

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	3,769,839.37	3,769,839.37	.00	100.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL REAL PROPERTY TAX	5,790,527.00	6,952,555.21	-1,162,028.21	120.07
1113 PSC REAL PROPERTY TAX	1,000,000.00	72,788.43	927,211.57	7.28
1115 DELINQUENT PROPERTY TAX	110,000.00	167,127.03	-57,127.03	151.93
1117 MOTOR VEHICLE TAX	800,000.00	949,568.49	-149,568.49	118.70
TOTAL AD VALOREM TAXES	7,700,527.00	8,142,039.16	-441,512.16	105.73
SALES & USE TAXES				
1121 UTILITIES TAX	2,000,000.00	1,973,403.40	26,596.60	98.67
TOTAL SALES & USE TAXES	2,000,000.00	1,973,403.40	26,596.60	98.67
OTHER TAXES				
1191 OMITTED PROPERTY TAX	6,000.00	140,897.71	-134,897.71	999.99
TOTAL OTHER TAXES	6,000.00	140,897.71	-134,897.71	999.99
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280 REVENUE IN LIEU OF TAXES	70,000.00	33,346.77	36,653.23	47.64
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	70,000.00	33,346.77	36,653.23	47.64
TUITION				
1310 TUITION FROM INDIVIDUALS	.00	.00	.00	.00
TOTAL TUITION	.00	.00	.00	.00
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	400,000.00	291,707.80	108,292.20	72.93
1540 INVESTMENT INC FROM REAL PRPTY	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	400,000.00	291,707.80	108,292.20	72.93
OTHER REVENUE FROM LOCAL SOURCES				
1911 BUILDING RENTAL	134,000.00	194,475.00	-60,475.00	145.13

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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1912 BUS RENTAL	.00	.00	.00	.00
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1941 TEXTBOOK SALES	.00	.00	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE	.00	73,114.28	-73,114.28	.00
1990 MISCELLANEOUS REVENUE	5,000.00	6,705.12	-1,705.12	134.10
TOTAL OTHER REVENUE FROM LOCAL SOURCES	139,000.00	274,294.40	-135,294.40	197.33
TOTAL REVENUE FROM LOCAL SOURCES	10,315,527.00	10,855,689.24	-540,162.24	105.24
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111 SEEK PROGRAM	13,616,900.00	13,700,421.00	-83,521.00	100.61
TOTAL STATE PROGRAM	13,616,900.00	13,700,421.00	-83,521.00	100.61
OTHER STATE FUNDING				
3122 VOCATIONAL TRANSPORTATION	5,000.00	17,042.00	-12,042.00	340.84
3125 BUS DRVR TRAINING REIMB	.00	.00	.00	.00
3128 AUDIT REIMBURSEMENT	.00	.00	.00	.00
3129 KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00	.00
TOTAL OTHER STATE FUNDING	5,000.00	17,042.00	-12,042.00	340.84
EXPENDITURE REIMBURSEMENTS				
3130 OUT OF DISTRICT REIMBURSEMENT	.00	.00	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS	.00	.00	.00	.00
RESTRICTED				
3200 RESTRICTED STATE REVENUE	.00	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900 REVENUE FOR ON BEHALF PAYMENTS	6,857,148.00	.00	6,857,148.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	6,857,148.00	.00	6,857,148.00	.00
TOTAL REVENUE FROM STATE SOURCES	20,479,048.00	13,717,463.00	6,761,585.00	66.98
REVENUE FROM FEDERAL SOURCES				
UNRESTRICTED DIRECT				
4100 UNRESTRICTED DIRECT FEDERAL	.00	.00	.00	.00

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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	%
TOTAL UNRESTRICTED DIRECT	.00	.00	.00	.00
UNRESTRICTED THROUGH THE STATE				
4200 UNRESTRICTED FED THRU STATE	.00	6,000.00	-6,000.00	.00
TOTAL UNRESTRICTED THROUGH THE STATE	.00	6,000.00	-6,000.00	.00
FEDERAL REIMBURSEMENT				
4810 MEDICAID REIMBURSEMENT	500,000.00	531,938.22	-31,938.22	106.39
TOTAL FEDERAL REIMBURSEMENT	500,000.00	531,938.22	-31,938.22	106.39
TOTAL REVENUE FROM FEDERAL SOURCES	500,000.00	537,938.22	-37,938.22	107.59
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	.00	.00	.00	.00
5220 INDIRECT COSTS TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5311 SALE OF LAND & IMPROVEMENTS	.00	288,635.00	-288,635.00	.00
5312 LOSS COMP - LAND & IMPROVEMENTS	.00	.00	.00	.00
5331 SALE OF BUILDINGS	.00	.00	.00	.00
5332 LOSS COMP - BUILDINGS	.00	.00	.00	.00
5341 SALE OF EQUIPMENT ETC	.00	12,444.70	-12,444.70	.00
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	301,079.70	-301,079.70	.00
CAPITAL LEASE PROCEEDS				
5500 OTHER FINANCING SOURCE- CAP LE	.00	.00	.00	.00
TOTAL CAPITAL LEASE PROCEEDS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	301,079.70	-301,079.70	.00
TOTAL RECEIPTS	31,294,575.00	25,412,170.16	5,882,404.84	81.20
TOTAL REVENUES	35,064,414.37	29,182,009.53	5,882,404.84	83.22

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ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
1000 INSTRUCTION					
0100 SALARIES PERSONNEL SERVICES	11,987,680.00	12,158,647.70	-170,967.70		101.43
0200 EMPLOYEE BENEFITS	1,207,353.00	1,233,206.30	-25,853.30		102.14
0280 ON-BEHALF	4,227,007.00		4,227,007.00		.00
0300 PURCHASED PROF AND TECH SERV	320,200.00	612,608.63	-292,408.63		191.32
0400 PURCHASED PROPERTY SERVICES	48,037.79	28,376.56	19,661.23		59.07
0500 OTHER PURCHASED SERVICES	143,336.00	65,471.60	77,864.40		45.68
0600 SUPPLIES	506,395.18	478,007.64	28,387.54		94.39
0700 PROPERTY	85,850.00	29,543.51	56,306.49		34.41
0800 DEBT SERVICE AND MISCELLANEOUS	4,000.00	102.50	3,897.50		2.56
0840 CONTINGENCY	.00	.00	.00		.00
TOTAL 1000 INSTRUCTION	18,529,858.97	14,605,964.44	3,923,894.53		78.82
2100 STUDENT SUPPORT SERVICES					
0100 SALARIES PERSONNEL SERVICES	1,140,387.00	1,091,179.61	49,207.39		95.69
0200 EMPLOYEE BENEFITS	137,978.00	142,732.26	-4,754.26		103.45
0280 ON-BEHALF	199,740.00		199,740.00		.00
0300 PURCHASED PROF AND TECH SERV	1,600.00	4,962.00	-3,362.00		310.13
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00		.00
0500 OTHER PURCHASED SERVICES	4,500.00	2,926.25	1,573.75		65.03
0600 SUPPLIES	46,300.00	105,170.26	-58,870.26		227.15
0700 PROPERTY	.00	1,760.96	-1,760.96		.00
0800 DEBT SERVICE AND MISCELLANEOUS	200.00	.00	200.00		.00
TOTAL 2100 STUDENT SUPPORT SERVICES	1,530,705.00	1,348,731.34	181,973.66		88.11
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100 SALARIES PERSONNEL SERVICES	377,548.00	316,736.45	60,811.55		83.89
0200 EMPLOYEE BENEFITS	18,615.00	13,934.75	4,680.25		74.86
0280 ON-BEHALF	146,213.00	.00	146,213.00		.00
0300 PURCHASED PROF AND TECH SERV	9,350.00	-1,270.79	10,620.79		-13.59
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00		.00
0500 OTHER PURCHASED SERVICES	3,500.00	473.19	3,026.81		13.52
0600 SUPPLIES	39,248.12	12,915.85	26,332.27		32.91
0700 PROPERTY	450.00	.00	450.00		.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	594,924.12	342,789.45	252,134.67		57.62
2300 DISTRICT ADMIN SUPPORT					
0100 SALARIES PERSONNEL SERVICES	239,188.00	233,917.44	5,270.56		97.80
0200 EMPLOYEE BENEFITS	193,360.00	215,462.90	-22,102.90		111.43
0280 ON-BEHALF	265,349.00	.00	265,349.00		.00
0300 PURCHASED PROF AND TECH SERV	313,100.00	474,020.12	-160,920.12		151.40
0400 PURCHASED PROPERTY SERVICES	14,500.00	18,978.99	-4,478.99		130.89
0500 OTHER PURCHASED SERVICES	119,045.00	222,406.96	-103,361.96		186.83
0600 SUPPLIES	5,500.00	3,192.62	2,307.38		58.05

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0700	PROPERTY	6,000.00	.00	6,000.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
	TOTAL 2300 DISTRICT ADMIN SUPPORT	1,156,042.00	1,167,979.03	-11,937.03	101.03
2400	SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	1,076,523.00	992,751.61	83,771.39	92.22
0200	EMPLOYEE BENEFITS	73,926.00	68,180.52	5,745.48	92.23
0280	ON-BEHALF	356,709.00	.00	356,709.00	.00
0300	PURCHASED PROF AND TECH SERV	10,550.00	599.00	9,951.00	5.68
0400	PURCHASED PROPERTY SERVICES	54,815.00	48,300.13	6,514.87	88.11
0500	OTHER PURCHASED SERVICES	20,800.00	7,089.07	13,710.93	34.08
0600	SUPPLIES	84,902.00	66,683.12	18,218.88	78.54
0700	PROPERTY	3,900.00	2,298.67	1,601.33	58.94
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840	CONTINGENCY	2,000.00	.00	2,000.00	.00
	TOTAL 2400 SCHOOL ADMIN SUPPORT	1,684,125.00	1,185,902.12	498,222.88	70.42
2500	BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	244,750.00	238,921.89	5,828.11	97.62
0200	EMPLOYEE BENEFITS	34,631.00	40,266.71	-5,635.71	116.27
0280	ON-BEHALF	56,545.00	.00	56,545.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
	TOTAL 2500 BUSINESS SUPPORT SERVICES	335,926.00	279,188.60	56,737.40	83.11
2600	PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	1,139,450.00	1,084,597.92	54,852.08	95.19
0200	EMPLOYEE BENEFITS	257,834.00	282,951.41	-25,117.41	109.74
0280	ON-BEHALF	878,917.00	.00	878,917.00	.00
0300	PURCHASED PROF AND TECH SERV	773,000.00	655,888.37	117,111.63	84.85
0400	PURCHASED PROPERTY SERVICES	146,500.00	210,037.67	-63,537.67	143.37
0500	OTHER PURCHASED SERVICES	87,200.00	148,216.17	-61,016.17	169.97
0600	SUPPLIES	1,069,500.00	1,172,812.36	-103,312.36	109.66
0700	PROPERTY	11,500.00	968.96	10,531.04	8.43
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	4,363,901.00	3,555,472.86	808,428.14	81.47
2700	STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	1,353,720.00	1,379,234.49	-25,514.49	101.88
0200	EMPLOYEE BENEFITS	385,108.00	374,516.53	10,591.47	97.25
0280	ON-BEHALF	693,812.00	.00	693,812.00	.00
0300	PURCHASED PROF AND TECH SERV	20,550.00	75,463.45	-54,913.45	367.22
0400	PURCHASED PROPERTY SERVICES	8,850.00	62,156.99	-53,306.99	702.34
0500	OTHER PURCHASED SERVICES	119,500.00	3,625.60	115,874.40	3.03
0600	SUPPLIES	543,158.19	466,352.92	76,805.27	85.86
0700	PROPERTY	510,000.00	495,667.14	14,332.86	97.19

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GENERAL FUND (1)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION	3,634,698.19	2,857,017.12	777,681.07	78.60
3100	FOOD SERVICE OPERATION				
0280	ON-BEHALF	.00	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00
3300	COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0280	ON-BEHALF	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
	TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00	.00
5100	DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	500,000.00	341,871.51	158,128.49	68.37
	TOTAL 5100 DEBT SERVICE	500,000.00	341,871.51	158,128.49	68.37
5200	FUND TRANSFERS				
0900	OTHER ITEMS	75,000.00	58,184.00	16,816.00	77.58
	TOTAL 5200 FUND TRANSFERS	75,000.00	58,184.00	16,816.00	77.58
5300	CONTINGENCY				
0840	CONTINGENCY	2,659,234.09	.00	2,659,234.09	.00
	TOTAL 5300 CONTINGENCY	2,659,234.09	.00	2,659,234.09	.00
	TOTAL EXPENDITURES	35,064,414.37	25,743,100.47	9,321,313.90	73.42
	TOTAL FOR GENERAL FUND (1)	.00	3,438,909.06	-3,438,909.06	.00

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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
TUITION					
1310 TUITION FROM INDIVIDUALS		.00	2,155.20	-2,155.20	.00
TOTAL TUITION		.00	2,155.20	-2,155.20	.00
COMMUNITY SERVICE ACTIVITIES					
1810 DAY CARE FEES		.00	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES		.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS		59,109.00	145,404.47	-86,295.47	245.99
1990 MISCELLANEOUS REVENUE		.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		59,109.00	145,404.47	-86,295.47	245.99
TOTAL REVENUE FROM LOCAL SOURCES		59,109.00	147,559.67	-88,450.67	249.64
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111 SEEK PROGRAM		.00	.00	.00	.00
TOTAL STATE PROGRAM		.00	.00	.00	.00
RESTRICTED					
3200 RESTRICTED STATE REVENUE		1,744,145.21	1,957,071.57	-212,926.36	112.21
TOTAL RESTRICTED		1,744,145.21	1,957,071.57	-212,926.36	112.21
REVENUE FOR ON BEHALF PAYMENTS					
3900 REVENUE FOR ON BEHALF PAYMENTS		.00	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		1,744,145.21	1,957,071.57	-212,926.36	112.21

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SPECIAL REVENUE (2)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	3,435,186.00	4,570,051.97	-1,134,865.97	133.04
	TOTAL RESTRICTED THROUGH THE STATE	3,435,186.00	4,570,051.97	-1,134,865.97	133.04
	TOTAL REVENUE FROM FEDERAL SOURCES	3,435,186.00	4,570,051.97	-1,134,865.97	133.04
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	75,000.00	58,184.00	16,816.00	77.58
	TOTAL INTERFUND TRANSFERS	75,000.00	58,184.00	16,816.00	77.58
	TOTAL OTHER RECEIPTS	75,000.00	58,184.00	16,816.00	77.58
	TOTAL RECEIPTS	5,313,440.21	6,732,867.21	-1,419,427.00	126.71
	TOTAL REVENUES	5,313,440.21	6,732,867.21	-1,419,427.00	126.71

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SPECIAL REVENUE (2)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
1000 INSTRUCTION					
0100 SALARIES PERSONNEL SERVICES		2,624,072.80	2,960,247.21	-336,174.41	112.81
0200 EMPLOYEE BENEFITS		701,921.24	841,504.37	-139,583.13	119.89
0300 PURCHASED PROF AND TECH SERV		337,638.00	519,270.54	-181,632.54	153.80
0400 PURCHASED PROPERTY SERVICES		11,000.00	25,820.28	-14,820.28	234.73
0500 OTHER PURCHASED SERVICES		21,492.00	53,581.88	-32,089.88	249.31
0600 SUPPLIES		462,721.12	770,819.46	-308,098.34	166.58
0700 PROPERTY		190,352.40	264,051.75	-73,699.35	138.72
0800 DEBT SERVICE AND MISCELLANEOUS		12,040.00	7,756.12	4,283.88	64.42
0840 CONTINGENCY		.00	.00	.00	.00
0900 OTHER ITEMS		.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		4,361,237.56	5,443,051.61	-1,081,814.05	124.81
2100 STUDENT SUPPORT SERVICES					
0100 SALARIES PERSONNEL SERVICES		197,483.00	200,708.64	-3,225.64	101.63
0200 EMPLOYEE BENEFITS		52,482.00	68,607.62	-16,125.62	130.73
0300 PURCHASED PROF AND TECH SERV		24,580.00	3,816.79	20,763.21	15.53
0500 OTHER PURCHASED SERVICES		33,642.00	15,728.69	17,913.31	46.75
0600 SUPPLIES		91,540.00	92,303.09	-763.09	100.83
0700 PROPERTY		.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS		.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		399,727.00	381,164.83	18,562.17	95.36
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100 SALARIES PERSONNEL SERVICES		91,431.85	88,400.88	3,030.97	96.68
0200 EMPLOYEE BENEFITS		25,627.00	25,041.75	585.25	97.72
0300 PURCHASED PROF AND TECH SERV		2,500.00	5,994.69	-3,494.69	239.79
0400 PURCHASED PROPERTY SERVICES		1,800.00	530.34	1,269.66	29.46
0500 OTHER PURCHASED SERVICES		1,500.00	2,767.57	-1,267.57	184.50
0600 SUPPLIES		8,994.80	27,045.76	-18,050.96	300.68
0700 PROPERTY		500.00	254.27	245.73	50.85
0800 DEBT SERVICE AND MISCELLANEOUS		.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		132,353.65	150,035.26	-17,681.61	113.36
2300 DISTRICT ADMIN SUPPORT					
0300 PURCHASED PROF AND TECH SERV		600.00	600.00	.00	100.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		600.00	600.00	.00	100.00
2400 SCHOOL ADMIN SUPPORT					
0100 SALARIES PERSONNEL SERVICES		.00	.00	.00	.00
0200 EMPLOYEE BENEFITS		.00	.00	.00	.00

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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2400	SCHOOL ADMIN SUPPORT	.00	.00	.00	.00
2500	BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
TOTAL 2500	BUSINESS SUPPORT SERVICES	.00	.00	.00	.00
2600	PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	29,952.00	48,459.14	-18,507.14	161.79
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	6,570.00	2,917.47	3,652.53	44.41
TOTAL 2600	PLANT OPERATIONS & MAINTENANCE	36,522.00	51,376.61	-14,854.61	140.67
2700	STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	5,000.00	.00	5,000.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
TOTAL 2700	STUDENT TRANSPORTATION	5,000.00	.00	5,000.00	.00
3300	COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	283,770.00	467,430.04	-183,660.04	164.72
0200	EMPLOYEE BENEFITS	33,398.00	100,269.38	-66,871.38	300.23
0300	PURCHASED PROF AND TECH SERV	1,420.00	9,509.11	-8,089.11	669.66
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	5,900.00	17,953.58	-12,053.58	304.30
0600	SUPPLIES	53,512.00	112,663.79	-59,151.79	210.54
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 3300	COMMUNITY SERVICES	378,000.00	707,825.90	-329,825.90	187.26
5200	FUND TRANSFERS				
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5200	FUND TRANSFERS	.00	.00	.00	.00
TOTAL EXPENDITURES		5,313,440.21	6,734,054.21	-1,420,614.00	126.74
TOTAL FOR SPECIAL REVENUE (2)		.00	-1,187.00	1,187.00	.00

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



SCHOOL ACTIVITY FUNDS (25)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1710 ADMISSIONS	.00	.00	.00	.00
1720 SALES	.00	.00	.00	.00
1730 CLUB & OTHER DUES	.00	.00	.00	.00
1750 DONATIONS (ACTIVITY FND)	.00	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00	.00
TOTAL REVENUES	.00	.00	.00	.00

ROWAN COUNTY SCHOOLS



ANNUAL FINANCIAL REPORT FOR FY 2025

SCHOOL ACTIVITY FUNDS (25)				BUDGET	YR TO DATE	AVAIL	%
				APPROP	ACTUAL	BUDGET	USED
EXPENDITURES							
0000	RESTRICT TO REV & BAL SHT ONLY						
0300	PURCHASED PROF AND TECH SERV			.00	.00	.00	.00
	TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY			.00	.00	.00	.00
1000	INSTRUCTION						
0100	SALARIES PERSONNEL SERVICES			.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV			.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES			.00	.00	.00	.00
0600	SUPPLIES			.00	.00	.00	.00
	TOTAL 1000 INSTRUCTION			.00	.00	.00	.00
2100	STUDENT SUPPORT SERVICES						
0300	PURCHASED PROF AND TECH SERV			.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES			.00	.00	.00	.00
0600	SUPPLIES			.00	.00	.00	.00
0700	PROPERTY			.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS			.00	.00	.00	.00
	TOTAL 2100 STUDENT SUPPORT SERVICES			.00	.00	.00	.00
2200	INSTRUCTIONAL STAFF SUPP SERV						
0600	SUPPLIES			.00	.00	.00	.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV			.00	.00	.00	.00
2700	STUDENT TRANSPORTATION						
0300	PURCHASED PROF AND TECH SERV			.00	.00	.00	.00
0600	SUPPLIES			.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS			.00	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION			.00	.00	.00	.00
	TOTAL EXPENDITURES			.00	.00	.00	.00
	TOTAL FOR SCHOOL ACTIVITY FUNDS (25)			.00	.00	.00	.00

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



CAPITAL OUTLAY FUND (310)				YR TO DATE	AVAIL	%
		BUDGET		ACTUAL	BUDGET	USED
REVENUES						
0999 BEGINNING BALANCE						
TOTAL 0999 BEGINNING BALANCE		.00		.00	.00	.00
RECEIPTS						
REVENUE FROM STATE SOURCES						
RESTRICTED						
3200 RESTRICTED STATE REVENUE		282,560.00		294,606.00	-12,046.00	104.26
TOTAL RESTRICTED		282,560.00		294,606.00	-12,046.00	104.26
TOTAL REVENUE FROM STATE SOURCES		282,560.00		294,606.00	-12,046.00	104.26
OTHER RECEIPTS						
INTERFUND TRANSFERS						
5210 FUND TRANSFER		.00		.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00		.00	.00	.00
TOTAL OTHER RECEIPTS		.00		.00	.00	.00
TOTAL RECEIPTS		282,560.00		294,606.00	-12,046.00	104.26
TOTAL REVENUES		282,560.00		294,606.00	-12,046.00	104.26

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



CAPITAL OUTLAY FUND (310)				YR TO DATE	BUDGET	AVAIL	%
				ACTUAL	APPROP	BUDGET	USED
EXPENDITURES							
1000 INSTRUCTION							
0200	EMPLOYEE BENEFITS			.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES			.00	.00	.00	.00
	TOTAL 1000 INSTRUCTION			.00	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE							
0500	OTHER PURCHASED SERVICES			.00	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE			.00	.00	.00	.00
2700 STUDENT TRANSPORTATION							
0200	EMPLOYEE BENEFITS			.00	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION			.00	.00	.00	.00
4200 LAND IMPROVEMENTS							
0300	PURCHASED PROF AND TECH SERV			.00	.00	.00	.00
	TOTAL 4200 LAND IMPROVEMENTS			.00	.00	.00	.00
5100 DEBT SERVICE							
0300	PURCHASED PROF AND TECH SERV			.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS			.00	86,118.36	86,118.36	.00
0840	CONTINGENCY			.00	196,441.64	196,441.64	.00
	TOTAL 5100 DEBT SERVICE			.00	282,560.00	282,560.00	.00
5200 FUND TRANSFERS							
0900	OTHER ITEMS			427,719.11	.00	-427,719.11	.00
	TOTAL 5200 FUND TRANSFERS			427,719.11	.00	-427,719.11	.00
TOTAL EXPENDITURES							
				427,719.11	282,560.00	-145,159.11	151.37
TOTAL FOR CAPITAL OUTLAY FUND (310)							
				-133,113.11	.00	133,113.11	.00

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



	BUILDING FUND (5 CENT LEVY) (320)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		668,620.49	.00	668,620.49	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 GENERAL REAL PROPERTY TAX		1,090,000.00	1,800,000.00	-710,000.00	165.14
1113 PSC REAL PROPERTY TAX		.00	.00	.00	.00
1115 DELINQUENT PROPERTY TAX		.00	.00	.00	.00
1116 DISTILLED SPIRITS TAX		.00	.00	.00	.00
1117 MOTOR VEHICLE TAX		.00	.00	.00	.00
1118 UNMINED MINERALS TAX		.00	.00	.00	.00
TOTAL AD VALOREM TAXES		1,090,000.00	1,800,000.00	-710,000.00	165.14
PENALTIES & INTEREST ON TAXES					
1140 PENALTIES & INTEREST ON TAXES		.00	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES		.00	.00	.00	.00
OTHER TAXES					
1191 OMITTED PROPERTY TAX		.00	.00	.00	.00
1192 EXCISE TAX		.00	.00	.00	.00
TOTAL OTHER TAXES		.00	.00	.00	.00
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		1,090,000.00	1,800,000.00	-710,000.00	165.14
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE		972,514.00	1,670,668.00	-698,154.00	171.79
TOTAL RESTRICTED		972,514.00	1,670,668.00	-698,154.00	171.79
TOTAL REVENUE FROM STATE SOURCES		972,514.00	1,670,668.00	-698,154.00	171.79
OTHER RECEIPTS					

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



BUILDING FUND (5 CENT LEVY) (320)		BUDGET	YR. TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS					
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00
5312	LOSS COMP - LAND & IMPROVEMENTS	.00	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	.00	.00	.00	.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	2,062,514.00	3,470,668.00	-1,408,154.00	168.27
	TOTAL REVENUES	2,731,134.49	3,470,668.00	-739,533.51	127.08

ROWAN COUNTY SCHOOLS



ANNUAL FINANCIAL REPORT FOR FY 2025

BUILDING FUND (5 CENT LEVY) (320)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
4200	LAND IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV		.00	301,467.93	.00
	TOTAL 4200 LAND IMPROVEMENTS	301,467.93	.00	301,467.93	.00
5100	DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00
5200	FUND TRANSFERS				
0900	OTHER ITEMS	2,429,666.56	2,852,972.28	-423,305.72	117.42
	TOTAL 5200 FUND TRANSFERS	2,429,666.56	2,852,972.28	-423,305.72	117.42
	TOTAL EXPENDITURES	2,731,134.49	2,852,972.28	-121,837.79	104.46
	TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	.00	617,695.72	-617,695.72	.00

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



BUILDING FUND (>5 CENT LEVY) (330)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL REAL PROPERTY TAX	.00	.00	.00	.00
1113 PSC REAL PROPERTY TAX	.00	.00	.00	.00
1115 DELINQUENT PROPERTY TAX	.00	.00	.00	.00
1116 DISTILLED SPIRITS TAX	.00	.00	.00	.00
1117 MOTOR VEHICLE TAX	.00	.00	.00	.00
1118 UNMINED MINERALS TAX	.00	.00	.00	.00
TOTAL AD VALOREM TAXES	.00	.00	.00	.00
PENALTIES & INTEREST ON TAXES				
1140 PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
OTHER TAXES				
1191 OMITTED PROPERTY TAX	.00	.00	.00	.00
1192 EXCISE TAX	.00	.00	.00	.00
TOTAL OTHER TAXES	.00	.00	.00	.00
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	.00	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00	.00
OTHER RECEIPTS				

ROWAN COUNTY SCHOOLS



ANNUAL FINANCIAL REPORT FOR FY 2025

BUILDING FUND (>5 CENT LEVY) (330)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS					
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00
5312	LOSS COMP - LAND & IMPROVEMENTS	.00	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	.00	.00	.00	.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00	.00

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



BUILDING FUND (>5 CENT LEVY) (330)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
2100	STUDENT SUPPORT SERVICES				
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
	TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00	.00
	TOTAL FOR BUILDING FUND (>5 CENT LEVY (330)	.00	.00	.00	.00

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



CONSTRUCTION FUND (360)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	.00	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	.00	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00	.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110	BOND PRINCIPAL PROCEEDS	5,000,000.00	.00	5,000,000.00	.00
5120	BOND PREMIUM PROCEEDS	.00	.00	.00	.00
	TOTAL BOND ISSUANCE	5,000,000.00	.00	5,000,000.00	.00
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS					
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	5,000,000.00	.00	5,000,000.00	.00
TOTAL RECEIPTS	5,000,000.00	.00	5,000,000.00	.00
TOTAL REVENUES	5,000,000.00	.00	5,000,000.00	.00

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



CONSTRUCTION FUND (360)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
4500 BUILDING ACQUISITIONS & CONSTRUCTION					
0300	PURCHASED PROF AND TECH SERV	.00	131,160.35	-131,160.35	.00
0400	PURCHASED PROPERTY SERVICES	.00	2,065,717.36	-2,065,717.36	.00
0600	SUPPLIES	.00	888.12	-888.12	.00
0700	PROPERTY	.00	13,932.92	-13,932.92	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		.00	2,211,698.75	-2,211,698.75	.00
4600 SITE IMPROVEMENT					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT		.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00	.00
TOTAL EXPENDITURES		.00	2,211,698.75	-2,211,698.75	.00
TOTAL FOR CONSTRUCTION FUND (360)		5,000,000.00	-2,211,698.75	7,211,698.75	-44.23

ROWAN COUNTY SCHOOLS

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DEBT SERVICE FUND (400)				YR TO DATE	AVAIL	%
		BUDGET		ACTUAL	BUDGET	USED
REVENUES						
0999 BEGINNING BALANCE						
TOTAL 0999 BEGINNING BALANCE		5.92		.00	5.92	.00
RECEIPTS						
REVENUE FROM LOCAL SOURCES						
EARNINGS ON INVESTMENTS						
1510 INTEREST ON INVESTMENTS		.00		.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00		.00	.00	.00
REVENUE FROM STATE SOURCES						
REVENUE FOR ON BEHALF PAYMENTS						
3900 REVENUE FOR ON BEHALF PAYMENTS		.00		.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00		.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		.00		.00	.00	.00
OTHER RECEIPTS						
BOND ISSUANCE						
5110 BOND PRINCIPAL PROCEEDS		.00		.00	.00	.00
5120 BOND PREMIUM PROCEEDS		.00		.00	.00	.00
TOTAL BOND ISSUANCE		.00		.00	.00	.00
INTERFUND TRANSFERS						
5210 FUND TRANSFER		2,429,666.56		3,280,691.39	-851,024.83	135.03
TOTAL INTERFUND TRANSFERS		2,429,666.56		3,280,691.39	-851,024.83	135.03
TOTAL OTHER RECEIPTS		2,429,666.56		3,280,691.39	-851,024.83	135.03
TOTAL RECEIPTS		2,429,666.56		3,280,691.39	-851,024.83	135.03
TOTAL REVENUES		2,429,672.48		3,280,691.39	-851,018.91	135.03

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DEBT SERVICE FUND (400)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
5100	DEBT SERVICE				
0700	PROPERTY				
0800	DEBT SERVICE AND MISCELLANEOUS	2,429,672.48	3,327,623.89	-897,951.41	136.96
0900	OTHER ITEMS	.00	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	2,429,672.48	3,327,623.89	-897,951.41	136.96
	TOTAL EXPENDITURES	2,429,672.48	3,327,623.89	-897,951.41	136.96
	TOTAL FOR DEBT SERVICE FUND (400)	.00	-46,932.50	46,932.50	.00

ROWAN COUNTY SCHOOLS

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FOOD SERVICE FUND (51)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	10,985.80	10,985.80	.00	100.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00
FOOD SERVICE				
1629 NON-REIMBURSABLE OTHER FOOD PRG	150,000.00	123,165.49	26,834.51	82.11
TOTAL FOOD SERVICE	150,000.00	123,165.49	26,834.51	82.11
OTHER REVENUE FROM LOCAL SOURCES				
1900 MISCELLANEOUS REVENUE	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	150,000.00	123,165.49	26,834.51	82.11
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	18,000.00	5,304.26	12,695.74	29.47
TOTAL RESTRICTED	18,000.00	5,304.26	12,695.74	29.47
REVENUE FOR ON BEHALF PAYMENTS				
3900 REVENUE FOR ON BEHALF PAYMENTS	753,084.00	.00	753,084.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	753,084.00	.00	753,084.00	.00
TOTAL REVENUE FROM STATE SOURCES	771,084.00	5,304.26	765,779.74	.69
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500 RESTRICTED FED THRU STATE	1,925,826.00	2,279,784.94	-353,958.94	118.38
TOTAL RESTRICTED THROUGH THE STATE	1,925,826.00	2,279,784.94	-353,958.94	118.38

ROWAN COUNTY SCHOOLS



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FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
CHILD NUTRITION PROGRAM DONATED COMMODIT					
4950	CHILDR NUTR PRG DONATED COMMOD	100,000.00	.00	100,000.00	.00
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	100,000.00	.00	100,000.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	2,025,826.00	2,279,784.94	-253,958.94	112.54
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	2,946,910.00	2,408,254.69	538,655.31	81.72
	TOTAL REVENUES	2,957,895.80	2,419,240.49	538,655.31	81.79

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



FOOD SERVICE FUND (51)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
3100 FOOD SERVICE OPERATION					
0100 SALARIES PERSONNEL SERVICES		795,000.00	856,088.76	-61,088.76	107.68
0200 EMPLOYEE BENEFITS		209,426.00	228,996.63	-19,570.63	109.34
0280 ON-BEHALF		753,084.00	.00	753,084.00	.00
0300 PURCHASED PROF AND TECH SERV		15,800.00	12,740.84	3,059.16	80.64
0400 PURCHASED PROPERTY SERVICES		2,500.00	5,826.62	-3,326.62	233.06
0500 OTHER PURCHASED SERVICES		4,100.00	2,763.10	1,336.90	67.39
0600 SUPPLIES		1,144,000.00	1,346,844.51	-202,844.51	117.73
0700 PROPERTY		33,985.80	59,151.61	-25,165.81	174.05
0840 CONTINGENCY		.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		2,957,895.80	2,512,412.07	445,483.73	84.94
TOTAL EXPENDITURES		2,957,895.80	2,512,412.07	445,483.73	84.94
TOTAL FOR FOOD SERVICE FUND (51)		.00	-93,171.58	93,171.58	.00

ROWAN COUNTY SCHOOLS

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DAY CARE PROGRAM (\$2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
COMMUNITY SERVICE ACTIVITIES					
1810 DAY CARE FEES		.00	90,596.75	-90,596.75	.00
TOTAL COMMUNITY SERVICE ACTIVITIES					
TOTAL COMMUNITY SERVICE ACTIVITIES		.00	90,596.75	-90,596.75	.00
TOTAL REVENUE FROM LOCAL SOURCES					
TOTAL REVENUE FROM LOCAL SOURCES		.00	90,596.75	-90,596.75	.00
TOTAL RECEIPTS					
TOTAL RECEIPTS		.00	90,596.75	-90,596.75	.00
TOTAL REVENUES					
TOTAL REVENUES		.00	90,596.75	-90,596.75	.00

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



DAY CARE PROGRAM (52)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3200	DAY CARE OPERATIONS				
0100	SALARIES PERSONNEL SERVICES	.00	41,593.24	-41,593.24	.00
0200	EMPLOYEE BENEFITS	.00	11,865.41	-11,865.41	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	279.00	-279.00	.00
0600	SUPPLIES	.00	3,798.09	-3,798.09	.00
	TOTAL 3200 DAY CARE OPERATIONS	.00	57,535.74	-57,535.74	.00
	TOTAL EXPENDITURES	.00	57,535.74	-57,535.74	.00
	TOTAL FOR DAY CARE PROGRAM (52)	.00	33,061.01	-33,061.01	.00

ROWAN COUNTY SCHOOLS

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COMMUNITY EDUCATION FUND (54)		BUDGET APPROP	YR. TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
COMMUNITY SERVICE ACTIVITIES					
1811	COMMUNITY EDUCATION RECEIPTS	.00	.00	.00	.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00	.00

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



COMMUNITY EDUCATION FUND (54)					
	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED	
EXPENDITURES					
1000 INSTRUCTION					
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00		.00
0200 EMPLOYEE BENEFITS	.00	.00	.00		.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00		.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00		.00
0600 SUPPLIES	.00	.00	.00		.00
TOTAL 1000 INSTRUCTION	.00	.00	.00		.00
TOTAL EXPENDITURES	.00	.00	.00		.00
TOTAL FOR COMMUNITY EDUCATION FUND (54)	.00	.00	.00		.00

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



COMMUNITY EDUCATION FUNDS (61)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
COMMUNITY SERVICE ACTIVITIES					
1811	COMMUNITY EDUCATION RECEIPTS	.00	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES					
	TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES					
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL RECEIPTS					
	TOTAL RECEIPTS	.00	.00	.00	.00
TOTAL REVENUES					
	TOTAL REVENUES	.00	.00	.00	.00

ROWAN COUNTY SCHOOLS

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COMMUNITY EDUCATION FUNDS (61)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3300	COMMUNITY SERVICES				
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
	TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00	.00
	TOTAL FOR COMMUNITY EDUCATION FUNDS (61)	.00	.00	.00	.00

ROWAN COUNTY SCHOOLS

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FID FUND -- PENSION/TRUST (7000)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	.00	2,097.50	-2,097.50	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	2,097.50	-2,097.50	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	2,097.50	-2,097.50	.00
TOTAL RECEIPTS	.00	2,097.50	-2,097.50	.00
TOTAL REVENUES	.00	2,097.50	-2,097.50	.00

ROWAN COUNTY SCHOOLS

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FID FUND - PENSION/TRUST (7000)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3300	COMMUNITY SERVICES				
0600	SUPPLIES	.00	64,198.16	-64,198.16	.00
	TOTAL 3300 COMMUNITY SERVICES	.00	64,198.16	-64,198.16	.00
	TOTAL EXPENDITURES	.00	64,198.16	-64,198.16	.00
	TOTAL FOR FID FUND - PENSION/TRUST (7000)	.00	-62,100.66	62,100.66	.00

ROWAN COUNTY SCHOOLS



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GOVERNMENTAL ASSETS (8)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES							
1000	INSTRUCTION						
0700	PROPERTY			.00	.00	.00	.00
	TOTAL 1000	INSTRUCTION		.00	.00	.00	.00
2100	STUDENT SUPPORT SERVICES						
0700	PROPERTY			.00	.00	.00	.00
	TOTAL 2100	STUDENT SUPPORT SERVICES		.00	.00	.00	.00
2200	INSTRUCTIONAL STAFF SUPP SERV						
0700	PROPERTY			.00	.00	.00	.00
	TOTAL 2200	INSTRUCTIONAL STAFF SUPP SERV		.00	.00	.00	.00
2300	DISTRICT ADMIN SUPPORT						
0700	PROPERTY			.00	.00	.00	.00
	TOTAL 2300	DISTRICT ADMIN SUPPORT		.00	.00	.00	.00
2400	SCHOOL ADMIN SUPPORT						
0700	PROPERTY			.00	.00	.00	.00
	TOTAL 2400	SCHOOL ADMIN SUPPORT		.00	.00	.00	.00
2600	PLANT OPERATIONS & MAINTENANCE						
0700	PROPERTY			.00	.00	.00	.00
	TOTAL 2600	PLANT OPERATIONS & MAINTENANCE		.00	.00	.00	.00
2700	STUDENT TRANSPORTATION						
0700	PROPERTY			.00	.00	.00	.00
	TOTAL 2700	STUDENT TRANSPORTATION		.00	.00	.00	.00
3300	COMMUNITY SERVICES						
0700	PROPERTY			.00	.00	.00	.00
	TOTAL 3300	COMMUNITY SERVICES		.00	.00	.00	.00
	TOTAL EXPENDITURES			.00	.00	.00	.00
	TOTAL FOR GOVERNMENTAL ASSETS (8)			.00	.00	.00	.00

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



DAY CARE ASSETS (82)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3100	FOOD SERVICE OPERATION				
0700	PROPERTY	.00	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00	.00
	TOTAL FOR FOOD SERVICE ASSETS (81)	.00	.00	.00	.00

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



DAY CARE ASSETS (82)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
TUITION					
1310	TUITION FROM INDIVIDUALS	.00	.00	.00	.00
	TOTAL TUITION	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00	.00

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2025



DAY CARE ASSETS (82)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3200	DAY CARE OPERATIONS				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
	TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00	.00
	TOTAL FOR DAY CARE ASSETS (82)	.00	.00	.00	.00

ROWAN COUNTY SCHOOLS



ANNUAL FINANCIAL REPORT FOR FY 2025

	BUDGET	YR TO DATE	AVAIL	%
	APPROP	ACTUAL	BUDGET	USED
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	35,064,414.37	29,182,009.53	5,882,404.84	83.22
TOTAL OF EXPENDITURES FUND 1	35,064,414.37	25,743,100.47	9,321,313.90	73.42
TOTAL FOR FUND 1	.00	3,438,909.06	-3,438,909.06	.00
TOTAL OF REVENUES FUND 2	5,313,440.21	6,732,867.21	-1,419,427.00	126.71
TOTAL OF EXPENDITURES FUND 2	5,313,440.21	6,734,054.21	-1,420,614.00	126.74
TOTAL FOR FUND 2	.00	-1,187.00	1,187.00	.00
TOTAL OF REVENUES FUND 25	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 25	.00	.00	.00	.00
TOTAL FOR FUND 25	.00	.00	.00	.00
TOTAL OF REVENUES FUND 310	282,560.00	294,606.00	-12,046.00	104.26
TOTAL OF EXPENDITURES FUND 310	282,560.00	427,719.11	-145,159.11	151.37
TOTAL FOR FUND 310	.00	-133,113.11	133,113.11	.00
TOTAL OF REVENUES FUND 320	2,731,134.49	3,470,668.00	-739,533.51	127.08
TOTAL OF EXPENDITURES FUND 320	2,731,134.49	2,852,972.28	-121,837.79	104.46
TOTAL FOR FUND 320	.00	617,695.72	-617,695.72	.00
TOTAL OF REVENUES FUND 330	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 330	.00	.00	.00	.00
TOTAL FOR FUND 330	.00	.00	.00	.00
TOTAL OF REVENUES FUND 360	5,000,000.00	.00	5,000,000.00	.00
TOTAL OF EXPENDITURES FUND 360	.00	2,211,698.75	-2,211,698.75	.00
TOTAL FOR FUND 360	.00	-2,211,698.75	7,211,698.75	-44.23
TOTAL OF REVENUES FUND 400	2,429,672.48	3,280,691.39	-851,018.91	135.03
TOTAL OF EXPENDITURES FUND 400	2,429,672.48	3,327,623.89	-897,951.41	136.96
TOTAL FOR FUND 400	.00	-46,932.50	46,932.50	.00
TOTAL OF REVENUES FUND 51	2,957,895.80	2,419,240.49	538,655.31	81.79
TOTAL OF EXPENDITURES FUND 51	2,957,895.80	2,512,412.07	445,483.73	84.94
TOTAL FOR FUND 51	.00	-93,171.58	93,171.58	.00
TOTAL OF REVENUES FUND 52	.00	90,596.75	-90,596.75	.00
TOTAL OF EXPENDITURES FUND 52	.00	57,535.74	-57,535.74	.00
TOTAL FOR FUND 52	.00	33,061.01	-33,061.01	.00
TOTAL OF REVENUES FUND 54	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 54	.00	.00	.00	.00
TOTAL FOR FUND 54	.00	.00	.00	.00
TOTAL OF REVENUES FUND 61	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 61	.00	.00	.00	.00
TOTAL FOR FUND 61	.00	.00	.00	.00
TOTAL OF REVENUES FUND 7000	.00	2,097.50	-2,097.50	.00
TOTAL OF EXPENDITURES FUND 7000	.00	64,198.16	-64,198.16	.00
TOTAL FOR FUND 7000	.00	-62,100.66	62,100.66	.00

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	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL OF REVENUES FUND 8	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	.00	.00	.00	.00
TOTAL FOR FUND 8	.00	.00	.00	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	.00	.00	.00
TOTAL FOR FUND 81	.00	.00	.00	.00
TOTAL OF REVENUES FUND 82	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	.00	.00	.00	.00
TOTAL FOR FUND 82	.00	.00	.00	.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX				
GRAND TOTAL OF REVENUES	46,349,444.87	42,189,987.98	4,159,456.89	91.03
GRAND TOTAL OF EXPENDITURES	46,349,444.87	38,327,793.88	8,021,650.99	82.69
GRAND TOTAL	.00	3,862,194.10	-3,862,194.10	.00

** END OF REPORT - Generated by LITTLETON, LAUREN **