

SEPTEMBER FINANCIAL REPORT:

BALANCE SHEET TOTALS

Fund 1	General Fund	2,220,103.62
Fund 2	Special Revenue Fund	129,584.78
Fund 21	District Activity Fund	324,869.22
Fund 25	Student Activity Fund	406,422.49
Fund 310	Capital Outlay Fund	85,010.60
Fund 320	Building Fund (5 Cent Levy)	1,102,668.44
Fund 360	Construction Fund	5,517,626.82
Fund 400	Debt Service Fund	-
Fund 51	Food Service Fund	1,240,675.75
Fund 54	Community Education Fund	3,105.97
Fund 7000	Trust Fund	96,355.75

In total, the September 2025 balance sheet amounts are down by \$6.7 million compared to September 2024. This is mainly attributable to funds received/expended through the GCHS athletics construction project. As of today, the project is substantially completed.

TOTAL BALANCE:

\$11,126,423.44

SEPTEMBER BALANCE SHEET TOTAL COMPARISONS:		FY 2025-2026	FY 2024-2025	Variance
Fund 1	General Fund	2,220,103.62	\$2,575,198.97	(\$355,095.35)
Fund 2	Special Revenue Fund	129,584.78	(\$13,526.78)	\$143,111.56
Fund 21	District Activity Fund	324,869.22	\$333,932.06	(\$9,062.84)
Fund 25	Student Activity Fund	406,422.49	\$451,087.68	(\$44,665.19)
Fund 310	Capital Outlay Fund	85,010.60	\$110,424.00	(\$25,413.40)
Fund 320	Building Fund (5 Cent Levy)	1,102,668.44	\$1,502,130.18	(\$399,461.74)
Fund 360	Construction Fund	5,517,626.82	\$11,687,720.61	(\$6,170,093.79)
Fund 400	Debt Service Fund	-	\$0.00	\$0.00
Fund 51	Food Service Fund	1,240,675.75	\$1,117,502.00	\$123,173.75
Fund 54	Community Education Fund	3,105.97	\$4,780.59	(\$1,674.62)
Fund 7000	Trust Fund	96,355.75	\$96,028.85	\$326.90
TOTALS:		\$11,126,423.44	17,865,278.16	(\$6,738,854.72)

General Fund:

The General Fund ending cash balance is \$2,220,104 which is down \$355,095 compared to the prior year. Current year carryover funds are down approximately 800,000 compared to prior year.

Special Revenue Fund:

The Special Revenue Fund ending cash balance is \$129,585. Monthly ending balances fluctuate based on the timing of reimbursements.

District Activity Fund:

The DAF ending cash balance is \$324,869. These are school funds maintained at the district level.

School Activity Fund:

The SAF ending cash balance is \$ 406,422. These are school funds maintained at the school level.

Capital Outlay Fund:

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

Building Fund:

The Building Fund ending cash balance is \$1,102,668. This is comprised of carryover funds, interest earned and a state payment.

Construction Fund:

The Construction Fund cash balance is \$5,517,626. This includes the second \$3.5 million SFCC payments to support upgrades, renovations, and enhancements to district facilities.

Debt Service Fund:

The Debt Service cash balance is \$0. Total YTD debt service payments equal \$815,930.

Food Service Fund:

The Food Service cash balance is \$1,240,675. This balance fluctuates with the timing of federal reimbursements.

Community Education Fund:

The Community Education Fund cash balance is \$3,106. This fund is currently only accounting for drivers education courses.

Trust Fund:

The Trust Fund cash balance is \$96,355.75. This includes \$4,000 in scholarship payments.