SMITHVILLE INDEPENDENT SCHOOL DISTRICT
COMPARISON OF EXPENDITURES AND ENCUMBRANCE TO BUDGET
AS OF MAY 31, 2026
GENERAL FUND

		ESTIMATED REVENUE (BUDGET)		REVENUE REALIZED TO DATE	REVENUE REALIZED THIS MONTH	ESTIMATED REVENUE BALANCE	PERCENT REALIZED
	REVENUE-LOCAL & INTERMEDIATE	11,721,141.00		11,769,818.60	170,352.87	(48,677.60)	100.42%
	STATE PROGRAM REVENUES	10,742,968.00		8,382,839.68	156,986.08	2,360,128.32	78.03%
	FEDERAL PROGRAM REVENUES	115,000.00		38,973.75	577.32	76,026.25	33.89%
	OTHER RESOURCES	-		-	-	-	0.00%
F	TOTAL REVENUES	**22,579,109.00**		**20,191,632.03**	**327,916.27**	**2,387,476.97**	**89.43%**
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N			ENCUMBRANCE	EXPENDITURE	MONTHLY	BUDGET	PERCENT
C	**FUND 199**	**BUDGET**	**YTD**	**YTD**	**EXPENDITURE**	**BALANCE**	**EXPENDED**
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00	OPERATING TRANSFER OUT - CAFÉ	45,400.00	-			45,400.00	0.00%
11	INSTRUCTION	12,270,350.00	161,713.17	8,682,960.73	956,098.21	3,425,676.10	70.76%
12	INST RESOURCES & MEDIA SERVICES	263,735.00	15,728.24	160,807.37	21,292.07	87,199.39	60.97%
13	CURRICULUM & INSTRUCTIONAL STAFF	206,420.00	3,270.50	132,083.90	14,933.99	71,065.60	63.99%
21	INSTRUCTIONAL LEADERSHIP	396,315.00	1,107.17	304,022.65	35,700.73	91,185.18	76.71%
23	SCHOOL LEADERSHIP	1,154,535.00	11,115.85	833,462.27	90,733.88	309,956.88	72.19%
31	GUIDANCE & COUNSELING SERVICES	697,745.00	-	616,683.41	73,883.60	81,061.59	88.38%
32	ATTENDANCE & SOCIAL WORK SERVICES	39,510.00	-	25,710.94	3,435.14	13,799.06	65.07%
33	HEALTH SERVICES	254,275.00	1,700.16	175,815.33	20,194.17	76,759.51	69.14%
34	PUPIL TRANSPORTATION	1,338,350.00	48,180.00	984,646.52	86,710.58	305,523.48	73.57%
35	FOOD SERVICE		-	27,432.93	3,341.52	(27,432.93)	0.00%
36	CO-CURRICULAR ACTIVITIES	1,112,205.00	42,830.02	864,138.10	116,524.24	205,236.88	77.70%
41	GENERAL ADMINISTRATION	1,038,689.00	4,549.61	819,284.46	74,469.66	214,854.93	78.88%
51	PLANT MAINTENANCE & OPERATION	3,310,328.00	712,855.71	1,900,661.55	197,309.30	696,810.74	57.42%
52	SECURITY AND MONITORING	300,250.00	8,831.18	174,681.83	19,237.14	116,736.99	58.18%
53	DATA PROCESSING SERVICES	598,610.00	1,299.85	500,346.53	43,265.00	96,963.62	83.58%
61	COMMUNITY SERVICES	149,795.00	-	126,195.41	8,891.69	23,599.59	84.25%
71	DEBT SERVICE	50,260.00		37,819.99	8,392.72	12,440.01	75.25%
93	PAYMENTS TO FISCAL AGENT-MEMBER DIST.	25,000.00	-	-	-	25,000.00	0.00%
99	PAYMENTS -COUNTY APPRAISAL DISTRICT	242,350.00		184,035.56	-	58,314.44	75.94%
	TOTAL EXPENDITURES	**23,494,122.00**	**1,013,181.46**	**16,550,789.48**	**1,774,413.64**	**5,930,151.06**	**70.45%**

PERCENT OF BUDGET YEAR =9/12 = 75%
PERCENT OF SCHOOL YEAR = 167/167 = 100%

Fiscal year realized revenue over(under) actual expenditures as of April 30, 2026 3,640,842.55

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