GENERAL LEDGER BALANCES

	FY2026	FY2025	FY2024	FY2023
	$ 5,375,920.49	$ 4,519,155.53	$ 3,704,801.11	$ 5,703,891.15
Difference from Prior Year	*$ 856,764.96*	*$ 814,354.42*	*$ (1,999,090.04)*	*$ -*
OPEB Investments	$ 470,180.38	$ 441,847.13	$ 431,824.75	$ 428,426.38

Fund	**FY2026**	**FY2025**	**FY2024**	**FY2023**
01 - General Fund	$ 2,070,440.06	$ 1,052,844.55	$ 1,063,274.61	$ 620,488.22
02 - Food Service	$ 30,218.82	$ 116,901.96	$ 190,774.79	$ 298,774.38
04 - Community Education	$ 268,175.23	$ 240,363.80	$ 243,776.76	$ 283,395.85
06 - Building Project	$ 262,942.23	$ -	$ -	$ -
07 - Debt Service Fund	$ 547,564.31	$ 547,312.77	$ 463,249.29	$ 589,960.89
08 - Trust Fund	$ 7,474.78	$ (2,185.22)	$ (23,106.22)	$ (96,376.22)
21 - Student Activity	$ 10,301.23	$ 10,750.13	$ 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	$ 26,986.97	$ 26,720.40	$ 26,113.28	$ 20,758.14
Total General Ledger Balance	$ 3,226,016.79	$ 1,994,621.55	$ 1,976,810.74	$ 1,729,761.48
Total General Ledger Balance with GF Investments	***$ 8,601,937.28***	***$ 6,513,777.08***	***$ 5,681,611.85***	***$ 7,433,652.63***
Difference from Prior Year	*$ 2,088,160.20*	*$ 832,165.23*	*$ (1,752,040.78)*	*$ -*
	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 January	Total Budget	Total % of Budget	Through January	Total Budget	Total % of Budget	Through January	Total Budget	Total % of Budget
General Fund	$ 8,178,403	$ 16,074,234	50.9%	$ 7,065,157	$ 15,070,844	46.9%	$ 6,635,940	$ 14,785,358	44.9%
Food Service	$ 420,312	$ 1,063,136	39.5%	$ 370,058	$ 920,924	40.2%	$ 416,156	$ 943,225	44.1%
Community Education	$ 525,712	$ 1,146,920	45.8%	$ 483,251	$ 1,064,963	45.4%	$ 407,935	$ 980,295	41.6%
Debt Service	$ 2,210,202	$ 3,533,877	62.5%	$ 1,951,491	$ 3,100,424	62.9%	$ 1,809,081	$ 3,047,471	59.4%
Total These Funds	**$ 11,334,629**	**$ 21,818,167**	**52.0%**	**$ 9,869,958**	**$ 20,157,155**	**49.0%**	**$ 9,269,112**	**$ 19,756,349**	**46.9%**

Expenditures	2025-2026			2024-2025			2023-2024		
	Through January	Total Budget	Total % of Budget	Through January	Total Budget	Total % of Budget	Through January	Total Budget	Total % of Budget
General Fund	$ 7,174,541	$ 16,010,309	44.8%	$ 7,166,325	$ 15,283,097	46.9%	$ 7,932,069	$ 16,149,537	49.1%
Food Service	$ 451,816	$ 1,010,410	44.7%	$ 492,104	$ 1,090,131	45.1%	$ 466,687	$ 926,820	50.4%
Community Education	$ 589,712	$ 1,130,810	52.1%	$ 537,229	$ 1,086,205	49.5%	$ 476,474	$ 988,449	48.2%
Debt Service	$ 3,540,522	$ 3,541,522	100.0%	$ 3,080,938	$ 3,081,938	100.0%	$ 3,078,644	$ 3,079,094	100.0%
Total These Funds	**$ 11,756,591**	**$ 21,693,051**	**54.2%**	**$ 11,276,596**	**$ 20,541,371**	**54.9%**	**$ 11,953,874**	**$ 21,143,900**	**56.5%**

	2025-2026			2024-2025			2023-2024		
	Through January	Total Budget	Total % of Budget	Through January	Total Budget	Total % of Budget	Through January	Total Budget	Total % of Budget
NET General Fund	**$ 1,003,862**	**$ 63,925**	**6.07%**	**$ (101,167)**	**$ (212,253)**	**-0.01%**	**$ (1,296,129)**	**$ (1,364,179)**	**-4.23%**

PMA Fixed Income Portfolio - January 2026						
Sub	**Settle Date**	**Maturity Date**	**Instrument**	**sum(Cost)**	**Days**	**Rate**
			Total LTD	**$ 2,366,768.37**		
			Total Operating	**$ 3,009,152.12**		
101 - Operating	01/31/2026		MNTrust Term Series-Flex (VNB)	$ 366,136.55		$ 3.60
101 - Operating	06/09/2025	06/08/2026	STATE BANK INDIA	$ 239,452.66	364	$ 4.10
101 - Operating	07/17/2024	07/20/2026	ServisFirst Bank	$ 227,150.00	733	$ 4.98
101 - Operating	07/31/2025	07/27/2026	Consumers Credit Union	$ 240,200.00	361	$ 4.08
101 - Operating	06/03/2025	07/27/2026	First Federal Savings and Loan Association	$ 238,700.00	419	$ 4.04
101 - Operating	11/21/2024	11/15/2026	STRIPS	$ 499,068.18	724	$ 4.20
101 - Operating	06/10/2025	12/10/2026	VALLEY NATL BK WAYNE	$ 244,513.00	548	$ 4.05
101 - Operating	06/04/2025	01/25/2027	American Commercial Bank & Trust, National Association	$ 234,900.00	600	$ 3.87
101 - Operating	06/03/2025	01/25/2027	Freedom Northwest Credit Union	$ 234,600.00	601	$ 3.90
101 - Operating	06/03/2025	01/25/2027	CIBM Bank	$ 234,900.00	601	$ 3.89
101 - Operating	08/13/2025	02/12/2027	TRUSTONE FINL CU	$ 249,531.73	548	$ 3.95
			Total School Bldg Bonds	**$ 958,100.00**		
205 - 2024A School Building Bonds	01/21/2025	02/13/2026	Solera National Bank	$ 239,200.00	388	$ 4.14
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	$ 4.28
205 - 2024A School Building Bonds	01/21/2025	02/13/2026	NexBank	$ 239,400.00	388	$ 4.12
			Total OPEB	**$ 470,180.38**		
301 - 2009 Opeb Trust	01/05/2026		GOLDMAN SACHS GOVERNMENT MONEY MARKET	$ 470,180.38		$ 3.33

Auxiliary Checks/Payments		
Month Ending:	**January 2026**	**December 2025**
Fund 01: General Fund	$ 16,706.79	$ 25,120.59
Fund 02: Food Service	$ -	$ -
Fund 04: Community Education	$ -	$ 6,665.79
Fund 06: Building Fund	$ -	$ -
Fund 08: Trust/Scholarships	$ 11,885.00	$ 13,375.00
Total	**$ 28,591.79**	**$ 45,161.38**

Activity Account Checks/Payments		
Month Ending:	**January 2026**	**December 2025**
Total	**$ 30,340.76**	**$ 64,747.55**

School Board Checks/Payments		
Checks Approved in:	**February 2026**	**January 2026**
Payroll Deductions	$ 11,777.93	$ 11,777.92
Payroll Wires	$ 437,687.32	$ 448,479.63
Fund 01: General Fund	$ 318,444.22	$ 246,146.52
Fund 02: Food Service	$ 42,646.54	$ 39,114.27
Fund 04: Community Education	$ 6,976.07	$ 15,540.00
Fund 06: Building Project	$ 585,843.69	$ 720,227.45
Fund 07: Debt Service	$ -	$ -
Fund 08: Trust	$ -	$ -
Fund 21: Activity Account	$ -	$ -
Fund 45: OPEB	$ -	$ -
Fund 47: OPEB	$ -	$ 97,390.85
Total	**$ 1,403,375.77**	**$ 1,578,676.64**

Total Checks/Payments	**$ 1,462,308.32**	**$ 1,688,585.57**