



Monthly Financial Report

Fiscal Year 2026 Revenue and Expenditure Activity Through June

Table of Contents

FISCAL YEAR 2026 REVENUE, EXPENDITURES, AND CASH BALANCE ANALYSIS THROUGH JUNE	3
FISCAL YEAR 2026 MONTHLY REVENUE ANALYSIS - JUNE	4
FISCAL YEAR 2026 MONTHLY EXPENDITURE ANALYSIS - JUNE	5
FISCAL YEAR 2026 FORECAST TREND VARIANCE ANALYSIS - JULY - JUNE	6

FISCAL YEAR 2026 REVENUE, EXPENDITURES, AND CASH BALANCE ANALYSIS THROUGH

1. YEAR-TO-DATE ACTUALS COMPARED TO PREVIOUS YEAR

TOTAL REVENUES ARE

\$3,481,339

LOWER THAN THE PREVIOUS YEAR

TOTAL EXPENDITURES ARE

\$3,678,221

HIGHER THAN THE PREVIOUS YEAR

THE CASH BALANCE IS

\$(10,372,693)

LOWER THAN THE PREVIOUS YEAR

2. CURRENT ACTUAL/ESTIMATE TREND COMPARED TO FORECAST -- VARIANCE ANALYSIS

REVENUE IS TRENDING

\$993,762

UNFAVORABLE COMPARED TO FORECAST

EXPENDITURE TREND IS

\$459,998

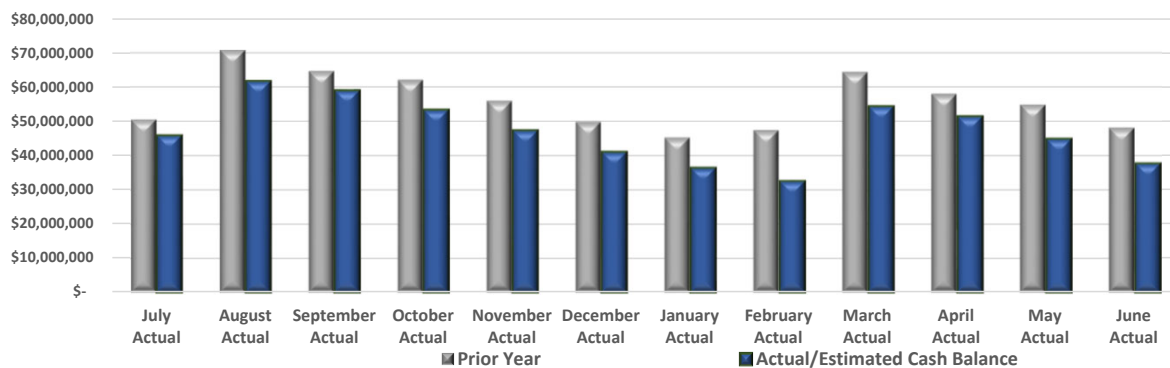
FAVORABLE COMPARED TO FORECAST

NET POTENTIAL TREND IS

\$533,764

UNFAVORABLE IMPACT ON THE CASH BALANCE

3. VARIANCE AND CASH BALANCE COMPARISON



JUNE 30 ACTUAL CASH BALANCE WAS

\$48,086,132

AT THE END OF THE PREVIOUS FISCAL YEAR

JUNE 30 CASH BALANCE IS ESTIMATED TO BE

\$37,713,439

AT THE END OF THE CURRENT FISCAL YEAR

FISCAL YEAR 2026 MONTHLY REVENUE ANALYSIS - JUNE

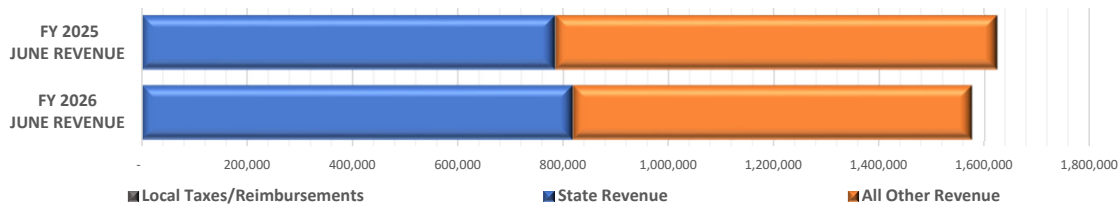
1. JUNE REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

Month to Date	Actual Revenue Collections For June	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	-	-	-
State Revenue	818,699	785,082	33,616
All Other Revenue	758,088	839,331	(81,243)
Total Revenue	1,576,787	1,624,414	(47,627)

Actual revenue for the month was down

\$47,627

compared to last year.



Actual revenue for the month was down \$47,627 compared to last year. Categories with the largest variance included: higher homestead/rollback and other state reimburse. of \$145,496, and higher revenue in lieu of taxes of \$70,733. Fiscal year-to-date results below, with additional months of revenue activity can provide more insight.

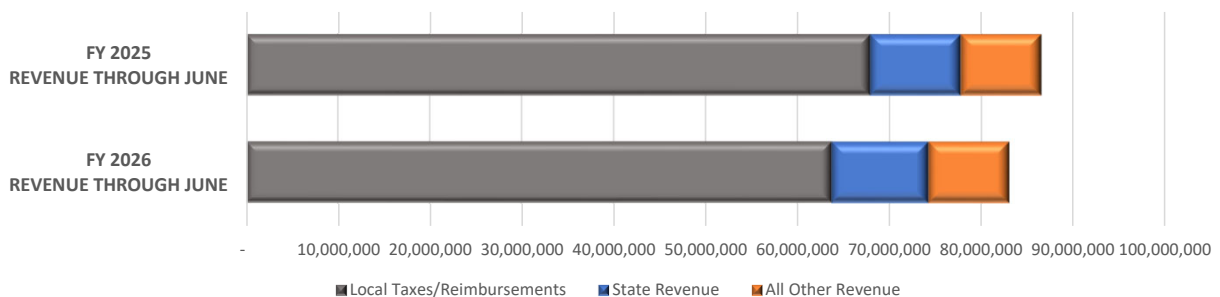
2. ACTUAL REVENUE RECEIVED THROUGH JUNE COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Revenue Collections For July - June	Prior Year Revenue Collections For July - June	Current Year Compared to Last Year
Local Taxes/Reimbursements	63,710,673	67,897,343	(4,186,671)
State Revenue	10,547,626	9,864,329	683,298
All Other Revenue	8,807,719	8,785,685	22,034
Total Revenue	83,066,017	86,547,357	(3,481,339)

TOTAL REVENUES ARE

\$3,481,339

LOWER THAN THE PREVIOUS YEAR



Revenue through June totaled \$83,066,017, which is -\$3,481,339 or -4% lower than the amount collected last year. Through June, the largest categorical variances when compared to last year, are: real estate taxes lower by -\$3,838,889, and unrestricted state aid higher by \$930,300.

FISCAL YEAR 2026 MONTHLY EXPENDITURE ANALYSIS - JUNE

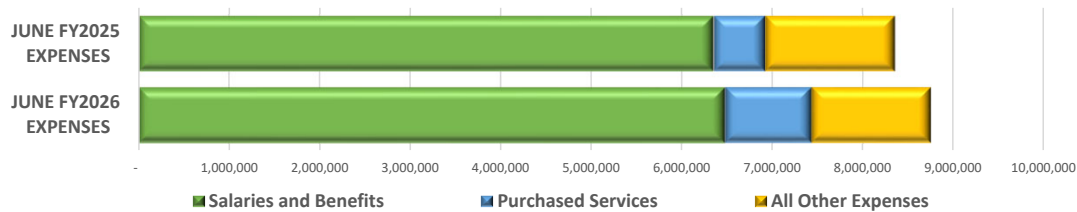
1. JUNE EXPENDITURES COMPARED TO PRIOR YEAR

Month to Date	Actual Expenses For June	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	6,481,356	6,355,062	● 126,294
Purchased Services	953,466	569,094	● 384,372
All Other Expenses	1,318,577	1,434,413	● (115,836)
Total Expenditures	8,753,400	8,358,569	● 394,830

Actual expenses for the month were up

\$394,830

compared to last year.



Actual expenses for the month were up \$394,830 compared to last year. Categories with the largest variance included: higher tuition and similar payments of \$249,840, and higher professional and technical services of \$154,847. A single month's results can be skewed compared to a prior year because of the timing when expenses are incurred. The fiscal year-to-date results, when involving additional months of expense activity can provide more insight.

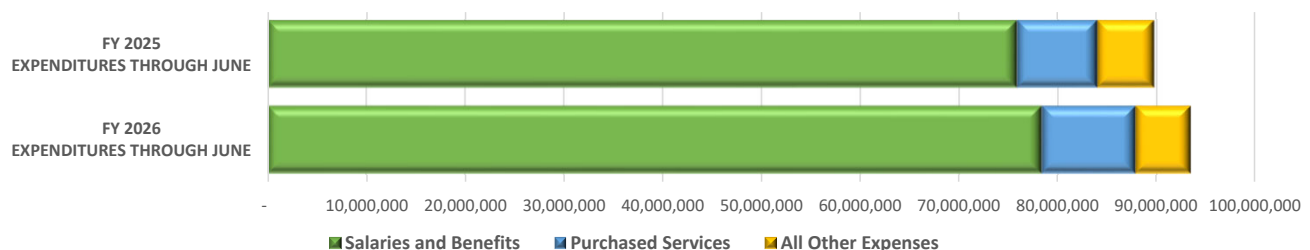
2. ACTUAL EXPENSES INCURRED THROUGH JUNE COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Expenses For July - June	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	78,400,343	75,898,852	● 2,501,491
Purchased Services	9,453,572	8,085,855	● 1,367,716
All Other Expenses	5,584,796	5,775,782	● (190,986)
Total Expenditures	93,438,710	89,760,489	● 3,678,221

TOTAL EXPENDITURES ARE

\$3,678,221

HIGHER THAN THE PREVIOUS YEAR



Fiscal year-to-date General Fund expenses totaled \$93,438,710 through June, which is \$3,678,221 or 4.1% higher than the amount expended last year. Through June, the largest categorical variances when compared to last year, are: certified regular salaries higher by \$967,425, and tuition and similar payments higher by \$757,523.

FISCAL YEAR 2026 FORECAST TREND VARIANCE ANALYSIS - JULY - JUNE

3. REVENUE ANALYSIS

REVENUE IS TRENDING

\$993,762

UNFAVORABLE COMPARED TO
FORECAST

Revenue Forecast Compare

	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	64,962,844	63,710,673	(1,252,171)
State Revenue	10,517,692	10,547,626	29,934
All Other Revenue	8,579,243	8,807,719	228,476
Total Revenue	84,059,779	83,066,017	(993,762)

The top two categories (real estate taxes and public utility per. prop. tax), represents 125.% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$993,762 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 1.18% of the total Forecasted annual revenue

Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on	Expected Over/(Under) Forecast
Actual/Estimated Annual Amount	
Real Estate Taxes	(778,719)
Public Utility Per. Prop. Tax	(463,057)
Restricted Fed	318,904
Unrestricted Fed	(295,580)
All Other Revenue Categories	224,690
Total Revenue	(993,762)

4. EXPENDITURE ANALYSIS

EXPENDITURE TREND IS

\$459,998

FAVORABLE COMPARED TO
FORECAST

Expenditure Forecast Compare

	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	78,766,461	78,400,343	(366,118)
Purchased Services	9,405,068	9,453,572	48,504
All Other Expenses	5,727,179	5,584,796	(142,383)
Total Expenditures	93,898,708	93,438,710	(459,998)

The total variance of \$459,998 (current expenses vs. amounts projected in the five year forecast) is equal to 0.49% of the total Forecasted annual expenses.