

NOVEMBER FINANCIAL REPORT:**BALANCE SHEET
TOTALS**

| | | |
|-----------|-----------------------------|--------------|
| Fund 1 | General Fund | 4,076,149.74 |
| Fund 2 | Special Revenue Fund | 113,788.34 |
| Fund 21 | District Activity Fund | 284,144.72 |
| Fund 25 | Student Activity Fund | 408,013.96 |
| Fund 310 | Capital Outlay Fund | 85,010.60 |
| Fund 320 | Building Fund (5 Cent Levy) | 1,408,919.47 |
| Fund 360 | Construction Fund | 4,334,591.25 |
| Fund 400 | Debt Service Fund | - |
| Fund 51 | Food Service Fund | 1,389,334.25 |
| Fund 54 | Community Education Fund | 2,675.73 |
| Fund 7000 | Trust Fund | 101,536.16 |

*In total, the November 2025 balance sheet amounts
are down by \$3.4 million compared to November 2024.
See detailed notes by fund below...*

TOTAL BALANCE:**\$12,204,164.22**

| NOVEMBER BALANCE SHEET TOTAL COMPARISONS: | | FY 2025-2026 | FY 2024-2025 | Variance |
|---|-----------------------------|------------------------|----------------------|-------------------------|
| Fund 1 | General Fund | 4,076,149.74 | \$3,421,222.47 | ** \$654,927.27 |
| Fund 2 | Special Revenue Fund | 113,788.34 | (\$61,931.61) | \$175,719.95 |
| Fund 21 | District Activity Fund | 284,144.72 | \$316,267.15 | (\$32,122.43) |
| Fund 25 | Student Activity Fund | 408,013.96 | \$475,660.10 | (\$67,646.14) |
| Fund 310 | Capital Outlay Fund | 85,010.60 | \$110,424.00 | (\$25,413.40) |
| Fund 320 | Building Fund (5 Cent Levy) | 1,408,919.47 | \$1,549,698.64 | (\$140,779.17) |
| Fund 360 | Construction Fund | 4,334,591.25 | \$8,517,780.52 | (\$4,183,189.27) |
| Fund 400 | Debt Service Fund | - | \$0.00 | \$0.00 |
| Fund 51 | Food Service Fund | 1,389,334.25 | \$1,173,473.10 | \$215,861.15 |
| Fund 54 | Community Education Fund | 2,675.73 | \$3,979.37 | (\$1,303.64) |
| Fund 7000 | Trust Fund | 101,536.16 | \$96,972.55 | \$4,563.61 |
| TOTALS: | | \$12,204,164.22 | 15,603,546.29 | (\$3,399,382.07) |

General Fund:

The General Fund ending fund balance is \$4,076,150 which is up approximately \$655,000 compared to the prior year, as noted below:

| | | |
|---------------------------|-----------------|---|
| Carryover Funds (Beg Bal) | (790,000.00) | **Important notes: Current year includes one less payroll because the 11/30 payroll fell on a weekend, so it was paid on 12/1. |
| Operating Revenues | 955,000.00 | |
| Decrease in Revenue | 165,000.00 | |
| | | <i>The first tax commission check of \$5,224,728 was received in November. Of this amount, \$3,061,626 was posted to the General Fund and \$2,163,102 to the Building Fund.</i> |
| Salaries/Fringe | (540,000.00) ** | |
| Operating Expenses | 50,000.00 | |
| Increase in Expenses | (490,000.00) | |
| Net Increase/(Decrease) | 655,000.00 | |

Special Revenue Fund:

The Special Revenue Fund ending fund balance is (\$113,788. Monthly ending balances fluctuate based on the timing of reimbursements.

District Activity Fund:

The DAF ending cash balance is \$284,145. These are school funds maintained at the district level.

School Activity Fund:

The SAF ending cash balance is \$ 408,014. These are school funds maintained at the school level.

Capital Outlay Fund:

The Capital Outlay Fund ending cash balance is \$85,010. This includes the first of two state allocations along with one of two Energy Bond debt service payments.

Building Fund:

The Building Fund ending cash balance is \$1,408,920. This includes the first state payment of \$928,860 and the local portion of \$2,163,102.

Construction Fund:

The Construction Fund cash balance is \$4,334,920. Expenditures include payments for the GCHS Athletic Facility project and SFCC expenses to support upgrades, renovations and enhancements to district facilities.

NOTE: Project-to-date interest earned on the GCHS Athletic Project was \$1.6 million, and \$71,500 for the SFCC funds.

Debt Service Fund:

The Debt Service cash balance is \$0. Total YTD debt service payments equal \$2.7 million.

Food Service Fund:

The Food Service cash balance is \$1,389,334. This balance fluctuates with the timing of federal reimbursements.

Community Education Fund:

The Community Education Fund cash balance is \$2,676. This fund is currently only accounting for drivers education courses.

Trust Fund:

The Trust Fund cash balance is \$101,536. This includes \$3,500 in scholarship payments.