BELLEFONTAINE CITY SCHOOL DISTRICT

MONTHLY FINANCIAL REPORTS

APRIL 2026

Board of Education Regular Meeting

May 11, 2026

GENERAL FUND MONTHLY REPORTS

Prepared By:

Bellefontaine City Schools Treasurer's Office

Joshua L. Wasson, Treasurer/CFO

BELLEFONTAINE CITY SCHOOL DISTRICT
Financial and Miscellaneous Notes
For The Month Ending April 30, 2026

I. GENERAL FUND

A. REVENUES — CONCLUSIONS

1. Real Estate Taxes ------ State reimbursement of Rollback & Homestead was not received in April. It is expected to be received in May.

2. Interest Income ------- The monthly interest revenue was $41,194. BCS is averaging $32,184 per month in interest earnings. Interest income is down $52,274 from FY25.

3. State Foundation ------ The monthly foundation revenue was $1,291,809. Foundation revenues are running $347,478 more than last year.

4. Total Revenues -------- Total revenues are $26,403,358. This is $1,511,239 more than the amount received through the first ten months of the 2025 fiscal year. 90.2% of the estimated FY26 revenue of $29,286,817 has been received.

B. EXPENDITURES — CONCLUSIONS

1. Salary -------------- FY26 payroll expenses through April 2026 are averaging $671,018 per pay for 22 pays, which is $37,548 average per pay more than through April of FY25 but $218,523 less than the total estimated amount through April.

2. Fringe Benefits -------- Fringe benefits are running $34,707 more than last year, but $306,029 less than the total estimated amount through April.

3. Non-Salary Items ------ Non-salary items are running $617,096 more than last year, and $171,809 more than the total estimated amount through April.

4. Total Expenditures ----- Total expenditures for FY26 are $25,150,745 or 83.1% of anticipated expenditures of $30,280,891.

II. OTHER FUNDS

1. The food service fund is showing a balance of $600,702 at the end of April. This is up $51,060 from the previous month.

2. The Self-Insurance Fund is showing a balance of $3,585,859 at the end of April. This is up $229,528 from the previous month.

III. OTHER ITEMS

1. June Presentation - The Treasurer's Office will present the final Appropriations and Certificate of Estimated Resources for the fiscal year.

BELLEFONTAINE CITY SCHOOL DISTRICT
Cash Reconciliation - All Funds
April 30, 2026

TOTAL BOOK BALANCE		$ 14,480,228.90
Outstanding Checks		
MBC - General Account	$ 24,608.34	
MBC - Self-Insurance Account	$ 0.00	
Total Outstanding Checks		$ 24,608.34
Outstanding Deposits		
MBC - General Account	$ 0.00	
MBC - Self-Insurance Account	$ 0.00	
Total Outstanding Deposits		$ 0.00
Investments		
MBC - General Account - Money Market	$ 5,811,661.66	
MBC - General Account - Insured Cash Sweep	$ 1,294,500.49	
MBC - Self-Insurance - Money Market	$ 2,048,803.84	
MBC - Self-Insurance - Insured Cash Sweep	$ 1,153,735.90	
Star Ohio	$ 856,971.89	
RedTree Investments - General Account	$ 3,319,103.46	
Total Investments		$ 14,484,777.24
Cash on Hand		
Change Fund - Food Service	$ 60.00	
Change Fund - Athletic Fund	$ 0.00	
Petty Cash	$ 0.00	
Total Cash on Hand		$ 60.00
Bank Account Adjustments		
MBC - General Account	$ 0.00	
MBC - Self-Insurance Account	$ 0.00	
Total Bank Account Adjustments		$ 0.00
TOTAL DEPOSITORY BALANCE		$ 20,000.00

DEPOSITORY RECONCILIATION		
MBC - General Account	$ 10,000.00	
MBC - Self-Insurance Account	$ 10,000.00	
TOTAL DEPOSITORY BALANCE		$ 20,000.00

BELLEFONTAINE CITY SCHOOL DISTRICT
General Fund Financial Report
April 30, 2026

	APRIL 2026			YEAR-TO-DATE		
	Actual	Estimate	Difference	Actual	Estimate	Difference
Beginning Balance	9,921,821	9,026,971	894,850	7,520,274	7,520,274	0
INCOME	Actual	Estimate	Difference	Actual	Estimate	Difference
Res/Ag & Other Taxes	0	0	0	10,595,115	10,581,750	13,365
PUPP Tax	0	0	0	1,087,608	1,009,491	78,117
Investments	41,194	26,700	14,494	321,835	267,000	54,835
Borrowing	0	0	0	0	0	0
Other Local	122,783	43,659	79,124	589,100	436,587	152,513
State Foundation	1,291,809	1,286,699	5,110	12,942,050	12,866,991	75,059
Rollback/Homestead	0	0	0	496,269	557,722	-61,453
Other State	0	0	0	150,202	150,000	202
Other Federal	10,632	14,000	-3,368	206,923	123,000	83,923
Non-operating	0	0	0	14,256	0	14,256
Total Receipts	1,466,418	1,371,058	95,360	26,403,358	25,992,541	410,817
Total Resources	11,388,239	10,398,029	990,210	33,923,632	33,512,815	410,817
EXPENDITURES	Actual	Estimate	Difference	Actual	Estimate	Difference
Salaries	1,347,106	1,361,903	-14,797	14,762,404	14,980,927	-218,523
Fringes	597,046	626,486	-29,440	5,958,825	6,264,854	-306,029
Purchased Services	597,900	304,483	293,417	3,368,776	3,044,834	323,942
Supplies	50,375	49,937	438	523,515	499,366	24,149
Equipment	13,567	33,184	-19,617	150,709	331,834	-181,125
Other Non-operating	0	0	0	0	0	0
Dues, Fees, & Other	9,358	12,709	-3,351	386,516	381,673	4,843
Total Expenditures	2,615,352	2,388,702	226,650	25,150,745	25,503,488	-352,743
Ending Balance	8,772,887	8,009,327	763,560	8,772,887	8,009,327	763,560

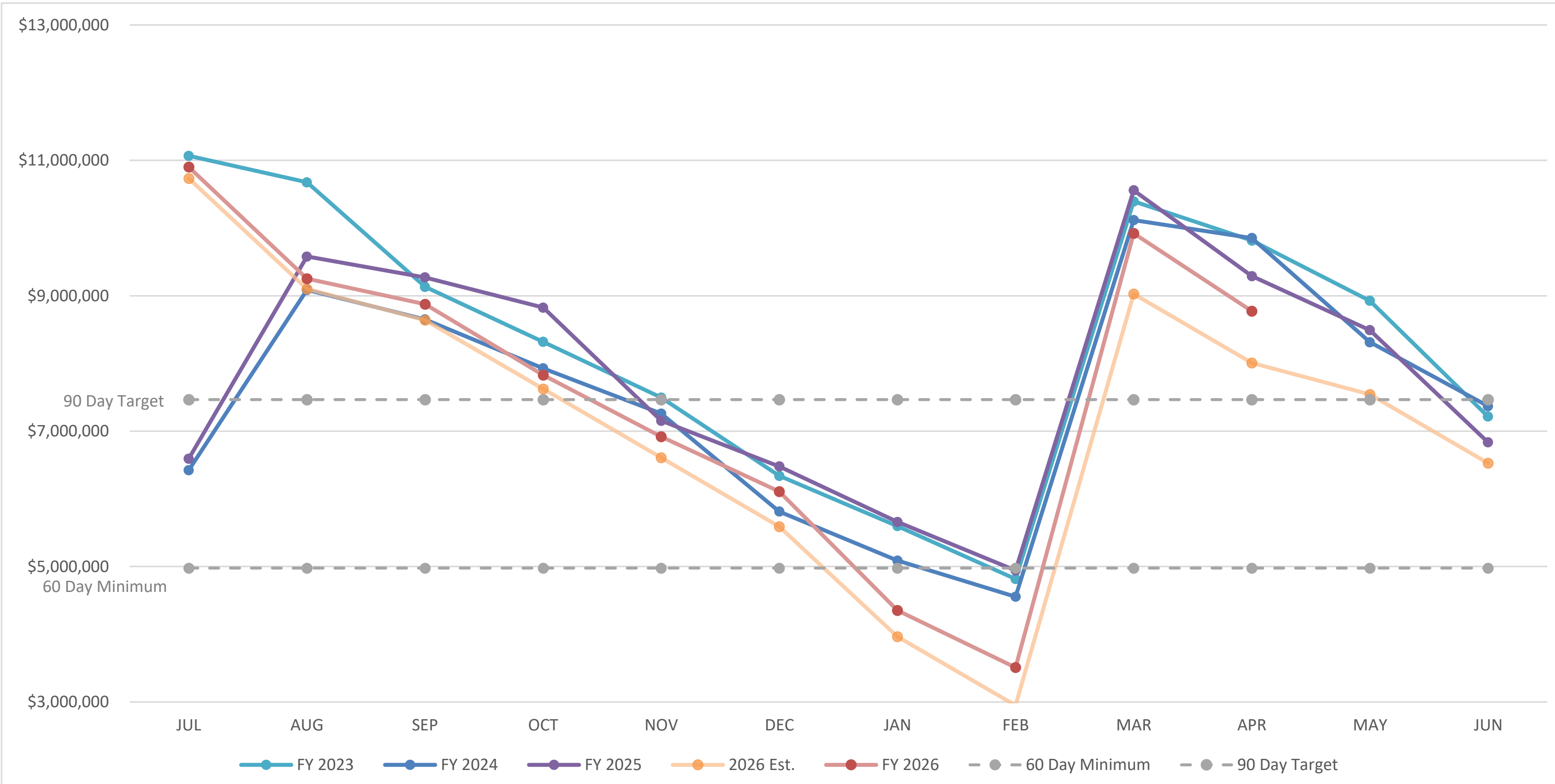
At our district's current rate of cash flow, it is estimated the current fiscal year will end in deficit spending of: **-230,514**

BELLEFONTAINE CITY SCHOOL DISTRICT
All Funds Cash Position Summary Report
April 30, 2026

FUND	Description	Beginning Balance	Revenues	Expenditures	Ending Balance
001	General Fund	7,520,274	26,403,358	25,150,745	8,772,887
002	Debt Retirement	893,480	976,430	1,335,533	534,377
003	Permanent Improvement	127,202	188,401	135,708	179,895
004	Buildings	769	0	0	769
006	Food Services	666,929	879,384	945,610	600,703
007	Special Trust	52,339	2,514	25,250	29,603
008	Endowment	42,532	3,603	1,300	44,835
009	Uniform School Supplies	73,049	22,428	18,203	77,274
018	Public School Support	138,064	85,935	59,843	164,156
019	Local Grants	82,983	426,901	664,270	-154,386
022	Tournaments	2,668	4,796	7,513	-49
024	Self-Insurance	3,265,742	4,823,427	4,503,310	3,585,859
034	Classroom Facilities Maintenance	1,385,530	128,454	271,271	1,242,713
200	Student-Managed Activities	156,847	144,745	119,933	181,659
300	Athletics	281,421	246,472	265,610	262,283

BELLEFONTAINE CITY SCHOOL DISTRICT
Cash Balance Year-over-Year
April 30, 2026

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
FY 2023	$ 11,067,673	$ 10,676,752	$ 9,131,292	$ 8,318,802	$ 7,496,045	$ 6,340,840	$ 5,597,699	$ 4,816,314	$ 10,393,446	$ 9,815,265	$ 8,925,891	$ 7,215,525
FY 2024	$ 6,423,838	$ 9,086,690	$ 8,651,050	$ 7,928,406	$ 7,259,514	$ 5,813,251	$ 5,087,845	$ 4,554,247	$ 10,117,685	$ 9,853,568	$ 8,314,331	$ 7,368,928
FY 2025	$ 6,593,167	$ 9,580,052	$ 9,271,583	$ 8,825,700	$ 7,154,374	$ 6,479,194	$ 5,659,024	$ 4,942,808	$ 10,557,416	$ 9,290,295	$ 8,491,834	$ 6,834,918
2026 Est.	$ 10,733,328	$ 9,099,734	$ 8,640,813	$ 7,624,169	$ 6,607,526	$ 5,589,882	$ 3,966,289	$ 2,948,645	$ 9,026,971	$ 8,009,327	$ 7,543,844	$ 6,526,200
FY 2026	$ 10,901,239	$ 9,253,809	$ 8,877,396	$ 7,826,881	$ 6,917,872	$ 6,106,829	$ 4,351,375	$ 3,508,765	$ 9,921,821	$ 8,772,887		

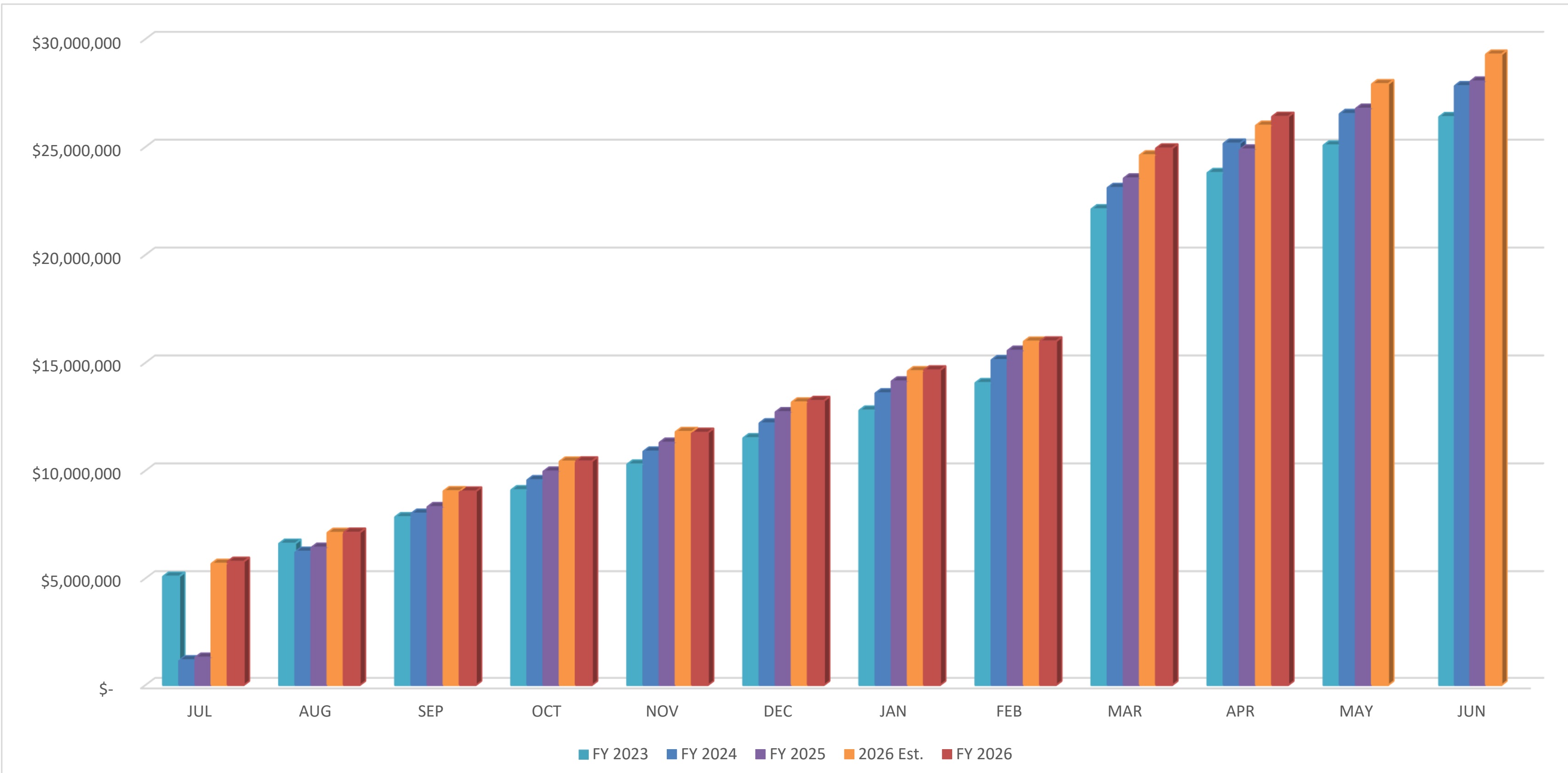


* "60 Day Minimum" means this is the threshold where BCS would have 60 days cash on hand. This is the approximate length of time BCS could pay all expenditures (including payroll and benefits for employees and invoices to all other vendors) if all revenue streams ceased.

** "90 Day Target" means this is the threshold where BCS would have 90 days cash on hand. A healthy cash balance is at least 90 days cash on hand.

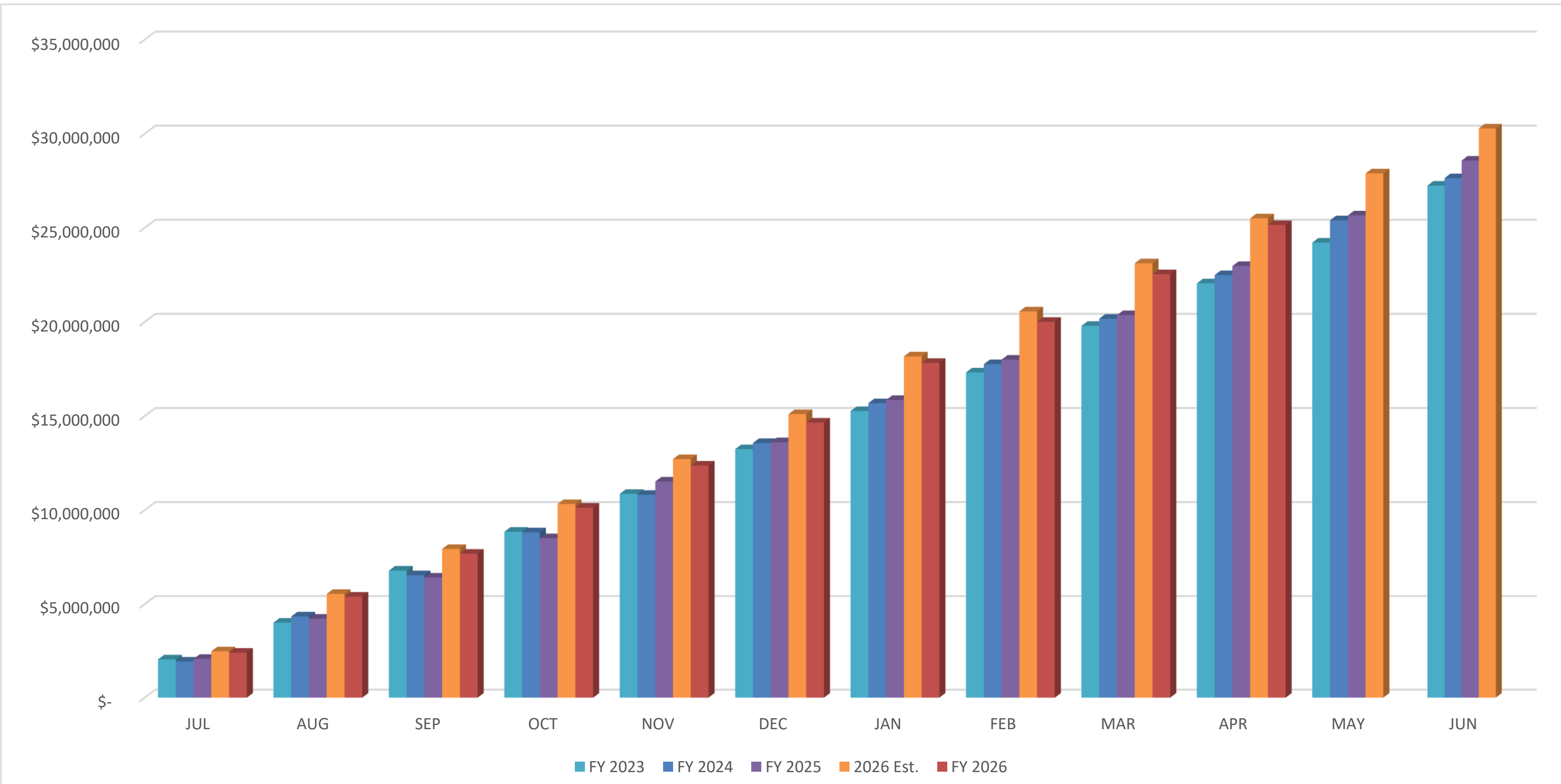
BELLEFONTAINE CITY SCHOOL DISTRICT
Revenues Year-over-Year
April 30, 2026

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
FY 2023	$ 5,089,085	$ 6,621,626	$ 7,852,333	$ 9,102,517	$ 10,293,665	$ 11,513,213	$ 12,793,966	$ 14,065,541	$ 22,119,439	$ 23,800,177	$ 25,076,439	$ 26,391,247
FY 2024	$ 1,172,815	$ 6,250,299	$ 8,013,438	$ 9,567,737	$ 10,890,835	$ 12,199,560	$ 13,590,891	$ 15,130,229	$ 23,107,039	$ 25,162,743	$ 26,535,900	$ 27,826,309
FY 2025	$ 1,297,230	$ 6,437,797	$ 8,318,416	$ 9,964,784	$ 11,301,891	$ 12,716,948	$ 14,142,049	$ 15,566,524	$ 23,548,677	$ 24,892,120	$ 26,780,695	$ 28,038,852
2026 Est.	$ 5,689,037	$ 7,125,095	$ 9,054,875	$ 10,426,933	$ 11,798,991	$ 13,170,049	$ 14,616,107	$ 15,987,165	$ 24,621,483	$ 25,992,541	$ 27,915,759	$ 29,286,817
FY 2026	$ 5,783,974	$ 7,133,005	$ 9,041,116	$ 10,435,466	$ 11,763,086	$ 13,237,149	$ 14,654,607	$ 15,995,409	$ 24,936,940	$ 26,403,358		

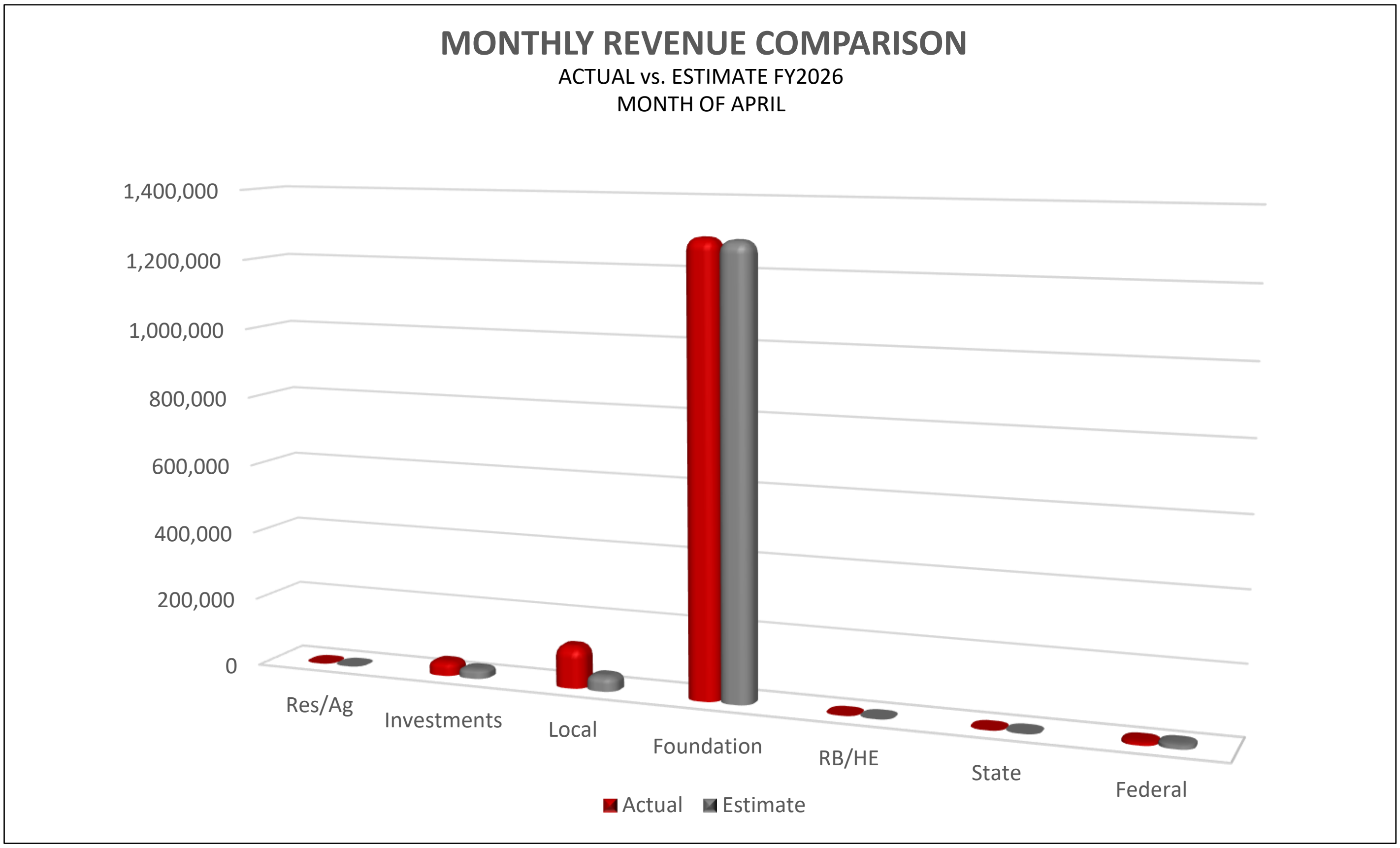


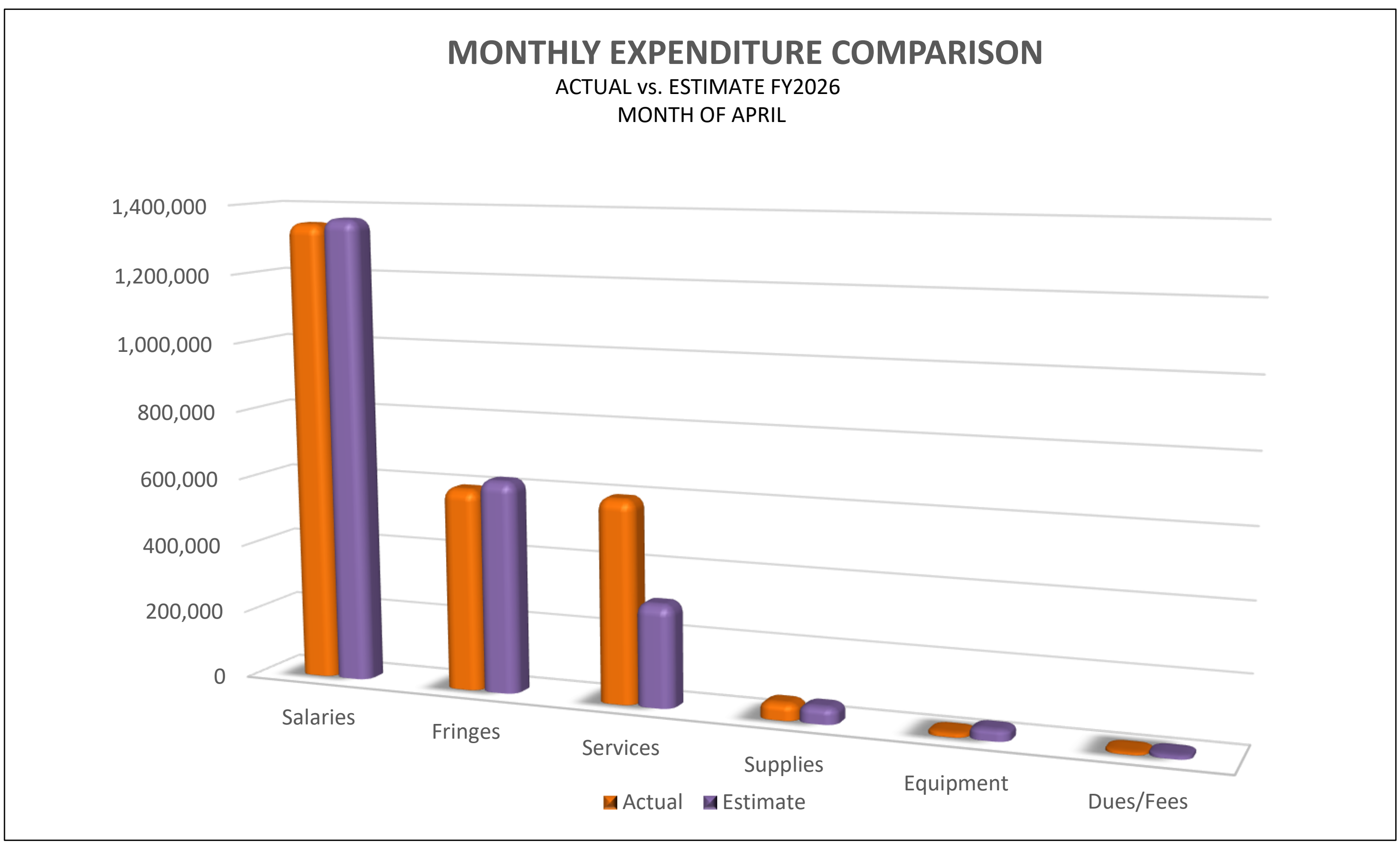
BELLEFONTAINE CITY SCHOOL DISTRICT
Expenditures Year-over-Year
April 30, 2026

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
FY 2023	$ 2,046,400	$ 4,010,422	$ 6,786,588	$ 8,849,263	$ 10,863,168	$ 13,237,921	$ 15,261,814	$ 17,314,774	$ 19,791,541	$ 22,050,460	$ 24,216,096	$ 27,241,270
FY 2024	$ 1,927,923	$ 4,342,556	$ 6,541,335	$ 8,818,278	$ 10,810,267	$ 13,565,255	$ 15,681,994	$ 17,754,929	$ 20,168,301	$ 22,488,122	$ 25,400,516	$ 27,636,328
FY 2025	$ 2,072,991	$ 4,226,672	$ 6,415,760	$ 8,508,012	$ 11,516,445	$ 13,606,682	$ 15,851,952	$ 17,992,643	$ 20,360,189	$ 22,970,752	$ 25,657,789	$ 28,572,861
2026 Est.	$ 2,475,983	$ 5,545,635	$ 7,934,336	$ 10,323,038	$ 12,711,739	$ 15,100,441	$ 18,170,092	$ 20,558,794	$ 23,114,786	$ 25,503,488	$ 27,892,189	$ 30,280,891
FY 2026	$ 2,403,009	$ 5,399,470	$ 7,683,994	$ 10,128,859	$ 12,365,487	$ 14,650,594	$ 17,823,507	$ 20,006,918	$ 22,535,393	$ 25,150,745		

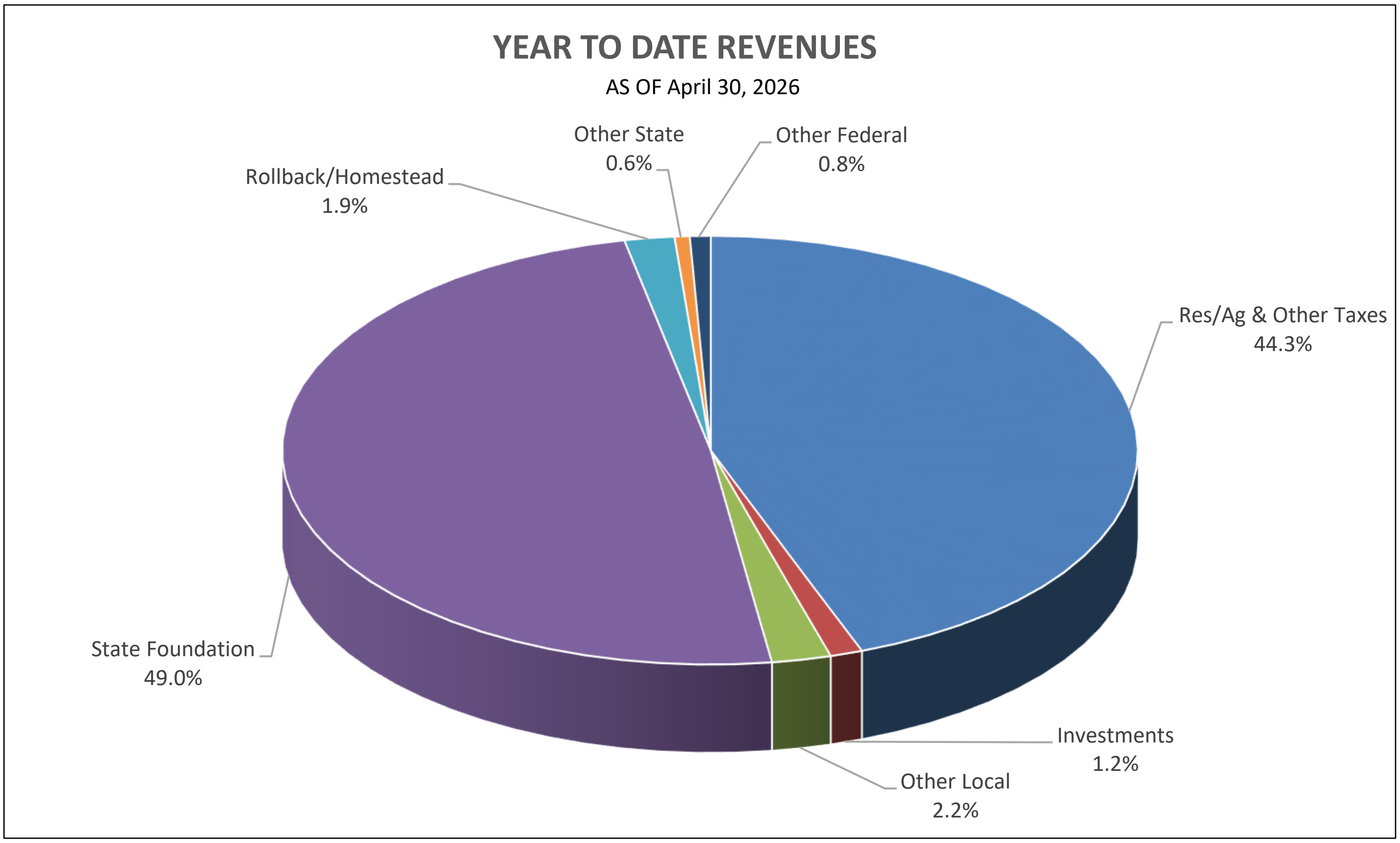


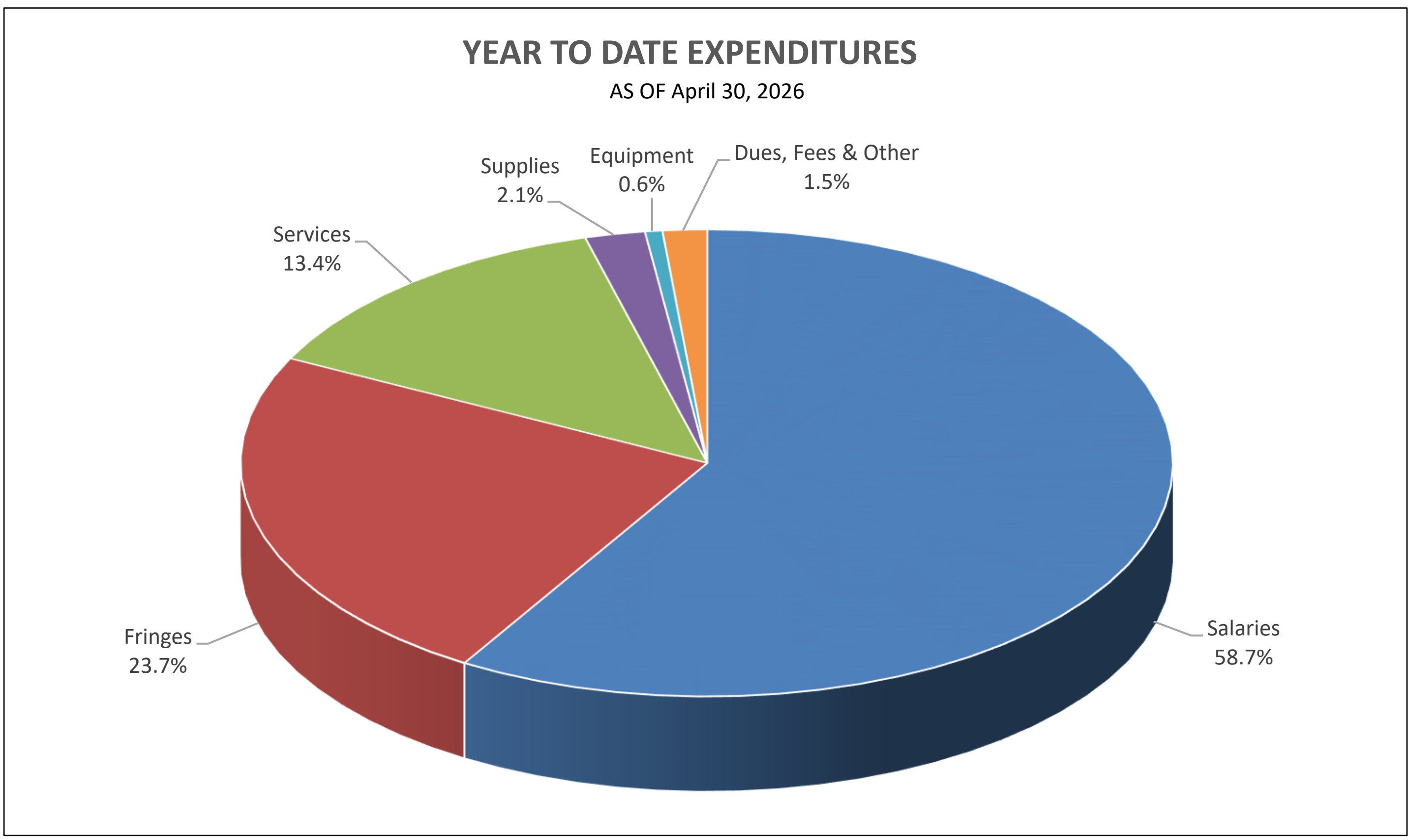
BELLEFONTAINE CITY SCHOOL DISTRICT
Monthly Revenue & Expenditure Comparisons
April 30, 2026





BELLEFONTAINE CITY SCHOOL DISTRICT
Year To Date Revenue & Expenditure Disbursement
April 30, 2026





BELLEFONTAINE CITY SCHOOL DISTRICT

Days Cash-on-Hand at End of Month

April 30, 2026