

ROWAN COUNTY SCHOOLS



MONTHLY REPORT - FY 2026 Period 5

GENERAL FUND (1)	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	.00	3,390,312.22	3,390,312.22	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL REAL PROPERTY TAX	.00	42,225.80	6,500,000.00	6,457,774.20
1113 PSC REAL PROPERTY TAX	.00	.00	1,000,000.00	1,000,000.00
1115 DELINQUENT PROPERTY TAX	3,333.06	102,383.28	110,000.00	7,616.72
1117 MOTOR VEHICLE TAX	67,148.43	266,545.65	950,000.00	683,454.35
1121 UTILITIES TAX	183,389.15	748,338.06	2,200,000.00	1,451,661.94
1191 OMITTED PROPERTY TAX	.00	59,179.81	15,000.00	-44,179.81
TOTAL AD VALOREM TAXES	253,870.64	1,218,672.60	10,775,000.00	9,556,327.40
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280 REVENUE IN LIEU OF TAXES	.00	.00	70,000.00	70,000.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	.00	.00	70,000.00	70,000.00
TUITION				
1310 TUITION FROM INDIVIDUALS	.00	.00	.00	.00
TOTAL TUITION	.00	.00	.00	.00
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	9,209.78	101,059.51	300,000.00	198,940.49
1540 INVESTMENT INC FROM REAL PRPTY	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	9,209.78	101,059.51	300,000.00	198,940.49
OTHER REVENUE FROM LOCAL SOURCES				
1911 BUILDING RENTAL	32,412.50	32,412.50	145,000.00	112,587.50
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	32,044.78	30,000.00	-2,044.78

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GENERAL FUND (1)	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
1990 MISCELLANEOUS REVENUE	777.73	4,352.76	5,000.00	647.24
TOTAL OTHER REVENUE FROM LOCAL SOURCES	33,190.23	68,810.04	180,000.00	111,189.96
TOTAL REVENUE FROM LOCAL SOURCES	296,270.65	1,388,542.15	11,325,000.00	9,936,457.85
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111 SEEK PROGRAM	1,254,163.00	6,208,679.00	14,801,414.00	8,592,735.00
TOTAL STATE PROGRAM	1,254,163.00	6,208,679.00	14,801,414.00	8,592,735.00
OTHER STATE FUNDING				
3122 VOCATIONAL TRANSPORTATION	.00	.00	5,000.00	5,000.00
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	.00	.00	5,000.00	5,000.00
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 ON BEHALF PAYMENTS				
3900 REVENUE FOR ON BEHALF PAYMENTS	.00	.00	6,857,148.00	6,857,148.00
TOTAL REVENUE ON BEHALF PAYMENTS	.00	.00	6,857,148.00	6,857,148.00
TOTAL REVENUE FROM STATE SOURCES	1,254,163.00	6,208,679.00	21,663,562.00	15,454,883.00
REVENUE FROM FEDERAL SOURCES				

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GENERAL FUND (1)	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
UNRESTRICTED DIRECT				
4100 UNRESTRICTED DIRECT FEDERAL	.00	.00	.00	.00
TOTAL UNRESTRICTED DIRECT	.00	.00	.00	.00
UNRESTRICTED THROUGH THE STATE				
4200 UNRESTRICTED FED THRU STATE	.00	.00	.00	.00
TOTAL UNRESTRICTED THROUGH THE STATE	.00	.00	.00	.00
FEDERAL REIMBURSEMENT				
4810 MEDICAID REIMBURSEMENT	266.35	71,159.55	500,000.00	428,840.45
TOTAL FEDERAL REIMBURSEMENT	266.35	71,159.55	500,000.00	428,840.45
TOTAL REVENUE FROM FEDERAL SOURCES	266.35	71,159.55	500,000.00	428,840.45
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	.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
CAPITAL LEASE PROCEEDS				
5500 OTHER FINANCING SOURCE- CAP LE	.00	.00	.00	.00
TOTAL CAPITAL LEASE PROCEEDS	.00	.00	.00	.00

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GENERAL FUND (1)	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL OTHER RECEIPTS	.00	.00	.00	.00
TOTAL RECEIPTS	1,550,700.00	7,668,380.70	33,488,562.00	25,820,181.30
TOTAL REVENUE	1,550,700.00	11,058,692.92	36,878,874.22	25,820,181.30

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GENERAL FUND (1)		MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES					
1000 INSTRUCTION					
0100 SALARIES PERSONNEL SERVICES	1,195,130.63	4,154,591.23	12,491,235.00	8,336,643.77	
0200 EMPLOYEE BENEFITS	88,237.97	734,485.55	1,251,448.47	516,962.92	
0280 ON-BEHALF	.00	.00	4,227,007.00	4,227,007.00	
0300 PURCHASED PROF AND TECH SERV	53,306.07	302,831.36	681,412.00	378,580.64	
0400 PURCHASED PROPERTY SERVICES	3,627.99	19,440.95	99,105.11	79,664.16	
0500 OTHER PURCHASED SERVICES	-15,158.34	193,498.38	180,800.00	-12,698.38	
0600 SUPPLIES	21,870.17	269,332.28	772,304.14	502,971.86	
0700 PROPERTY	143.42	158,185.08	312,700.00	154,514.92	
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	6,800.00	6,800.00	
0840 CONTINGENCY	.00	.00	.00	.00	
TOTAL 1000 INSTRUCTION	1,347,157.91	5,832,364.83	20,022,811.72	14,190,446.89	
2100 STUDENT SUPPORT SERVICES					
0100 SALARIES PERSONNEL SERVICES	97,659.52	413,172.14	1,150,204.00	737,031.86	
0200 EMPLOYEE BENEFITS	12,230.57	48,964.90	132,676.00	83,711.10	
0280 ON-BEHALF	.00	.00	199,740.00	199,740.00	
0300 PURCHASED PROF AND TECH SERV	.00	2,156.00	2,000.00	-156.00	
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	
0500 OTHER PURCHASED SERVICES	553.90	1,055.24	5,200.00	4,144.76	
0600 SUPPLIES	290.46	54,256.79	49,350.00	-4,906.79	
0700 PROPERTY	.00	.00	.00	.00	
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	100.00	100.00	
TOTAL 2100 STUDENT SUPPORT SERVICES	110,734.45	519,605.07	1,539,270.00	1,019,664.93	
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100 SALARIES PERSONNEL SERVICES	29,107.62	133,853.68	369,238.00	235,384.32	
0200 EMPLOYEE BENEFITS	1,279.84	5,885.73	18,419.00	12,533.27	
0280 ON-BEHALF	.00	.00	146,213.00	146,213.00	
0300 PURCHASED PROF AND TECH SERV	.00	10,785.00	9,350.00	-1,435.00	
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	
0500 OTHER PURCHASED SERVICES	201.24	859.56	3,500.00	2,640.44	
0600 SUPPLIES	2,700.39	4,519.43	52,419.68	47,900.25	
0700 PROPERTY	.00	.00	900.00	900.00	
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	33,289.09	155,903.40	600,039.68	444,136.28	
2300 DISTRICT ADMIN SUPPORT					
0100 SALARIES PERSONNEL SERVICES	16,636.62	86,024.75	214,640.00	128,615.25	
0200 EMPLOYEE BENEFITS	1,795.86	52,088.82	186,108.00	134,019.18	
0280 ON-BEHALF	.00	.00	265,349.00	265,349.00	
0300 PURCHASED PROF AND TECH SERV	1,059.00	44,323.10	313,100.00	268,776.90	

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GENERAL FUND (1)		MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
0400	PURCHASED PROPERTY SERVICES	1,565.85	7,829.25	14,500.00	6,670.75
0500	OTHER PURCHASED SERVICES	-8.00	114,186.61	120,045.00	5,858.39
0600	SUPPLIES	.00	.00	5,500.00	5,500.00
0700	PROPERTY	.00	.00	6,000.00	6,000.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		21,049.33	304,452.53	1,125,242.00	820,789.47
2400	SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	76,059.38	399,191.42	1,157,562.00	758,370.58
0200	EMPLOYEE BENEFITS	5,155.64	26,175.93	72,645.00	46,469.07
0280	ON-BEHALF	.00	.00	356,709.00	356,709.00
0300	PURCHASED PROF AND TECH SERV	.00	1,074.00	11,200.00	10,126.00
0400	PURCHASED PROPERTY SERVICES	.00	21,338.38	76,300.00	54,961.62
0500	OTHER PURCHASED SERVICES	.00	1,947.78	31,636.00	29,688.22
0600	SUPPLIES	2,080.68	10,803.21	153,870.00	143,066.79
0700	PROPERTY	.00	.00	9,250.00	9,250.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	2,000.00	2,000.00
0840	CONTINGENCY	.00	.00	1,000.00	1,000.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		83,295.70	460,530.72	1,872,172.00	1,411,641.28
2500	BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	20,195.84	100,979.20	242,650.00	141,670.80
0200	EMPLOYEE BENEFITS	2,928.92	14,801.29	56,788.00	41,986.71
0280	ON-BEHALF	.00	.00	56,545.00	56,545.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		23,124.76	115,780.49	355,983.00	240,202.51
2600	PLANT OPERATIONS AND MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	91,972.26	451,318.47	1,108,396.00	657,077.53
0200	EMPLOYEE BENEFITS	22,663.75	110,468.96	246,744.00	136,275.04
0280	ON-BEHALF	.00	.00	878,917.00	878,917.00
0300	PURCHASED PROF AND TECH SERV	53,510.12	559,411.35	1,113,983.00	554,571.65
0400	PURCHASED PROPERTY SERVICES	15,232.84	87,405.44	186,800.00	99,394.56
0500	OTHER PURCHASED SERVICES	3,283.06	20,180.34	42,845.00	22,664.66
0600	SUPPLIES	94,183.25	683,724.26	1,047,700.00	363,975.74
0700	PROPERTY	409.98	663.96	11,500.00	10,836.04
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE		281,255.26	1,913,172.78	4,636,885.00	2,723,712.22
2700	STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	132,414.00	497,074.57	1,428,720.00	931,645.43

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GENERAL FUND (1)	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
0200 EMPLOYEE BENEFITS	30,821.76	127,385.93	355,161.00	227,775.07
0280 ON-BEHALF	.00	.00	693,812.00	693,812.00
0300 PURCHASED PROF AND TECH SERV	.00	127,877.80	20,550.00	-107,327.80
0400 PURCHASED PROPERTY SERVICES	165.50	23,092.17	8,850.00	-14,242.17
0500 OTHER PURCHASED SERVICES	469.45	271,380.16	251,000.00	-20,380.16
0600 SUPPLIES	15,451.05	192,515.02	543,158.19	350,643.17
0700 PROPERTY	7,630.86	35,021.93	510,000.00	474,978.07
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	186,952.62	1,274,347.58	3,811,251.19	2,536,903.61
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	.00	26,680.66	500,000.00	473,319.34
TOTAL 5100 DEBT SERVICE	.00	26,680.66	500,000.00	473,319.34
5200 FUND TRANSFERS				
0900 OTHER ITEMS	.00	-523,008.90	75,000.00	598,008.90
TOTAL 5200 FUND TRANSFERS	.00	-523,008.90	75,000.00	598,008.90
5300 CONTINGENCY				
0840 CONTINGENCY	.00	.00	2,676,249.63	2,676,249.63
TOTAL 5300 CONTINGENCY	.00	.00	2,676,249.63	2,676,249.63
TOTAL EXPENDITURES	2,086,859.12	10,079,829.16	37,214,904.22	27,135,075.06

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GENERAL FUND (1)	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL FOR GENERAL FUND (1)	-536,159.12	978,863.76	-336,030.00	-1,314,893.76

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FOOD SERVICE FUND (51)		MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	.00	.00	10,985.80	10,985.80
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-REIMBURSBLE OTHER FOOD PRG	14,190.79	36,175.04	150,000.00	113,824.96
TOTAL FOOD SERVICE					
		14,190.79	36,175.04	150,000.00	113,824.96
OTHER REVENUE FROM LOCAL SOURCES					
1990	MISCELLANEOUS REVENUE	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES					
		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES					
		14,190.79	36,175.04	150,000.00	113,824.96
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	.00	.00	18,000.00	18,000.00
TOTAL RESTRICTED					
		.00	.00	18,000.00	18,000.00
REVENUE ON BEHALF PAYMENTS					
3900	REVENUE FOR ON BEHALF PAYMENTS	.00	.00	753,084.00	753,084.00
TOTAL REVENUE ON BEHALF PAYMENTS					
		.00	.00	753,084.00	753,084.00
TOTAL REVENUE FROM STATE SOURCES					

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FOOD SERVICE FUND (51)					MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUE FROM FEDERAL SOURCES					.00	.00	771,084.00	771,084.00
RESTRICTED THROUGH THE STATE								
4500 RESTRICTED FED THRU STATE					275,240.61	815,931.47	1,925,826.00	1,109,894.53
TOTAL RESTRICTED THROUGH THE STATE					275,240.61	815,931.47	1,925,826.00	1,109,894.53
CHILD NUTRITION PROGRAM DONATED COMMODIT								
4950 CHILD NUTR PRG DONATED COMMOD					.00	.00	100,000.00	100,000.00
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT					.00	.00	100,000.00	100,000.00
TOTAL REVENUE FROM FEDERAL SOURCES					275,240.61	815,931.47	2,025,826.00	1,209,894.53
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					289,431.40	852,106.51	2,946,910.00	2,094,803.49
TOTAL REVENUE					289,431.40	852,106.51	2,957,895.80	2,105,789.29

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FOOD SERVICE FUND (51)		MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES					
3100 FOOD SERVICE OPERATION					
0100 SALARIES PERSONNEL SERVICES					312,505.38
0200 EMPLOYEE BENEFITS	76,592.20	315,464.62	627,970.00		122,072.77
0280 ON-BEHALF	19,305.47	79,796.23	201,869.00		753,084.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	753,084.00		7,752.40
0400 PURCHASED PROPERTY SERVICES	.00	8,047.60	15,800.00		-8,837.75
0500 OTHER PURCHASED SERVICES	630.00	11,337.75	2,500.00		3,610.80
0600 SUPPLIES	102.55	489.20	4,100.00		617,721.55
0700 PROPERTY	166,512.38	526,278.45	1,144,000.00		160,424.59
0840 CONTINGENCY	.00	48,148.21	208,572.80		.00
	.00	.00	.00		
TOTAL 3100 FOOD SERVICE OPERATION	263,142.60	989,562.06	2,957,895.80		1,968,333.74
TOTAL EXPENDITURES					
	263,142.60	989,562.06	2,957,895.80		1,968,333.74
TOTAL FOR FOOD SERVICE FUND (51)					
	26,288.80	-137,455.55	.00		137,455.55

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MONTHLY REPORT - FY 2026 Period 5 REPORT OPTIONS



Fiscal Year/Period for reports	2026	5
Include page break between funds?	Y	
Include expenditure detail?	N	
Include Percent Used?	N	
Include Last FY Actuals? Thru (P)eriod or (T)otal for Year	N	
Include Prior FY 2 Actuals?	N	
Include Encumbrances?	N	

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