

## FY26 Quarterly Fund Balance Tracker

### Adjustments Identified in Quarter 2 - October - December

Updated 1.9.26

FY26 Beginning Unassigned General Fund Balance	5,530,742
FY26 Budgeted Unassigned General Fund Revenue	28,059,830
FY26 Budgeted Unassigned General Fund Expenses	28,108,485
FY26 Budgeted Unassigned General Fund Transfers	(100,000)
FY26 Budgeted Ending Unassigned General Fund Balance	<u>5,382,087</u>
	(69.9 days)

### Unassigned General Fund Changes - Quarter 2

#### Revenue Adjustments

1	Quarter 1 Fund Balance Tracker - Revenue Adjustments	353,831
1	Enrollment Adjustment - 6 Students over Budget Estimates (29 in Q1)	(230,000)
2		
3		
<b>Total Quarter 2 Revenue Adjustments</b>		<b>(230,000)</b>

#### Expense Adjustments

1	Quarter 1 Fund Balance Tracker - Expense Adjustments	38,220
1	HR Adjustments (Negotiations, MN Paid Leave, etc.)	(272,681)
2		
3		
<b>Total Quarter 2 Expense Adjustments</b>		<b>(272,681)</b>

**Total Net Quarter 1 Adjustments** 392,051

**Total Net Quarter 2 Adjustments** (502,681)

**Audited FY25 Adjustment to Beginning Fund Balance** 989,943

**Total Adjustments** 879,313

**Adjusted FY26 Anticipated Ending Unassigned General Fund Balance** 6,261,400

Adjusted Unassigned General Fund Expenditures	28,342,945.7
Unassigned General Fund Expenses/Day	77,651.9
Unassigned General Fund Balance	6,261,400.0
30 Day Expenditure Target	2,329,557.3
Estimated Days of Operation	80.6

Note:

Numbers in ( ) REDUCE unassigned general fund balance

Numbers that are positive (no parentheses) INCREASE unassigned general fund balance