October 2026 Financial Statements Comments:

Month Comparison:

General Fund – Expenditures: Wages and benefits were higher this October versus last due to pay raises taking effect for the new fiscal year and increases in insurance rates. Other expenses were lower this October.

Other Funds – Expenditures: Nutrition Service expense was lower this October which we hope continues as we move through the year. Special Building expenses were lower this October due to the end of construction activity with the WHS Life Complex. Phase II Construction expenses were higher than last year due as work continues for Loveland.

General Fund - Revenue: Revenue this year was very similar to revenue last year.

Other Funds - Revenue: Nutrition Service revenue was lower than last year, hopefully this is just a timing issue, but we will continue to monitor.

YTD Comparison:

General Fund - Revenue: No major issues of note.

Other Funds – Revenue: We need to see an increase in Nutrition Service revenue in line with price increases as we move through the year, but early in the year, we have not.

General Fund - Expenses: No major issues of note.

Other Funds – Expenses: No major issues of note.

Balance Sheet:

General Fund: General Fund cash is $3.5M lower than last year.

Other: The Nutrition Service Fund is negative as to be expected at the beginning of the year when food supply purchases get made for the upcoming year. What we will hope to see as we move through the year are slightly lower expenses from organizational adjustments and higher revenue from price increases, we will continue to monitor this fund.

Informational Items:

Net Pension Liability as of the most recent audit using 6.95% discount rate – ($27,712,510)
Bond Debt as of 10/31/26 – Principal-$160,890,000 Interest-$80,387,927 Total-$241,277,927
Health and Dental Reserve as of 10/31/26 - $3,429,463

Westside Community Schools
Expenditure Statement
October 31, 2026

Fund >>	01	06	05	08	10	12	03	07	15				
	GENERAL OPERATING	NUTRITION SERVICES	SCHOOL ACTIVITIES	SPECIAL BUILDING	ENTER-PRISE	STUDENT FEES	EMPLOYEE BENEFITS	DEBT SERVICE	PHASE II CONSTR	MONTHLY TOTAL	Y-T-D TOTAL	L Y Y T D	Diff ($000's)
Wages	$5,208,876	$272,633	$0	$0	$10,203	$0	$0	$0	$0	$5,491,711	$10,733,501	$10,273,331	$460
Benefits	$1,989,807	$77,024	$0	$0	$2,329	$0	$1,339	$0	$0	$2,070,499	$4,121,736	$3,893,696	$228
Other	$2,021,805	$406,875	$67,204	$414,018	$33,075	$0	$0	$0	$1,776,426	$4,719,403	$16,306,110	$20,199,487	($3,893)
SUB-TOTAL	$9,220,487	$756,532	$67,204	$414,018	$45,608	$0	$1,339	$0	$1,776,426	$12,281,613	$31,161,346	$34,366,514	($3,205)
Transfers/TANS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL	$9,220,487	$756,532	$67,204	$414,018	$45,608	$0	$1,339	$0	$1,776,426	$12,281,613	$31,161,346	$34,366,514	($3,205)
Last Year	$9,018,060	$842,858	$102,554	$2,217,941	$40,090	$0	$577	$0	$4,953,363	$17,175,444	$34,366,514		

FRINGE BENEFITS DETAIL		
Insurance		$1,215,441
FICA		$410,558
Pension		$386,835
Other		$5,985
Workers' Comp		$51,680
	TOTAL	$2,070,499
	LAST YR	$1,948,288

Westside Community Schools
General Fund Expenditure Comparison
October 31, 2026

	This Year Month	Last Year Month	$ Diff	% Diff	YTD This Year	YTD Last Year	$ Diff	% Diff
			CY - (Under) Over LY				CY - (Under) Over LY	
Wages	$5,208,876	$4,905,209	$303,667	6.2%	$10,213,901	$9,744,743	$469,159	4.8%
Benefits	$1,989,807	$1,868,458	$121,349	6.5%	$3,966,898	$3,735,303	$231,595	6.2%
Other	$2,021,805	$2,244,394	($222,589)	-9.9%	$6,326,886	$5,370,008	$956,878	17.8%
SUB-TOTAL	$9,220,487	$9,018,060	$202,427	2.2%	$20,507,685	$18,850,053	$1,657,631	8.8%
Transfers/TANS	$0	$0	$0		$0	$0	$0	
TOTAL	$9,220,487	$9,018,060	$202,427		$20,507,685	$18,850,053	$1,657,631	

Westside Community Schools
Revenue Statement
October 31, 2026

Fund	01	06	05	08	10	12	03	07	15				
	GENERAL OPERATING	NUTRITION SERVICES	SCHOOL ACTIVITIES	SPECIAL BUILDING	ENTER-PRISE	STUDENT FEES	EMPLOYEE BENEFITS	DEBT SERVICE	PHASE II CONSTR	MONTHLY TOTAL	Y-T-D TOTAL	L Y Y T D	Diff ($000's)
SOURCE:													CY - Over (Under)
LOCAL:													
County Treasurer	$735,887	$0	$0	$32,276	$0	$0	$0	$155,327	$0	$923,489	$923,489	$971,801	($48)
Student Charges	$0	$517,278	$0	$0	$0	$752	$0	$0	$0	$518,029	$931,938	$1,007,047	($75)
Interest	$50,092	$0	$0	$1,009	$0	$0	$0	$30,171	$67,779	$149,051	$320,629	$467,370	($147)
Miscellaneous	$109,326	$0	$180,606	$230,575	$15,560	$0	$0	$0	$0	$536,068	$1,112,047	$4,572,710	($3,461)
SUB TOTAL:	$895,305	$517,278	$180,606	$263,860	$15,560	$752	$0	$185,498	$67,779	$2,126,638	$3,288,104	$7,018,928	($3,731)
STATE:													
County Treasurer	$18,101	$0	$0	$1,848	$0	$0	$0	$5,108	$0	$25,057	$25,057	$8,464	$17
Non-SPED	$3,074,641	$0	$0	$0	$0	$0	$0	$0	$0	$3,074,641	$6,104,017	$5,907,126	$197
Special Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$34,819	($35)
SUB TOTAL:	$3,092,742	$0	$0	$1,848	$0	$0	$0	$5,108	$0	$3,099,698	$6,129,074	$5,950,409	$179
FEDERAL:													
Non-SPED	$128,987	$209,312	$0	$0	$0	$0	$0	$0	$0	$338,299	$523,715	$502,771	$21
Special Education	$7,574	$0	$0	$0	$0	$0	$0	$0	$0	$7,574	$16,487	$20,657	($4)
SUB TOTAL:	$136,561	$209,312	$0	$0	$0	$0	$0	$0	$0	$345,873	$540,201	$523,428	$17
TRANSFERS/TANS:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GRAND TOT	**$4,124,607**	**$726,589**	**$180,606**	**$265,709**	**$15,560**	**$752**	**$0**	**$190,606**	**$67,779**	**$5,572,208**	**$9,957,379**	**$13,492,765**	($3,535)
Last Year	**$3,955,983**	**$827,610**	**$167,201**	**$2,346,128**	**$19,978**	**$1,926**	**$0**	**$204,205**	**$103,228**	**$7,626,258**	**$13,492,765**		

Westside Community Schools
General Fund Local Revenue
October 31, 2026

	This Year Month	Last Year Month	$ Diff	% Diff	YTD This Year	YTD Last Year	$ Diff	% Diff
			CY - (Under) Over LY				CY - (Under) Over LY	
Property Taxes	$410,099	$443,502	($33,404)	-7.5%	$410,099	$443,516	($33,418)	-7.5%
Pub Power in Lieu	$0	$0	$0	N/A	$0	$0	$0	N/A
Motor Vehicle Fees	$296,960	$281,081	$15,879	5.6%	$296,960	$281,081	$15,879	5.6%
Local Grants	$103,429	$1,450	$101,979	7034.7%	$103,429	$7,707	$95,722	1242.1%
Tuition (primarily SPED)	$0	$0	$0	N/A	$0	$0	$0	N/A
Interest	$50,092	$63,788	($13,696)	-21.5%	$113,444	$152,876	($39,432)	-25.8%
Donations	$0	$0	$0	N/A	$2,000	$1,000	$1,000	100.0%
City/County Fines/Lic	$28,828	$35,385	($6,557)	-18.5%	$28,828	$35,385	($6,557)	-18.5%
Other (Excl TANs/COPs)	$5,897	$9,444	($3,547)	-37.6%	$97,686	$20,549	$77,137	375.4%
TOTAL	$895,305	$834,650	$60,655	7.3%	$1,052,446	$942,115	$110,331	11.7%

Westside Community Schools
Comparison of YTD Revenues and Expenditures and Percent of Budget
October 31, 2026

Fund	01	06	05	08	10	12	03	07	15	
	GENERAL OPERATING	NUTRITION SERVICES	SCHOOL ACTIVITIES	SPECIAL BUILDING	ENTER-PRISE	STUDENT FEES	EMPLOYEE BENEFITS	DEBT SERVICE	PHASE II CONSTR	TOTAL
REVENUE:										
This Yr's Budget	$99,397,386	$7,630,744	$2,000,000	$12,628,412	$472,361	$300,000	$0	$12,700,098	$35,310,000	$170,439,002
YTD Revenue	$7,379,521	$1,265,173	$375,719	$555,666	$15,920	$2,009	$0	$218,672	$144,698	$9,957,379
% Rev to Budget	**7.42%**	**16.58%**	**18.79%**	**4.40%**	**3.37%**	**0.67%**	**0.00%**	**1.72%**	**0.41%**	**5.84%**
YTD Rev Last Year	$7,012,278	$1,404,123	$457,684	$4,121,426	$23,454	$4,278	$0	$241,613	$227,909	$13,492,765
Over (Under) LY	$367,243	($138,950)	($81,965)	($3,565,760)	($7,534)	($2,269)	$0	($22,941)	($83,210)	($3,535,386)

	GENERAL OPERATING	NUTRITION SERVICES	SCHOOL ACTIVITIES	SPECIAL BUILDING	ENTER-PRISE	STUDENT FEES	EMPLOYEE BENEFITS	DEBT SERVICE	PHASE II CONSTR	TOTAL
EXPENSE:										
This Yr's Budget	$103,432,411	$8,165,640	$2,000,000	$13,830,317	$330,194	$300,000	$30,000	$11,795,489	$37,418,478	$177,302,531
YTD Expenditures	$20,507,685	$1,878,148	$160,636	$2,025,139	$83,609	$0	$4,476	$0	$6,501,654	$31,161,346
% Exp to Budget	**19.83%**	**23.00%**	**8.03%**	**14.64%**	**25.32%**	**0.00%**	**14.92%**	**0.00%**	**17.38%**	**17.58%**
YTD Exp Last Year	$18,850,053	$1,890,310	$192,428	$4,997,326	$87,168	$0	$5,820	$0	$8,343,410	$34,366,514
Over (Under) LY	$1,657,631	($12,162)	($31,791)	($2,972,187)	($3,559)	$0	($1,344)	$0	($1,841,756)	($3,205,167)

Budget Filed at NDE: $111,113,378

Westside Community Schools
Balance Sheet
October 31, 2026

Fund	01	06	05	08	10	12	03	07	15			
	GENERAL OPERATING	NUTRITION SERVICES	SCHOOL ACTIVITIES	SPECIAL BUILDING	ENTER-PRISE	STUDENT FEES	EMPLOYEE BENEFITS	DEBT SERVICE	PHASE II CONSTR	TOTAL		LAST YEAR
ASSETS:												
Cash	$19,926,177	($612,974)	$787,584	$246,260	($67,689)	$2,009	$16,652	$11,934,349	$20,654,138	$52,886,504		$65,243,214
Interfund Loan Receivable	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		$0
TOTAL	$19,926,177	($612,974)	$787,584	$246,260	($67,689)	$2,009	$16,652	$11,934,349	$20,654,138	$52,886,504		$65,243,214
LIABILITIES & FUND BALANCE:												
Payroll & Other	$56,253	$0	$0	$0	$0	$0	$0	$0	$0	$56,253		$920,599
Interfund Loan Payable	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		$0
Fund Equity (Deficit)	$19,869,924	($612,974)	$787,584	$246,260	($67,689)	$2,009	$16,652	$11,934,349	$20,654,138	$52,830,251		$64,322,615
TOTAL	$19,926,177	($612,974)	$787,584	$246,260	($67,689)	$2,009	$16,652	$11,934,349	$20,654,138	$52,886,504		$65,243,214
LAST YEAR	$23,509,595	($750,472)	$708,047	$1,505,609	$243,441	$4,278	$46,658	$12,790,571	$27,185,487	$65,243,214		

Westside Community Schools

10/31/26 **For the Board Meeting of:** 11/16/26

SCHOOL	AMOUNT
Hillside	$10,009
Loveland	$7,408
Oakdale	$9,725
Paddock Road	$4,379
Prairie Lane	$21,512
Rockbrook	$2,531
Sunset Hills	$1,209
Swanson	$2,442
Westbrook	$15,955
Westgate	$1,779
Westside Middle School	$210,083
Westside High School (per books)	$500,551
TOTAL	$787,584

WESTSIDE HIGH SCHOOL								
ACTIVITY FUNDS - CURRENT CASH BALANCE								
October 1, 2026 - October 31, 2026								
Site ID	Activity ID	Activity Name	Group Name	Begin Date Cash Balance	Receipts	Checks	Adjustments	End Date Cash Balance
WHS	1010	Athletic/Gate	ATHLETICS/ACTIVITY GAT	$69,558.82	$51,432.66	$1,349.00	$0.00	$119,642.48
WHS	1200	Concessions	ATHLETICS/ACTIVITY GAT	$32,565.81	$12,637.25	$8,451.40	($2,510.00)	$34,241.66
WHS	2010	Baseball Fund	ATHLETIC FUNDS - 2000	$5,861.30	$0.00	$0.00	$0.00	$5,861.30
WHS	2045	Bowling Fund	ATHLETIC FUNDS - 2000	$2,795.71	$0.00	$0.00	$0.00	$2,795.71
WHS	2050	Boys Basketball Fund	ATHLETIC FUNDS - 2000	$1,167.88	$12,573.55	$5,562.00	($3,257.21)	$4,922.22
WHS	2100	Golf Fund	ATHLETIC FUNDS - 2000	($5,383.22)	$0.00	$0.00	$0.00	($5,383.22)
WHS	2200	Track Fund	ATHLETIC FUNDS - 2000	($1,003.68)	$0.00	$0.00	$0.00	($1,003.68)
WHS	2250	Cross Country Fund	ATHLETIC FUNDS - 2000	$13,140.31	$0.00	$1,115.04	$0.00	$12,025.27
WHS	2290	Esports Fund	ATHLETIC FUNDS - 2000	$1,607.13	$0.00	$0.00	$0.00	$1,607.13
WHS	2300	Football Fund	ATHLETIC FUNDS - 2000	$28,013.41	$250.00	$546.70	$0.00	$27,716.71
WHS	2350	Girls Basketball Fund	ATHLETIC FUNDS - 2000	$36,599.27	$20.00	$2,441.60	$3,257.21	$37,434.88
WHS	2400	Girls Golf Fund	ATHLETIC FUNDS - 2000	$47.64	$0.00	$0.00	$0.00	$47.64
WHS	2450	Girls Soccer Fund	ATHLETIC FUNDS - 2000	$636.33	$0.00	$0.00	$0.00	$636.33
WHS	2550	Softball Fund	ATHLETIC FUNDS - 2000	$2,437.71	$131.05	$706.93	$0.00	$1,861.83
WHS	2600	Swimming/Diving Fund	ATHLETIC FUNDS - 2000	$17,636.35	$0.00	$0.00	$0.00	$17,636.35
WHS	2650	Tennis Fund	ATHLETIC FUNDS - 2000	$5,434.18	$510.00	$346.85	$0.00	$5,597.33
WHS	2680	Unified Bowling	ATHLETIC FUNDS - 2000	($330.12)	$0.00	$0.00	$330.12	$0.00
WHS	2700	Unified Track Fund	ATHLETIC FUNDS - 2000	$1,300.50	$0.00	$0.00	($1,300.50)	$0.00
WHS	2750	Volleyball Fund	ATHLETIC FUNDS - 2000	$11,323.39	$0.00	$0.00	$0.00	$11,323.39
WHS	2800	Wrestling Fund	ATHLETIC FUNDS - 2000	$8,947.24	$0.00	$3,359.31	$0.00	$5,587.93
WHS	3010	Art Club	DEPARTMENTS - 3000	$321.94	$0.00	$0.00	$0.00	$321.94
WHS	3030	Arts For Me Fund	DEPARTMENTS - 3000	($2,334.10)	$0.00	$0.00	$10,373.51	$8,039.41
WHS	3125	DECA	DEPARTMENTS - 3000	$2,925.31	$14,856.07	$4,006.53	$0.00	$13,774.85
WHS	3150	HOSA	DEPARTMENTS - 3000	$933.28	$2,101.00	$235.13	$0.00	$2,799.15
WHS	3160	FBLA	DEPARTMENTS - 3000	$896.55	$0.00	$0.00	$0.00	$896.55
WHS	3165	Hatch	DEPARTMENTS - 3000	$1,253.80	$0.00	$0.00	$0.00	$1,253.80
WHS	3190	Colosseum	DEPARTMENTS - 3000	$21,050.27	$2,976.00	$0.00	$2,510.00	$26,536.27
WHS	3275	Skills USA	DEPARTMENTS - 3000	$6,709.53	$0.00	$0.00	$0.00	$6,709.53
WHS	3325	Debate Club	DEPARTMENTS - 3000	$1,595.92	$0.00	$20.00	$0.00	$1,575.92
WHS	3375	Speech Club	DEPARTMENTS - 3000	$1,823.22	$0.00	$0.00	$0.00	$1,823.22
WHS	3410	EdRising	DEPARTMENTS - 3000	$1,162.28	$314.00	$905.80	$0.00	$570.48
WHS	3425	FCCLA CLUB	DEPARTMENTS - 3000	$1,653.93	$0.00	$0.00	$0.00	$1,653.93
WHS	3625	JOURNALISM	DEPARTMENTS - 3000	($418.71)	$0.00	$8,247.70	$36,046.02	$27,379.61

Site ID	Activity ID	Activity Name	Group Name	Begin Date Cash Balance	Receipts	Checks	Adjustments	End Date Cash Balance
WHS	3690	Publication Funds	DEPARTMENTS - 3000	$36,046.02	$0.00	$0.00	($36,046.02)	$0.00
WHS	3710	Competition Math	DEPARTMENTS - 3000	$582.68	$0.00	$160.00	$0.00	$422.68
WHS	3725	Mu Alpha Theta Honor	DEPARTMENTS - 3000	$955.90	$400.00	$348.00	$0.00	$1,007.90
WHS	3825	Science Olympiad	DEPARTMENTS - 3000	$360.59	$470.00	$277.87	$255.00	$807.72
WHS	3915	Westside Unified - Peer Model	DEPARTMENTS - 3000	$43.38	$1,605.00	$197.48	$5,000.00	$6,450.90
WHS	3940	Westside YATP	DEPARTMENTS - 3000	$1,424.71	$0.00	$0.00	$0.00	$1,424.71
WHS	3945	Warrior Brew Crew	DEPARTMENTS - 3000	$1,398.90	$0.00	$0.00	$0.00	$1,398.90
WHS	3955	French Club/HS	DEPARTMENTS - 3000	$893.15	$0.00	$0.00	$0.00	$893.15
WHS	3960	German Club/NHS	DEPARTMENTS - 3000	$397.10	$0.00	$0.00	$0.00	$397.10
WHS	3965	Latin Club (JCL)	DEPARTMENTS - 3000	$2,169.18	$0.00	$0.00	$0.00	$2,169.18
WHS	3985	Spanish Honor Society	DEPARTMENTS - 3000	$3,022.53	$0.00	$0.00	$0.00	$3,022.53
WHS	4110	Band	FINE ARTS - 4000	$16,730.70	$0.00	$536.69	($2,596.25)	$13,597.76
WHS	4300	Color Guard	FINE ARTS - 4000	($2,596.25)	$0.00	$0.00	$2,596.25	$0.00
WHS	4450	Jazz Band	FINE ARTS - 4000	$2,066.52	$0.00	$0.00	$0.00	$2,066.52
WHS	4600	Orchestra	FINE ARTS - 4000	$1,645.69	$0.00	$0.00	$0.00	$1,645.69
WHS	4700	Show Choir	FINE ARTS - 4000	$4,475.12	$1,308.00	$3,712.87	$130.29	$2,200.54
WHS	4750	Show Choir Travel	FINE ARTS - 4000	($45.45)	$0.00	$0.00	$0.00	($45.45)
WHS	4800	Theater	FINE ARTS - 4000	$13.79	$200.00	$0.00	($130.29)	$83.50
WHS	5100	Cheer	CHEER - 5000	($18,768.86)	$1,761.00	$2,177.04	$0.00	($19,184.90)
WHS	5500	Dance	CHEER - 5000	$6,744.55	$0.00	$0.00	$0.00	$6,744.55
WHS	5515	Dance Company	CHEER - 5000	$305.00	$0.00	$0.00	$0.00	$305.00
WHS	6140	Warrior Robotics Club	ACTIVITIES - 6000	$0.00	$275.00	$0.00	$0.00	$275.00
WHS	6200	Mountain Bike Club	ACTIVITIES - 6000	$1,074.23	$0.00	$0.00	$0.00	$1,074.23
WHS	6230	Dance Marathon	ACTIVITIES - 6000	$580.00	$1,577.00	$0.00	$0.00	$2,157.00
WHS	6360	Future Problem Solving	ACTIVITIES - 6000	$2,275.67	$0.00	$0.00	$0.00	$2,275.67
WHS	6400	Homecoming	ACTIVITIES - 6000	$24,781.78	$0.00	$0.00	$0.00	$24,781.78
WHS	6405	Hope Squad	ACTIVITIES - 6000	$2,674.26	$0.00	$2,217.00	$0.00	$457.26
WHS	6420	Interactive Games	ACTIVITIES - 6000	$698.58	$0.00	$0.00	$0.00	$698.58
WHS	6490	Lacrosse Club	ACTIVITIES - 6000	$569.00	$0.00	$0.00	$0.00	$569.00
WHS	6500	Louder Than a Bomb	ACTIVITIES - 6000	$544.00	$0.00	$0.00	$0.00	$544.00
WHS	6550	Medical Club	ACTIVITIES - 6000	$361.49	$0.00	$0.00	$0.00	$361.49
WHS	6625	Prom	ACTIVITIES - 6000	$19,140.01	$0.00	$0.00	$0.00	$19,140.01
WHS	6700	Quiz Bowl	ACTIVITIES - 6000	$758.10	$0.00	$0.00	$0.00	$758.10
WHS	6775	Rugby Club	ACTIVITIES - 6000	$7,500.64	$0.00	$0.00	$0.00	$7,500.64
WHS	6850	Student Council	ACTIVITIES - 6000	$14,978.97	$0.00	$124.12	$0.00	$14,854.85
WHS	7550	Parking	STUDENT - 7000	$31,825.46	$60.00	$0.00	$0.00	$31,885.46

Site ID	Activity ID	Activity Name	Group Name	Begin Date Cash Balance	Receipts	Checks	Adjustments	End Date Cash Balance
WHS	7800	Senior Class	STUDENT - 7000	$480.40	$0.00	$0.00	$0.00	$480.40
WHS	8200	Courtesy/Retirement Fund	STAFF DEVELOPMENT - 8(	($10.00)	$10.00	$0.00	$0.00	$0.00
WHS	9200	District Funds	MISCELLANEOUS - 9000	$107,139.66	$789.00	$7,780.00	($14,658.13)	$85,490.53
WHS	9800	West Campus General	MISCELLANEOUS - 9000	$1,911.10	$0.00	$0.00	$0.00	$1,911.10
WHS	9850	WHS General	MISCELLANEOUS - 9000	($269,333.67)	$0.00	$0.00	$0.00	($269,333.67)
			REPORT TOTALS	$275,743.81	$106,256.58	$54,825.06	($0.00)	$327,175.33