



Financial Reports For the Month Ended 8/31/25

Lakota Local School District
Adam Zink, Treasurer/CFO
September 22, 2025

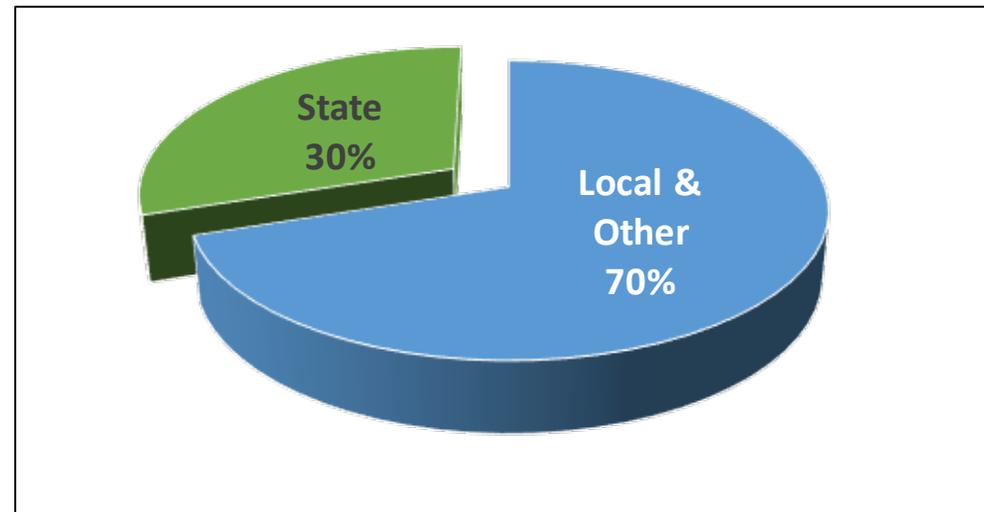


LAKOTA LOCAL SCHOOL DISTRICT

	Actual Historical Costs			Projected Costs	
	2021-22	2022-23	2023-24	2024-25	2025-26
BEGINNING CASH BALANCE	113,308,767	115,321,219	115,980,481	116,347,815	63,484,186
Tax Revenues	109,539,892	112,145,343	117,992,212	124,402,731	127,242,224.00
State Foundation	46,947,398	47,430,636	48,612,019	49,056,715	49,707,227.00
SF Stimulus Funding	3,093,319	2,950,544	4,547,822	3,088,850	3,159,369.00
State Share of Local Property Taxes	10,922,109	11,132,848	11,714,680	12,273,847	12,356,582.00
Other Revenues & Sources	22,223,328	25,778,608	27,559,383	28,291,807	24,311,993.00
TOTAL REVENUES	192,726,046	199,437,979	210,426,116	217,113,950	216,777,395
Salaries & Wages	107,158,336	111,653,418	114,651,152	119,525,574	122,529,554.00
Employee Benefits	35,578,252	36,936,010	42,514,476	45,879,447	48,375,612.00
Purchased Services	34,481,911	36,195,955	36,853,403	39,933,881	38,060,227.00
Materials & Supplies	4,729,834	5,173,315	6,964,970	10,551,751	6,081,610.00
Capital Equipment	1,215,134	985,834	461,922	228,302	231,977.00
Deb Payment (Prin & Int)	1,629,219	1,559,880	1,643,083	1,610,670	1,348,100.00
Transfers/Advances Out	3,813,012	4,068,044	4,898,406	50,021,243	9,312,184.00
Other Expenditures	2,107,896	2,206,261	2,071,370	2,226,711	2,549,123.00
TOTAL EXPENDITURES	190,713,594	198,778,717	210,058,782	269,977,579	228,488,387
Spending Surplus/(Deficit)	2,012,452	659,262	367,334	(52,863,629)	(11,710,992)
ENDING CASH BALANCE	115,321,219	115,980,481	116,347,815	63,484,186	51,773,194
Outstanding Encumbrances	792,118	520,451	402,778	500,000	500,000
Available Cash Balance	114,529,101	115,460,030	115,945,037	62,984,186	51,273,194

Revenue Estimate vs. YTD Totals

Revenues	Estimate	FYTD Actual	17%
Real Estate Taxes	\$ 127,242,224	\$ 43,259,074	34%
Unrestricted Grants in Aid (State Foundation)	\$ 49,707,227	\$ 8,774,987	18%
Restricted Grants in Aid	\$ 3,159,369	\$ 551,770	17%
State Share of Local Property Taxes	\$ 12,356,582	\$ -	0%
Other	\$ 24,311,993	\$ 2,436,006	10%
Total	\$ 216,777,395	\$ 55,021,837	25%



Expenditures Projection vs. YTD Totals

Expenses	Estimate	FYTD Actual	17%
Personal Services	\$ 122,529,554	\$ 19,420,932	16%
Benefits	\$ 48,375,612	\$ 8,164,420	17%
Purchased Services	\$ 38,060,227	\$ 2,380,156	6%
Supplies	\$ 6,081,610	\$ 1,949,004	32%
Capital Outlay	\$ 231,977	\$ 63,784	27%
Principal & Interest	\$ 1,348,100	\$ -	0%
Other	\$ 11,861,307	\$ 497,074	4%
Total	\$ 228,488,387	\$ 32,475,369	14%

Investment Income Snapshot FYTD 2024, 2025 vs. 2026

	FYTD
	General Fund
2025-26	\$ 1,353,550
2024-25	\$ 810,449
2023-24	\$ 1,078,347

General Operating Cash Balance

Balance Beginning of Year	\$ 63,547,642
Total YTD Revenues & Sources	\$ 55,021,837
Total YTD Expenditures & Uses	\$ 32,475,369
Ending Cash Balance as of August 31, 2025	\$ 86,094,110

Days of
Cash

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