



Financial  
Reports  
For the Month  
Ended 10/31/25

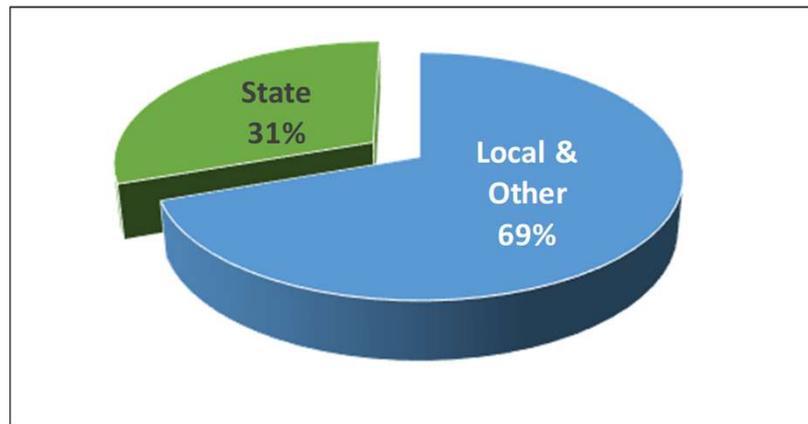
Lakota Local School District  
Adam Zink, Treasurer/CFO  
November 10, 2025

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

## Revenue Estimate vs. YTD Totals

Revenues	Estimate	FYTD Actual	33%
Real Estate Taxes	\$ 127,399,752	\$ 58,603,013	46%
Unrestricted Grants in Aid (State Foundation)	\$ 53,224,313	\$ 17,773,852	33%
Restricted Grants in Aid	\$ 2,239,151	\$ 927,345	41%
State Share of Local Property Taxes	\$ 11,989,938	\$ 6,162,982	51%
Other	\$ 25,998,307	\$ 10,145,339	39%
<b>Total</b>	<b>\$ 220,851,461</b>	<b>\$ 93,612,531</b>	<b>42%</b>



## Expenditures Projection vs. YTD Totals

Expenses	Estimate	FYTD Actual	33%
Personal Services	\$ 123,009,301	\$ 39,964,219	32%
Benefits	\$ 49,358,260	\$ 16,079,042	33%
Purchased Services	\$ 44,339,104	\$ 9,620,713	22%
Supplies	\$ 5,372,404	\$ 3,106,291	58%
Capital Outlay	\$ 368,522	\$ 226,447	61%
Principal & Interest	\$ 1,348,100	\$ -	0%
Other	\$ 13,858,355	\$ 853,808	6%
<b>Total</b>	<b>\$ 237,654,046</b>	<b>\$ 69,850,521</b>	<b>29%</b>

## Investment Income Snapshot FYTD 2024, 2025 vs. 2026

	FYTD
	General Fund
2025-26	\$ 2,374,591
2024-25	\$ 1,974,282
2023-24	\$ 1,903,535

## General Operating Cash Balance

Balance Beginning of Year	\$ 63,547,642
Total YTD Revenues & Sources	\$ 93,612,531
Total YTD Expenditures & Uses	\$ 69,850,521
Ending Cash Balance as of October 31, 2025	\$ 87,309,653

Days of Cash
134