TIPPECANOE SCHOOL CORPORATION

Statement of Revenues, Expenditures, Other Financing Sources (Uses) And Changes In Fund Balance

For the Period Ending October 31, 2025

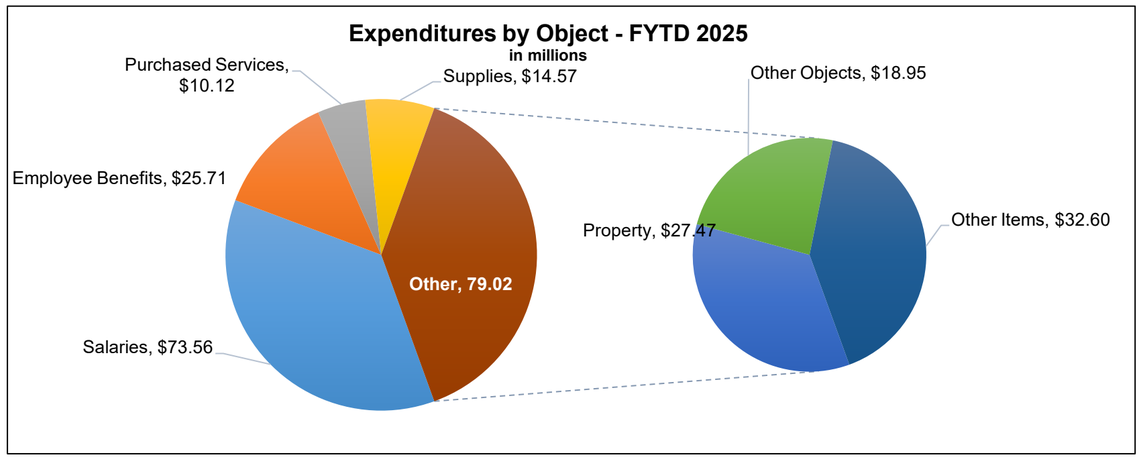
All Funds Summary Breakdown

(With Comparative Totals for the Period Ending October 31, 2024)

	COMPARATIVE ANALYSIS			CURRENT YEAR TO DATE						
	All Funds FY 2024	All Funds FY 2025	% Incr/(Decr)	Education	Debt Service Fund	Operations Fund	Rainy Day Fund	Nutrition Services Fund	Self-Insurance Fund	GLCA Operating Fund
REVENUES										
Local	$ 60,760,971.57	$ 65,812,783.07	8.31%	$ 4,038,293	$ 20,762,726	$ 18,675,408	$ -	$ 2,334,890	$ 15,066,054	$ 982,361
Intermediate	$750	$731	(2.50%)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State	$93,423,357	$95,868,591	2.62%	$ 95,307,042	$ -	$ -	$ -	$ 91,762	$ -	$ -
Federal	$7,418,410	$6,463,388	(12.87%)	$ -	$ -	$ -	$ -	$ 3,810,387	$ -	$ -
Other Financing Sources/Income Items	$11,993,427	$16,230,081	35.32%	$ 2	$ -	$ 14,144,177	$ -	$ 14,956	$ -	$ 1,968,187
Transfers In	$0	$0		$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUE	**$173,596,917**	**$184,375,574**	**6.21%**	**$ 99,345,337**	**$ 20,762,726**	**$ 32,819,584**	**$ -**	**$ 6,251,995**	**$ 15,066,054**	**$ 2,950,548**
EXPENDITURES										
Salaries	$ 71,576,439.14	$ 73,555,311.25	2.76%	$ 56,642,736	$ -	$ 12,161,986	$ 27,997	$ 1,497,487	$ 33,992	$ 1,253,995
Employee Benefits	$24,993,487	$25,705,241	2.85%	$ 19,347,480	$ -	$ 4,758,287	$ 11,723	$ 431,469	$ 25,693	$ 455,080
Purchased Services	$10,468,043	$10,122,054	(3.31%)	$ 2,219,902	$ -	$ 6,319,209	$ 18,075	$ 285,127	$ 53,228	$ 306,099
Supplies	$12,926,054	$14,565,542	12.68%	$ 2,546,624	$ -	$ 5,999,360	$ -	$ 2,290,744	$ -	$ 318,364
Property	$35,754,054	$27,466,282	(23.18%)	$ -	$ -	$ 14,278,617	$ -	$ 1,006,046	$ -	$ 24,288
Other Objects	$19,703,282	$18,952,674	(3.81%)	$ 35,908	$ 18,658,041	$ 81,250	$ -	$ 78,713	$ 8,362	$ 3,020
Other Items	$28,900,076	$32,598,484	12.80%	$ 15,669,753	$ -	$ 198,555	$ -	$ 661,008	$ 16,059,846	$ -
Transfers Out	$0	$0		$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$204,321,436**	**$202,965,588**	**(0.66%)**	**$ 96,462,403**	**$ 18,658,041**	**$ 43,797,263**	**$ 57,795**	**$ 6,250,594**	**$ 16,181,120**	**$ 2,360,846**
SURPLUS / (DEFICIT)	**(30,724,519)**	**(18,590,014)**		**$ 2,882,934**	**$ 2,104,685**	**$ (10,977,679)**	**$ (57,795)**	**$ 1,401**	**$ (1,115,066)**	**$ 589,702**
FUND BALANCE										
Beginning of Period	$123,498,056	$109,260,442	(11.53%)	$ 24,118,093	$ 4,456,345	$ 37,258,365	$ 5,437,309	$ 6,414,772	$ 171,260	$ 822,693
End of Period	**$92,773,537**	**$90,670,428**	(2.27%)	**$ 27,001,027**	**$ 6,561,030**	**$ 26,280,686**	**$ 5,379,513**	**$ 6,416,173**	**$ (943,807)**	**$ 1,412,394**

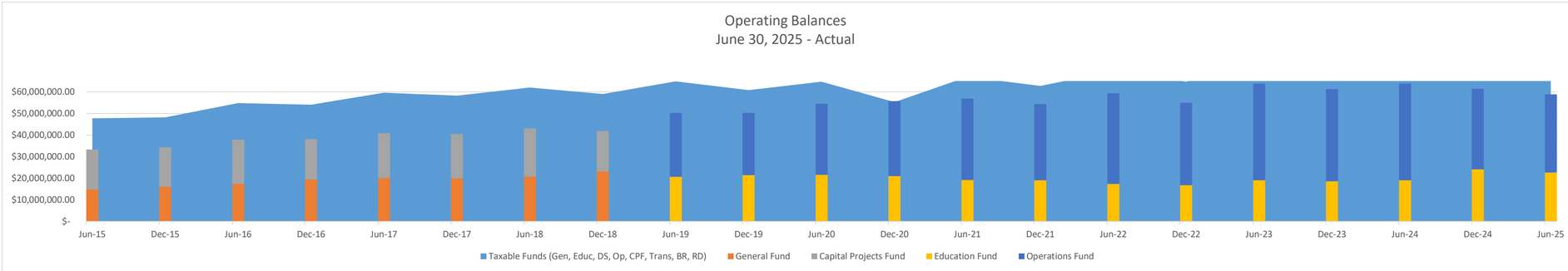
Significant Revenue Changes:

Significant Expenditure Changes:
Construction Funds/Operations Fund Cash Balances have been spent purposefully on construction projects thus reducing all funds cash balance in CY2023. This will continue in CY2024 as well as CY 2025



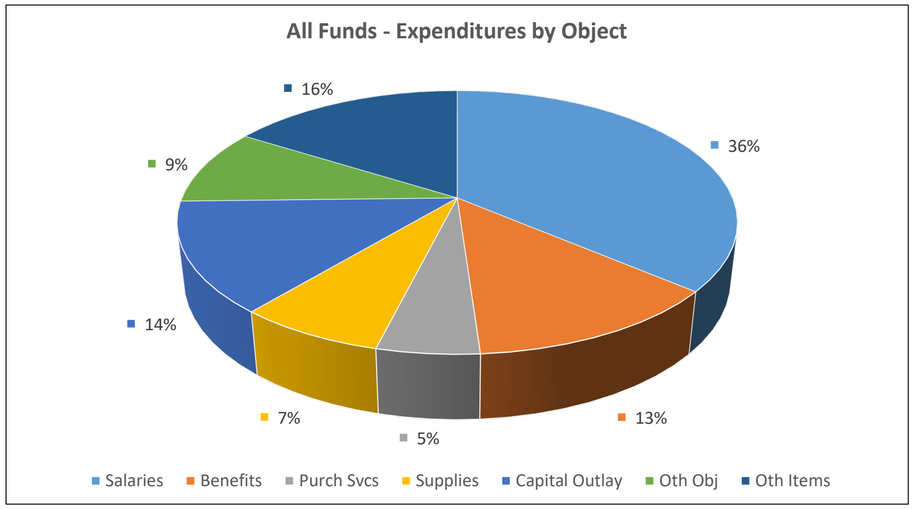
FINANCIAL SNAPSHOTS

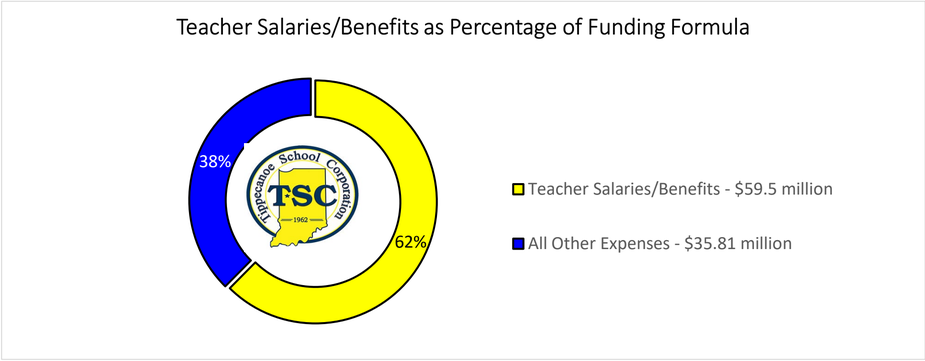
For the Period Ending October 31, 2025

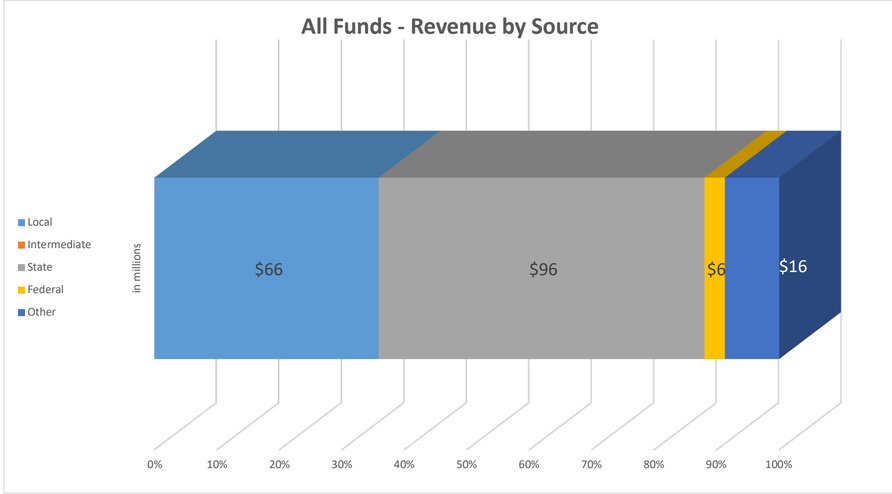


Per Pupil Expenditures by Cost Center - (1/1/25-10/31/25)

	Pupil Count	Instructional	Operational	Total
1. Tippecanoe Online Academy	107	$8,464.60	$1,274.02	$9,738.62
2. Woodland Elementary	569	$7,118.56	$2,287.50	$9,406.06
3. Wyandotte Elementary	529	$6,928.20	$2,047.07	$8,975.27
4. Wainwright Middle	336	$6,541.47	$2,370.19	$8,911.66
5. Dayton Elementary	379	$6,971.24	$1,931.84	$8,903.08
6. McCutcheon High	1830.69	$6,752.26	$2,074.41	$8,826.67
7. Cole Elementary	319	$6,760.51	$2,008.35	$8,768.86
8. Wea Ridge Middle	665	$6,443.61	$2,288.36	$8,731.97
9. Hershey Elementary	528	$6,702.29	$2,024.35	$8,726.64
10. Mayflower Mill Elementary	556	$6,676.88	$1,986.19	$8,663.07
11. Klondike Middle	461	$5,943.07	$2,650.04	$8,593.11
12. Mintonye Elementary	458	$6,407.96	$2,168.01	$8,575.97
13. Harrison High	2116.49	$6,331.33	$2,150.18	$8,481.51
14. Battle Ground Middle	742.21	$6,069.99	$2,218.70	$8,288.69
15. Wea Ridge Elementary	595	$6,229.61	$2,046.39	$8,276.00
16. Battle Ground Elementary	635	$6,099.72	$2,164.28	$8,264.00
17. Southwestern Middle	460	$6,151.62	$1,968.54	$8,120.16
18. Klondike Elementary	859	$6,001.53	$1,776.51	$7,778.04
19. Burnett Creek Elementary	741	$5,712.18	$1,894.01	$7,606.19
20. East Tipp Middle	542	$5,354.01	$2,026.53	$7,380.54
Average All Cost Centers		**$6,483.03**	**$2,067.77**	**$8,550.80**
Average All Title I Cost Centers		**$6,651.03**	**$2,070.11**	**$8,721.14**







FINANCIAL SNAPSHOTS

For the Period Ending October 31, 2025

New Funds

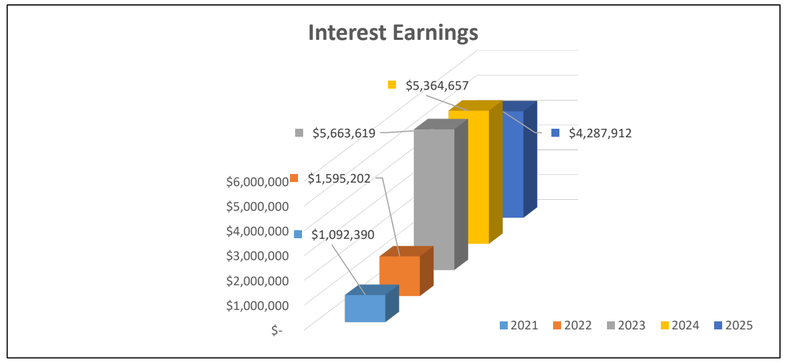
Fund Name	Fund No.	Type	Open Date	Award
Open House Donations	2004.31	Local Donation	10/1/2025	$ 1,600
KES Classroom Donation	2004.32	Local Donation	10/9/2025	$ 1,000
KES Classroom Donation	2004.33	Local Donation	10/9/2025	$ 1,000
BGM Kiwanis Grant	2004.34	Local Grant	10/27/2025	$ 2,200
Schweitzer Donation	2004.35	Local Donation	11/1/2025	$ 100
Cupcake Run Donation	2004.36	Local Donation	11/1/2025	$ 100
CTE Assessment Grant	3749.26	Local Grant	10/1/2025	$ 38,031
Total New Funds				**$ 44,031**

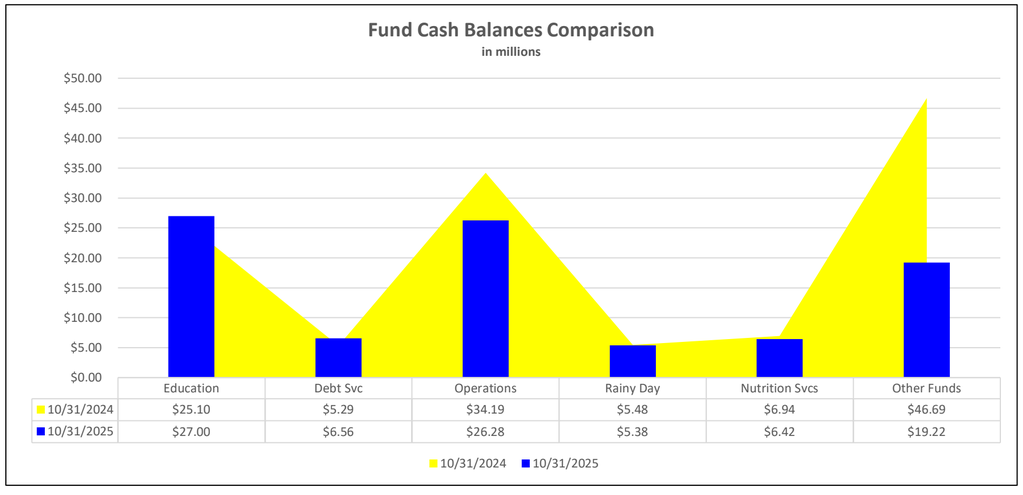
Investments

Purchase Date	Redemption Date	Financial Institution	Investment	Interest Rate	Anticipated Interest
3/28/2024	11/17/2025	State Bank	$ 2,500,000	5.000%	$ 205,137
3/28/2024	12/15/2025	State Bank	$ 2,500,000	4.950%	$ 212,579
3/28/2024	1/15/2026	State Bank	$ 2,500,000	4.900%	$ 220,836
4/16/2024	4/16/2026	Lake City ank	$ 4,849,000	5.120%	$ 496,538
8/7/2024	8/7/2026	State Bank	$ 5,460,000	4.060%	$ 443,352
10/3/2024	10/3/2026	State Bank	$ 2,184,000	3.600%	$ 120,629
Total Anticipated In					**$ 1,699,071**

Interest Earnings

	2021	2022	2023	2024	2025
January	$ 69,442	$ 174,483	$ 607,314	$ 867,296	$ 288,161
February	$ 94,414	$ 40,546	$ 245,513	$ 640,370	$ 676,334
March	$ 136,387	$ 52,577	$ 305,212	$ 374,762	$ 6,471
April	$ 39,308	$ 66,431	$ 340,487	$ 338,490	$ 812,769
May	$ 115,211	$ 8,810	$ 418,265	$ 666,703	$ 335,381
June	$ 40,076	$ 164,884	$ 479,600	$ 294,481	$ 238,568
July	$ 98,964	$ 163,234	$ 268,985	$ 273,847	$ 609,531
August	$ 49,298	$ 10,698	$ 811,182	$ 759,096	$ 352,173
September	$ 107,171	$ 380,417	$ 495,579	$ 274,959	$ 727,707
October	$ 127,946	$ 291,671	$ 356,329	$ 260,840	$ 240,817
November	$ 43,304	$ 229,803	$ 1,104,482	$ 198,374	
December	$ 170,867	$ 11,647	$ 230,671	$ 415,440	
Total	$ 1,092,390	$ 1,595,202	$ 5,663,619	$ 5,364,657	$ 4,287,912



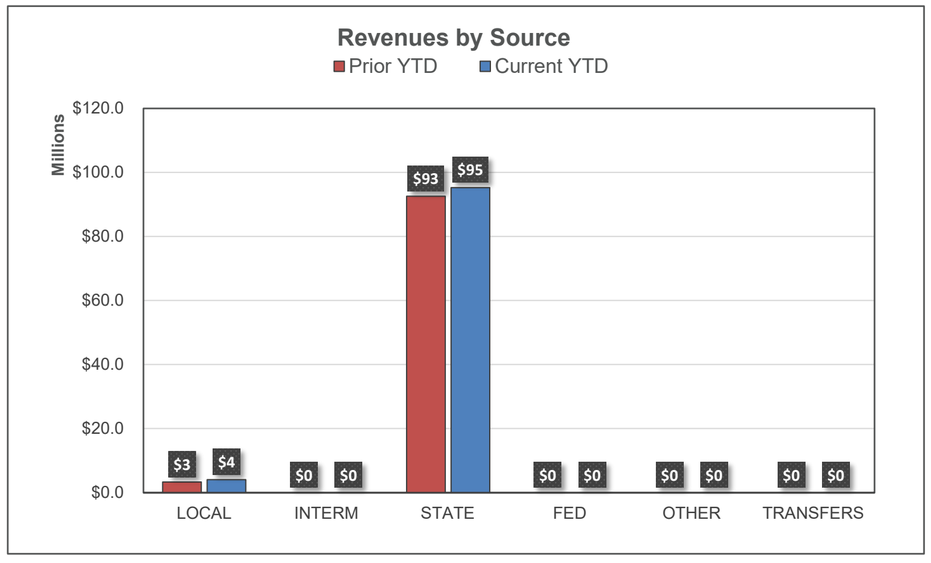


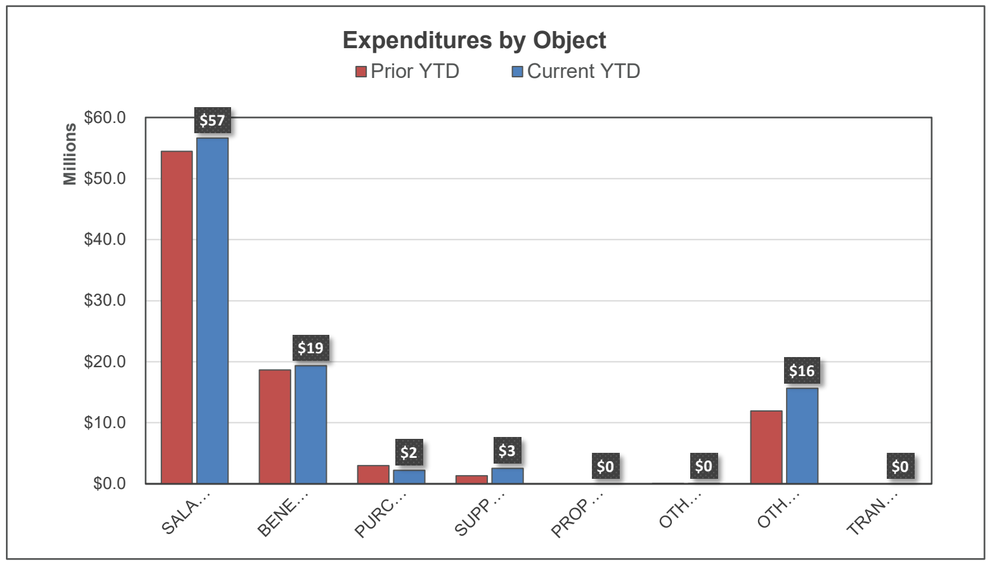
EDUCATION FUND | FINANCIAL COMPARISON ANALYSIS

For the Period Ending October 31, 2025

	Prior Year to Date 1/1/24-10/31/24	Prior Year Month Ending 10/31/2024	FY 2024 Annual Budget	Prior YTD % of Budget	Current Year to Date 1/1/25-10/31/25	Current Year Month Ending 10/31/2025	FY 2025 Annual Budget	Current YTD % of Budget
REVENUES								
Local	$3,326,803	$215,609	$3,050,000	109.08%	$4,038,293	$201,151	$4,500,000	89.74%
Intermediate	$0	$0	$0		$0	$0	$0	
State	$92,547,913	$9,344,312	$111,298,964	83.15%	$95,307,042	$9,729,963	$114,766,968	83.04%
Federal	$0	$0	$0		$0	$0	$0	
Other Financing Sources/Income Items	$0	$0	$0		$2	$0	$0	
Transfers	$0	$0	$0		$0	$0	$0	
TOTAL REVENUE	**$95,874,716**	**$9,559,921**	**$114,348,964**	**83.84%**	**$99,345,337**	**$9,931,114**	**$119,266,968**	**83.30%**
EXPENDITURES*								
Salaries	$54,464,153	$5,743,601	$71,983,509	75.66%	$56,642,736	$5,851,669	$75,497,682	75.03%
Employee Benefits	$18,644,960	$1,738,762	$27,442,085	67.94%	$19,347,480	$1,968,953	$39,819,178	48.59%
Purchased Services	$2,978,936	$72,388	$6,037,823	49.34%	$2,219,902	$70,515	$7,236,814	30.68%
Supplies	$1,348,884	$83,709	$2,540,727	53.09%	$2,546,624	$248,074	$7,092,311	35.91%
Property	$0	$0	$0		$0	$0	$0	
Other Objects	$63,924	$2,827	$79,998	79.91%	$35,908	$15,184	$182,774	19.65%
Other Items	$11,914,718	$2,042,642	$10,906,468	109.24%	$15,669,753	$1,440,809	$11,449,657	136.86%
Transfers	$0	$0	$14,049,591	0.00%	$0	$0	$0	
TOTAL EXPENDITURES	**$89,415,574**	**$9,683,929**	**$133,040,200**	**67.21%**	**$96,462,403**	**$9,595,204**	**$141,278,415**	**68.28%**
SURPLUS / (DEFICIT)	**$6,459,142**	**($124,007)**	**($18,691,236)**		**$2,882,934**	**$335,910**	**($22,011,447)**	
BEGINNING FUND BALANCE	$18,644,741				$24,118,093		**No. Mo Op Reserves**	**2.80**
ENDING FUND BALANCE	**$25,103,883**				**$27,001,027**			

*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations



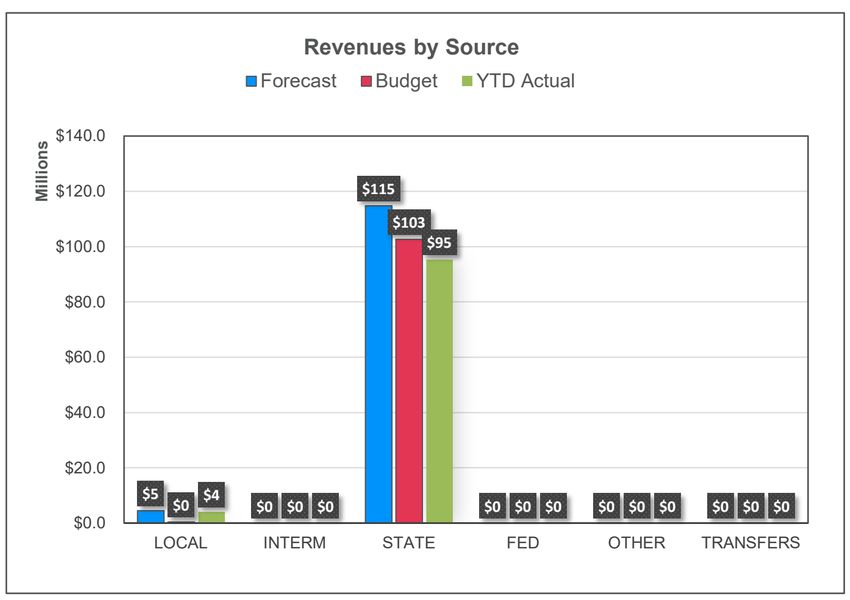


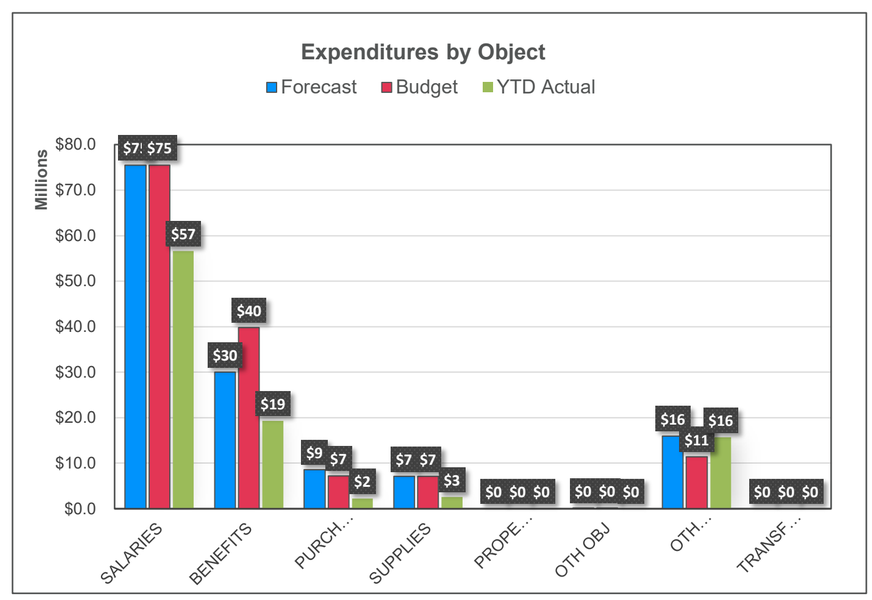
EDUCATION FUND | FINANCIAL FORECAST

For the Period Ending October 31, 2025

	Current Year-to-Date	Add: Anticipated Revenues / Expenses	Annual Forecast	Approved Annual Budget	Variance Favorable / (Unfavorable)	% of Budget
REVENUES						
Local	$4,038,293	$461,707	$4,500,000	$400,000	$4,100,000	1009.57%
Intermediate	$0	$0	$0	$0	$0	
State	$95,307,042	$19,459,926	$114,766,968	$102,589,946	$12,177,022	92.90%
Federal	$0	$0	$0	$0	$0	
Other Financing Sources/Income Items	$2	($2)	$0	$0	$0	#DIV/0!
Transfers	$0	$0	$0	$0	$0	
TOTAL REVENUE	**$99,345,337**	**$19,921,631**	**$119,266,968**	**$102,989,946**	**$16,277,022**	**96.46%**
EXPENDITURES*						
Salaries	$56,642,736	$18,854,946	$75,497,682	$75,497,682	$0	75.03%
Employee Benefits	$19,347,480	$10,652,520	$30,000,000	$39,819,178	$9,819,178	48.59%
Purchased Services	$2,219,902	$6,387,998	$8,607,900	$7,236,814	($1,371,086)	30.68%
Supplies	$2,546,624	$4,545,687	$7,092,311	$7,092,311	$0	35.91%
Property	$0	$0	$0	$0	$0	
Other Objects	$35,908	$146,866	$182,774	$182,774	$0	19.65%
Other Items	$15,669,753	$330,247	$16,000,000	$11,449,657	($4,550,344)	136.86%
Transfers Out	$0	$0	$0	$0	$0	
TOTAL EXPENDITURES	**$96,462,403**	**$40,918,264**	**$137,380,667**	**$141,278,415**	**$3,897,748**	**68.28%**
SURPLUS / (DEFICIT)	**$2,882,934**	**($20,996,633)**	**($18,113,699)**	**($38,288,469)**	**$20,174,770**	
BEGINNING FUND BALANCE	$24,118,093					
ENDING FUND BALANCE	**$27,001,027**					

*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations



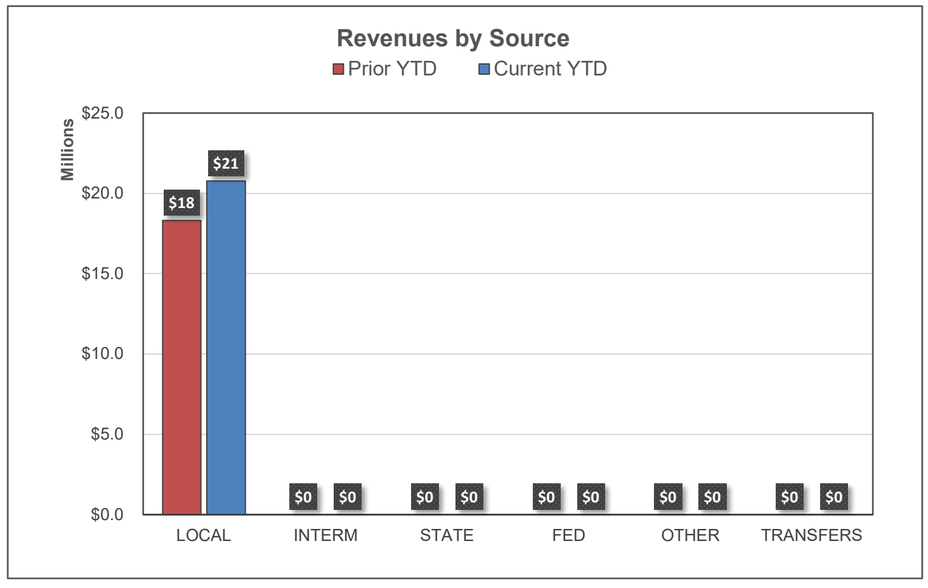


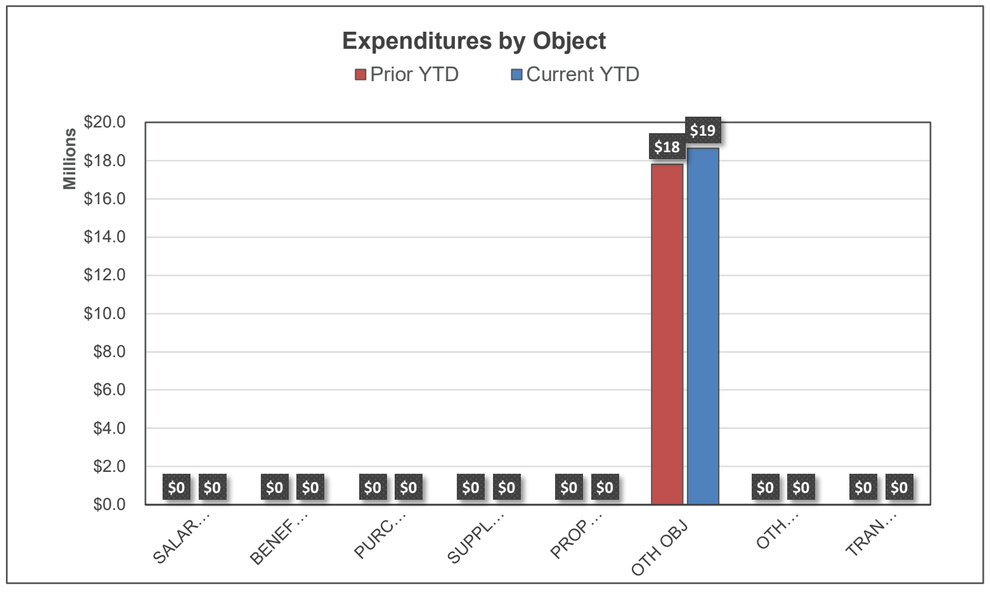
DEBT SERVICE FUND | FINANCIAL COMPARISON ANALYSIS

For the Period Ending October 31, 2025

	Prior Year to Date 1/1/24-10/31/24	Prior Year Month Ending 10/31/2024	FY 2024 Annual Budget	Prior YTD % of Budget	Current Year to Date 1/1/25-10/31/25	Current Year Month Ending 10/31/2025	FY 2025 Annual Budget	Current YTD % of Budget
REVENUES								
Local	$18,306,481	$0	$31,999,235	57.21%	$20,762,726	$0	$35,786,332	58.02%
Intermediate	$0	$0	$0		$0	$0	$0	
State	$0	$0	$0		$0	$0	$0	
Federal	$0	$0	$0		$0	$0	$0	
Other Financing Sources/Income Items	$0	$0	$0		$0	$0	$0	
Transfers	$0	$0	$0		$0	$0	$0	
TOTAL REVENUE	**$18,306,481**	**$0**	**$31,999,235**	**57.21%**	**$20,762,726**	**$0**	**$35,786,332**	**58.02%**
EXPENDITURES*								
Salaries	$0	$0	$0		$0	$0	$0	
Employee Benefits	$0	$0	$0		$0	$0	$0	
Purchased Services	$0	$0	$0		$0	$0	$0	
Supplies	$0	$0	$0		$0	$0	$0	
Property	$0	$0	$0		$0	$0	$0	
Other Objects	$17,813,913	$0	$32,908,048	54.13%	$18,658,041	$0	$32,587,548	57.26%
Other Items	$0	$0	$0		$0	$0	$0	
Transfers	$0	$0	$0		$0	$0	$0	
TOTAL EXPENDITURES	**$17,813,913**	**$0**	**$32,908,048**	**54.13%**	**$18,658,041**	**$0**	**$32,587,548**	**57.26%**
SURPLUS / (DEFICIT)	**$492,569**	**$0**	**($908,813)**		**$2,104,685**	**$0**	**$3,198,784**	
BEGINNING FUND BALANCE	$4,794,361				$4,456,345			
ENDING FUND BALANCE	**$5,286,930**				**$6,561,030**			

*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations



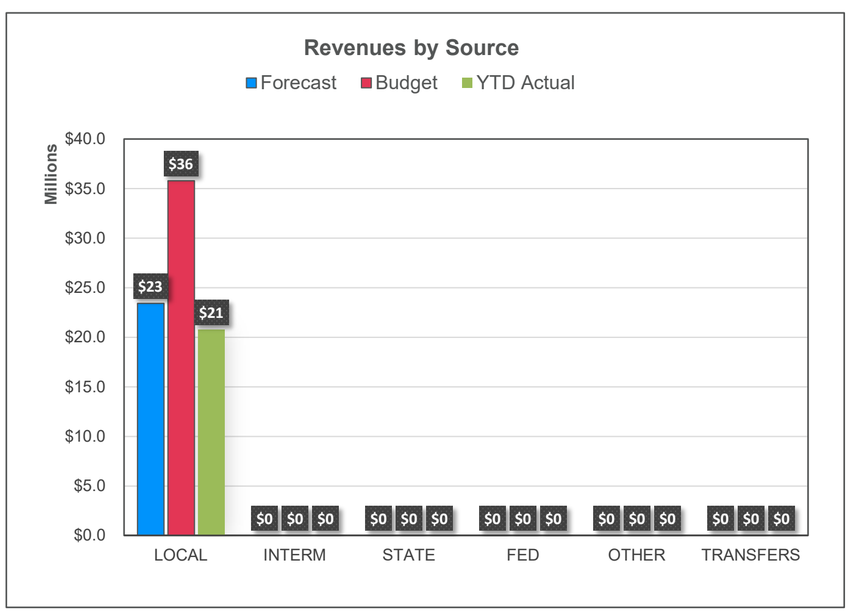


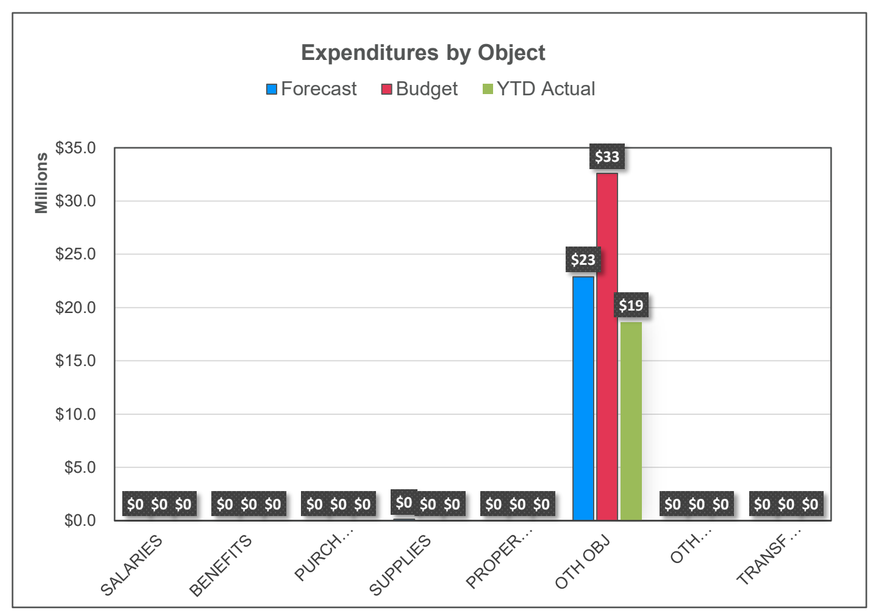
DEBT SERVICE FUND | FINANCIAL FORECAST

For the Period Ending October 31, 2025

	Current Year-to-Date	Add: Anticipated Revenues / Expenses	Annual Forecast	Approved Annual Budget	Variance Favorable / (Unfavorable)	% of Budget
REVENUES						
Local	$20,762,726	$2,644,260	$23,406,986	$35,786,332	($12,379,346)	58.02%
Intermediate	$0	$0	$0	$0	$0	
State	$0	$0	$0	$0	$0	
Federal	$0	$0	$0	$0	$0	
Other Financing Sources/Income Items	$0	$0	$0	$0	$0	
Transfers	$0	$0	$0	$0	$0	
TOTAL REVENUE	**$20,762,726**	**$2,644,260**	**$23,406,986**	**$35,786,332**	**($12,379,346)**	**58.02%**
EXPENDITURES*						
Salaries	$0	$0	$0	$0	$0	
Employee Benefits	$0	$0	$0	$0	$0	
Purchased Services	$0	$0	$0	$0	$0	
Supplies	$0	$128,335	$128,335	$0	($128,335)	
Property	$0	$0	$0	$0	$0	
Other Objects	$18,658,041	$4,250,792	$22,908,833	$32,587,548	$9,678,715	57.26%
Other Items	$0	$0	$0	$0	$0	
Transfers Out	$0	$0	$0	$0	$0	
TOTAL EXPENDITURES	**$18,658,041**	**$4,379,127**	**$23,037,168**	**$32,587,548**	**$9,550,380**	**57.26%**
SURPLUS / (DEFICIT)	**$2,104,685**	**($1,734,867)**	**$369,818**	**$3,198,784**	**($2,828,966)**	
BEGINNING FUND BALANCE	$4,456,345					
ENDING FUND BALANCE	**$6,561,030**					

*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations



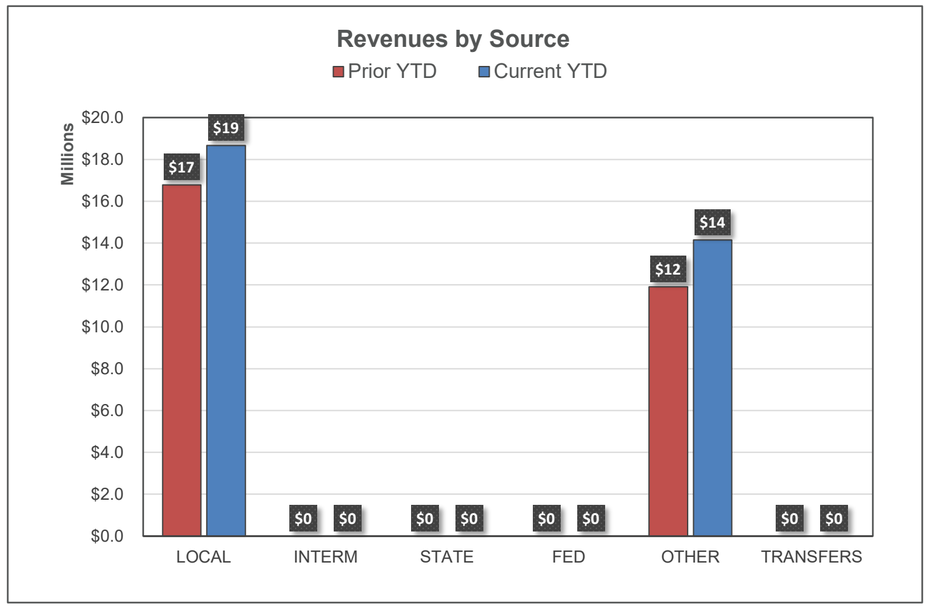


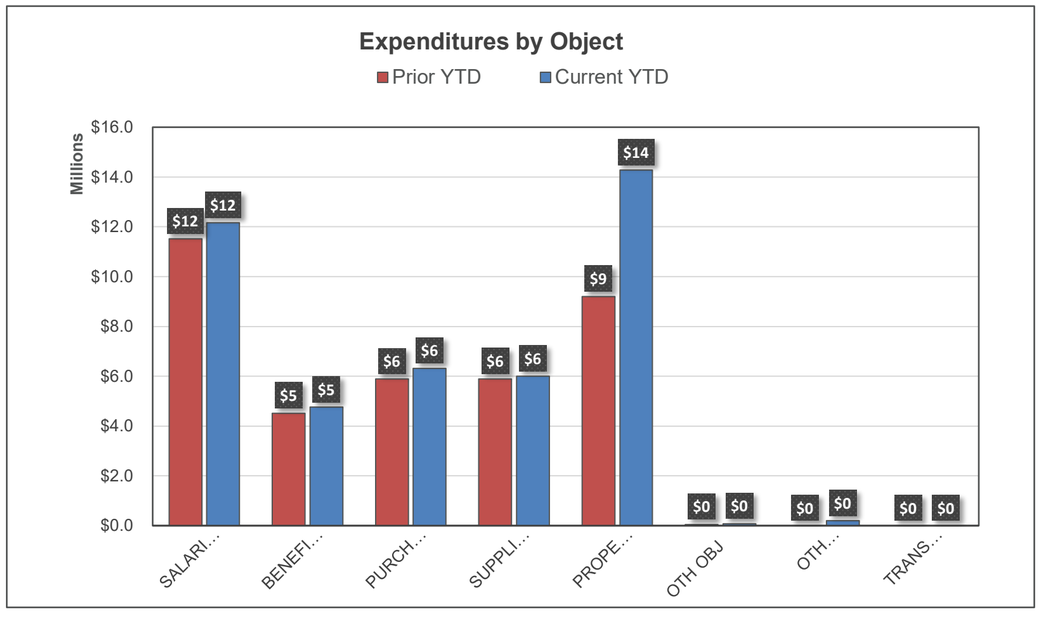
OPERATIONS FUND | FINANCIAL COMPARISON ANALYSIS

For the Period Ending October 31, 2025

	Prior Year to Date 1/1/24-10/31/24	Prior Year Month Ending 10/31/2024	FY 2024 Annual Budget	Prior YTD % of Budget	Current Year to Date 1/1/25-10/31/25	Current Year Month Ending 10/31/2025	FY 2025 Annual Budget	Current YTD % of Budget
REVENUES								
Local	$16,784,675	$51,478	$29,136,864	57.61%	$18,675,408	$16,063	$30,493,743	61.24%
Intermediate	$0	$0	$0		$0	$0	$0	
State	$0	$0	$0		$0	$0	$0	
Federal	$0	$0	$0		$0	$0	$0	
Other Financing Sources/Income Items	$11,914,718	$2,042,642	$10,906,468	109.24%	$14,144,177	$882,674	$53,259	26557.35%
Transfers	$0	$0	$0		$0	$0	$0	
TOTAL REVENUE	**$28,699,393**	**$2,094,120**	**$40,043,332**	**71.67%**	**$32,819,584**	**$898,738**	**$30,547,002**	**107.44%**
EXPENDITURES*								
Salaries	$11,515,786	$1,394,681	$14,433,663	79.78%	$12,161,986	$1,424,237	$16,580,619	73.35%
Employee Benefits	$4,519,757	$459,347	$5,861,861	77.10%	$4,758,287	$527,661	$6,461,410	73.64%
Purchased Services	$5,890,090	$468,654	$19,135,981	30.78%	$6,319,209	$415,659	$11,410,778	55.38%
Supplies	$5,892,705	$615,328	$9,836,574	59.91%	$5,999,360	$567,232	$10,313,067	58.17%
Property	$9,205,127	$1,557,893	$35,145,707	26.19%	$14,278,617	$913,334	$32,906,091	43.39%
Other Objects	$52,649	$5,331	$97,687	53.90%	$81,250	$7,488	$166,036	48.94%
Other Items	$0	$0	$0		$198,555	$0	$203,542	97.55%
Transfers	$0	$0	$0		$0	$0	$0	
TOTAL EXPENDITURES	**$37,076,114**	**$4,501,234**	**$84,511,473**	**43.87%**	**$43,797,263**	**$3,855,611**	**$78,041,543**	**56.12%**
SURPLUS / (DEFICIT)	**($8,376,721)**	**($2,407,114)**	**($44,468,141)**		**($10,977,679)**	**($2,956,874)**	**($47,494,541)**	
BEGINNING FUND BALANCE	$42,570,621				$37,258,365			
ENDING FUND BALANCE	**$34,193,901**				**$26,280,686**			

*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations



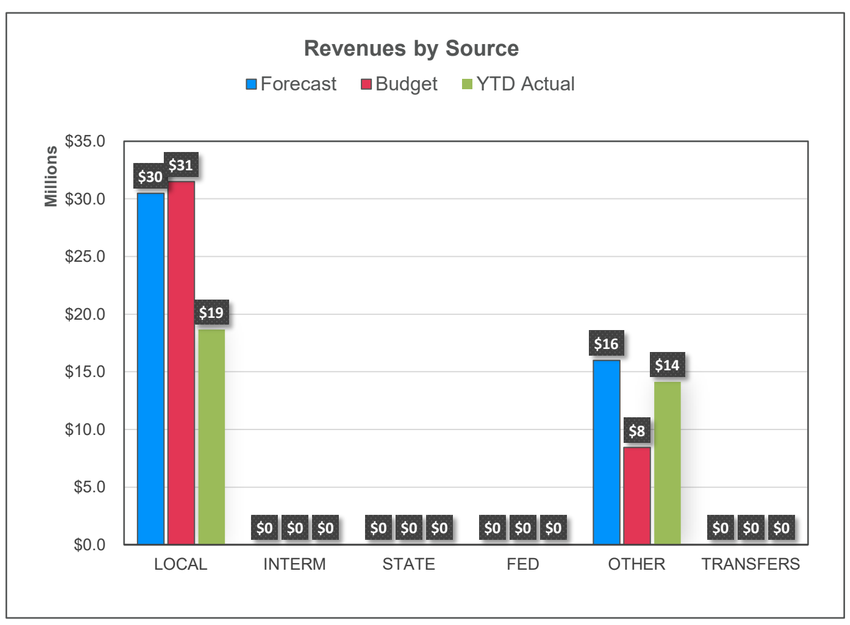


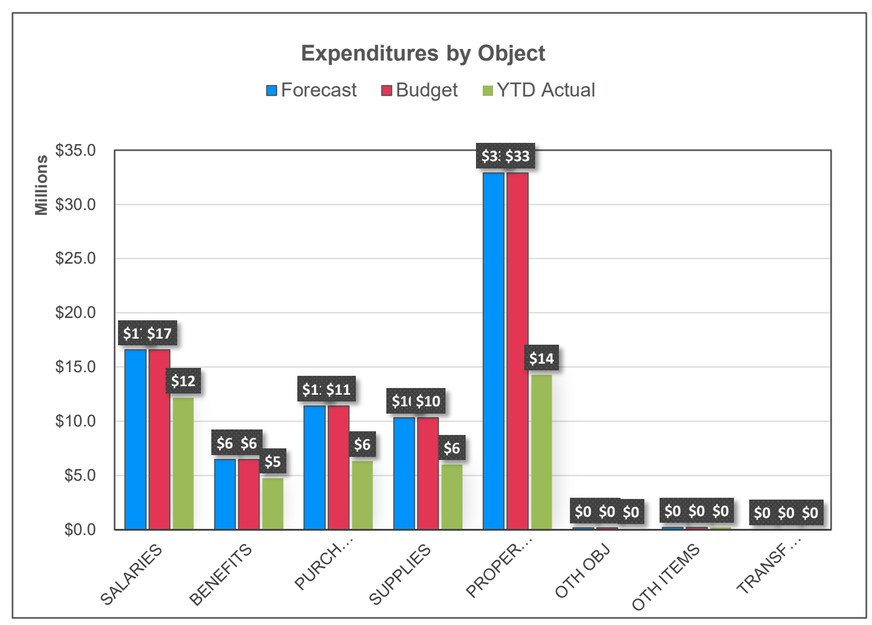
OPERATIONS FUND | FINANCIAL FORECAST

For the Period Ending October 31, 2025

	Current Year-to-Date	Add: Anticipated Revenues / Expenses	Annual Forecast	Approved Annual Budget	Variance Favorable / (Unfavorable)	% of Budget
REVENUES						
Local	$18,675,408	$11,818,335	$30,493,743	$31,493,743	($1,000,000)	59.30%
Intermediate	$0	$0	$0	$0	$0	
State	$0	$0	$0	$0	$0	
Federal	$0	$0	$0	$0	$0	
Other Financing Sources/Income Items	$14,144,177	$1,855,823	$16,000,000	$8,436,216	$7,563,784	167.66%
Transfers	$0	$0	$0	$0	$0	
TOTAL REVENUE	**$32,819,584**	**$13,674,159**	**$46,493,743**	**$39,929,959**	**$6,563,784**	**82.19%**
EXPENDITURES*						
Salaries	$12,161,986	$4,418,634	$16,580,619	$16,580,619	$0	73.35%
Employee Benefits	$4,758,287	$1,703,123	$6,461,410	$6,461,410	$0	73.64%
Purchased Services	$6,319,209	$5,091,569	$11,410,778	$11,410,778	$0	55.38%
Supplies	$5,999,360	$4,313,707	$10,313,067	$10,313,067	$0	58.17%
Property	$14,278,617	$18,627,474	$32,906,091	$32,906,091	$0	43.39%
Other Objects	$81,250	$84,786	$166,036	$166,036	$0	48.94%
Other Items	$198,555	$4,988	$203,542	$203,542	$0	97.55%
Transfers Out	$0	$0	$0	$0	$0	
TOTAL EXPENDITURES	**$43,797,263**	**$34,244,280**	**$78,041,543**	**$78,041,543**	**$0**	**56.12%**
SURPLUS / (DEFICIT)	**($10,977,679)**	**($20,570,122)**	**($31,547,800)**	**($38,111,584)**	**$6,563,784**	
BEGINNING FUND BALANCE	$37,258,365					
ENDING FUND BALANCE	**$26,280,686**					

*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations



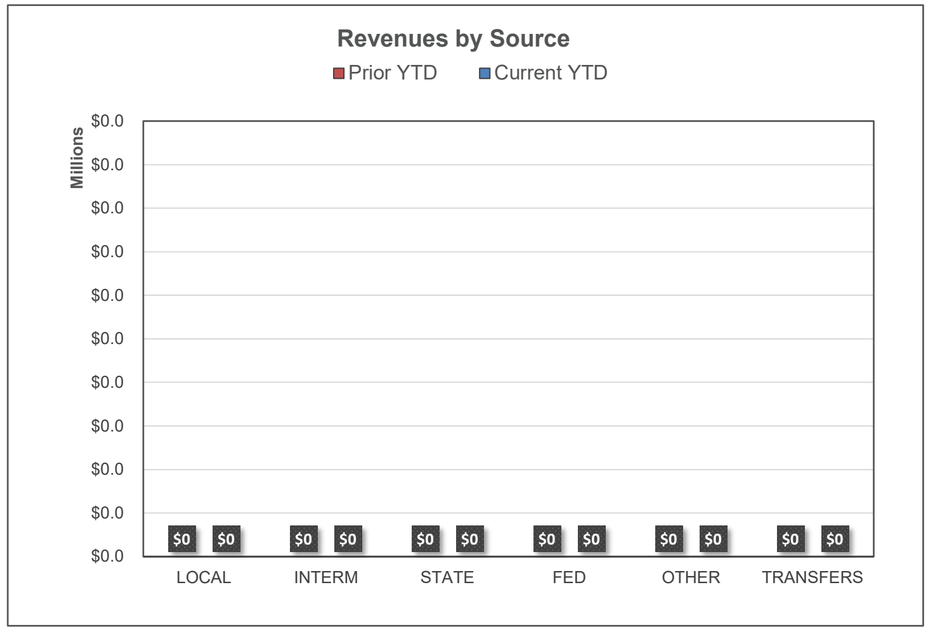


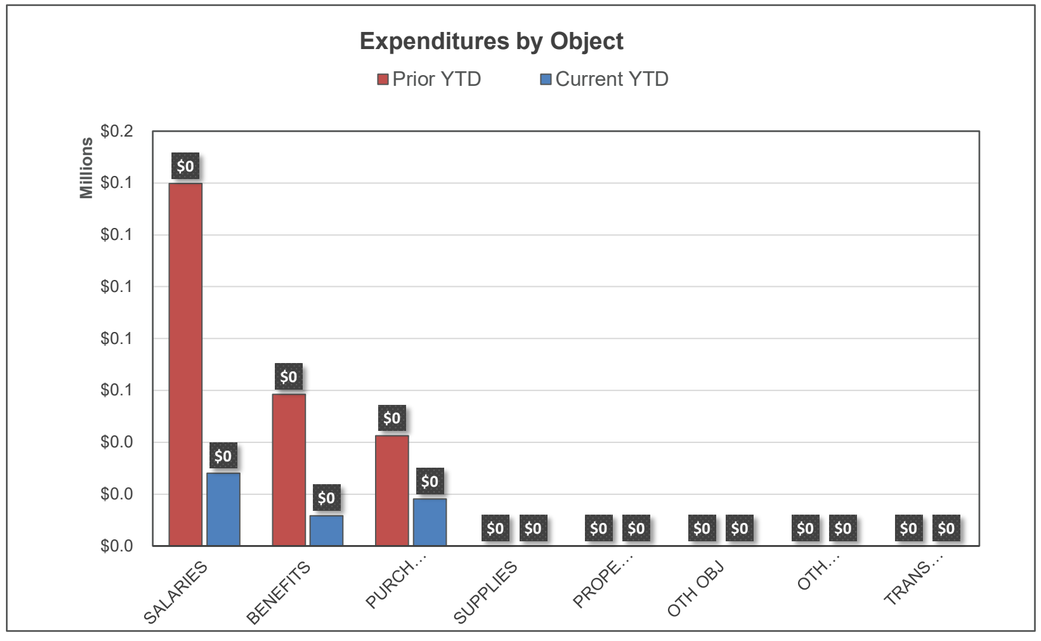
RAINY DAY FUND | FINANCIAL COMPARISON ANALYSIS

For the Period Ending October 31, 2025

	Prior Year to Date 1/1/24-10/31/24	Prior Year Month Ending 10/31/2024	FY 2024 Annual Budget	Prior YTD % of Budget	Current Year to Date 1/1/25-10/31/25	Current Year Month Ending 10/31/2025	FY 2025 Annual Budget	Current YTD % of Budget
REVENUES								
Local	$0	$0	$0		$0	$0	$0	
Intermediate	$0	$0	$0		$0	$0	$0	
State	$0	$0	$0		$0	$0	$0	
Federal	$0	$0	$0		$0	$0	$0	
Other Financing Sources/Income Items	$0	$0	$0		$0	$0	$0	
Transfers	$0	$0	$0		$0	$0	$0	
TOTAL REVENUE	**$0**	**$0**	**$0**		**$0**	**$0**	**$0**	
EXPENDITURES*								
Salaries	$139,788	$13,751	$269,290	51.91%	$27,997	$0	$205,073	13.65%
Employee Benefits	$58,438	$5,510	$136,579	42.79%	$11,723	$0	$78,873	14.86%
Purchased Services	$42,520	$774	$5,314,004	0.80%	$18,075	$1,218	$5,153,363	0.35%
Supplies	$0	$0	$0		$0	$0	$0	
Property	$0	$0	$0		$0	$0	$0	
Other Objects	$0	$0	$0		$0	$0	$0	
Other Items	$0	$0	$0		$0	$0	$0	
Transfers	$0	$0	$0		$0	$0	$0	
TOTAL EXPENDITURES	**$240,747**	**$20,036**	**$5,719,873**	**4.21%**	**$57,795**	**$1,218**	**$5,437,309**	**1.06%**
SURPLUS / (DEFICIT)	**($240,747)**	**($20,036)**	**($5,719,873)**		**($57,795)**	**($1,218)**	**($5,437,309)**	
BEGINNING FUND BALANCE	$5,719,873				$5,437,309			
ENDING FUND BALANCE	**$5,479,126**				**$5,379,513**			

*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations



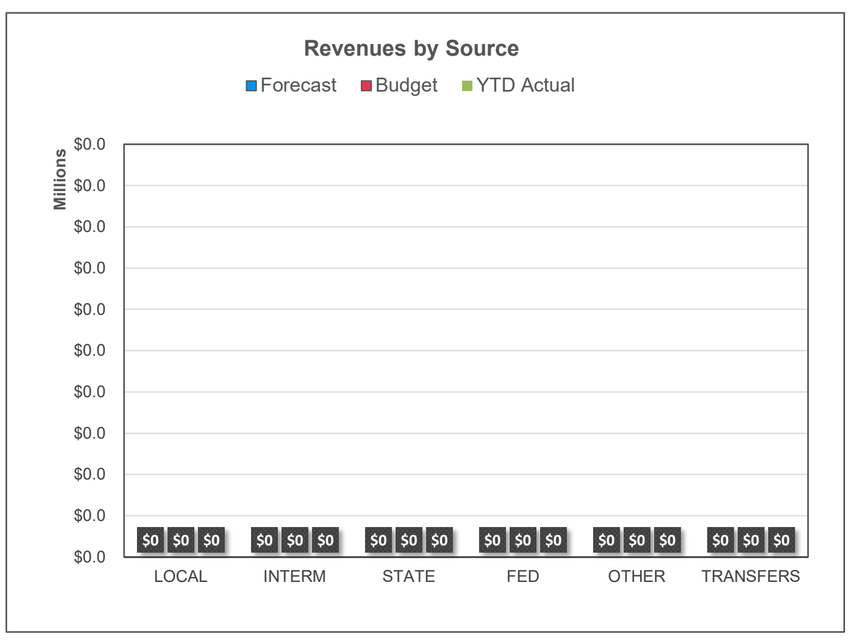


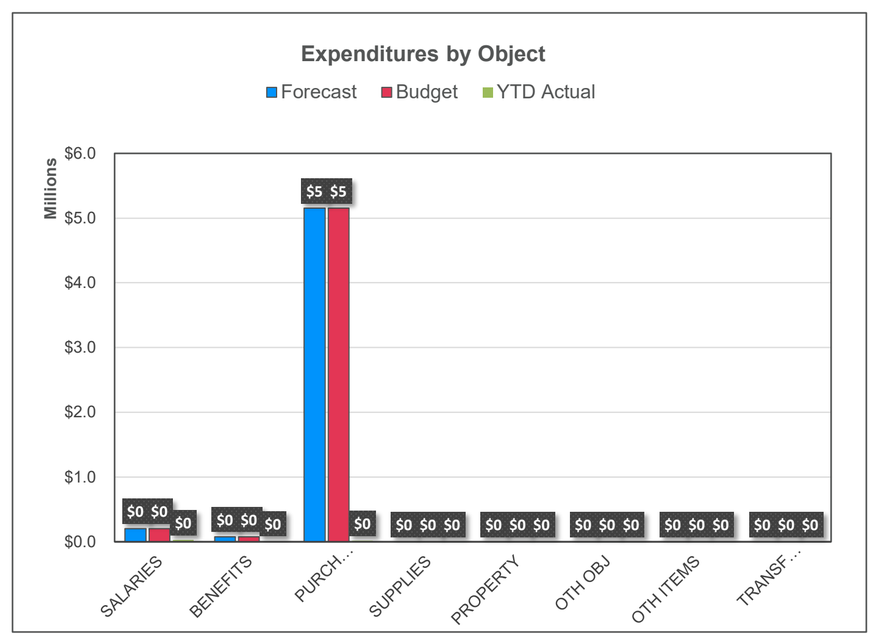
RAINY DAY FUND | FINANCIAL FORECAST

For the Period Ending October 31, 2025

	Current Year-to-Date	Add: Anticipated Revenues / Expenses	Annual Forecast	Approved Annual Budget	Variance Favorable / (Unfavorable)	% of Budget
REVENUES						
Local	$0	$0	$0	$0	$0	
Intermediate	$0	$0	$0	$0	$0	
State	$0	$0	$0	$0	$0	
Federal	$0	$0	$0	$0	$0	
Other Financing Sources/Income Items	$0	$0	$0	$0	$0	
Transfers	$0	$0	$0	$0	$0	
TOTAL REVENUE	**$0**	**$0**	**$0**	**$0**	**$0**	
EXPENDITURES*						
Salaries	$27,997	$177,075	$205,073	$205,073	$0	13.65%
Employee Benefits	$11,723	$67,150	$78,873	$78,873	$0	14.86%
Purchased Services	$18,075	$5,135,289	$5,153,363	$5,153,363	$0	0.35%
Supplies	$0	$0	$0	$0	$0	
Property	$0	$0	$0	$0	$0	
Other Objects	$0	$0	$0	$0	$0	
Other Items	$0	$0	$0	$0	$0	
Transfers Out	$0	$0	$0	$0	$0	
TOTAL EXPENDITURES	**$57,795**	**$5,379,514**	**$5,437,309**	**$5,437,309**	**$0**	**1.06%**
SURPLUS / (DEFICIT)	**($57,795)**	**($5,379,514)**	**($5,437,309)**	**($5,437,309)**	**$0**	
BEGINNING FUND BALANCE	$5,437,309					
ENDING FUND BALANCE	**$5,379,513**					

*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations



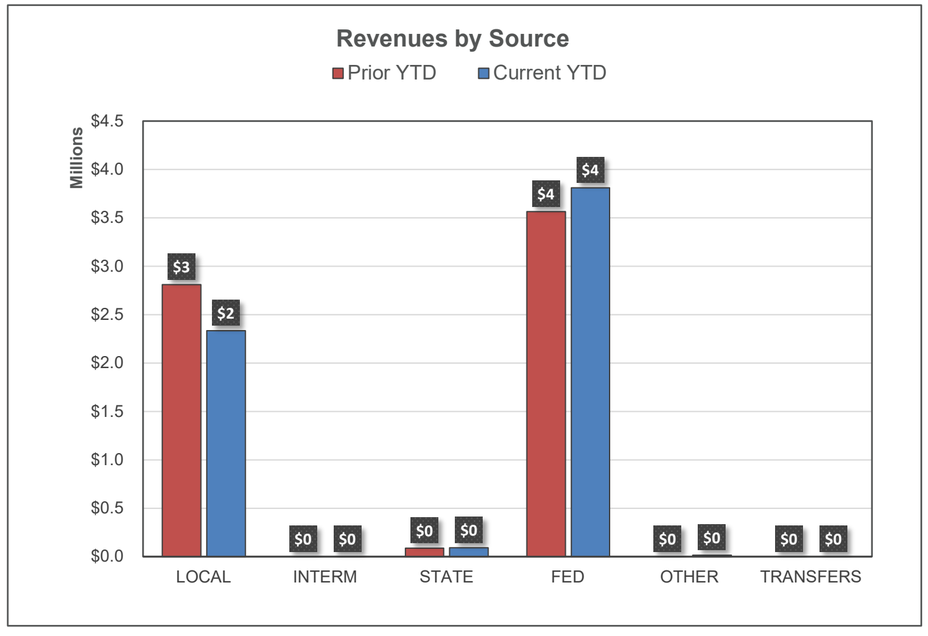


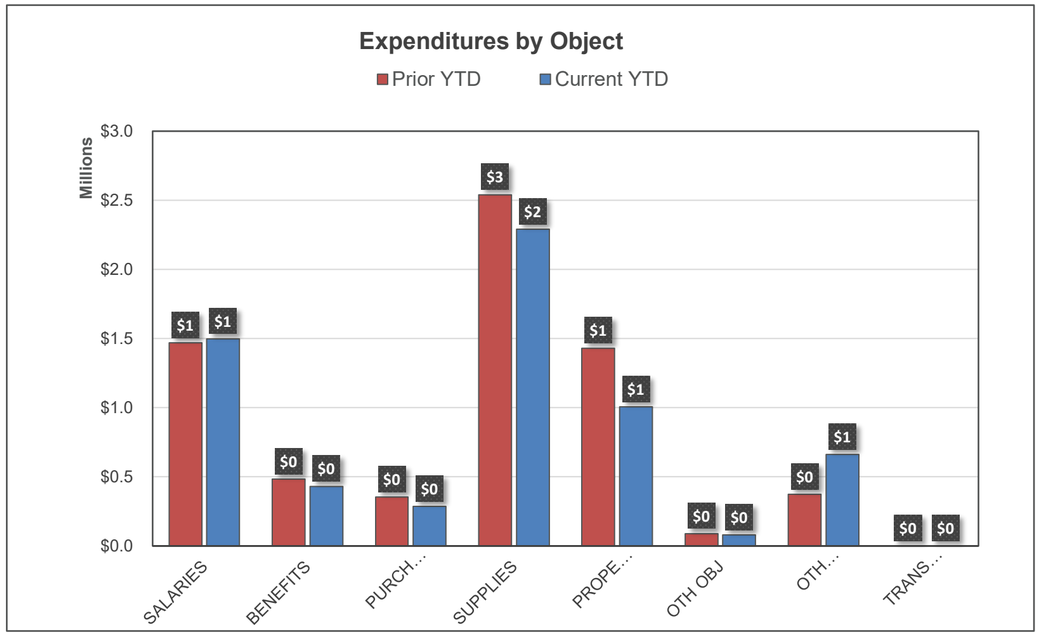
NUTRITION SVCS FUND | FINANCIAL COMPARISON ANALYSIS

For the Period Ending October 31, 2025

	Prior Year to Date 1/1/24-10/31/24	Prior Year Month Ending 10/31/2024	FY 2024 Annual Budget	Prior YTD % of Budget	Current Year to Date 1/1/25-10/31/25	Current Year Month Ending 10/31/2025	FY 2025 Annual Budget	Current YTD % of Budget
REVENUES								
Local	$2,811,244	$337,727	$0		$2,334,890	$341,662	$3,351,692	69.66%
Intermediate	$0	$0	$0		$0	$0	$0	
State	$86,512	$0	$0		$91,762	$0	$86,512	106.07%
Federal	$3,565,581	$787,650	$0		$3,810,387	$838,685	$4,042,425	94.26%
Other Financing Sources/Income Items	$0	$0	$0		$14,956	$0	$0	
Transfers	$0	$0	$0		$0	$0	$0	
TOTAL REVENUE	**$6,463,336**	**$1,125,377**	**$0**		**$6,251,995**	**$1,180,347**	**$7,480,629**	**83.58%**
EXPENDITURES*								
Salaries	$1,468,702	$187,053	$4,241,715	34.63%	$1,497,487	$185,178	$4,820,611	31.06%
Employee Benefits	$483,230	$45,456	$1,363,198	35.45%	$431,469	$47,232	$574,826	75.06%
Purchased Services	$353,081	$33,959	$794,257	44.45%	$285,127	$67,089	$433,199	65.82%
Supplies	$2,540,956	$383,213	$7,117,576	35.70%	$2,290,744	$369,330	$3,186,164	71.90%
Property	$1,430,973	$604,709	$6,475,856	22.10%	$1,006,046	$0	$1,993,538	50.47%
Other Objects	$89,076	$10,478	$261,674	34.04%	$78,713	$10,472	$114,461	68.77%
Other Items	$373,116	$0	$884,131	42.20%	$661,008	$0	$659,706	100.20%
Transfers	$0	$0	$0		$0	$0	$0	
TOTAL EXPENDITURES	**$6,739,134**	**$1,264,869**	**$21,138,406**	**31.88%**	**$6,250,594**	**$679,301**	**$11,782,505**	**53.05%**
SURPLUS / (DEFICIT)	**($275,797)**	**($139,492)**	**($21,138,406)**		**$1,401**	**$501,046**	**($4,301,876)**	
BEGINNING FUND BALANCE	$7,218,433				$6,414,772			
ENDING FUND BALANCE	**$6,942,636**				**$6,416,173**			

*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations



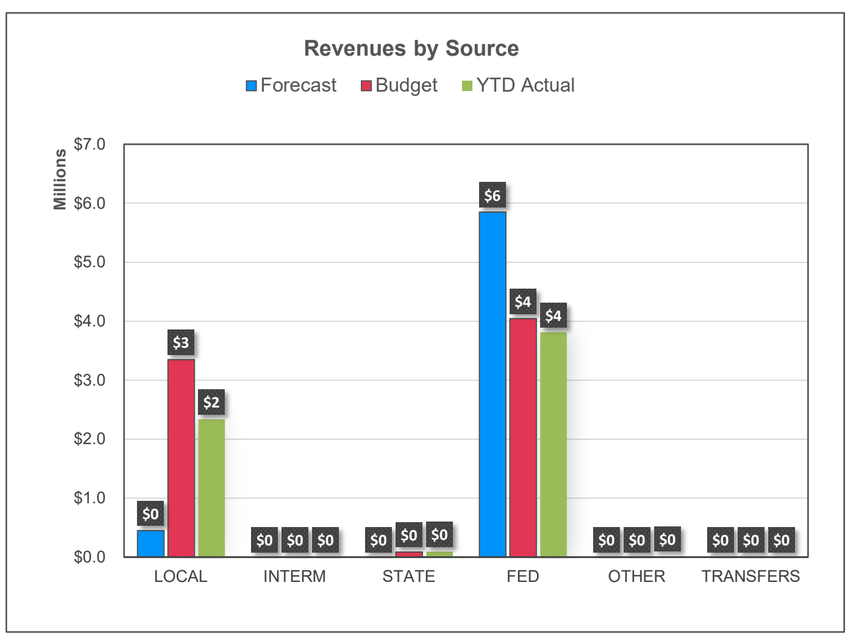


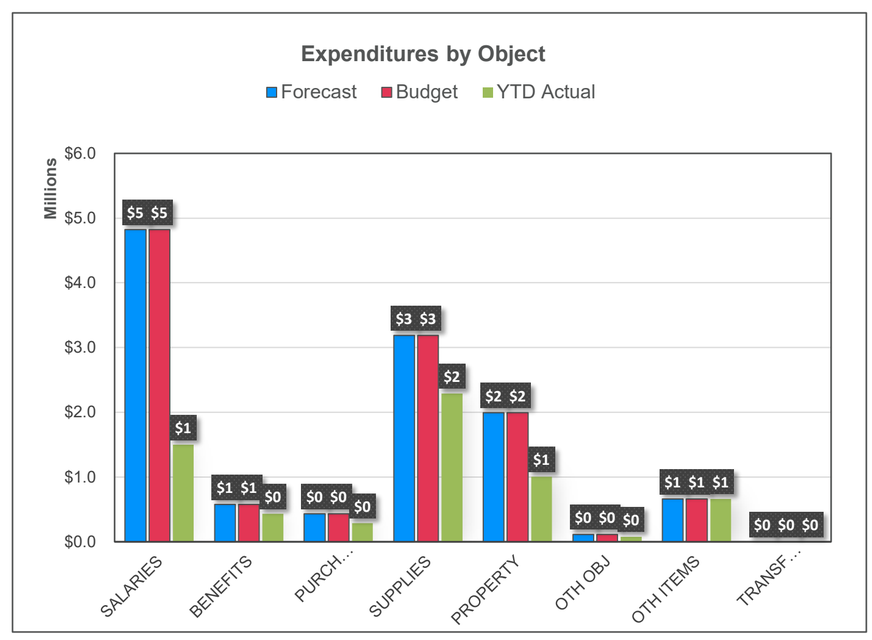
NUTRITION SVCS FUND | FINANCIAL FORECAST

For the Period Ending October 31, 2025

	Current Year-to-Date	Add: Anticipated Revenues / Expenses	Annual Forecast	Approved Annual Budget	Variance Favorable / (Unfavorable)	% of Budget
REVENUES						
Local	$2,334,890	($1,884,890)	$450,000	$3,351,692	($2,901,692)	69.66%
Intermediate	$0	$0	$0	$0	$0	
State	$91,762	($91,762)	$0	$86,512	($86,512)	106.07%
Federal	$3,810,387	$2,039,613	$5,850,000	$4,042,425	$1,807,575	94.26%
Other Financing Sources/Income Items	$14,956	($14,956)	$0	$0	$0	#DIV/0!
Transfers	$0	$0	$0	$0	$0	
TOTAL REVENUE	**$6,251,995**	**$48,005**	**$6,300,000**	**$7,480,629**	**($1,180,629)**	**83.58%**
EXPENDITURES*						
Salaries	$1,497,487	$3,323,124	$4,820,611	$4,820,611	$0	31.06%
Employee Benefits	$431,469	$143,357	$574,826	$574,826	$0	75.06%
Purchased Services	$285,127	$148,072	$433,199	$433,199	$0	65.82%
Supplies	$2,290,744	$895,420	$3,186,164	$3,186,164	$0	71.90%
Property	$1,006,046	$987,492	$1,993,538	$1,993,538	$0	50.47%
Other Objects	$78,713	$35,748	$114,461	$114,461	$0	68.77%
Other Items	$661,008	($1,302)	$659,706	$659,706	$0	100.20%
Transfers Out	$0	$0	$0	$0	$0	
TOTAL EXPENDITURES	**$6,250,594**	**$5,531,911**	**$11,782,505**	**$11,782,505**	**$0**	**53.05%**
SURPLUS / (DEFICIT)	**$1,401**	**($5,483,906)**	**($5,482,505)**	**($4,301,876)**	**($1,180,629)**	
BEGINNING FUND BALANCE	$6,414,772					
ENDING FUND BALANCE	**$6,416,173**					

*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations



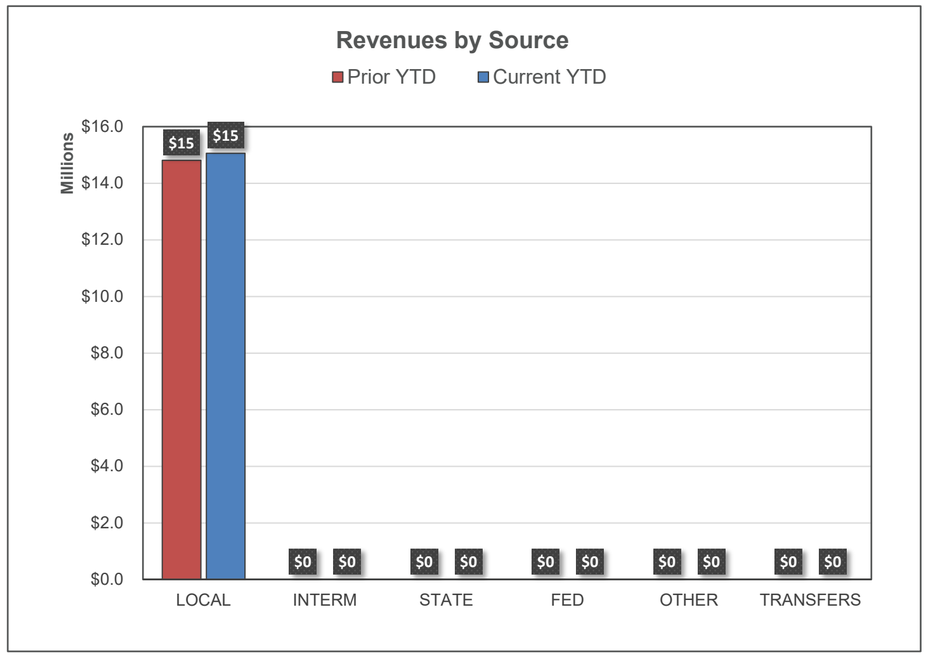


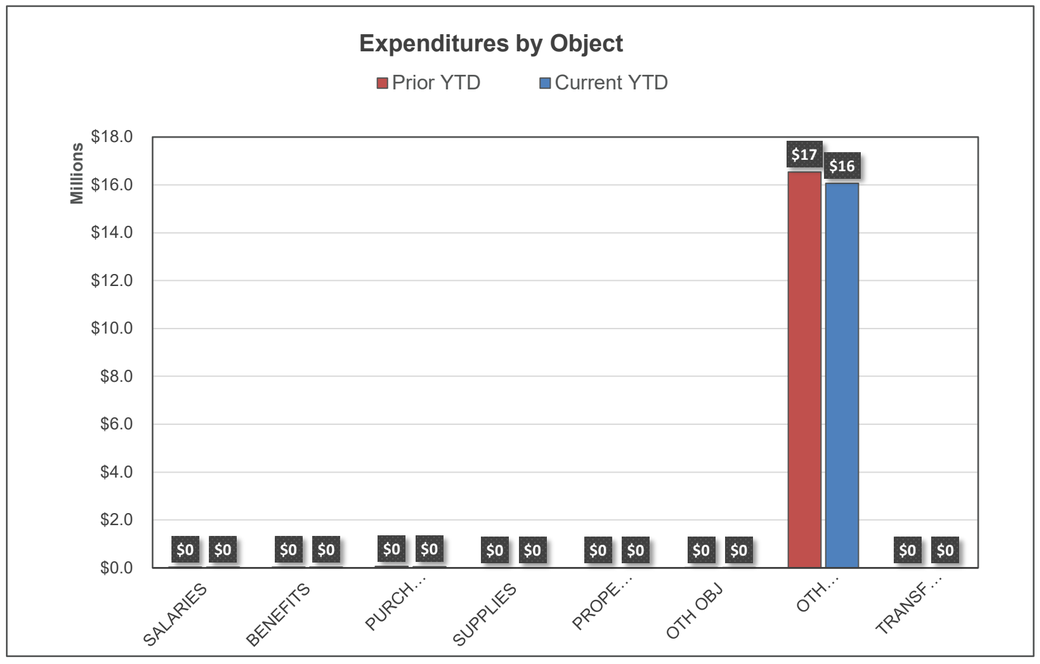
SELF INSURANCE FUND | FINANCIAL COMPARISON ANALYSIS

For the Period Ending October 31, 2025

	Prior Year to Date 1/1/24-10/31/24	Prior Year Month Ending 10/31/2024	FY 2024 Annual Budget	Prior YTD % of Budget	Current Year to Date 1/1/25-10/31/25	Current Year Month Ending 10/31/2025	FY 2025 Annual Budget	Current YTD % of Budget
REVENUES								
Local	$14,807,337	$1,555,284	$250,000	5922.93%	$15,066,054	$1,539,112	$17,866,468	84.33%
Intermediate	$0	$0	$0		$0	$0	$0	
State	$0	$0	$0		$0	$0	$0	
Federal	$0	$0	$0		$0	$0	$0	
Other Financing Sources/Income Items	$0	$0	$0		$0	$0	$0	
Transfers	$0	$0	$0		$0	$0	$0	
TOTAL REVENUE	**$14,807,337**	**$1,555,284**	**$250,000**	**5922.93%**	**$15,066,054**	**$1,539,112**	**$17,866,468**	**84.33%**
EXPENDITURES*								
Salaries	$34,280	$4,202	$38,860	88.21%	$33,992	$3,384	$43,244	78.60%
Employee Benefits	$26,054	$2,488	$30,581	85.20%	$25,693	$2,569	$31,231	82.27%
Purchased Services	$55,882	$11,430	$0		$53,228	$6,503	$68,988	77.16%
Supplies	$0	$0	$0		$0	$0	$0	
Property	$0	$0	$0		$0	$0	$0	
Other Objects	$7,728	$0	$0		$8,362	$0	$0	
Other Items	$16,538,545	$1,917,749	$14,000,000	118.13%	$16,059,846	$1,548,999	$14,000,000	114.71%
Transfers	$0	$0	$0		$0	$0	$0	
TOTAL EXPENDITURES	**$16,662,489**	**$1,935,868**	**$14,069,441**	**118.43%**	**$16,181,120**	**$1,561,455**	**$14,143,463**	**114.41%**
SURPLUS / (DEFICIT)	**($1,855,152)**	**($380,584)**	**($13,819,441)**		**($1,115,066)**	**($22,343)**	**$3,723,005**	
BEGINNING FUND BALANCE	$3,050,609				$171,260			
ENDING FUND BALANCE	**$1,195,457**				**($943,807)**			

*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations



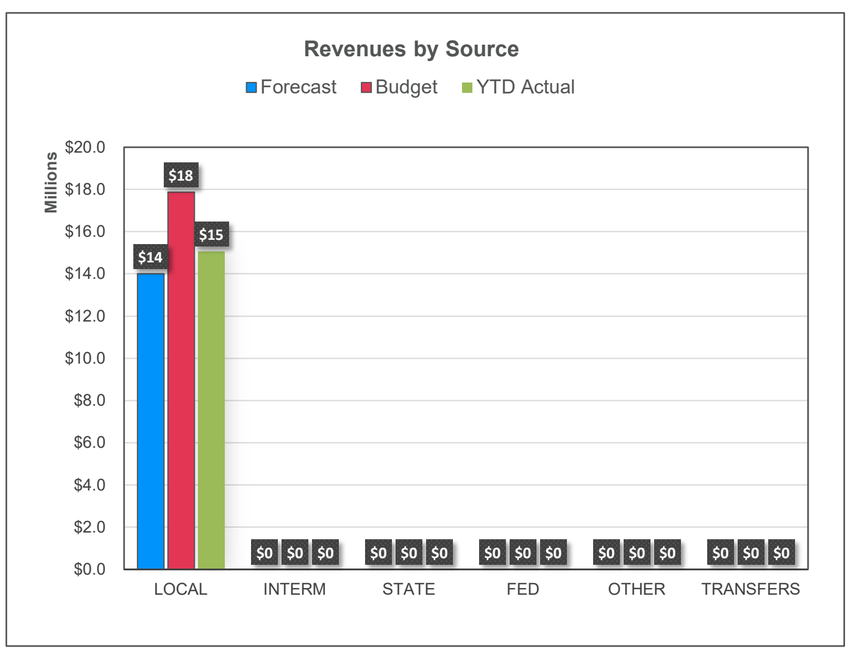


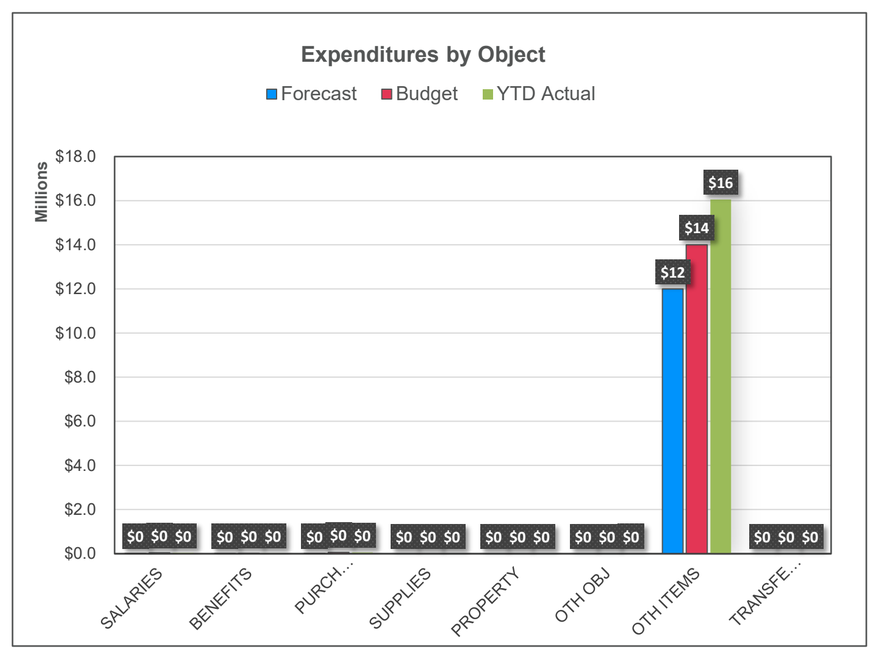
SELF INSURANCE FUND | FINANCIAL FORECAST

For the Period Ending October 31, 2025

	Current Year-to-Date	Add: Anticipated Revenues / Expenses	Annual Forecast	Approved Annual Budget	Variance Favorable / (Unfavorable)	% of Budget
REVENUES						
Local	$15,066,054	($1,066,054)	$14,000,000	$17,866,468	($3,866,468)	84.33%
Intermediate	$0	$0	$0	$0	$0	
State	$0	$0	$0	$0	$0	
Federal	$0	$0	$0	$0	$0	
Other Financing Sources/Income Items	$0	$0	$0	$0	$0	
Transfers	$0	$0	$0	$0	$0	
TOTAL REVENUE	**$15,066,054**	**($1,066,054)**	**$14,000,000**	**$17,866,468**	**($3,866,468)**	**84.33%**
EXPENDITURES*						
Salaries	$33,992	($17,992)	$16,000	$43,244	$27,244	78.60%
Employee Benefits	$25,693	($17,993)	$7,700	$31,231	$23,531	82.27%
Purchased Services	$53,228	($43,228)	$10,000	$68,988	$58,988	77.16%
Supplies	$0	$0	$0	$0	$0	
Property	$0	$0	$0	$0	$0	
Other Objects	$8,362	($8,362)	$0	$0	$0	#DIV/0!
Other Items	$16,059,846	($4,059,846)	$12,000,000	$14,000,000	$2,000,000	114.71%
Transfers Out	$0	$0	$0	$0	$0	
TOTAL EXPENDITURES	**$16,181,120**	**($4,147,420)**	**$12,033,700**	**$14,143,463**	**$2,109,763**	**114.41%**
SURPLUS / (DEFICIT)	**($1,115,066)**	**$3,081,366**	**$1,966,300**	**$3,723,005**	**($1,756,705)**	
BEGINNING FUND BALANCE	$171,260					
ENDING FUND BALANCE	**($943,807)**					

*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations



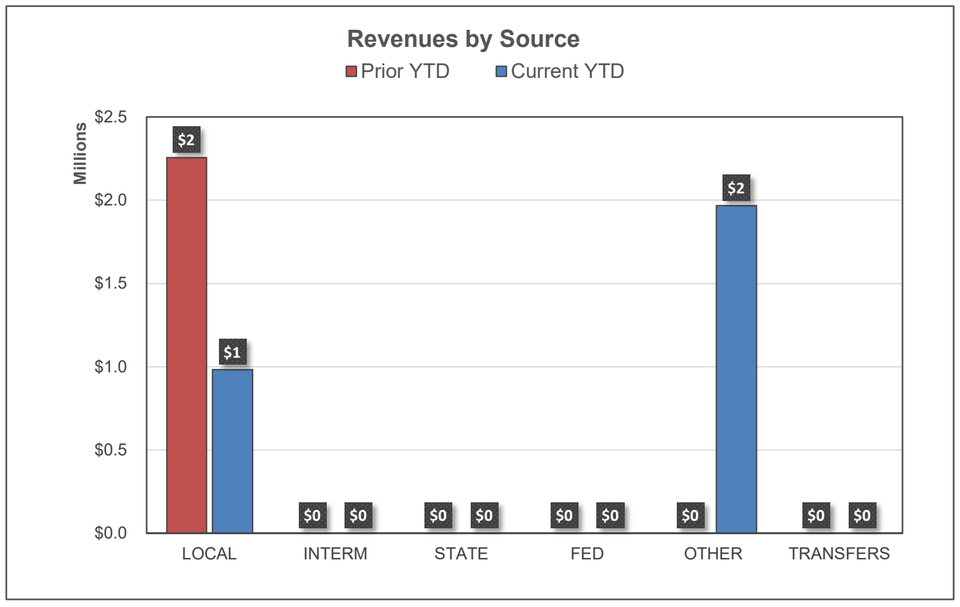


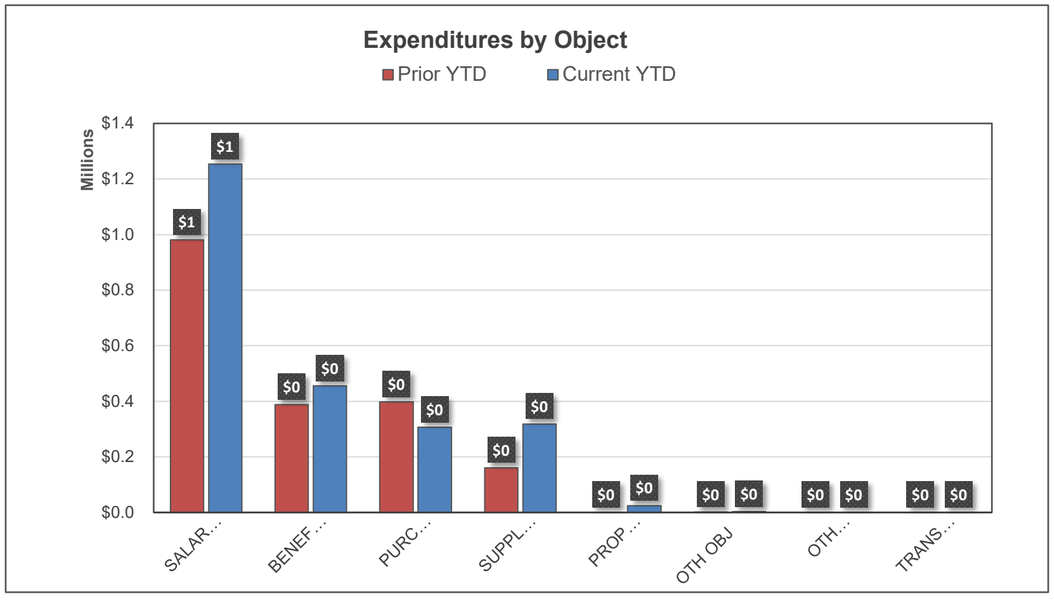
GLCA OPERATING FUND | FINANCIAL COMPARISON ANALYSIS

For the Period Ending October 31, 2025

	Prior Year to Date 1/1/24-10/31/24	Prior Year Month Ending 10/31/2024	FY 2024 Annual Budget	Prior YTD % of Budget	Current Year to Date 1/1/25-10/31/25	Current Year Month Ending 10/31/2025	FY 2025 Annual Budget	Current YTD % of Budget
REVENUES								
Local	$2,257,144	$342,169	$2,231,109	101.17%	$982,361	$906,113	$3,230,239	30.41%
Intermediate	$0	$0	$0		$0	$0	$0	
State	$0	$0	$0		$0	$0	$0	
Federal	$0	$0	$0		$0	$0	$0	
Other Financing Sources/Income Items	$0	$0	$0		$1,968,187	$0	$0	
Transfers	$0	$0	$0		$0	$0	$0	
TOTAL REVENUE	**$2,257,144**	**$342,169**	**$2,231,109**	**101.17%**	**$2,950,548**	**$906,113**	**$3,230,239**	**91.34%**
EXPENDITURES*								
Salaries	$980,984	$119,171	$998,386	98.26%	$1,253,995	$129,584	$1,398,501	89.67%
Employee Benefits	$387,872	$40,387	$410,928	94.39%	$455,080	$46,513	$504,987	90.12%
Purchased Services	$397,847	$14,181	$430,740	92.36%	$306,099	$22,082	$520,306	58.83%
Supplies	$160,823	$35,013	$269,791	59.61%	$318,364	$60,820	$230,583	138.07%
Property	$0	$0	$0		$24,288	$1,214	$3,000	809.60%
Other Objects	$1,411	$34	$1,223	115.34%	$3,020	$0	$2,634	114.65%
Other Items	$0	$0	$0		$0	$0	$0	
Transfers	$0	$0	$0		$0	$0	$0	
TOTAL EXPENDITURES	**$1,928,937**	**$208,787**	**$2,111,068**	**91.37%**	**$2,360,847**	**$260,213**	**$2,660,011**	**88.75%**
SURPLUS / (DEFICIT)	**$328,207**	**$133,382**	**$120,041**		**$589,702**	**$645,899**	**$570,228**	
BEGINNING FUND BALANCE	$123,267				$822,693			
ENDING FUND BALANCE	**$451,474**				**$1,412,394**			

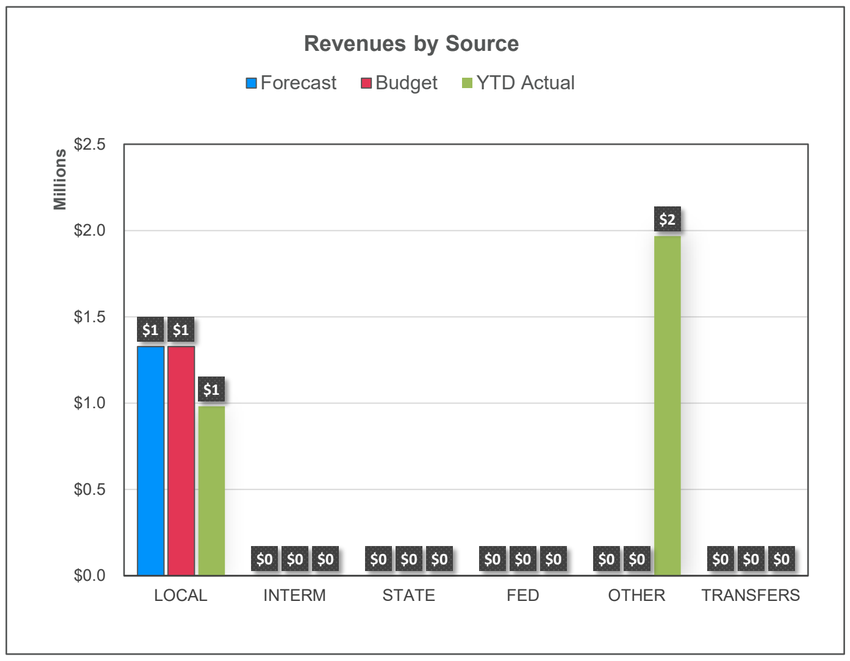
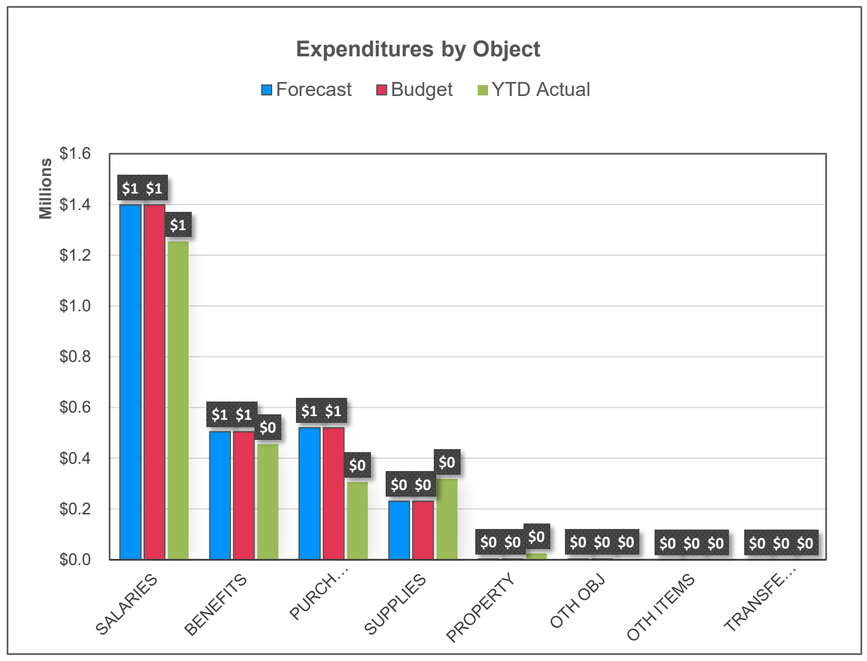
*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations





GLCA OPERATING FUND | FINANCIAL FORECAST

For the Period Ending October 31, 2025

	Current Year-to-Date	Add: Anticipated Revenues / Expenses	Annual Forecast	Approved Annual Budget	Variance Favorable / (Unfavorable)	% of Budget
REVENUES						
Local	$982,361	$346,127	$1,328,488	$1,328,488	$0	73.95%
Intermediate	$0	$0	$0	$0	$0	
State	$0	$0	$0	$0	$0	
Federal	$0	$0	$0	$0	$0	
Other Financing Sources/Income Items	$1,968,187	($1,968,187)	$0	$0	$0	#DIV/0!
Transfers	$0	$0	$0	$0	$0	
TOTAL REVENUE	**$2,950,548**	**($1,622,060)**	**$1,328,488**	**$1,328,488**	**$0**	**222.10%**
EXPENDITURES*						
Salaries	$1,253,995	$144,506	$1,398,501	$1,398,501	$0	89.67%
Employee Benefits	$455,080	$49,907	$504,987	$504,987	$0	90.12%
Purchased Services	$306,099	$214,207	$520,306	$520,306	$0	58.83%
Supplies	$318,364	($87,781)	$230,583	$230,583	$0	138.07%
Property	$24,288	($21,288)	$3,000	$3,000	$0	809.60%
Other Objects	$3,020	($386)	$2,634	$2,634	$0	114.65%
Other Items	$0	$0	$0	$0	$0	
Transfers Out	$0	$0	$0	$0	$0	
TOTAL EXPENDITURES	**$2,360,847**	**$299,164**	**$2,660,011**	**$2,660,011**	**$0**	**88.75%**
SURPLUS / (DEFICIT)	**$589,702**	**($1,921,225)**	**($1,331,523)**	**($1,331,523)**	**$0**	
BEGINNING FUND BALANCE	$822,693					
ENDING FUND BALANCE	**$1,412,394**					

*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations