



QUARTERLY FINANCIAL REPORT

1st Quarter

PERIOD ENDING SEPTEMBER 30, 2025



1st Quarter Financials
General Fund

For Period Ending September 30, 2025

(Unaudited - Pre-close)

	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
BEGINNING FUND BALANCE	17,582,122	-	17,582,122	0%	17,582,122	-	17,582,122	0%
Revenues								
Property Taxes	48,890,000	1,203,571	47,686,429	2%	48,890,000	1,198,445	47,691,555	2%
Specific Ownership Taxes	2,000,000	364,964	1,635,036	18%	2,000,000	501,970	1,498,030	25%
Other Local Sources	123,463	91,691	31,772	74%	100,000	10,855	89,145	11%
State Equalization	27,088,287	8,532,433	18,555,854	31%	28,000,000	9,336,661	18,663,339	33%
State Categorical	7,701,549	4,747,891	2,953,658	62%	7,501,933	3,710,421	3,791,512	49%
Federal Revenue	3,100,806	6,322	3,094,484	0%	3,315,260	219,853	3,095,407	7%
Miscellaneous	929,288	275,351	653,937	30%	844,170	228,592	615,578	27%
Total Revenues	89,833,393	15,222,223	74,611,170	17%	90,651,363	15,206,797	75,444,566	17%
Total Available Resources	107,415,515	15,222,223	92,193,292	14%	108,233,485	15,206,797	93,026,688	14%
Expenditures								
Employee Salaries	52,373,799	9,290,436	43,083,363	18%	54,280,154	10,940,309	43,339,845	20%
Employee Benefits	15,014,421	2,886,116	12,128,305	19%	16,896,603	3,398,911	13,497,692	20%
Purchased Services	13,294,172	4,439,033	8,855,139	33%	13,598,424	5,013,157	8,585,267	37%
Supplies & Materials	4,161,194	909,153	3,252,041	22%	4,461,485	2,195,845	2,265,640	49%
Property	171,668	35,199	136,469	21%	187,209	231,328	(44,119)	124%
Other - Expenditures	1,205,265	50,975	1,154,290	4%	1,245,230	47,662	1,197,568	4%
Other - School to Work	240,000	86,589	153,411	36%	240,000	88,066	151,934	37%
Total Expenditures	86,460,519	17,697,501	68,763,018	20%	90,909,105	21,915,278	68,993,827	24%
Transfers								
Transfer to Nutrition Service Fund	500,000	-	500,000	0%	524,747	-	524,747	0%
Transfer to Student Activities Fund	32,922	-	32,922	0%	-	-	-	-
Transfer to COP Fund	375,000	-	375,000	0%	487,550	-	487,550	0%
Transfer to Capital Reserve Fund	7,474,777	-	7,474,777.00	0%	3,715,962	-	3,715,962.00	0%
Total Transfers and Allocations	8,382,699	-	8,382,699	0%	4,728,259	-	4,728,259	0%
Total Expenditures and Transfers	94,843,218	17,697,501	77,145,717	19%	95,637,364	21,915,278	73,722,086	23%
Reserves Designated								
TABOR Reserve	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	\$ 12,572,297	\$ (2,475,278)	\$ 15,047,575	-20%	\$ 12,596,121	\$ (6,708,481)	\$ 19,304,602	-53%

1st Quarter Financials
Nutrition Service Fund

For Period Ending September 30, 2025

(Unaudited - Pre-close)

	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
BEGINNING FUND BALANCE	44,228	-	44,228	0%	44,227	-	44,227	0%
Revenues								
State Revenue	70,889	16,171	54,718	23%	108,000	-	108,000	0%
Federal Revenue	3,704,400	812,110	2,892,290	22%	4,148,400	18,333	4,130,067	0%
Transfer In from General Fund	500,000	-	-	-	524,747	-	-	-
Miscellaneous	16,975	8,780	8,195	52%	51,700	3,707	47,993	7%
Total Revenues	4,292,264	837,061	3,455,203	20%	4,832,847	22,040	4,810,807	0%
Total Available Resources	4,336,492	837,061	3,499,431	19%	4,877,074	22,040	4,855,034	0%
Expenditures								
Employee Salaries	1,776,148	350,086	1,426,062	20%	1,830,082	390,972	1,439,110	21%
Employee Benefits	554,922	110,497	444,425	20%	571,682	130,904	440,778	23%
Purchased Services	103,810	7,622	96,188	7%	97,810	31,040	66,770	32%
Supplies & Materials	1,399,560	528,345	871,215	38%	2,376,000	132,395	2,243,605	6%
Property	-	-	-	-	-	-	-	-
Other - Expenditures	502,052	50	502,002	0%	1,500	-	1,500	0%
Total Expenditures	4,336,492	996,600	3,339,892	23%	4,877,074	685,311	4,191,763	14%
Excess of Revenue over Expenditures (Over/Under)	-	(159,539)	159,539	-	-	(663,271)	663,271	-

1st Quarter Financials
Government Designated Grants Fund

For Period Ending September 30, 2025

(Unaudited - Pre-close)

	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
BEGINNING FUND BALANCE	16,298	-	16,298	0%	-	-	-	-
Revenues								
State Revenue	2,895,490	1,069,089	1,826,401	37%	2,204,307	1,325,764	878,543	60%
Federal Revenue	9,525,388	311,484	9,213,904	3%	6,469,179	649,859	5,819,320	10%
Transfer In from General Fund	-	-	-	-	-	-	-	-
Miscellaneous	5,668	91,667	(85,999)	1617%	-	-	-	-
Total Revenues	12,426,546	1,472,240	10,954,306	12%	8,673,486	1,975,623	6,697,863	23%
Total Available Resources	12,442,844	1,472,240	10,970,604	12%	8,673,486	1,975,623	6,697,863	23%
Expenditures								
Employee Salaries	3,862,935	653,032	3,209,903	17%	3,413,125	851,965	2,561,160	25%
Employee Benefits	1,285,875	190,723	1,095,152	15%	1,253,778	262,160	991,618	21%
Purchased Services	4,837,861	836,715	4,001,146	17%	2,931,322	290,212	2,641,110	10%
Supplies & Materials	839,685	32,179	807,506	4%	383,531	193,799	189,732	51%
Property	36,400	11,159	25,241	31%	43,500	30,295	13,205	70%
Other - Expenditures	1,580,088	5,345	1,574,743	0%	648,230	1,570	646,660	0%
Total Expenditures	12,442,844	1,729,153	10,713,691	14%	8,673,486	1,630,001	7,043,485	19%
Excess of Revenue over Expenditures (Over/Under)	-	(256,913)	256,913	-	-	345,622	(345,622)	-

1st Quarter Financials
Pupil Activity Fund

For Period Ending September 30, 2025

(Unaudited - Pre-close)

	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
BEGINNING FUND BALANCE	282,693	-	282,693	0%	310,906	-	310,906	0%
Revenues								
Local Revenue	187,298	36,360	150,938	19%	277,757	17,116	260,641	6%
Transfer In from General Fund	32,922	-	-	-	-	-	-	-
Total Revenues	220,220	36,360	183,860	17%	277,757	17,116	260,641	6%
Total Available Resources	502,913	36,360	466,553	7%	588,663	17,116	571,547	3%
Expenditures								
Employee Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	1,500	(1,500)	-
Supplies & Materials	187,298	41,264	146,034	22%	588,663	30,617	558,046	5%
Property	-	-	-	-	-	-	-	-
Other - Expenditures	315,615	-	315,615	0%	-	-	-	-
Total Expenditures	502,913	41,264	461,649	8%	588,663	32,117	556,546	5%
Excess of Revenue over Expenditures (Over/Under)	-	(4,904)	4,904	-	-	(15,001)	15,001	-

1st Quarter Financials
Bond Redemption Fund

For Period Ending September 30, 2025

(Unaudited - Pre-close)

	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
FUND BALANCE, BEGINNING OF THE YEAR	9,306,975	-	9,306,975	-	9,306,975	-	9,306,975	0%
Revenues								
Local Property Tax	13,297,407	254,532	13,042,875	2%	12,100,000	299,818	11,800,182	2%
Interest Income	150,000	126,745	23,255	84%	300,000	154,643	145,357	52%
Other Local Revenue	-	-	-	-	-	-	-	-
Bond Proceed/Refunding	-	-	-	-	-	-	-	-
Total Revenues	13,447,407	381,277	13,066,130	3%	12,400,000	454,461	11,945,539	4%
Total Available Resources	22,754,382	381,277	22,373,105	2%	21,706,975	454,461	21,252,514	2%
Expenditures								
Purchased Services	20,000	5,282	14,718	26%	40,000	8,434	31,566	21%
Supplies & Materials	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-
Other - Expenditures	11,461,402	-	11,461,402	0%	14,251,975	-	14,251,975	0%
Other Uses of Funds - Principal	11,272,980	-	11,272,980	0%	7,415,000	-	7,415,000	0%
Total Expenditures	22,754,382	5,282	22,749,100	0%	21,706,975	8,434	21,698,541	0%
Excess of Revenue over Expenditures (Over/Under)	-	375,995	(375,995)	-	-	446,027	(446,027)	-

1st Quarter Financials

Building Fund

For Period Ending September 30, 2025

(Unaudited - Pre-close)

	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
FUND BALANCE, BEGINNING OF THE YEAR	-	-	-	-	-	-	-	-
Revenues								
State/Local Revenue	-	-	-	-	1,560,000	1,027,385	532,615	66%
Bond Revenue	113,900,000	-	113,900,000	0%	131,714,585	-	131,714,585	0%
Transfer from General Fund	-	-	-	-	-	-	-	-
Total Revenues	113,900,000	-	113,900,000	0%	133,274,585	1,027,385	132,247,200	1%
Total Available Resources	113,900,000	-	113,900,000	0%	133,274,585	1,027,385	132,247,200	1%
Expenditures								
Employee Salaries	-	-	-	-	250,226	67,374	182,852	27%
Employee Benefits	-	-	-	-	62,782	20,647	42,135	33%
Purchased Services	106,915,400	-	106,915,400	0%	114,601,011	3,481,215	111,119,796	3%
Supplies & Materials	-	-	-	-	-	21,856	(21,856)	-
Property	2,984,600	-	2,984,600	0%	12,780,278	3,695,228	9,085,050	29%
Other - Interest	4,000,000	-	4,000,000	0%	5,580,288	-	5,580,288	0%
Other Uses of Funds - Principal	-	-	-	-	-	-	-	-
Total Expenditures	113,900,000	-	113,900,000	0%	133,274,585	7,286,320	125,988,265	5%
Excess of Revenue over Expenditures (Over/Under)	-	-	-	-	-	(6,258,935)	6,258,935	-

1st Quarter Financials
Capital Reserve Fund

For Period Ending September 30, 2025

(Unaudited - Pre-close)

	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
FUND BALANCE, BEGINNING OF THE YEAR	(715,961)	-	(715,961)	-	(715,962)	-	(715,962)	0%
Revenues								
Local Revenue	-	-	-	-	-	2,350,597	(2,350,597)	-
Transfer from General Fund	7,474,777	-	7,474,777	0%	3,715,962	-	3,715,962	0%
Total Revenues	7,474,777	-	7,474,777	0%	3,715,962	2,350,597	1,365,365	63%
Total Available Resources	6,758,816	-	6,758,816	0%	3,000,000	2,350,597	649,403	78%
Expenditures								
Employee Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services	497,577	1,270,232	(772,655)	255%	15,000	1,730	13,270	12%
Supplies & Materials	-	-	-	-	-	-	-	-
Property	4,123,778	135,320	3,988,458	3%	1,465,948	538,979	926,969	37%
Other - Interest	1,838,096	-	1,838,096	0%	1,201,730	-	1,201,730	0%
Other Uses of Funds - Principal	299,365	-	299,365	0%	317,322	-	317,322	0%
Total Expenditures	6,758,816	1,405,552	5,353,264	21%	3,000,000	540,709	2,459,291	18%
Excess of Revenue over Expenditures (Over/Under)	-	(1,405,552)	1,405,552	-	-	1,809,888	(1,809,888)	-

1st Quarter Financials
General Fund - Departments
For Period Ending September 30, 2025
(Unaudited - Pre-close)

Expenditures	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
DISTRICT WIDE - INSTRUCTIONAL								
Employee Salaries	2,000	-	2,000	0%	6,000	650	5,350	11%
Employee Benefits	458	-	458	0%	158	57	101	36%
Purchased Services	2,000,000	7,055	1,992,945	0%	2,000,000	94,927	1,905,073	5%
Supplies & Materials	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
DISTRICT WIDE - INSTRUCTIONAL - Total Expenditures	2,002,458	7,055	1,995,403	0%	2,006,158	95,634	1,910,524	5%
BOARD OF EDUCATION								
Employee Salaries	-	-	-	-	-	12,674	(12,674)	-
Employee Benefits	-	-	-	-	-	2,918	(2,918)	-
Purchased Services	202,278	59,387	142,891	29%	194,700	20,407	174,293	10%
Supplies & Materials	12,853	1,146	11,707	9%	11,000	2,503	8,497	23%
Property	-	-	-	-	-	-	-	-
Other Expenditures	17,069	8,487	8,582	50%	20,000	553	19,447	3%
BOARD OF EDUCATION - Total Expenditures	232,200	69,020	163,180	30%	225,700	39,055	186,645	17%
LEGAL SERVICES								
Employee Salaries	265,840	73,269	192,571	28%	267,655	66,968	200,687	25%
Employee Benefits	81,170	20,331	60,839	25%	80,988	21,063	59,925	26%
Purchased Services	58,500	-	58,500	0%	49,000	1,381	47,619	3%
Supplies & Materials	6,500	-	6,500	0%	2,500	167	2,333	7%
Property	-	-	-	-	-	-	-	-
Other Expenditures	1,000	453	547	45%	3,500	1,950	1,550	56%
LEGAL SERVICES - Total Expenditures	413,010	94,053	318,957	23%	403,643	91,529	312,114	23%
OFFICE OF SUPERINTENDENT								
Employee Salaries	430,126	107,532	322,594	25%	416,292	91,085	325,207	22%
Employee Benefits	114,174	28,544	85,630	25%	110,949	26,462	84,487	24%
Purchased Services	34,349	10,092	24,257	29%	28,000	14,233	13,767	51%
Supplies & Materials	27,104	2,900	24,204	11%	27,000	3,220	23,780	12%
Property	1,548	526	1,022	34%	1,500	301	1,199	20%
Other Expenditures	-	3,824	(3,824)	-	6,500	14,518	(8,018)	223%
OFFICE OF SUPERINTENDENT - Total Expenditures	607,301	153,418	453,883	25%	590,241	149,819	440,422	25%

1st Quarter Financials
General Fund - Departments
For Period Ending September 30, 2025
(Unaudited - Pre-close)

Expenditures	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
PUBLIC RELATIONS (COMMUNICATIONS)								
Employee Salaries	325,140	78,839	246,301	24%	321,606	33,401	288,205	10%
Employee Benefits	103,144	25,583	77,561	25%	98,720	12,096	86,624	12%
Purchased Services	65,217	33,701	31,516	52%	61,450	33,514	27,936	55%
Supplies & Materials	10,092	8,229	1,863	82%	10,279	13	10,266	0%
Property	-	-	-	-	-	-	-	-
Other Expenditures	1,225	7,889	(6,664)	644%	2,225	-	2,225	0%
PUBLIC RELATIONS - Total Expenditures	504,818	154,241	350,577	31%	494,280	79,024	415,256	16%
COMMUNITY SCHOOLS								
Employee Salaries	-	-	-	-	5,000	50,127	(45,127)	1003%
Employee Benefits	-	-	-	-	1,000	13,957	(12,957)	1396%
Purchased Services	-	-	-	-	287,000	142,128	144,872	50%
Supplies & Materials	-	-	-	-	1,200	(3,561)	4,761	-297%
Property	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	1,500	-	1,500	0%
COMMUNITY SCHOOLS - Total Expenditures	-	-	-	-	295,700	202,651	93,049	69%
STUDENT SERVICES								
Employee Salaries	-	3,886	(3,886)	-	-	78,513	(78,513)	-
Employee Benefits	-	1,534	(1,534)	-	-	25,685	(25,685)	-
Purchased Services	386,000	38,640	347,360	10%	36,570	-	36,570	0%
Supplies & Materials	-	-	-	-	19,965	629	19,336	3%
Property	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	36,000	185	35,815	1%
STUDENT SERVICES - Total Expenditures	386,000	44,060	341,940	11%	92,535	105,012	(12,477)	113%
INNOVATIONS & EQUITY								
Employee Salaries	1,406,110	356,996	1,049,114	25%	1,436,263	416,146	1,020,117	29%
Employee Benefits	413,235	105,368	307,867	25%	421,002	124,541	296,461	30%
Purchased Services	39,200	625	38,575	2%	1,034,992	109,305	925,687	11%
Supplies & Materials	9,100	1,876	7,224	21%	7,800	4,183	3,617	54%
Property	-	-	-	-	-	-	-	-
Other Expenditures	1,700	42	1,658	2%	9,800	164	9,636	2%
INNOVATIONS & EQUITY - Total Expenditures	1,869,345	464,907	1,404,438	25%	2,909,857	654,339	2,255,518	22%
ACADEMICS - LEARNING SERVICES								
Employee Salaries	1,004,659	291,564	713,095	29%	1,038,644	323,765	714,879	31%
Employee Benefits	276,190	74,812	201,378	27%	288,936	96,612	192,324	33%
Purchased Services	934,008	27,758	906,250	3%	367,589	27,901	339,688	8%
Supplies & Materials	1,393,500	455,689	937,811	33%	1,385,750	1,607,064	(221,314)	116%
Property	-	-	-	-	-	-	-	-
Other Expenditures	10,500	597	9,903	6%	5,500	918	4,582	17%
ACADEMICS - LEARNING SERVICES - Total Expenditures	3,618,857	850,420	2,768,437	23%	3,086,419	2,056,260	1,030,159	67%

1st Quarter Financials
General Fund - Departments
For Period Ending September 30, 2025
(Unaudited - Pre-close)

Expenditures	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
SECONDARY EDUCATION - COSI GRANT								
Employee Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services	100,000	-	100,000	0%	100,000	-	100,000	0%
Supplies & Materials	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
SECONDARY EDUCATION - COSI GRANT - Total Expend	100,000	-	100,000	0%	100,000	-	100,000	0%
CTE CONCURRENT ENROLLMENT & ASCENT								
Employee Salaries	226,761	52,509	174,252	23%	254,060	74,201	179,859	29%
Employee Benefits	65,607	15,091	50,516	23%	73,113	22,039	51,074	30%
Purchased Services	92,225	2,847	89,378	3%	102,690	7,293	95,397	7%
Supplies & Materials	106,000	15,136	90,864	14%	89,050	11,311	77,739	13%
Property	-	-	-	-	-	-	-	-
Other Expenditures	6,000	-	6,000	0%	4,500	-	4,500	0%
CTE CONCURRENT ENROLLMENT & ASCENT - Total Expend	496,593	85,583	411,010	17%	523,413	114,844	408,569	22%
SPECIAL EDUCATION								
Employee Salaries	1,258,472	258,230	1,000,242	21%	1,187,968	276,848	911,120	23%
Employee Benefits	391,965	81,543	310,422	21%	375,735	94,730	281,005	25%
Purchased Services	1,571,760	286,673	1,285,087	18%	1,502,172	119,617	1,382,555	8%
Supplies & Materials	72,789	16,556	56,233	23%	68,000	22,673	45,327	33%
Property	6,726	3,274	3,452	49%	8,500	-	8,500	0%
Other Expenditures	244,825	86,896	157,929	35%	245,500	88,108	157,392	36%
SPECIAL EDUCATION - Total Expenditures	3,546,537	733,172	2,813,365	21%	3,387,875	601,976	2,785,899	18%
COMMUNITY ENGAGEMENT & SIS								
Employee Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services	20,000	4,302	15,698	22%	-	-	-	-
Supplies & Materials	28,000	-	28,000	0%	-	119	(119)	-
Property	-	-	-	-	-	-	-	-
Other Expenditures	10,000	6,825	3,175	68%	-	-	-	-
COMMUNITY ENGAGEMENT & SIS - Total Expenditures	58,000	11,127	46,873	19%	-	119	(119)	-
GIFTED PROGRAM								
Employee Salaries	99,935	13,497	86,438	14%	104,107	20,637	83,470	20%
Employee Benefits	27,478	3,879	23,599	14%	29,195	6,228	22,967	21%
Purchased Services	22,979	1,281	21,698	6%	39,426	9,773	29,653	25%
Supplies & Materials	14,254	89	14,165	1%	5,461	22,745	(17,284)	416%
Property	-	-	-	-	-	-	-	-
Other Expenditures	3,838	3,500	338	91%	159	-	159	0%
GIFTED PROGRAM - Total Expenditures	168,484	22,246	146,238	13%	178,348	59,383	118,965	33%

1st Quarter Financials
General Fund - Departments
For Period Ending September 30, 2025
(Unaudited - Pre-close)

Expenditures	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
FEDERAL PROGRAMS								
Employee Salaries	150,131	35,783	114,348	24%	149,631	37,646	111,985	25%
Employee Benefits	42,410	10,202	32,208	24%	42,339	10,871	31,468	26%
Purchased Services	4,210	1,500	2,710	36%	4,210	273	3,937	6%
Supplies & Materials	7,464	1,210	6,254	16%	7,260	123	7,137	2%
Property	1,000	-	1,000	0%	1,000	-	1,000	0%
Other Expenditures	225	-	225	0%	1,000	-	1,000	0%
FEDERAL PROGRAMS - Total Expenditures	205,440	48,695	156,745	24%	205,440	48,913	156,527	24%
ENROLLMENT - REGISTRATION								
Employee Salaries	388,878	91,046	297,832	23%	391,680	23,548	368,132	6%
Employee Benefits	125,153	29,542	95,611	24%	126,293	7,672	118,621	6%
Purchased Services	4,500	-	4,500	0%	-	-	-	-
Supplies & Materials	17,000	-	17,000	0%	-	-	-	-
Property	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
ENROLLMENT - REGISTRATION - Total Expenditures	535,531	120,588	414,943	23%	517,973	31,220	486,753	6%
ELPA								
Employee Salaries	91,000	14,631	76,369	16%	121,103	25,093	96,010	21%
Employee Benefits	20,700	3,230	17,470	16%	27,435	5,246	22,189	19%
Purchased Services	101,561	84,264	17,297	83%	57,000	36,821	20,179	65%
Supplies & Materials	69,500	35,914	33,586	52%	133,759	69,632	64,127	52%
Property	-	-	-	-	-	-	-	-
Other Expenditures	4,000	1,462	2,538	37%	3,250	-	3,250	0%
ELPA - Total Expenditures	286,761	139,501	147,260	49%	342,547	136,792	205,755	40%
STUDENT ASSESSMENT								
Employee Salaries	35,000	1,673	33,327	5%	38,120	5,820	32,300	15%
Employee Benefits	10,200	303	9,897	3%	9,913	1,330	8,583	13%
Purchased Services	209,410	68,450	140,960	33%	198,517	4,004	194,513	2%
Supplies & Materials	3,500	-	3,500	0%	6,000	303	5,697	5%
Property	2,000	-	2,000	0%	2,000	-	2,000	0%
Other Expenditures	1,200	72	1,128	6%	1,200	-	1,200	0%
STUDENT ASSESSMENT - Total Expenditures	261,310	70,498	190,812	27%	255,750	11,457	244,293	4%
TRUANCY & EXPULSION								
Employee Salaries	34,735	8,684	26,051	25%	-	-	-	-
Employee Benefits	15,763	3,941	11,822	25%	-	-	-	-
Purchased Services	18,070	28	18,042	0%	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
TRUANCY & EXPULSION - Total Expenditures	68,568	12,653	55,915	18%	-	-	-	-

1st Quarter Financials
General Fund - Departments
For Period Ending September 30, 2025
(Unaudited - Pre-close)

Expenditures	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
HOPE CENTER								
Employee Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services	265	28	237	11%	-	-	-	-
Supplies & Materials	5,000	-	5,000	0%	-	453	(453)	-
Property	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
HOPE CENTER - Total Expenditures	5,265	28	5,237	1%	-	453	(453)	-
DIVISION OF BUSINESS SERVICES								
Employee Salaries	663,004	178,412	484,592	27%	714,111	203,995	510,116	29%
Employee Benefits	180,094	45,784	134,310	25%	193,268	51,510	141,758	27%
Purchased Services	2,819,524	2,457,482	362,042	87%	2,958,902	2,404,282	554,620	81%
Supplies & Materials	84,053	23,544	60,509	28%	87,899	18,981	68,918	22%
Property	4,500	-	4,500	0%	4,500	-	4,500	0%
Other Expenditures	1,050	-	1,050	0%	2,000	-	2,000	0%
DIVISION OF BUSINESS SERVICES - Total Expenditures	3,752,225	2,705,222	1,047,003	72%	3,960,680	2,678,768	1,281,912	68%
DIVISION OF FINANCIAL SERVICES								
Employee Salaries	699,061	177,213	521,848	25%	710,368	183,580	526,788	26%
Employee Benefits	185,598	45,714	139,884	25%	185,773	50,058	135,715	27%
Purchased Services	268,110	96,988	171,122	36%	269,590	138,486	131,104	51%
Supplies & Materials	7,000	1,445	5,555	21%	6,000	1,775	4,225	30%
Property	2,500	-	2,500	0%	4,000	-	4,000	0%
Other Expenditures	2,500	-	2,500	0%	1,750	-	1,750	0%
DIVISION OF FINANCIAL SERVICES - Total Expenditures	1,164,769	321,360	843,409	28%	1,177,481	373,899	803,582	32%
DIVISION OF HUMAN RESOURCES								
Employee Salaries	1,194,235	211,088	983,147	18%	1,149,264	212,187	937,077	18%
Employee Benefits	236,848	49,934	186,914	21%	226,508	48,401	178,107	21%
Purchased Services	935,300	261,487	673,813	28%	938,567	853,493	85,074	91%
Supplies & Materials	6,634	1,692	4,942	26%	7,100	625	6,475	9%
Property	-	-	-	-	-	-	-	-
Other Expenditures	10,500	4,721	5,779	45%	11,000	4,630	6,370	42%
DIVISION OF HUMAN RESOURCES - Total Expenditures	2,383,517	528,922	1,854,595	22%	2,332,439	1,119,336	1,213,103	48%
INFORMATION TECHNOLOGY								
Employee Salaries	834,678	233,878	600,800	28%	839,612	224,131	615,481	27%
Employee Benefits	255,967	64,386	191,581	25%	252,159	72,187	179,972	29%
Purchased Services	39,100	373	38,727	1%	1,052,220	528,594	523,626	50%
Supplies & Materials	3,500	583	2,917	17%	3,500	485	3,015	14%
Property	4,794	2,547	2,247	53%	4,794	4,839	(45)	101%
Other Expenditures	3,500	-	3,500	0%	3,500	141	3,359	4%
INFORMATION TECHNOLOGY - Total Expenditures	1,141,539	301,767	839,772	26%	2,155,785	830,377	1,325,408	39%

1st Quarter Financials
General Fund - Departments
For Period Ending September 30, 2025
(Unaudited - Pre-close)

Expenditures	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
OPERATIONS - MAINTENANCE								
Employee Salaries	1,075,664	267,330	808,334	25%	1,065,114	271,978	793,136	26%
Employee Benefits	329,556	81,932	247,624	25%	324,663	86,145	238,518	27%
Purchased Services	211,164	104,920	106,244	50%	211,717	73,331	138,386	35%
Supplies & Materials	77,532	26,112	51,420	34%	269,659	52,898	216,761	20%
Property	6,000	2,446	3,554	41%	40,685	210,470	(169,785)	517%
Other Expenditures	-	-	-	-	-	-	-	-
OPERATIONS - MAINTENANCE - Total Expenditures	1,699,916	482,740	1,217,176	28%	1,911,838	694,822	1,217,016	36%
MAINTENANCE OF GROUNDS								
Employee Salaries	511,873	126,066	385,807	25%	517,682	183,258	334,424	35%
Employee Benefits	151,399	40,689	110,710	27%	166,239	57,926	108,313	35%
Purchased Services	100,500	31,680	68,820	32%	77,500	24,240	53,260	31%
Supplies & Materials	27,800	5,431	22,369	20%	27,800	22,432	5,368	81%
Property	5,000	159	4,841	3%	8,000	2,571	5,429	32%
Other Expenditures	-	-	-	-	-	-	-	-
MAINTENANCE OF GROUNDS - Total Expenditures	796,572	204,025	592,547	26%	797,221	290,427	506,794	36%
OPERATIONS - CUSTODIAL								
Employee Salaries	297,480	74,416	223,064	25%	297,480	85,585	211,895	29%
Employee Benefits	104,737	29,843	74,894	28%	105,622	28,096	77,526	27%
Purchased Services	44,281	27,125	17,156	61%	83,514	33,085	50,429	40%
Supplies & Materials	69,300	11,042	58,258	16%	68,500	20,660	47,840	30%
Property	-	9,189	(9,189)	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
OPERATIONS - CUSTODIAL - Total Expenditures	515,798	151,615	364,183	29%	555,116	167,426	387,690	30%
WAREHOUSE SERVICES								
Employee Salaries	111,951	28,762	83,189	26%	115,051	31,322	83,729	27%
Employee Benefits	39,137	9,700	29,437	25%	38,869	10,875	27,994	28%
Purchased Services	7,282	5,809	1,473	80%	13,796	1,173	12,623	9%
Supplies & Materials	28,376	6,494	21,882	23%	22,877	(2,045)	24,922	-9%
Property	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
WAREHOUSE SERVICES - Total Expenditures	186,746	50,765	135,981	27%	190,593	41,325	149,268	22%
GENERAL FUND NUTRITIONAL SERVICES								
Employee Salaries	6,747	1,687	5,060	25%	7,152	1,779	5,373	25%
Employee Benefits	2,322	580	1,742	25%	2,461	630	1,831	26%
Purchased Services	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
GENERAL FUND NUTRITIONAL SERVICES - Total Expend	9,069	2,267	6,802	25%	9,613	2,409	7,204	25%

1st Quarter Financials
General Fund - Departments
For Period Ending September 30, 2025
(Unaudited - Pre-close)

Expenditures	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
TRANSPORTATION								
Employee Salaries	1,258,780	269,421	989,359	21%	1,300,334	303,296	997,038	23%
Employee Benefits	456,661	98,432	358,229	22%	471,980	109,312	362,668	23%
Purchased Services	137,500	16,805	120,695	12%	150,557	20,869	129,688	14%
Supplies & Materials	297,577	47,466	250,111	16%	305,070	54,025	251,045	18%
Property	13,500	253	13,247	2%	13,500	-	13,500	0%
Other Expenditures	1,450	(29,422)	30,872	-2029%	1,500	(21,921)	23,421	-1461%
TRANSPORTATION - Total Expenditures	2,165,468	402,955	1,762,513	19%	2,242,941	465,581	1,777,360	21%
DISTRICT WIDE COST								
Employee Salaries	8,637,000	-	8,637,000	0%	8,312,899	380	8,312,519	0%
Employee Benefits	2,212,600	131,674	2,080,926	6%	3,091,939	106,012	2,985,927	3%
Purchased Services	397,501	197,501	200,000	50%	397,500	-	397,500	0%
Supplies & Materials	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-
Other Expenditures	10,572,133	-	10,572,133	0%	10,595,558	-	10,595,558	0%
DISTRICT WIDE COST - Total Expenditures	21,819,234	329,175	21,490,059	2%	22,397,896	106,392	22,291,504	0%
KIDS FIRST								
Employee Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services	53,737	1,011	52,726	2%	391,246	622	390,624	0%
Supplies & Materials	3,400	373	3,027	11%	2,915	320	2,595	11%
Property	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
KIDS FIRST - Total Expenditures	57,137	1,384	55,753	2%	394,161	942	393,219	0%
ADULT EDUCATION PROGRAM								
Employee Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-
Supplies & Materials	100,000	-	100,000	0%	100,000	-	100,000	0%
Property	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
ADULT EDUCATION PROGRAM - Total Expenditures	100,000	-	100,000	0%	100,000	-	100,000	0%
Grant Total of Department Expenditures	50,772,468	8,519,402	42,253,066	17%	53,841,643	11,250,184	42,591,459	21%

1st Quarter Financials
General Fund - Schools

For Period Ending September 30, 2025

(Unaudited - Pre-close)

Expenditures	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
Alsop Elementary								
Employee Salaries	2,960,372	583,894	2,376,478	20%	2,812,015	725,821	2,086,194	26%
Employee Benefits	927,621	184,523	743,098	20%	887,508	232,475	655,033	26%
Purchased Services	191,543	51,392	140,151	27%	60,142	20,059	40,083	33%
Supplies & Materials	145,416	26,078	119,338	18%	138,513	20,945	117,568	15%
Property	7,250	-	7,250	0%	7,000	-	7,000	0%
Other Expenditures	3,900	45	3,855	1%	5,400	-	5,400	0%
Alsop - Total Expenditures	4,236,102	845,932	3,390,170	20%	3,910,578	999,300	2,911,278	26%
Central Elementary								
Employee Salaries	2,294,325	453,298	1,841,027	20%	2,249,127	581,884	1,667,243	26%
Employee Benefits	638,096	125,645	512,451	20%	627,214	170,990	456,224	27%
Purchased Services	126,418	34,123	92,295	27%	42,389	13,501	28,888	32%
Supplies & Materials	102,499	17,566	84,933	17%	133,465	18,927	114,538	14%
Property	250	-	250	0%	-	-	-	-
Other Expenditures	7,400	470	6,930	6%	6,000	-	6,000	0%
Central - Total Expenditures	3,168,988	631,102	2,537,886	20%	3,058,195	785,302	2,272,893	26%
Dupont Elementary								
Employee Salaries	2,806,084	574,019	2,232,065	20%	2,595,227	643,968	1,951,259	25%
Employee Benefits	808,394	163,705	644,689	20%	745,252	191,642	553,610	26%
Purchased Services	161,676	40,176	121,500	25%	42,050	32,678	9,372	78%
Supplies & Materials	113,378	18,878	94,500	17%	125,114	25,261	99,853	20%
Property	250	-	250	0%	-	-	-	-
Other Expenditures	6,340	420	5,920	7%	6,100	191	5,909	3%
Dupont - Total Expenditures	3,896,122	797,198	3,098,924	20%	3,513,743	893,740	2,620,003	25%
Kemp Elementary								
Employee Salaries	2,801,034	581,089	2,219,945	21%	3,003,214	671,498	2,331,716	22%
Employee Benefits	801,364	165,249	636,115	21%	859,766	194,965	664,801	23%
Purchased Services	137,905	39,035	98,870	28%	40,056	14,999	25,057	37%
Supplies & Materials	84,981	15,981	69,000	19%	141,979	18,666	123,313	13%
Property	4,250	-	4,250	0%	4,000	-	4,000	0%
Other Expenditures	11,400	2,555	8,845	22%	11,000	-	11,000	0%
Kemp - Total Expenditures	3,840,934	803,909	3,037,025	21%	4,060,015	900,128	3,159,887	22%

1st Quarter Financials
General Fund - Schools

For Period Ending September 30, 2025

(Unaudited - Pre-close)

Expenditures	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
Monaco Elementary								
Employee Salaries	2,553,344	514,933	2,038,411	20%	2,610,808	610,754	2,000,054	23%
Employee Benefits	790,424	160,064	630,360	20%	812,032	193,163	618,869	24%
Purchased Services	105,643	24,381	81,262	23%	27,849	10,420	17,429	37%
Supplies & Materials	95,762	11,405	84,357	12%	119,715	11,899	107,816	10%
Property	2,750	-	2,750	0%	2,000	-	2,000	0%
Other Expenditures	6,470	45	6,425	1%	6,442	-	6,442	0%
Monaco - Total Expenditures	3,554,393	710,828	2,843,565	20%	3,578,846	826,236	2,752,610	23%
Rosehill Elementary								
Employee Salaries	2,044,378	415,339	1,629,039	20%	2,158,285	509,234	1,649,051	24%
Employee Benefits	646,767	133,224	513,543	21%	675,003	170,109	504,894	25%
Purchased Services	226,341	47,662	178,679	21%	77,923	34,673	43,250	44%
Supplies & Materials	110,349	19,203	91,146	17%	106,353	14,860	91,493	14%
Property	250	-	250	0%	-	-	-	-
Other Expenditures	3,770	387	3,383	10%	3,600	-	3,600	0%
Rosehill - Total Expenditures	3,031,855	615,815	2,416,040	20%	3,021,164	728,876	2,292,288	24%
Sanville Elementary								
Employee Salaries	245,993	85,731	160,262	35%	319,505	70,446	249,059	22%
Employee Benefits	81,413	27,749	53,664	34%	101,166	20,455	80,711	20%
Purchased Services	12,852	4,409	8,443	34%	1,924	236	1,688	12%
Supplies & Materials	8,168	903	7,265	11%	13,983	969	13,014	7%
Property	-	-	-	-	-	-	-	-
Other Expenditures	765	-	765	0%	1,400	-	1,400	0%
Sanville - Total Expenditures	349,191	118,792	230,399	34%	437,978	92,106	345,872	21%
STARS Elementary								
Employee Salaries	813,349	131,857	681,492	16%	805,912	176,091	629,821	22%
Employee Benefits	255,656	43,066	212,590	17%	272,424	58,609	213,815	22%
Purchased Services	70,860	6,468	64,392	9%	55,200	3,878	51,322	7%
Supplies & Materials	61,185	3,298	57,887	5%	53,278	3,983	49,295	7%
Property	9,000	409	8,591	5%	9,000	-	9,000	0%
Other Expenditures	14,700	100	14,600	1%	15,690	1,570	14,120	10%
STARS - Total Expenditures	1,224,750	185,198	1,039,552	15%	1,211,504	244,131	967,373	20%

1st Quarter Financials
General Fund - Schools

For Period Ending September 30, 2025

(Unaudited - Pre-close)

Expenditures	Prior Year Fiscal Year 2024-2025				Current Year Fiscal Year 2025-2026			
	Budget	Actuals	As Compared to Budget		Budget	Actuals	As Compared to Budget	
Adams City Middle School								
Employee Salaries	2,624,025	532,526	2,091,499	20%	2,028,312	269,872	1,758,440	13%
Employee Benefits	624,716	128,585	496,131	21%	620,706	83,084	537,622	13%
Purchased Services	196,807	63,561	133,246	32%	56,453	30,598	25,855	54%
Supplies & Materials	69,287	1,534	67,753	2%	66,936	10,758	56,178	16%
Property	-	2,750	(2,750)	-	2,900	-	2,900	0%
Other Expenditures	7,510	2,479	5,031	33%	9,640	647	8,993	7%
Adams City Middle School - Total Expenditures	3,522,345	731,435	2,790,910	21%	2,784,947	394,959	2,389,988	14%
Kearney Middle School								
Employee Salaries	2,874,740	574,539	2,300,201	20%	2,058,079	380,173	1,677,906	18%
Employee Benefits	874,438	183,906	690,532	21%	766,137	112,251	653,886	15%
Purchased Services	184,971	52,568	132,403	28%	48,253	23,795	24,458	49%
Supplies & Materials	146,417	26,950	119,467	18%	121,275	17,029	104,246	14%
Property	3,500	649	2,851	19%	1,890	1,620	270	86%
Other Expenditures	9,895	4,867	5,028	49%	2,214	3,057	(843)	138%
Kearney Middle School - Total Expenditures	4,093,961	843,479	3,250,482	21%	2,997,848	537,925	2,459,923	18%
Summit Heights Junior High								
Employee Salaries	-	-	-	-	3,019,792	462,751	2,557,041	15%
Employee Benefits	-	-	-	-	921,083	142,680	778,403	15%
Purchased Services	-	-	-	-	10,850	-	10,850	0%
Supplies & Materials	-	-	-	-	33,300	21,352	11,948	64%
Property	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	8,500	1,579	6,921	19%
Summit Heights Junior High - Total Expenditures	-	-	-	-	3,993,525	628,362	3,365,163	16%
Adams City High School								
Employee Salaries	7,740,447	1,536,967	6,203,480	20%	8,266,863	1,836,110	6,430,753	22%
Employee Benefits	2,186,035	452,668	1,733,367	21%	2,323,212	541,970	1,781,242	23%
Purchased Services	788,029	187,417	600,612	24%	400,626	86,631	313,995	22%
Supplies & Materials	564,269	78,553	485,716	14%	546,478	99,863	446,615	18%
Property	90,600	12,997	77,603	14%	61,300	11,527	49,773	19%
Other Expenditures	84,900	39,694	45,206	47%	72,650	39,438	33,212	54%
Adams City High School - Total Expenditures	11,454,280	2,308,296	9,145,984	20%	11,671,129	2,615,539	9,055,590	22%
Lester Arnold High School								
Employee Salaries	1,545,501	332,521	1,212,980	22%	1,525,192	324,659	1,200,533	21%
Employee Benefits	518,126	111,315	406,811	21%	525,864	111,726	414,138	21%
Purchased Services	102,053	29,749	72,304	29%	38,035	17,063	20,972	45%
Supplies & Materials	94,439	15,275	79,164	16%	85,286	10,397	74,889	12%
Property	1,000	-	1,000	0%	640	-	640	0%
Other Expenditures	2,500	103	2,397	4%	1,780	-	1,780	0%
Lester Arnold High School - Total Expenditures	2,263,619	488,963	1,774,656	22%	2,176,797	463,845	1,712,952	21%
Grant Total of School Expenditures	44,636,540	9,080,947	35,555,593	20%	46,416,269	10,110,449	36,305,820	22%