

**Southwest Licking Local School District**  
**Fiscal Year 2026**  
**Month Ended: September 30, 2025**  
**General Fund Only**

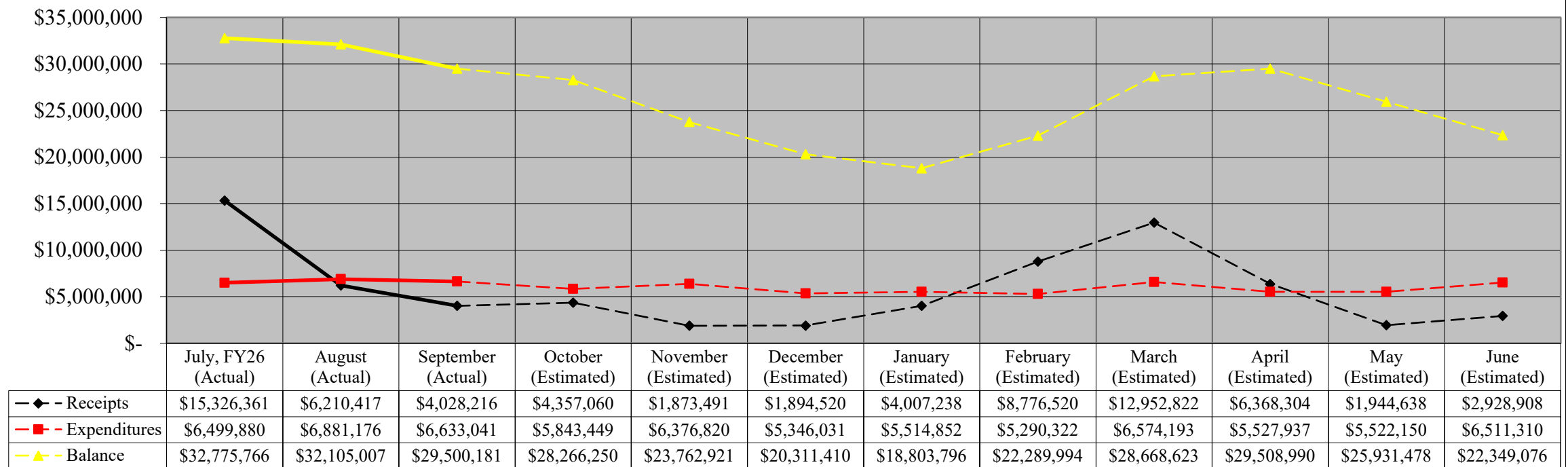
**Financial Summary**

|                          | September     | Fiscal Year-To-Date<br>(07/01/25 - 09/30/25) |
|--------------------------|---------------|----------------------------------------------|
|                          | Actual        | Actual                                       |
| Beginning Balance        | \$ 32,105,007 | \$ 23,949,285                                |
| Plus Total Receipts:     | \$ 4,028,216  | \$ 25,564,994                                |
| Subtotal                 | \$ 36,133,223 | \$ 49,514,279                                |
| Less Total Expenditures: | \$ 6,633,041  | \$ 20,014,097                                |
| Ending Balance           | \$ 29,500,181 | \$ 29,500,181                                |

**Financial Breakdown**

|                                                                                                                                                                   | September     |               |              | Fiscal Year-To-Date<br>(07/01/25 - 09/30/25) |               |              | Y-T-D %<br>+ / (-) | Prior Fiscal<br>Year-To-Date<br>(07/01/24 - 09/30/24) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|--------------|----------------------------------------------|---------------|--------------|--------------------|-------------------------------------------------------|
|                                                                                                                                                                   | Estimated     | Actual        | Difference   | Estimated                                    | Actual        | Difference   | Estimated          | Actual                                                |
| Beginning Balance                                                                                                                                                 | \$ 32,105,007 | \$ 32,105,007 | \$ -         | \$ 23,949,285                                | \$ 23,949,285 | \$ -         |                    | \$ 48,428,999                                         |
| Receipts:                                                                                                                                                         |               |               |              |                                              |               |              |                    |                                                       |
| Property Taxes                                                                                                                                                    | \$ -          | \$ -          | \$ -         | \$ 13,338,265                                | \$ 13,338,265 | \$ -         |                    | \$ 12,855,138                                         |
| Income Tax                                                                                                                                                        | \$ -          | \$ -          | \$ -         | \$ 3,339,303                                 | \$ 3,339,303  | \$ -         |                    | \$ 3,478,852                                          |
| State Sources                                                                                                                                                     | \$ 3,340,758  | \$ 3,307,491  | \$ (33,267)  | \$ 6,535,922                                 | \$ 6,502,655  | \$ (33,267)  |                    | \$ 5,097,501                                          |
| All Other #                                                                                                                                                       | \$ 392,589    | \$ 720,724    | \$ 328,135   | \$ 2,056,635                                 | \$ 2,384,770  | \$ 328,135   |                    | \$ 1,406,838                                          |
| Total Receipts:                                                                                                                                                   | \$ 3,733,347  | \$ 4,028,216  | \$ 294,868   | \$ 25,270,125                                | \$ 25,564,994 | \$ 294,868   | 1%                 | \$ 22,838,329                                         |
| # - All Other includes interest income, student fees, regular and special education tuition, building rentals, payments-in-lieu of taxes, erate, medicare, etc... |               |               |              |                                              |               |              |                    |                                                       |
| Expenditures:                                                                                                                                                     |               |               |              |                                              |               |              |                    |                                                       |
| Staff and Benefits                                                                                                                                                | \$ 4,471,510  | \$ 4,529,285  | \$ 57,775    | \$ 13,052,735                                | \$ 13,110,510 | \$ 57,775    |                    | \$ 11,484,470                                         |
| All Other *                                                                                                                                                       | \$ 1,614,205  | \$ 2,103,756  | \$ 489,551   | \$ 6,414,036                                 | \$ 6,903,587  | \$ 489,551   |                    | \$ 2,909,256                                          |
| Total Expenditures:                                                                                                                                               | \$ 6,085,715  | \$ 6,633,041  | \$ 547,326   | \$ 19,466,771                                | \$ 20,014,097 | \$ 547,326   | 3%                 | \$ 14,393,726                                         |
| * - All Other includes purchased services, materials and supplies, capital outlays, post secondary enrollment, Licking County ESC payments, etc...                |               |               |              |                                              |               |              |                    |                                                       |
| Ending Balance                                                                                                                                                    | \$ 29,752,639 | \$ 29,500,181 | \$ (252,458) | \$ 29,752,639                                | \$ 29,500,181 | \$ (252,458) |                    | \$ 56,873,602                                         |

# Cash Flow Summary, FY 2026 Month Ended: September 30, 2025



## September:

- 1.) All other receipts were higher than estimated, due to interest income, Erate reimbursement, Bridge Academy tuition, Pay to Participate and Medicaid payments received.
- 2.) All other expenditures were higher than estimated due to the Liability, Building & Motor Insurance payment, and curriculum supplies purchased via HMH and McGraw Hill. Significant expenditures for the month include: Summit Construction for Summer Projects - \$646,042, Houghton Mifflin Harcourt (Curriculum) \$348,582, Liability, Building & Motor Insurance - \$207,131, Electric - \$107,559, Special Education - \$88,186, McGraw Hill (textbooks) \$75,754, Certified substitutes - \$44,905 (YTD FY 2026 - \$49,616, YTD FY 2025 - \$41,250), ESC school deduction - \$41,528, Soccer Shelters - \$27,919, Fuel - \$21,990, and Classified substitutes - \$14,991 (YTD FY 2026 - \$29,515, YTD FY 2025 - \$28,905).

## October (A Look Ahead):

- 1.) Income tax receipts will increase because the third quarter ended in September and settlements are received from the Ohio Department of Taxation the month following the close of a quarter. No other significant changes in receipts are expected.
- 2.) No significant changes in expenditures are expected.