



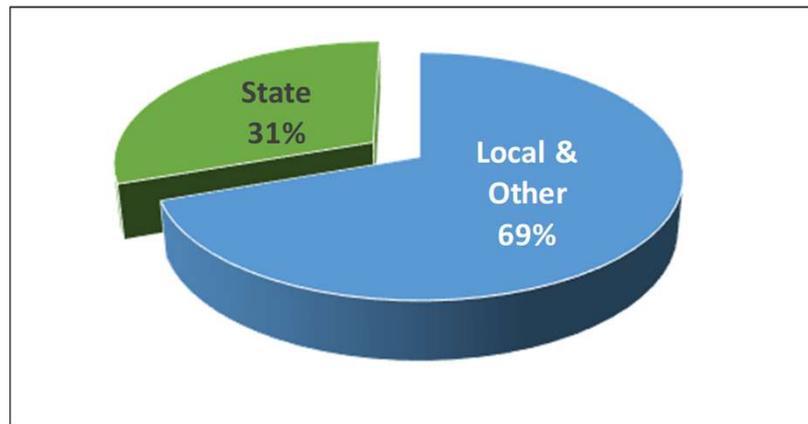
Financial Reports For the Month Ended 9/30/25

Lakota Local School District
Adam Zink, Treasurer/CFO
October 20, 2025

LAKOTA LOCAL SCHOOL DISTRICT					
	Actual Historical Costs			Projected Costs	
	2022-23	2023-24	2024-25	2025-26	2026-27
BEGINNING CASH BALANCE	115,320,719	115,979,981	116,347,315	63,547,141	46,744,556
Tax Revenues	112,145,343	117,992,212	124,402,731	127,399,752	132,918,893.00
State Foundation	47,430,636	48,612,019	49,677,614	53,224,313	54,646,378.00
SF Stimulus Funding	2,950,544	4,547,822	3,079,595	2,239,151	2,091,289.00
State Reimbursement for Property Tax Credit	11,132,848	11,714,680	12,272,940	11,989,938	12,404,556.00
Other Revenues & Sources	25,778,608	27,559,383	30,211,399	25,998,307	24,645,574.00
TOTAL REVENUES	199,437,979	210,426,116	219,644,279	220,851,461	226,706,690
Salaries & Wages	111,653,418	114,651,152	119,546,810	123,009,301	126,224,139.00
Employee Benefits	36,936,010	42,514,476	45,962,577	49,358,260	50,766,387.00
Purchased Services	36,195,955	36,853,403	41,459,246	44,339,104	41,933,638.00
Materials & Supplies	5,173,315	6,964,970	9,882,638	5,372,404	5,452,990.00
Capital Equipment	985,834	461,922	362,536	368,522	374,608.00
Deb Payment (Prin & Int)	1,559,880	1,643,083	1,525,205	1,348,100	672,900.00
Transfers/Advances Out	4,068,044	4,898,406	51,503,865	11,599,006	11,146,745.00
Other Expenditures	2,206,261	2,071,370	2,201,576	2,259,349	2,490,041.00
TOTAL EXPENDITURES	198,778,717	210,058,782	272,444,453	237,654,046	239,061,448
Spending Surplus/(Deficit)	659,262	367,334	(52,800,174)	(16,802,585)	(12,354,758)
ENDING CASH BALANCE	115,979,981	116,347,315	63,547,141	46,744,556	34,389,798
Outstanding Encumbrances	520,451	402,778	456,277	456,277	456,277
Available Cash Balance	115,459,530	115,944,537	63,090,864	46,288,279	33,933,521

Revenue Estimate vs. YTD Totals

Revenues	Estimate	FYTD Actual	25%
Real Estate Taxes	\$ 127,399,752	\$ 58,603,013	46%
Unrestricted Grants in Aid (State Foundation)	\$ 53,224,313	\$ 12,849,224	24%
Restricted Grants in Aid	\$ 2,239,151	\$ 744,871	33%
State Share of Local Property Taxes	\$ 11,989,938	\$ 6,162,982	51%
Other	\$ 25,998,307	\$ 9,560,264	37%
Total	\$ 220,851,461	\$ 87,920,353	40%



Expenditures Projection vs. YTD Totals

Expenses	Estimate	FYTD Actual	25%
Personal Services	\$ 123,009,301	\$ 29,774,061	24%
Benefits	\$ 49,358,260	\$ 12,332,172	25%
Purchased Services	\$ 44,339,104	\$ 4,999,834	11%
Supplies	\$ 5,372,404	\$ 2,724,290	51%
Capital Outlay	\$ 368,522	\$ 160,767	44%
Principal & Interest	\$ 1,348,100	\$ -	0%
Other	\$ 13,858,355	\$ 826,565	6%
Total	\$ 237,654,046	\$ 50,817,688	21%

Investment Income Snapshot FYTD 2024, 2025 vs. 2026

	FYTD
	General Fund
2025-26	\$ 1,896,007
2024-25	\$ 1,419,843
2023-24	\$ 1,494,026

General Operating Cash Balance

Balance Beginning of Year	\$ 63,547,642
Total YTD Revenues & Sources	\$ 87,920,353
Total YTD Expenditures & Uses	\$ 50,817,688
Ending Cash Balance as of September 30, 2025	\$ 100,650,308

Days of Cash
155