

ROWAN COUNTY SCHOOLS



ANNUAL FINANCIAL REPORT FOR FY 2024

| GENERAL FUND (1) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|--------------------------------------|--|------------------|----------------------|-----------------|-----------|
| REVENUES | | | | | |
| 0999 BEGINNING BALANCE | | | | | |
| | TOTAL 0999 BEGINNING BALANCE | 4,498,739.03 | 4,117,998.00 | 380,741.03 | 91.54 |
| RECEIPTS | | | | | |
| REVENUE FROM LOCAL SOURCES | | | | | |
| AD VALOREM TAXES | | | | | |
| 1111 | GENERAL REAL PROPERTY TAX | 5,500,000.00 | 5,305,858.41 | 194,141.59 | 96.47 |
| 1113 | PSC REAL PROPERTY TAX | 700,000.00 | 1,199,052.98 | -499,052.98 | 171.29 |
| 1115 | DELINQUENT PROPERTY TAX | 150,000.00 | 203,898.39 | -53,898.39 | 135.93 |
| 1117 | MOTOR VEHICLE TAX | 675,000.00 | 926,142.56 | -251,142.56 | 137.21 |
| | TOTAL AD VALOREM TAXES | 7,025,000.00 | 7,634,952.34 | -609,952.34 | 108.68 |
| SALES & USE TAXES | | | | | |
| 1121 | UTILITIES TAX | 1,600,000.00 | 2,195,129.69 | -595,129.69 | 137.20 |
| | TOTAL SALES & USE TAXES | 1,600,000.00 | 2,195,129.69 | -595,129.69 | 137.20 |
| OTHER TAXES | | | | | |
| 1191 | OMITTED PROPERTY TAX | 6,000.00 | 14,893.62 | -8,893.62 | 248.23 |
| | TOTAL OTHER TAXES | 6,000.00 | 14,893.62 | -8,893.62 | 248.23 |
| REVENUE OTHER LOCAL GOVERNMENT UNITS | | | | | |
| 1280 | REVENUE IN LIEU OF TAXES | 75,000.00 | 50,669.07 | 24,330.93 | 67.56 |
| | TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS | 75,000.00 | 50,669.07 | 24,330.93 | 67.56 |
| 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 | 489,198.07 | -89,198.07 | 122.30 |
| 1540 | INVESTMENT INC FROM REAL PRPTY | .00 | .00 | .00 | .00 |
| | TOTAL EARNINGS ON INVESTMENTS | 400,000.00 | 489,198.07 | -89,198.07 | 122.30 |
| OTHER REVENUE FROM LOCAL SOURCES | | | | | |
| 1911 | BUILDING RENTAL | 134,000.00 | 64,825.00 | 69,175.00 | 48.38 |

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ANNUAL FINANCIAL REPORT FOR FY 2024

| 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 | 29,286.37 | -29,286.37 | .00 |
| 1990 | MISCELLANEOUS REVENUE | 10,000.00 | 2,850.55 | 7,149.45 | 28.51 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | | 144,000.00 | 96,961.92 | 47,038.08 | 67.33 |
| TOTAL REVENUE FROM LOCAL SOURCES | | 9,250,000.00 | 10,481,804.71 | -1,231,804.71 | 113.32 |
| REVENUE FROM STATE SOURCES | | | | | |
| STATE PROGRAM | | | | | |
| 3111 | SEEK PROGRAM | 12,642,651.00 | 12,642,651.00 | .00 | 100.00 |
| TOTAL STATE PROGRAM | | 12,642,651.00 | 12,642,651.00 | .00 | 100.00 |
| OTHER STATE FUNDING | | | | | |
| 3122 | VOCATIONAL TRANSPORTATION | 5,000.00 | .00 | 5,000.00 | .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 | | 5,000.00 | .00 | 5,000.00 | .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 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 | | 19,504,799.00 | 12,642,651.00 | 6,862,148.00 | 64.82 |
| 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 | % USED |
|---------------------------------------|--------------------------------|------------------|----------------------|-----------------|-----------|
| TOTAL UNRESTRICTED DIRECT | | .00 | .00 | .00 | .00 |
| FEDERAL REIMBURSEMENT | | | | | |
| 4810 | MEDICAID REIMBURSEMENT | 500,000.00 | 549,699.70 | -49,699.70 | 109.94 |
| TOTAL FEDERAL REIMBURSEMENT | | 500,000.00 | 549,699.70 | -49,699.70 | 109.94 |
| TOTAL REVENUE FROM FEDERAL SOURCES | | 500,000.00 | 549,699.70 | -49,699.70 | 109.94 |
| 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 | 1,500,000.00 | 1,490,434.19 | 9,565.81 | 99.36 |
| 5312 | LOSS COMP - LAND & IMPROVEMNTS | .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 | 3,498.00 | -3,498.00 | .00 |
| 5342 | LOSS COMP - EQUIPMENT ETC | .00 | .00 | .00 | .00 |
| TOTAL SALE OR COMP FOR LOSS OF ASSETS | | 1,500,000.00 | 1,493,932.19 | 6,067.81 | 99.60 |
| CAPITAL LEASE PROCEEDS | | | | | |
| 5500 | OTHER FINANCING SOURCE- CAP LE | .00 | .00 | .00 | .00 |
| TOTAL CAPITAL LEASE PROCEEDS | | .00 | .00 | .00 | .00 |
| TOTAL OTHER RECEIPTS | | 1,500,000.00 | 1,493,932.19 | 6,067.81 | 99.60 |
| TOTAL RECEIPTS | | 30,754,799.00 | 25,168,087.60 | 5,586,711.40 | 81.83 |
| TOTAL REVENUES | | 35,253,538.03 | 29,286,085.60 | 5,967,452.43 | 83.07 |

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2024

| GENERAL FUND (1) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|--|--------------------------------|------------------|----------------------|-----------------|-----------|
| EXPENDITURES | | | | | |
| 1000 INSTRUCTION | | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 11,145,807.00 | 11,264,738.31 | -118,931.31 | 101.07 |
| 0200 | EMPLOYEE BENEFITS | 1,260,684.00 | 1,130,480.10 | 130,203.90 | 89.67 |
| 0280 | ON-BEHALF | 4,227,007.00 | .00 | 4,227,007.00 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 260,300.00 | 433,549.63 | -173,249.63 | 166.56 |
| 0400 | PURCHASED PROPERTY SERVICES | 34,390.47 | 36,119.63 | -1,729.16 | 105.03 |
| 0500 | OTHER PURCHASED SERVICES | 101,094.00 | 225,184.23 | -124,090.23 | 222.75 |
| 0600 | SUPPLIES | 374,758.64 | 497,135.11 | -122,376.47 | 132.65 |
| 0700 | PROPERTY | 126,700.00 | 6,565.93 | 120,134.07 | 5.18 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 4,000.00 | 1,324.97 | 2,675.03 | 33.12 |
| 0840 | CONTINGENCY | .00 | .00 | .00 | .00 |
| TOTAL 1000 INSTRUCTION | | 17,534,741.11 | 13,595,097.91 | 3,939,643.20 | 77.53 |
| 2100 STUDENT SUPPORT SERVICES | | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 998,477.00 | 994,423.38 | 4,053.62 | 99.59 |
| 0200 | EMPLOYEE BENEFITS | 138,981.00 | 138,379.64 | 601.36 | 99.57 |
| 0280 | ON-BEHALF | 199,740.00 | .00 | 199,740.00 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 1,600.00 | 6,307.00 | -4,707.00 | 394.19 |
| 0400 | PURCHASED PROPERTY SERVICES | .00 | .00 | .00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | 4,500.00 | 5,784.21 | -1,284.21 | 128.54 |
| 0600 | SUPPLIES | 44,550.00 | 21,859.68 | 22,690.32 | 49.07 |
| 0700 | PROPERTY | .00 | .00 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 100.00 | .00 | 100.00 | .00 |
| TOTAL 2100 STUDENT SUPPORT SERVICES | | 1,387,948.00 | 1,166,753.91 | 221,194.09 | 84.06 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV | | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 329,964.00 | 317,349.76 | 12,614.24 | 96.18 |
| 0200 | EMPLOYEE BENEFITS | 19,180.00 | 13,965.22 | 5,214.78 | 72.81 |
| 0280 | ON-BEHALF | 146,213.00 | .00 | 146,213.00 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 9,350.00 | .00 | 9,350.00 | .00 |
| 0400 | PURCHASED PROPERTY SERVICES | .00 | .00 | .00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | 3,500.00 | 528.56 | 2,971.44 | 15.10 |
| 0600 | SUPPLIES | 27,976.56 | 10,255.63 | 17,720.93 | 36.66 |
| 0700 | PROPERTY | 450.00 | .00 | 450.00 | .00 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | | 536,633.56 | 342,099.17 | 194,534.39 | 63.75 |
| 2300 DISTRICT ADMIN SUPPORT | | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 229,192.00 | 223,103.87 | 6,088.13 | 97.34 |
| 0200 | EMPLOYEE BENEFITS | 195,033.00 | 183,787.84 | 11,245.16 | 94.23 |
| 0280 | ON-BEHALF | 265,349.00 | .00 | 265,349.00 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 313,100.00 | 431,131.91 | -118,031.91 | 137.70 |
| 0400 | PURCHASED PROPERTY SERVICES | 14,500.00 | 20,665.61 | -6,165.61 | 142.52 |
| 0500 | OTHER PURCHASED SERVICES | 121,770.00 | 130,531.22 | -8,761.22 | 107.19 |
| 0600 | SUPPLIES | 5,500.00 | 1,636.51 | 3,863.49 | 29.75 |

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ANNUAL FINANCIAL REPORT FOR FY 2024

| 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 | | 1,150,444.00 | 990,856.96 | 159,587.04 | 86.13 |
| 2400 SCHOOL ADMIN SUPPORT | | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 912,274.00 | 877,947.63 | 34,326.37 | 96.24 |
| 0200 | EMPLOYEE BENEFITS | 70,038.00 | 60,696.93 | 9,341.07 | 86.66 |
| 0280 | ON-BEHALF | 356,709.00 | .00 | 356,709.00 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 10,000.00 | 828.53 | 9,171.47 | 8.29 |
| 0400 | PURCHASED PROPERTY SERVICES | 38,488.00 | 33,576.88 | 4,911.12 | 87.24 |
| 0500 | OTHER PURCHASED SERVICES | 13,150.00 | 6,270.95 | 6,879.05 | 47.69 |
| 0600 | SUPPLIES | 64,878.00 | 55,825.85 | 9,052.15 | 86.05 |
| 0700 | PROPERTY | 1,700.00 | 179.49 | 1,520.51 | 10.56 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 | .00 |
| 0840 | CONTINGENCY | 1,000.00 | .00 | 1,000.00 | .00 |
| TOTAL 2400 SCHOOL ADMIN SUPPORT | | 1,468,237.00 | 1,035,326.26 | 432,910.74 | 70.51 |
| 2500 BUSINESS SUPPORT SERVICES | | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 156,489.00 | 174,280.67 | -17,791.67 | 111.37 |
| 0200 | EMPLOYEE BENEFITS | 33,897.00 | 34,852.46 | -955.46 | 102.82 |
| 0280 | ON-BEHALF | 56,545.00 | .00 | 56,545.00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | .00 | .00 | .00 | .00 |
| TOTAL 2500 BUSINESS SUPPORT SERVICES | | 246,931.00 | 209,133.13 | 37,797.87 | 84.69 |
| 2600 PLANT OPERATIONS & MAINTENANCE | | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 843,408.00 | 995,197.49 | -151,789.49 | 118.00 |
| 0200 | EMPLOYEE BENEFITS | 264,770.00 | 284,057.38 | -19,287.38 | 107.28 |
| 0280 | ON-BEHALF | 878,917.00 | .00 | 878,917.00 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 738,000.00 | 773,378.54 | -35,378.54 | 104.79 |
| 0400 | PURCHASED PROPERTY SERVICES | 146,500.00 | 200,732.13 | -54,232.13 | 137.02 |
| 0500 | OTHER PURCHASED SERVICES | 87,200.00 | 130,204.10 | -43,004.10 | 149.32 |
| 0600 | SUPPLIES | 962,700.00 | 1,134,793.72 | -172,093.72 | 117.88 |
| 0700 | PROPERTY | 11,500.00 | 14,823.55 | -3,323.55 | 128.90 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 | .00 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | | 3,932,995.00 | 3,533,186.91 | 399,808.09 | 89.83 |
| 2700 STUDENT TRANSPORTATION | | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 1,191,030.00 | 1,363,732.67 | -172,702.67 | 114.50 |
| 0200 | EMPLOYEE BENEFITS | 404,946.00 | 396,144.10 | 8,801.90 | 97.83 |
| 0280 | ON-BEHALF | 693,812.00 | .00 | 693,812.00 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 20,550.00 | -40,543.01 | 61,093.01 | -197.29 |
| 0400 | PURCHASED PROPERTY SERVICES | 6,850.00 | 125,797.30 | -118,947.30 | 999.99 |
| 0500 | OTHER PURCHASED SERVICES | 127,294.00 | 220,004.48 | -92,710.48 | 172.83 |
| 0600 | SUPPLIES | 578,000.00 | 526,576.60 | 51,423.40 | 91.10 |
| 0700 | PROPERTY | 360,000.00 | 304,941.30 | 55,058.70 | 84.71 |

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| GENERAL FUND (1) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|------------------|-----------------------------------|------------------|----------------------|-----------------|-----------|
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 | .00 |
| | TOTAL 2700 STUDENT TRANSPORTATION | 3,382,482.00 | 2,896,653.44 | 485,828.56 | 85.64 |
| 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 | 327,289.26 | 172,710.74 | 65.46 |
| | TOTAL 5100 DEBT SERVICE | 500,000.00 | 327,289.26 | 172,710.74 | 65.46 |
| 5200 | FUND TRANSFERS | | | | |
| 0900 | OTHER ITEMS | 1,575,000.00 | 1,558,341.00 | 16,659.00 | 98.94 |
| | TOTAL 5200 FUND TRANSFERS | 1,575,000.00 | 1,558,341.00 | 16,659.00 | 98.94 |
| 5300 | CONTINGENCY | | | | |
| 0840 | CONTINGENCY | 3,538,126.36 | .00 | 3,538,126.36 | .00 |
| | TOTAL 5300 CONTINGENCY | 3,538,126.36 | .00 | 3,538,126.36 | .00 |
| | TOTAL EXPENDITURES | 35,253,538.03 | 25,654,737.95 | 9,598,800.08 | 72.77 |
| | TOTAL FOR GENERAL FUND (1) | .00 | 3,631,347.65 | -3,631,347.65 | .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 | 6,899.43 | -6,899.43 | .00 |
| TOTAL TUITION | | .00 | 6,899.43 | -6,899.43 | .00 |
| COMMUNITY SERVICE ACTIVITIES | | | | | |
| 1810 DAY CARE FEES | | .00 | 2,277.90 | -2,277.90 | .00 |
| TOTAL COMMUNITY SERVICE ACTIVITIES | | .00 | 2,277.90 | -2,277.90 | .00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | | | |
| 1920 CONTRIBUTIONS/DONATIONS | | .00 | 122,267.17 | -122,267.17 | .00 |
| 1990 MISCELLANEOUS REVENUE | | .00 | .00 | .00 | .00 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | | .00 | 122,267.17 | -122,267.17 | .00 |
| TOTAL REVENUE FROM LOCAL SOURCES | | .00 | 131,444.50 | -131,444.50 | .00 |
| 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 | | 2,088,786.50 | 2,047,194.61 | 41,591.89 | 98.01 |
| TOTAL RESTRICTED | | 2,088,786.50 | 2,047,194.61 | 41,591.89 | 98.01 |
| 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 | | 2,088,786.50 | 2,047,194.61 | 41,591.89 | 98.01 |

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| SPECIAL REVENUE (2) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|------------------------------|------------------------------------|------------------|----------------------|-----------------|-----------|
| REVENUE FROM FEDERAL SOURCES | | | | | |
| RESTRICTED THROUGH THE STATE | | | | | |
| 4500 | RESTRICTED FED THRU STATE | 3,718,508.00 | 6,115,301.40 | -2,396,793.40 | 164.46 |
| | TOTAL RESTRICTED THROUGH THE STATE | 3,718,508.00 | 6,115,301.40 | -2,396,793.40 | 164.46 |
| | TOTAL REVENUE FROM FEDERAL SOURCES | 3,718,508.00 | 6,115,301.40 | -2,396,793.40 | 164.46 |
| OTHER RECEIPTS | | | | | |
| INTERFUND TRANSFERS | | | | | |
| 5210 | FUND TRANSFER | 75,000.00 | 58,341.00 | 16,659.00 | 77.79 |
| | TOTAL INTERFUND TRANSFERS | 75,000.00 | 58,341.00 | 16,659.00 | 77.79 |
| | TOTAL OTHER RECEIPTS | 75,000.00 | 58,341.00 | 16,659.00 | 77.79 |
| | TOTAL RECEIPTS | 5,882,294.50 | 8,352,281.51 | -2,469,987.01 | 141.99 |
| | TOTAL REVENUES | 5,882,294.50 | 8,352,281.51 | -2,469,987.01 | 141.99 |

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ANNUAL FINANCIAL REPORT FOR FY 2024

| | | BUDGET | YR TO DATE | AVAIL | % |
|--|--------------------------------|--------------|--------------|---------------|--------|
| SPECIAL REVENUE (2) | | APPROP | ACTUAL | BUDGET | USED |
| EXPENDITURES | | | | | |
| 1000 INSTRUCTION | | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 2,614,624.54 | 3,085,694.93 | -471,070.39 | 118.02 |
| 0200 | EMPLOYEE BENEFITS | 658,080.58 | 820,222.53 | -162,141.95 | 124.64 |
| 0300 | PURCHASED PROF AND TECH SERV | 361,518.00 | 536,005.65 | -174,487.65 | 148.27 |
| 0400 | PURCHASED PROPERTY SERVICES | 26,575.00 | 7,224.26 | 19,350.74 | 27.18 |
| 0500 | OTHER PURCHASED SERVICES | 18,194.00 | 92,306.66 | -74,112.66 | 507.35 |
| 0600 | SUPPLIES | 864,388.19 | 1,109,185.80 | -244,797.61 | 128.32 |
| 0700 | PROPERTY | 203,233.00 | 602,995.57 | -399,762.57 | 296.70 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 12,041.00 | 2,850.41 | 9,190.59 | 23.67 |
| 0840 | CONTINGENCY | .00 | .00 | .00 | .00 |
| 0900 | OTHER ITEMS | .00 | 1,291,280.00 | -1,291,280.00 | .00 |
| TOTAL 1000 INSTRUCTION | | 4,758,654.31 | 7,547,765.81 | -2,789,111.50 | 158.61 |
| 2100 STUDENT SUPPORT SERVICES | | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 196,934.00 | 93,328.44 | 103,605.56 | 47.39 |
| 0200 | EMPLOYEE BENEFITS | 50,600.00 | 31,273.75 | 19,326.25 | 61.81 |
| 0300 | PURCHASED PROF AND TECH SERV | 24,581.00 | .00 | 24,581.00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | 34,641.19 | 2,167.59 | 32,473.60 | 6.26 |
| 0600 | SUPPLIES | 92,897.50 | 19,282.69 | 73,614.81 | 20.76 |
| 0700 | PROPERTY | .00 | .00 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 | .00 |
| TOTAL 2100 STUDENT SUPPORT SERVICES | | 399,653.69 | 146,052.47 | 253,601.22 | 36.54 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV | | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 72,629.00 | 83,781.68 | -11,152.68 | 115.36 |
| 0200 | EMPLOYEE BENEFITS | 21,954.00 | 25,532.11 | -3,578.11 | 116.30 |
| 0300 | PURCHASED PROF AND TECH SERV | 14,567.00 | 8,638.61 | 5,928.39 | 59.30 |
| 0400 | PURCHASED PROPERTY SERVICES | 1,500.00 | 2,245.53 | -745.53 | 149.70 |
| 0500 | OTHER PURCHASED SERVICES | 1,997.00 | 963.42 | 1,033.58 | 48.24 |
| 0600 | SUPPLIES | 12,998.00 | 22,927.81 | -9,929.81 | 176.39 |
| 0700 | PROPERTY | 2,000.00 | 6,870.31 | -4,870.31 | 343.52 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 | .00 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | | 127,645.00 | 150,959.47 | -23,314.47 | 118.27 |
| 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 |

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2024

| | | BUDGET | YR TO DATE | AVAIL | % |
|-------------------------------|--------------------------------|--------------|--------------|---------------|---------|
| SPECIAL REVENUE (2) | | APPROP | ACTUAL | 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 |
| 0700 | PROPERTY | .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 | 67.84 | -67.84 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 1.00 | -395.65 | 396.65 | -999.99 |
| 0500 | OTHER PURCHASED SERVICES | .00 | .00 | .00 | .00 |
| 0600 | SUPPLIES | .00 | 40.00 | -40.00 | .00 |
| TOTAL 2600 | PLANT OPERATIONS & MAINTENANCE | 1.00 | -287.81 | 288.81 | -999.99 |
| 2700 | STUDENT TRANSPORTATION | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 8,600.00 | .00 | 8,600.00 | .00 |
| 0200 | EMPLOYEE BENEFITS | 1,170.00 | 4,057.94 | -2,887.94 | 346.83 |
| TOTAL 2700 | STUDENT TRANSPORTATION | 9,770.00 | 4,057.94 | 5,712.06 | 41.53 |
| 3300 | COMMUNITY SERVICES | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 354,419.00 | 334,721.80 | 19,697.20 | 94.44 |
| 0200 | EMPLOYEE BENEFITS | 57,600.50 | 50,955.67 | 6,644.83 | 88.46 |
| 0300 | PURCHASED PROF AND TECH SERV | 21,964.00 | 7,080.10 | 14,883.90 | 32.24 |
| 0400 | PURCHASED PROPERTY SERVICES | .00 | .00 | .00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | 24,649.00 | 8,528.16 | 16,120.84 | 34.60 |
| 0600 | SUPPLIES | 127,337.00 | 102,285.00 | 25,052.00 | 80.33 |
| 0700 | PROPERTY | 1.00 | 749.90 | -748.90 | 999.99 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 | .00 |
| 0900 | OTHER ITEMS | .00 | .00 | .00 | .00 |
| TOTAL 3300 | COMMUNITY SERVICES | 585,970.50 | 504,320.63 | 81,649.87 | 86.07 |
| 5200 | FUND TRANSFERS | | | | |
| 0900 | OTHER ITEMS | .00 | .00 | .00 | .00 |
| TOTAL 5200 | FUND TRANSFERS | .00 | .00 | .00 | .00 |
| TOTAL EXPENDITURES | | 5,882,294.50 | 8,353,468.51 | -2,471,174.01 | 142.01 |
| TOTAL FOR SPECIAL REVENUE (2) | | .00 | -1,187.00 | 1,187.00 | .00 |

ROWAN COUNTY SCHOOLS



ANNUAL FINANCIAL REPORT FOR FY 2024

| 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 2024

| SCHOOL ACTIVITY FUNDS (25) | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL 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 2024

| CAPITAL OUTLAY FUND (310) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL 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 | 296,325.00 | -13,765.00 | 104.87 |
| TOTAL RESTRICTED | | 282,560.00 | 296,325.00 | -13,765.00 | 104.87 |
| TOTAL REVENUE FROM STATE SOURCES | | 282,560.00 | 296,325.00 | -13,765.00 | 104.87 |
| 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 | 296,325.00 | -13,765.00 | 104.87 |
| TOTAL REVENUES | | 282,560.00 | 296,325.00 | -13,765.00 | 104.87 |

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2024

| CAPITAL OUTLAY FUND (310) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL 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 | 86,118.36 | .00 | 86,118.36 | .00 |
| 0840 | CONTINGENCY | 196,441.64 | .00 | 196,441.64 | .00 |
| TOTAL 5100 DEBT SERVICE | | 282,560.00 | .00 | 282,560.00 | .00 |
| 5200 FUND TRANSFERS | | | | | |
| 0900 | OTHER ITEMS | .00 | 207,798.90 | -207,798.90 | .00 |
| TOTAL 5200 FUND TRANSFERS | | .00 | 207,798.90 | -207,798.90 | .00 |
| TOTAL EXPENDITURES | | 282,560.00 | 207,798.90 | 74,761.10 | 73.54 |
| TOTAL FOR CAPITAL OUTLAY FUND (310) | | .00 | 88,526.10 | -88,526.10 | .00 |

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2024

| 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 | 1,182,586.00 | -210,072.00 | 121.60 |
| TOTAL RESTRICTED | | 972,514.00 | 1,182,586.00 | -210,072.00 | 121.60 |
| TOTAL REVENUE FROM STATE SOURCES | | 972,514.00 | 1,182,586.00 | -210,072.00 | 121.60 |
| OTHER RECEIPTS | | | | | |

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2024

| BUILDING FUND (5 CENT LEVY) (320) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL 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 | 2,982,586.00 | -920,072.00 | 144.61 |
| | TOTAL REVENUES | 2,731,134.49 | 2,982,586.00 | -251,451.51 | 109.21 |

ROWAN COUNTY SCHOOLS



ANNUAL FINANCIAL REPORT FOR FY 2024

| BUILDING FUND (5 CENT LEVY) (320) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|-----------------------------------|---|------------------|----------------------|-----------------|-----------|
| EXPENDITURES | | | | | |
| 4200 LAND IMPROVEMENTS | | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | 301,467.93 | .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 | 2,982,586.00 | -552,919.44 | 122.76 |
| | TOTAL 5200 FUND TRANSFERS | 2,429,666.56 | 2,982,586.00 | -552,919.44 | 122.76 |
| | TOTAL EXPENDITURES | 2,731,134.49 | 2,982,586.00 | -251,451.51 | 109.21 |
| | TOTAL FOR BUILDING FUND (5 CENT LEVY) (320) | .00 | .00 | .00 | .00 |

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2024

| 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 2024

| | | BUDGET | YR TO DATE | AVAIL | % |
|------------------------------------|---------------------------------------|--------|------------|--------|------|
| BUILDING FUND (>5 CENT LEVY) (330) | | 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 & IMPROVEMNTS | .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 |

ANNUAL FINANCIAL REPORT FOR FY 2024

| BUILDING FUND (>5 CENT LEVY) (330) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL 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 2024

| 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 | 2,791,280.00 | -2,791,280.00 | .00 |
| TOTAL INTERFUND TRANSFERS | | .00 | 2,791,280.00 | -2,791,280.00 | .00 |
| SALE OR COMP FOR LOSS OF ASSETS | | | | | |
| 5311 SALE OF LAND & IMPROVEMENTS | | .00 | .00 | .00 | .00 |

ANNUAL FINANCIAL REPORT FOR FY 2024

| 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 | 2,791,280.00 | 2,208,720.00 | 55.83 |
| TOTAL RECEIPTS | 5,000,000.00 | 2,791,280.00 | 2,208,720.00 | 55.83 |
| TOTAL REVENUES | 5,000,000.00 | 2,791,280.00 | 2,208,720.00 | 55.83 |

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2024

| | | BUDGET | YR TO DATE | AVAIL | % |
|---|--------------------------------|--------------|---------------|---------------|--------|
| CONSTRUCTION FUND (360) | | APPROP | ACTUAL | BUDGET | USED |
| EXPENDITURES | | | | | |
| 4500 BUILDING ACQUISITIONS & CONSTRUCTION | | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | .00 | 461,306.11 | -461,306.11 | .00 |
| 0400 | PURCHASED PROPERTY SERVICES | .00 | 6,465,474.80 | -6,465,474.80 | .00 |
| 0600 | SUPPLIES | .00 | 81,745.80 | -81,745.80 | .00 |
| 0700 | PROPERTY | .00 | 245,131.27 | -245,131.27 | .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 | 7,253,657.98 | -7,253,657.98 | .00 |
| 4600 SITE IMPROVEMENT | | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | .00 | .00 | .00 | .00 |
| 0400 | PURCHASED PROPERTY SERVICES | .00 | -79,790.37 | 79,790.37 | .00 |
| TOTAL 4600 SITE IMPROVEMENT | | .00 | -79,790.37 | 79,790.37 | .00 |
| 5200 FUND TRANSFERS | | | | | |
| 0900 | OTHER ITEMS | .00 | .00 | .00 | .00 |
| TOTAL 5200 FUND TRANSFERS | | .00 | .00 | .00 | .00 |
| TOTAL EXPENDITURES | | .00 | 7,173,867.61 | -7,173,867.61 | .00 |
| TOTAL FOR CONSTRUCTION FUND (360) | | 5,000,000.00 | -4,382,587.61 | 9,382,587.61 | -87.65 |

ROWAN COUNTY SCHOOLS



ANNUAL FINANCIAL REPORT FOR FY 2024

| DEBT SERVICE FUND (400) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL 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 | 3,190,394.90 | -760,728.34 | 131.31 |
| TOTAL INTERFUND TRANSFERS | | 2,429,666.56 | 3,190,394.90 | -760,728.34 | 131.31 |
| TOTAL OTHER RECEIPTS | | 2,429,666.56 | 3,190,394.90 | -760,728.34 | 131.31 |
| TOTAL RECEIPTS | | 2,429,666.56 | 3,190,394.90 | -760,728.34 | 131.31 |
| TOTAL REVENUES | | 2,429,672.48 | 3,190,394.90 | -760,722.42 | 131.31 |

ANNUAL FINANCIAL REPORT FOR FY 2024

| DEBT SERVICE FUND (400) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|-----------------------------------|--------------------------------|------------------|----------------------|-----------------|-----------|
| EXPENDITURES | | | | | |
| 5100 DEBT SERVICE | | | | | |
| 0700 | PROPERTY | .00 | .00 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 2,429,672.48 | 3,263,376.28 | -833,703.80 | 134.31 |
| 0900 | OTHER ITEMS | .00 | .00 | .00 | .00 |
| TOTAL 5100 DEBT SERVICE | | 2,429,672.48 | 3,263,376.28 | -833,703.80 | 134.31 |
| TOTAL EXPENDITURES | | 2,429,672.48 | 3,263,376.28 | -833,703.80 | 134.31 |
| TOTAL FOR DEBT SERVICE FUND (400) | | .00 | -72,981.38 | 72,981.38 | .00 |

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2024

| FOOD SERVICE FUND (51) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|--|--|------------------|----------------------|-----------------|-----------|
| REVENUES | | | | | |
| 0999 BEGINNING BALANCE | | | | | |
| TOTAL 0999 BEGINNING BALANCE | | 10,986.80 | .00 | 10,986.80 | .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-REIMBURSBLE OTHER FOOD PRG | | 150,000.00 | 137,053.38 | 12,946.62 | 91.37 |
| TOTAL FOOD SERVICE | | 150,000.00 | 137,053.38 | 12,946.62 | 91.37 |
| 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 | | 150,000.00 | 137,053.38 | 12,946.62 | 91.37 |
| REVENUE FROM STATE SOURCES | | | | | |
| RESTRICTED | | | | | |
| 3200 RESTRICTED STATE REVENUE | | 18,000.00 | 134,973.99 | -116,973.99 | 749.86 |
| TOTAL RESTRICTED | | 18,000.00 | 134,973.99 | -116,973.99 | 749.86 |
| 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 | 134,973.99 | 636,110.01 | 17.50 |
| REVENUE FROM FEDERAL SOURCES | | | | | |
| RESTRICTED THROUGH THE STATE | | | | | |
| 4500 RESTRICTED FED THRU STATE | | 1,860,433.20 | 2,201,079.97 | -340,646.77 | 118.31 |
| TOTAL RESTRICTED THROUGH THE STATE | | 1,860,433.20 | 2,201,079.97 | -340,646.77 | 118.31 |

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2024

| FOOD SERVICE FUND (51) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|--|--|------------------|----------------------|-----------------|-----------|
| CHILD NUTRITION PROGRAM DONATED COMMODIT | | | | | |
| 4950 | CHILD 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 | 1,960,433.20 | 2,201,079.97 | -240,646.77 | 112.28 |
| 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 | 2,881,517.20 | 2,473,107.34 | 408,409.86 | 85.83 |
| | TOTAL REVENUES | 2,892,504.00 | 2,473,107.34 | 419,396.66 | 85.50 |

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2024

| FOOD SERVICE FUND (51) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|-----------------------------------|------------------------------|------------------|----------------------|-----------------|-----------|
| EXPENDITURES | | | | | |
| 3100 FOOD SERVICE OPERATION | | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 782,812.00 | 760,627.03 | 22,184.97 | 97.17 |
| 0200 | EMPLOYEE BENEFITS | 250,890.00 | 215,464.37 | 35,425.63 | 85.88 |
| 0280 | ON-BEHALF | 753,084.00 | .00 | 753,084.00 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 19,800.00 | 8,534.20 | 11,265.80 | 43.10 |
| 0400 | PURCHASED PROPERTY SERVICES | 2,500.00 | 8,060.08 | -5,560.08 | 322.40 |
| 0500 | OTHER PURCHASED SERVICES | 4,100.00 | 1,279.31 | 2,820.69 | 31.20 |
| 0600 | SUPPLIES | 1,021,346.40 | 1,296,478.70 | -275,132.30 | 126.94 |
| 0700 | PROPERTY | 57,971.60 | 63,817.47 | -5,845.87 | 110.08 |
| 0840 | CONTINGENCY | .00 | .00 | .00 | .00 |
| TOTAL 3100 FOOD SERVICE OPERATION | | 2,892,504.00 | 2,354,261.16 | 538,242.84 | 81.39 |
| TOTAL EXPENDITURES | | 2,892,504.00 | 2,354,261.16 | 538,242.84 | 81.39 |
| TOTAL FOR FOOD SERVICE FUND (51) | | .00 | 118,846.18 | -118,846.18 | .00 |

ROWAN COUNTY SCHOOLS



ANNUAL FINANCIAL REPORT FOR FY 2024

| DAY CARE PROGRAM (52) | | 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 | 80,715.16 | -80,715.16 | .00 |
| TOTAL COMMUNITY SERVICE ACTIVITIES | | .00 | 80,715.16 | -80,715.16 | .00 |
| TOTAL REVENUE FROM LOCAL SOURCES | | .00 | 80,715.16 | -80,715.16 | .00 |
| TOTAL RECEIPTS | | .00 | 80,715.16 | -80,715.16 | .00 |
| TOTAL REVENUES | | .00 | 80,715.16 | -80,715.16 | .00 |

ANNUAL FINANCIAL REPORT FOR FY 2024

| DAY CARE PROGRAM (52) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|---------------------------------|------------------------------|------------------|----------------------|-----------------|-----------|
| EXPENDITURES | | | | | |
| 3200 DAY CARE OPERATIONS | | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | .00 | 56,292.96 | -56,292.96 | .00 |
| 0200 | EMPLOYEE BENEFITS | .00 | 17,010.96 | -17,010.96 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | .00 | .00 | .00 | .00 |
| 0600 | SUPPLIES | .00 | 3,976.74 | -3,976.74 | .00 |
| TOTAL 3200 DAY CARE OPERATIONS | | .00 | 77,280.66 | -77,280.66 | .00 |
| TOTAL EXPENDITURES | | .00 | 77,280.66 | -77,280.66 | .00 |
| TOTAL FOR DAY CARE PROGRAM (52) | | .00 | 3,434.50 | -3,434.50 | .00 |

ROWAN COUNTY SCHOOLS



ANNUAL FINANCIAL REPORT FOR FY 2024

| 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 | 54.00 | -54.00 | .00 |
| TOTAL COMMUNITY SERVICE ACTIVITIES | | .00 | 54.00 | -54.00 | .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 | 54.00 | -54.00 | .00 |
| TOTAL RECEIPTS | | .00 | 54.00 | -54.00 | .00 |
| TOTAL REVENUES | | .00 | 54.00 | -54.00 | .00 |

ANNUAL FINANCIAL REPORT FOR FY 2024

| 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 | 50.00 | -50.00 | .00 |
| TOTAL 1000 INSTRUCTION | | .00 | 50.00 | -50.00 | .00 |
| TOTAL EXPENDITURES | | .00 | 50.00 | -50.00 | .00 |
| TOTAL FOR COMMUNITY EDUCATION FUND (54) | | .00 | 4.00 | -4.00 | .00 |

ROWAN COUNTY SCHOOLS



ANNUAL FINANCIAL REPORT FOR FY 2024

| 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 | | .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 2024

| 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



ANNUAL FINANCIAL REPORT FOR FY 2024

| 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 | 12,856.00 | -12,856.00 | .00 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00 | 12,856.00 | -12,856.00 | .00 |
| TOTAL REVENUE FROM LOCAL SOURCES | .00 | 12,856.00 | -12,856.00 | .00 |
| TOTAL RECEIPTS | .00 | 12,856.00 | -12,856.00 | .00 |
| TOTAL REVENUES | .00 | 12,856.00 | -12,856.00 | .00 |

ANNUAL FINANCIAL REPORT FOR FY 2024

| FID FUND - PENSION/TRUST (7000) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|---------------------------------|---|------------------|----------------------|-----------------|-----------|
| EXPENDITURES | | | | | |
| 3300 COMMUNITY SERVICES | | | | | |
| 0600 | SUPPLIES | .00 | 12,500.00 | -12,500.00 | .00 |
| | TOTAL 3300 COMMUNITY SERVICES | .00 | 12,500.00 | -12,500.00 | .00 |
| | TOTAL EXPENDITURES | .00 | 12,500.00 | -12,500.00 | .00 |
| | TOTAL FOR FID FUND - PENSION/TRUST (7000) | .00 | 356.00 | -356.00 | .00 |

ROWAN COUNTY SCHOOLS

ANNUAL FINANCIAL REPORT FOR FY 2024

| GOVERNMENTAL ASSETS (8) | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|---|------------------|----------------------|-----------------|-----------|
| EXPENDITURES | | | | |
| 1000 INSTRUCTION | | | | |
| 0700 PROPERTY | .00 | 1,216,729.95 | -1,216,729.95 | .00 |
| TOTAL 1000 INSTRUCTION | .00 | 1,216,729.95 | -1,216,729.95 | .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 | 98,094.33 | -98,094.33 | .00 |
| TOTAL 2300 DISTRICT ADMIN SUPPORT | .00 | 98,094.33 | -98,094.33 | .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 | 157,672.74 | -157,672.74 | .00 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | .00 | 157,672.74 | -157,672.74 | .00 |
| 2700 STUDENT TRANSPORTATION | | | | |
| 0700 PROPERTY | .00 | 228,997.63 | -228,997.63 | .00 |
| TOTAL 2700 STUDENT TRANSPORTATION | .00 | 228,997.63 | -228,997.63 | .00 |
| 3300 COMMUNITY SERVICES | | | | |
| 0700 PROPERTY | .00 | .00 | .00 | .00 |
| TOTAL 3300 COMMUNITY SERVICES | .00 | .00 | .00 | .00 |
| TOTAL EXPENDITURES | .00 | 1,701,494.65 | -1,701,494.65 | .00 |
| TOTAL FOR GOVERNMENTAL ASSETS (8) | .00 | -1,701,494.65 | 1,701,494.65 | .00 |

ANNUAL FINANCIAL REPORT FOR FY 2024

| DAY CARE ASSETS (82) | | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|------------------------------------|----------|------------------|----------------------|-----------------|-----------|
| EXPENDITURES | | | | | |
| 3100 FOOD SERVICE OPERATION | | | | | |
| 0700 | PROPERTY | .00 | 24,759.66 | -24,759.66 | .00 |
| TOTAL 3100 FOOD SERVICE OPERATION | | .00 | 24,759.66 | -24,759.66 | .00 |
| TOTAL EXPENDITURES | | .00 | 24,759.66 | -24,759.66 | .00 |
| TOTAL FOR FOOD SERVICE ASSETS (81) | | .00 | -24,759.66 | 24,759.66 | .00 |

ROWAN COUNTY SCHOOLS



ANNUAL FINANCIAL REPORT FOR FY 2024

| 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 |

ANNUAL FINANCIAL REPORT FOR FY 2024

| 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 |

ANNUAL FINANCIAL REPORT FOR FY 2024

| | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|---------------------------------|------------------|----------------------|-----------------|-----------|
| SUMMARY PAGE | | | | |
| TOTAL OF REVENUES FUND 1 | 35,253,538.03 | 29,286,085.60 | 5,967,452.43 | 83.07 |
| TOTAL OF EXPENDITURES FUND 1 | 35,253,538.03 | 25,654,737.95 | 9,598,800.08 | 72.77 |
| TOTAL FOR FUND 1 | .00 | 3,631,347.65 | -3,631,347.65 | .00 |
| TOTAL OF REVENUES FUND 2 | 5,882,294.50 | 8,352,281.51 | -2,469,987.01 | 141.99 |
| TOTAL OF EXPENDITURES FUND 2 | 5,882,294.50 | 8,353,468.51 | -2,471,174.01 | 142.01 |
| 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 | 296,325.00 | -13,765.00 | 104.87 |
| TOTAL OF EXPENDITURES FUND 310 | 282,560.00 | 207,798.90 | 74,761.10 | 73.54 |
| TOTAL FOR FUND 310 | .00 | 88,526.10 | -88,526.10 | .00 |
| TOTAL OF REVENUES FUND 320 | 2,731,134.49 | 2,982,586.00 | -251,451.51 | 109.21 |
| TOTAL OF EXPENDITURES FUND 320 | 2,731,134.49 | 2,982,586.00 | -251,451.51 | 109.21 |
| TOTAL FOR FUND 320 | .00 | .00 | .00 | .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 | 2,791,280.00 | 2,208,720.00 | 55.83 |
| TOTAL OF EXPENDITURES FUND 360 | .00 | 7,173,867.61 | -7,173,867.61 | .00 |
| TOTAL FOR FUND 360 | 5,000,000.00 | -4,382,587.61 | 9,382,587.61 | -87.65 |
| TOTAL OF REVENUES FUND 400 | 2,429,672.48 | 3,190,394.90 | -760,722.42 | 131.31 |
| TOTAL OF EXPENDITURES FUND 400 | 2,429,672.48 | 3,263,376.28 | -833,703.80 | 134.31 |
| TOTAL FOR FUND 400 | .00 | -72,981.38 | 72,981.38 | .00 |
| TOTAL OF REVENUES FUND 51 | 2,892,504.00 | 2,473,107.34 | 419,396.66 | 85.50 |
| TOTAL OF EXPENDITURES FUND 51 | 2,892,504.00 | 2,354,261.16 | 538,242.84 | 81.39 |
| TOTAL FOR FUND 51 | .00 | 118,846.18 | -118,846.18 | .00 |
| TOTAL OF REVENUES FUND 52 | .00 | 80,715.16 | -80,715.16 | .00 |
| TOTAL OF EXPENDITURES FUND 52 | .00 | 77,280.66 | -77,280.66 | .00 |
| TOTAL FOR FUND 52 | .00 | 3,434.50 | -3,434.50 | .00 |
| TOTAL OF REVENUES FUND 54 | .00 | 54.00 | -54.00 | .00 |
| TOTAL OF EXPENDITURES FUND 54 | .00 | 50.00 | -50.00 | .00 |
| TOTAL FOR FUND 54 | .00 | 4.00 | -4.00 | .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 | 12,856.00 | -12,856.00 | .00 |
| TOTAL OF EXPENDITURES FUND 7000 | .00 | 12,500.00 | -12,500.00 | .00 |
| TOTAL FOR FUND 7000 | .00 | 356.00 | -356.00 | .00 |

ROWAN COUNTY SCHOOLS



ANNUAL FINANCIAL REPORT FOR FY 2024

| | BUDGET APPROP | YR TO DATE ACTUAL | AVAIL BUDGET | % USED |
|--|------------------|----------------------|-----------------|-----------|
| TOTAL OF REVENUES FUND 8 | .00 | .00 | .00 | .00 |
| TOTAL OF EXPENDITURES FUND 8 | .00 | 1,701,494.65 | -1,701,494.65 | .00 |
| TOTAL FOR FUND 8 | .00 | -1,701,494.65 | 1,701,494.65 | .00 |
| TOTAL OF REVENUES FUND 81 | .00 | .00 | .00 | .00 |
| TOTAL OF EXPENDITURES FUND 81 | .00 | 24,759.66 | -24,759.66 | .00 |
| TOTAL FOR FUND 81 | .00 | -24,759.66 | 24,759.66 | .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 | 47,042,031.02 | 43,471,154.61 | 3,570,876.41 | 92.41 |
| GRAND TOTAL OF EXPENDITURES | 47,042,031.02 | 39,630,183.18 | 7,411,847.84 | 84.24 |
| GRAND TOTAL | .00 | 3,840,971.43 | -3,840,971.43 | .00 |

** END OF REPORT - Generated by Teager, Glen **