E	---	483	-----	---	NON-CAPITAL SOFTWARE	13,500.00	0.00	5,450.74	8,049.26
10	E	---	551	-----	---	EQUIP PURCHASE ADDN	8,461.00	0.00	0.00	8,461.00
10	E	---	553	-----	---	EQUIP/VEHICLE PURCHASE	50,000.00	0.00	5,066.00	44,934.00
10	E	---	561	-----	---	EQUIPMENT REPLACE	15,117.00	0.00	0.00	15,117.00
10	E	---	678	-----	---	CAPITAL LEASE PRINCIPAL	234,044.00	0.00	14,729.87	219,314.13
10	E	---	688	-----	---	CAPITAL LEASE INTEREST	16,000.00	0.00	3,761.26	12,238.74
10	E	---	711	-----	---	DIST LIABILITY INS	73,212.00	0.00	3,282.00	69,930.00
10	E	---	712	-----	---	DIST PROPERTY INS	182,332.00	0.00	267,559.66	85,227.66-
10	E	---	713	-----	---	WORKERS COMPENSATION	784,101.00	0.00	367,010.00	417,091.00
10	E	---	730	-----	---	UNEMPLOYMENT COMP	31,828.00	0.00	1,542.77	30,285.23
10	E	---	827	-----	---	SPECIAL ED FUND TRANSFERS	9,916,716.00	0.00	0.00	9,916,716.00
10	E	---	838	-----	---	NON-REFERENDUM DEBT FUND TRA	31,322.00	0.00	0.00	31,322.00
10	E	---	940	-----	---	DUES & FEES	250.00	0.00	0.00	250.00
10	E	---	941	-----	---	DISTRICT DUES & FEES	93,690.00	1,898.20	49,252.11	44,437.89
10	E	---	942	-----	---	EMPLOYEE DUES & FEES	3,871.00	0.00	112.50	3,758.50
10	E	---	943	-----	---	PUPIL DUES & FEES	53,214.00	420.00	6,701.83	46,512.17
10	E	---	972	-----	---	REFND RECPT N-AIDBLE	10,044.00	0.00	0.00	10,044.00
10	E	---	999	-----	---	OTHER MISCELLANEOUS	47,118.00	182,655.47	322,794.64	275,676.64-
10	-	---	---	-----	---	GENERAL FUND	35,043,805.00	3,243,748.47	19,301,748.01	15,742,056.99

							2025-26	October 2025-26	2025-26	Unexpended
							<u>Revised Budget</u>	<u>Monthly Activity</u>	<u>FYTD Activity</u>	<u>Balance</u>
11	R	---	630	-----	---	---	0.00	0.00	56,683.00	-56,683.00
11	R	---	713	-----	---	---	0.00	33,406.13	15,063.88	-15,063.88
11	R	---	730	-----	---	---	0.00	1,938.29	1,167,624.73	-1,167,624.73
11	R	---	751	-----	---	---	0.00	305,592.74	143,403.19	-143,403.19
11	-	---	---	-----	---	---	0.00	340,937.16	1,382,774.80	-1,382,774.80
GENERAL GRANTS										

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	October 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
11	E	---	164	-----	---	OTHER PROF SALARIES	7,499.00	0.00	0.00	7,499.00
11	E	---	171	-----	---	INSTR SUB TEACHERS	8,679.00	5,288.73	5,288.73	3,390.27
11	E	---	175	-----	---	TEACHERS SALARIES	360,531.00	42,838.32	198,352.39	162,178.61
11	E	---	182	-----	---	TEACHR AIDE SALARIES	3,436.00	279.24	1,665.33	1,770.67
11	E	---	185	-----	---	OTHER MUNIC SALARIES	7,724.00	2,903.69	7,605.11	118.89
11	E	---	212	-----	---	RET-EMPLR CONTRIBTN	7,609.00	3,316.30	14,534.99	6,925.99-
11	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	2,049.00	957.30	3,954.46	1,905.46-
11	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	1,631.00	702.79	2,923.20	1,292.20-
11	E	---	222	-----	---	S S EMLR CON	6,976.00	3,005.18	12,499.34	5,523.34-
11	E	---	230	-----	---	GROUP LIFE INS	228.00	323.83	633.43	405.43-
11	E	---	243	-----	---	DENTAL INSURANCE	1,021.00	654.74	1,693.33	672.33-
11	E	---	248	-----	---	HOSPITAL SURGICL INS	15,986.00	10,921.84	27,960.17	11,974.17-
11	E	---	251	-----	---	DISABILITY INSURANCE	199.00	256.21	463.27	264.27-
11	E	---	310	-----	---	PERSONAL SERVICES	188,508.00	0.00	42,444.00	146,064.00
11	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	5,274.00	0.00	0.00	5,274.00
11	E	---	341	-----	---	PUPIL TRANSPORTATION	10,154.00	0.00	-273.52	10,427.52
11	E	---	342	-----	---	EMPLOYEE TRAVEL	23,540.00	253.40	11,233.86	12,306.14
11	E	---	354	-----	---	PRINTING & BINDING	0.00	393.30	1,079.19	1,079.19-
11	E	---	360	-----	---	INFORMATION TECHNOLOGY	58,954.00	0.00	729.99	58,224.01
11	E	---	362	-----	---	SOFTWARE AS A SERVICE	25,323.00	0.00	22,757.83	2,565.17
11	E	---	371	-----	---	INSTR PAYMENTS-PRIV VENDOR	12,868.00	0.00	0.00	12,868.00
11	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	563.00	0.00	4,455.00	3,892.00-
11	E	---	387	-----	---	PAYMENTS TO STATE	0.00	0.00	1,000.00	1,000.00-
11	E	---	410	-----	---	SUPPLIES & MATERIALS	1,544.00	0.00	0.00	1,544.00
11	E	---	411	-----	---	GENERAL SUPPLIES	73,554.00	1,688.70	1,688.70	71,865.30
11	E	---	415	-----	---	FOOD	420.00	0.00	546.85	126.85-
11	E	---	420	-----	---	APPAREL	0.00	0.00	50.33	50.33-
11	E	---	440	-----	---	N-CAPITAL EQUIPMENT	48,225.00	0.00	7,842.72	40,382.28
11	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	0.00	247.91	646.07	646.07-
11	E	---	482	-----	---	NON-CAPITAL HARDWARE	69,000.00	0.00	3,827.99	65,172.01
11	E	---	483	-----	---	NON-CAPITAL SOFTWARE	12,951.00	0.00	0.00	12,951.00
11	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	39.00	0.00	0.00	39.00
11	E	---	943	-----	---	PUPIL DUES & FEES	0.00	0.00	12,790.00	12,790.00-
11	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	3,844.61	7,642.89	7,642.89-
11	-	---	---	-----	---	GENERAL GRANTS	954,485.00	77,876.09	396,035.65	558,449.35

							2025-26	October 2025-26	2025-26	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	Balance
Fd	T	Loc	Obj	Func	Prj	OBJECT				
21	R	---	279	-----	---	OTH SCH ACTIVITY INC	0.00	51,036.51	513,757.83	-513,757.83
21	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	-5,700.00	28,408.43	-28,408.43
21	-	---	---	-----	---	DONATIONS	0.00	45,336.51	542,166.26	-542,166.26

							2025-26	October 2025-26	2025-26	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	Balance
Fd	T	Loc	Obj	Func	Prj	OBJECT				
21	E	---	310	-----	---	PERSONAL SERVICES	0.00	-92.98	13,698.20	13,698.20-
21	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	11,397.27	20,983.66	20,983.66-
21	E	---	345	-----	---	PUPIL LODGING & MEALS	0.00	0.00	4,529.66	4,529.66-
21	E	---	354	-----	---	PRINTING & BINDING	0.00	1,061.64	2,515.87	2,515.87-
21	E	---	370	-----	---	EDUC SERV N-GOVT	0.00	0.00	219,960.00	219,960.00-
21	E	---	411	-----	---	GENERAL SUPPLIES	0.00	9,985.35	75,185.89	75,185.89-
21	E	---	415	-----	---	FOOD	0.00	12,442.69	46,339.63	46,339.63-
21	E	---	420	-----	---	APPAREL	0.00	13,284.59	70,579.48	70,579.48-
21	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	1,781.95	12,187.35	12,187.35-
21	E	---	940	-----	---	DUES & FEES	0.00	8,012.00	34,749.48	34,749.48-
21	E	---	943	-----	---	PUPIL DUES & FEES	0.00	185.00	536.00	536.00-
21	-	---	---	-----	---	DONATIONS	0.00	58,057.51	501,265.22	501,265.22-

							2025-26	October 2025-26	2025-26	Unexpended
Fd T Loc Obj Func Prj	OBJECT	Revised Budget	Monthly Activity	FYTD Activity	Balance					
27 R --- 730 ----- --- ---	SPECIAL PROJ GRANT THROUGH D	0.00	7,217.52	-1,657,916.66	1,657,916.66					
27 R --- 780 ----- --- ---	FED AID STATE AGENCY. NOT DP	0.00	0.00	77,231.24	-77,231.24					
27 - --- --- ----- --- ---	SPECIAL EDUCATION	0.00	7,217.52	-1,580,685.42	1,580,685.42					

							2025-26	October 2025-26	2025-26	Unexpended
Fd	T	Loc	Obj	Func	Prj	OBJECT	Revised Budget	Monthly Activity	FYTD Activity	Balance
27	E	---	164	-----	---	OTHER PROF SALARIES	0.00	10,631.46	85,051.82	85,051.82-
27	E	---	172	-----	---	OTHER CERT SALARIES	0.00	56,771.78	233,551.17	233,551.17-
27	E	---	173	-----	---	SUB TEACHER SALARIES	0.00	16,008.91	38,719.00	38,719.00-
27	E	---	174	-----	---	PROF HEALTH SALARIES	0.00	3,583.58	23,565.46	23,565.46-
27	E	---	175	-----	---	TEACHERS SALARIES	0.00	304,284.93	1,268,279.99	1,268,279.99-
27	E	---	176	-----	---	L-TERM SUB TCHRS	0.00	1,854.00	4,171.50	4,171.50-
27	E	---	182	-----	---	TEACHR AIDE SALARIES	0.00	128,797.97	313,155.85	313,155.85-
27	E	---	185	-----	---	OTHER MUNIC SALARIES	0.00	14,776.50	35,091.96	35,091.96-
27	E	---	186	-----	---	SECR-CLER SALARIES	0.00	4,487.51	26,903.72	26,903.72-
27	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	36,072.47	137,680.57	137,680.57-
27	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	0.00	9,576.97	41,600.14	41,600.14-
27	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	7,285.52	27,637.66	27,637.66-
27	E	---	222	-----	---	S S EMLPR CON	0.00	31,152.09	118,174.19	118,174.19-
27	E	---	230	-----	---	GROUP LIFE INS	0.00	1,923.54	3,879.44	3,879.44-
27	E	---	243	-----	---	DENTAL INSURANCE	0.00	8,109.03	22,074.24	22,074.24-
27	E	---	248	-----	---	HOSPITAL SURGICL INS	0.00	139,926.66	385,627.23	385,627.23-
27	E	---	251	-----	---	DISABILITY INSURANCE	0.00	3,244.48	5,964.33	5,964.33-
27	E	---	310	-----	---	PERSONAL SERVICES	135,000.00	1,350.00	70,255.05	64,744.95
27	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	0.00	0.00	290.00	290.00-
27	E	---	324	-----	---	MAINTENANCE SERVICES	0.00	0.00	915.04	915.04-
27	E	---	328	-----	---	BUILDING RENTAL	0.00	1,618.20	9,711.50	9,711.50-
27	E	---	341	-----	---	PUPIL TRANSPORTATION	967,048.00	84.00	414.80	966,633.20
27	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	0.00	835.48	835.48-
27	E	---	348	-----	---	VEHICLE FUEL	82,952.00	0.00	0.00	82,952.00
27	E	---	353	-----	---	POSTAGE	0.00	0.00	96.88	96.88-
27	E	---	354	-----	---	PRINTING & BINDING	0.00	1,476.82	2,276.65	2,276.65-
27	E	---	355	-----	---	TELEPHONE	0.00	0.00	161.56	161.56-
27	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	403.72	403.72-
27	E	---	362	-----	---	SOFTWARE AS A SERVICE	0.00	0.00	30,246.94	30,246.94-
27	E	---	371	-----	---	INSTR PAYMENTS-PRIV VENDOR	0.00	0.00	14,769.00	14,769.00-
27	E	---	373	-----	---	INSTR PAYMENTS-PRIV SCHOOLS	0.00	0.00	114,912.10	114,912.10-
27	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	0.00	0.00	81,900.64	81,900.64-
27	E	---	389	-----	---	PAYMENT TO WTCS	0.00	0.00	89,300.50	89,300.50-
27	E	---	411	-----	---	GENERAL SUPPLIES	0.00	318.87	5,347.00	5,347.00-
27	E	---	415	-----	---	FOOD	0.00	0.00	476.70	476.70-
27	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	5,382.39	10,954.11	10,954.11-
27	E	---	481	-----	---	TECHNOLOGY SUPPLIES	0.00	0.00	59.31	59.31-
27	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	0.00	4,551.32	4,551.32-
27	E	---	936	-----	---	SP EDUC AID TRANSITED TO OTH	20,000.00	0.00	0.00	20,000.00
27	E	---	940	-----	---	DUES & FEES	0.00	0.00	730.00	730.00-

							2025-26	October 2025-26	2025-26	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	Balance
Fd	T	Loc	Obj	Func	Prj	OBJECT				
27	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	0.00	1,513.43	1,513.43-
27	E	---	942	-----	---	EMPLOYEE DUES & FEES	0.00	0.00	169.00	169.00-
27	E	---	949	-----	---	OTHER DUES & FEES	0.00	0.00	869.50	869.50-
27	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	47,697.42	83,485.06	83,485.06-
27	-	---	---	-----	---	SPECIAL EDUCATION	1,205,000.00	836,415.10	3,295,773.56	2,090,773.56-

							2025-26	October 2025-26	2025-26	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	Balance
Fd	T	Loc	Obj	Func	Prj	OBJECT				
38	R	---	280	-----	---	INT ON INVESTMENTS	0.00	0.00	1,695.60	-1,695.60
38	-	---	---	-----	---	NON-REFERENDUM DEBT SERVICE	0.00	0.00	1,695.60	-1,695.60

							2025-26	October 2025-26	2025-26	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	Balance
Fd	T	Loc	Obj	Func	Prj	OBJECT				
39	R	---	280	-----	---	INT ON INVESTMENTS	0.00	0.00	48,685.50	-48,685.50
39	-	---	---	-----	---	DEBT SERVICE-REFERENDUM APPR	0.00	0.00	48,685.50	-48,685.50

							2025-26	October 2025-26	2025-26	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	Balance
Fd	T	Loc	Obj	Func	Prj	OBJECT				
46	R	---	280	-----	---	INT ON INVESTMENTS	0.00	0.00	17,952.45	-17,952.45
46	-	---	---	-----	---	LONG TERM CAPITAL IMPR TRUST	0.00	0.00	17,952.45	-17,952.45

							2025-26	October 2025-26	2025-26	Unexpended
<u>Fd</u>	<u>T</u>	<u>Loc</u>	<u>Obj</u>	<u>Func</u>	<u>Prj</u>	<u>OBJECT</u>	<u>Revised Budget</u>	<u>Monthly Activity</u>	<u>FYTD Activity</u>	<u>Balance</u>
49	R	---	280	-----	---	INT ON INVESTMENTS	0.00	0.00	70,821.55	-70,821.55
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS FUND	0.00	0.00	70,821.55	-70,821.55

						2025-26	October 2025-26	2025-26	Unexpended
						<u>Revised Budget</u>	<u>Monthly Activity</u>	<u>FYTD Activity</u>	<u>Balance</u>
Fd	T	Loc	Obj	Func	Prj	OBJECT			
49	E	---	327	-----	---	CONSTRUCTION SERVICE	0.00	20,000.00	5,716,626.65
49	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	0.00	586,610.95
49	E	---	712	-----	---	DIST PROPERTY INS	0.00	0.00	35,500.00
49	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	0.00	3,921.48
49	E	---	998	-----	---	UNREALIZED LOSSES ON INVESTM	0.00	0.00	6,246.36
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS FUND	0.00	20,000.00	6,348,905.44

							2025-26	October 2025-26	2025-26	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	Balance
Fd	T	Loc	Obj	Func	Prj	OBJECT				
50	R	---	251	-----	---	PUPILS	0.00	0.00	-2,133.58	2,133.58
50	R	---	259	-----	---	OTH FOOD SERV SALES	0.00	0.00	76,055.71	-76,055.71
50	R	---	717	-----	---	FEDERAL FOOD SERVICE AID	0.00	0.00	223,432.44	-223,432.44
50	-	---	---	-----	---	FOOD SERVICE FUND	0.00	0.00	297,354.57	-297,354.57

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	October 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
50	E	---	181	-----	---	CUSTODIAL SALARIES	0.00	2,505.66	17,537.77	17,537.77-
50	E	---	183	-----	---	COOKS SALARIES	0.00	66,673.05	205,356.54	205,356.54-
50	E	---	185	-----	---	OTHER MUNIC SALARIES	0.00	2,597.89	18,223.09	18,223.09-
50	E	---	186	-----	---	SECR-CLER SALARIES	0.00	2,886.34	20,220.41	20,220.41-
50	E	---	191	-----	---	FOOD SERVICE SUPVSR	0.00	3,699.12	29,593.04	29,593.04-
50	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	4,962.07	18,758.38	18,758.38-
50	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	0.00	277.43	2,219.45	2,219.45-
50	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	1,068.69	4,027.45	4,027.45-
50	E	---	222	-----	---	S S EMLPR CON	0.00	4,569.48	17,220.83	17,220.83-
50	E	---	230	-----	---	GROUP LIFE INS	0.00	356.55	838.45	838.45-
50	E	---	243	-----	---	DENTAL INSURANCE	0.00	1,228.75	3,259.11	3,259.11-
50	E	---	248	-----	---	HOSPITAL SURGICL INS	0.00	19,953.22	57,274.48	57,274.48-
50	E	---	251	-----	---	DISABILITY INSURANCE	0.00	354.24	797.25	797.25-
50	E	---	324	-----	---	MAINTENANCE SERVICES	0.00	1,728.96	11,278.96	11,278.96-
50	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	0.00	1,047.68	1,047.68-
50	E	---	353	-----	---	POSTAGE	0.00	0.00	1,439.59	1,439.59-
50	E	---	354	-----	---	PRINTING & BINDING	0.00	310.84	1,446.54	1,446.54-
50	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	23,008.44	23,008.44-
50	E	---	411	-----	---	GENERAL SUPPLIES	0.00	6,077.82	27,757.61	27,757.61-
50	E	---	415	-----	---	FOOD	0.00	107,704.17	267,801.49	267,801.49-
50	E	---	417	-----	---	PAPER	0.00	0.00	31.50	31.50-
50	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	414.64	592.95	592.95-
50	E	---	551	-----	---	EQUIP PURCHASE ADDN	0.00	30,247.00	30,247.00	30,247.00-
50	E	---	561	-----	---	EQUIPMENT REPLACE	0.00	0.00	74,204.00	74,204.00-
50	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	0.00	1,068.50	1,068.50-
50	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	6,327.50	6,248.37	6,248.37-
50	-	---	---	-----	---	FOOD SERVICE FUND	0.00	263,943.42	841,498.88	841,498.88-

						2025-26	October 2025-26	2025-26	Unexpended
						<u>Revised Budget</u>	<u>Monthly Activity</u>	<u>FYTD Activity</u>	<u>Balance</u>
Fd	T	Loc	Obj	Func	Prj	OBJECT			
72	R	---	280	-----	---	INT ON INVESTMENTS	0.00	0.00	-9,477.73
72	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	0.00	9,064.25
72	-	---	---	-----	---	EXP/NONEXP TRUST FUNDS	0.00	0.00	-413.48

Number of Accounts: 278

***** End of report *****

						2025-26	October 2025-26	2025-26	Unexpended
						Revised Budget	Monthly Activity	FYTD Activity	Balance
Fd	T	Loc	Obj	Func	Prj	OBJECT			
72	E	---	991	-----	---	TRUST FUND EXPENDITURES	0.00	0.00	26,862.00-
72	-	---	---	-----	---	EXP/NONEXP TRUST FUNDS	0.00	0.00	26,862.00-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	October 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
80	E	---	171	-----	---	INSTR SUB TEACHERS	0.00	0.00	259.22	259.22-
80	E	---	175	-----	---	TEACHERS SALARIES	0.00	1,318.60	5,274.40	5,274.40-
80	E	---	178	-----	---	COACHING SALARIES	0.00	17,253.78	53,320.09	53,320.09-
80	E	---	182	-----	---	TEACHR AIDE SALARIES	0.00	1,104.77	34,347.93	34,347.93-
80	E	---	185	-----	---	OTHER MUNIC SALARIES	0.00	11,253.47	38,820.34	38,820.34-
80	E	---	186	-----	---	SECR-CLER SALARIES	0.00	608.72	2,179.43	2,179.43-
80	E	---	195	-----	---	MISC PAYROLLS	0.00	0.00	221.35	221.35-
80	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	1,885.53	7,851.09	7,851.09-
80	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	0.00	32.96	131.84	131.84-
80	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	436.94	1,900.12	1,900.12-
80	E	---	222	-----	---	S S EMLPR CON	0.00	1,868.46	8,125.06	8,125.06-
80	E	---	230	-----	---	GROUP LIFE INS	0.00	49.72	112.40	112.40-
80	E	---	243	-----	---	DENTAL INSURANCE	0.00	41.11	103.73	103.73-
80	E	---	248	-----	---	HOSPITAL SURGICL INS	0.00	430.15	860.30	860.30-
80	E	---	251	-----	---	DISABILITY INSURANCE	0.00	46.89	111.08	111.08-
80	E	---	310	-----	---	PERSONAL SERVICES	0.00	1,680.00	20,038.00	20,038.00-
80	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	0.00	550.00	550.00-
80	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	0.00	747.43	747.43-
80	E	---	354	-----	---	PRINTING & BINDING	0.00	525.95	792.58	792.58-
80	E	---	355	-----	---	TELEPHONE	0.00	135.00	739.95	739.95-
80	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	1,618.00	1,618.00-
80	E	---	381	-----	---	PAYMENT TO MUNICIPALITY	0.00	0.00	0.00	0.00
80	E	---	411	-----	---	GENERAL SUPPLIES	0.00	-1,465.00	-1,645.91	1,645.91
80	E	---	415	-----	---	FOOD	0.00	0.00	151.62	151.62-
80	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	0.00	1,507.04	1,507.04-
80	E	---	551	-----	---	EQUIP PURCHASE ADDN	0.00	0.00	19,861.00	19,861.00-
80	E	---	940	-----	---	DUES & FEES	0.00	0.00	575.00	575.00-
80	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	0.00	318.00	318.00-
80	E	---	943	-----	---	PUPIL DUES & FEES	0.00	100.00	612.09	612.09-
80	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	500.00	493.75	493.75-
80	-	---	---	-----	---	COMMUNITY SERVICES	0.00	37,807.05	199,976.93	199,976.93-

Number of Accounts: 8955

***** End of report *****

BALANCE SHEET SUMMARY

September 30, 2025

ASSETS

General Fund	\$16,388,377.75
Special Education	(\$3,838,880.86)
HRA Account	(\$8,871.66)
Petty Cash Fund	\$249.00
Investments	
General Fund	\$12,487,210.98
Interest Receivable	\$543.63
Taxes Receivable	(\$8,455.18)
Accounts Receivable	\$433,816.88
<u>TOTAL ASSETS</u>	<u>\$25,453,990.54</u>

LIABILITIES

Salaries and Benefits Payable	\$1,971,406.02
Accounts Payable	\$268,900.86
<u>TOTAL LIABILITIES</u>	<u>\$2,240,306.88</u>

EQUITY - FUND BALANCE

General Fund Balance	\$21,033,098.79
Special Education	(\$4,047,261.07)
TOTAL FUND BALANCE	<u>\$16,985,837.72</u>
Restricted for Insurance Claims	\$6,227,845.94
TOTAL EQUITY - FUND BALANCE	<u>\$23,213,683.66</u>
TOTAL EQUITY AND LIABILITIES	<u>\$25,453,990.54</u>

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	October 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	R	---	2--	-----	---	REVENUE FROM LOCAL SOURCES	0.00	5,842.50	211,122.09	-211,122.09
10	R	---	6--	-----	---	REVENUE FROM STATE	0.00	0.00	12,226,909.68	-12,226,909.68
10	R	---	8--	-----	---	OTHER FINANCING	0.00	0.00	200,000.00	-200,000.00
10	R	---	9--	-----	---	OTHER REVENUE	0.00	774,145.00	2,315,469.23	-2,315,469.23
10	-	---	---	-----	---	GENERAL FUND	0.00	779,987.50	14,953,501.00	-14,953,501.00

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	October 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	E	---	1--	-----	---	SALARIES	0.00	2,079,679.08	10,397,704.82	10,397,704.82-
10	E	---	2--	-----	---	EMPLOYEE BENEFITS	0.00	883,610.51	3,715,348.22	3,715,348.22-
10	E	---	3--	-----	---	PURCHASED SERVICES	20,086,144.00	114,545.13	3,103,500.33	16,982,643.67
10	E	---	4--	-----	---	NON-CAPITAL OBJECTS	3,406,341.00	-19,059.92	1,043,382.00	2,362,959.00
10	E	---	5--	-----	---	CAPITAL OBJECTS	73,578.00	0.00	5,066.00	68,512.00
10	E	---	6--	-----	---	DEBT RETIREMENT	250,044.00	0.00	18,491.13	231,552.87
10	E	---	7--	-----	---	INSURANCE & JUDGEMENTS	1,071,473.00	0.00	639,394.43	432,078.57
10	E	---	8--	-----	---	OPERATING TRANSFERS - OUT	9,948,038.00	0.00	0.00	9,948,038.00
10	E	---	9--	-----	---	OTHER OBJECTS	208,187.00	184,973.67	378,861.08	170,674.08-
10	-	---	---	-----	---	GENERAL FUND	35,043,805.00	3,243,748.47	19,301,748.01	15,742,056.99

							2025-26	October 2025-26	2025-26	Unexpended
Fd	T	Loc	Obj	Func	Prj	OBJECT	<u>Revised Budget</u>	<u>Monthly Activity</u>	<u>FYTD Activity</u>	<u>Balance</u>
11	R	---	6--	-----	---	REVENUE FROM STATE	0.00	0.00	56,683.00	-56,683.00
11	R	---	7--	-----	---	REVENUE FROM FEDERAL	0.00	340,937.16	1,326,091.80	-1,326,091.80
11	-	---	---	-----	---	GENERAL GRANTS	0.00	340,937.16	1,382,774.80	-1,382,774.80

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	October 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
11	E	---	1--	-----	---	SALARIES	387,869.00	51,309.98	212,911.56	174,957.44
11	E	---	2--	-----	---	EMPLOYEE BENEFITS	35,699.00	20,138.19	64,662.19	28,963.19-
11	E	---	3--	-----	---	PURCHASED SERVICES	325,184.00	646.70	83,426.35	241,757.65
11	E	---	4--	-----	---	NON-CAPITAL OBJECTS	205,733.00	1,936.61	14,602.66	191,130.34
11	E	---	9--	-----	---	OTHER OBJECTS	0.00	3,844.61	20,432.89	20,432.89-
11	-	---	---	-----	---	GENERAL GRANTS	954,485.00	77,876.09	396,035.65	558,449.35

							2025-26	October 2025-26	2025-26	Unexpended
Fd	T	Loc	Obj	Func	Prj	OBJECT	Revised Budget	Monthly Activity	FYTD Activity	Balance
27	R	---	7--	-----	---	REVENUE FROM FEDERAL	0.00	7,217.52	-1,580,685.42	1,580,685.42
27	-	---	---	-----	---	SPECIAL EDUCATION	0.00	7,217.52	-1,580,685.42	1,580,685.42

Number of Accounts: 35

***** End of report *****

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	October 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
27	E	---	1--	-----	---	SALARIES	0.00	541,196.64	2,028,490.47	2,028,490.47-
27	E	---	2--	-----	---	EMPLOYEE BENEFITS	0.00	237,290.76	742,637.80	742,637.80-
27	E	---	3--	-----	---	PURCHASED SERVICES	1,185,000.00	4,529.02	416,489.86	768,510.14
27	E	---	4--	-----	---	NON-CAPITAL OBJECTS	0.00	5,701.26	21,388.44	21,388.44-
27	E	---	9--	-----	---	OTHER OBJECTS	20,000.00	47,697.42	86,766.99	66,766.99-
27	-	---	---	-----	---	SPECIAL EDUCATION	1,205,000.00	836,415.10	3,295,773.56	2,090,773.56-

Number of Accounts: 8319

***** End of report *****