

# SIMPSON COUNTY SCHOOLS



## YEAR-TO-DATE BUDGET REPORT GENERAL FUND

FOR 2026 03

JOURNAL DETAIL 2026 1 TO 2026 3

|                                  | ORIGINAL<br>APPROP | REVISED<br>BUDGET | YTD ACTUAL   | MTD ACTUAL   | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USE/COL |
|----------------------------------|--------------------|-------------------|--------------|--------------|--------------|---------------------|----------------|
| <b>I GENERAL FUND</b>            |                    |                   |              |              |              |                     |                |
| 0110 CERTIFIED PERMANENT SALARY  | 14,217,257.94      | 14,348,154.23     | 2,457,300.68 | 1,188,720.51 | .00          | 11,890,853.55       | 17.1%          |
| 0111 EXTENDED DAY                | 443,910.19         | 481,385.06        | 100,569.54   | 40,115.46    | .00          | 380,815.52          | 20.9%          |
| 0112 EXTRA SERVICE               | 206,055.00         | 212,900.00        | 47,308.28    | 17,075.04    | .00          | 165,591.72          | 22.2%          |
| 0113 OTHER CERTIFIED SALARIES    | 303,758.00         | 339,108.00        | 34,804.30    | 21,827.00    | .00          | 304,303.70          | 10.3%          |
| 0114 NATIONAL TEACHER CERTIFICA  | 14,000.00          | 14,000.00         | 14,333.24    | 1,166.62     | .00          | -333.24             | 102.4%         |
| 0116 SPEECH LANGUAGE PATHOLOGY   | 4,000.00           | 4,000.00          | 666.64       | 333.32       | .00          | 3,333.36            | 16.7%          |
| 0120 CERTIFIED SUBSTITUTE SALAR  | 179,000.00         | 179,000.00        | 17,971.00    | 15,881.00    | .00          | 161,029.00          | 10.0%          |
| 0130 CLASSIFIED REGULAR SALARY   | 3,833,009.50       | 3,875,061.50      | 783,680.58   | 313,940.18   | .00          | 3,091,380.92        | 20.2%          |
| 0130K CLASSIFIED SALARIES        | 539,725.70         | 516,520.50        | 100,914.86   | 45,896.72    | .00          | 415,605.64          | 19.5%          |
| 0131 OTHER CLASSIFIED SALARY     | 102,897.00         | 102,465.00        | 25,131.19    | 12,730.81    | .00          | 77,333.81           | 24.5%          |
| 0131K OTHER CLASSIFIED PAY       | 32,928.80          | 33,360.80         | 6,290.96     | 2,246.40     | .00          | 27,069.84           | 18.9%          |
| 0131R OTH CLASS PAY SPEC TRIP RE | .00                | .00               | -5,264.86    | -5,026.34    | .00          | 5,264.86            | 100.0%         |
| 0131T OTHER CLASS PAY - SPEC TRI | .00                | .00               | 4,114.30     | 3,614.02     | .00          | -4,114.30           | 100.0%         |
| 0133K SPEECH LANGUAGE PATHOLOGY  | 8,000.00           | 8,000.00          | 1,333.28     | 666.64       | .00          | 6,666.72            | 16.7%          |
| 0140 CLASSIFIED OVERTIME SALARY  | 6,800.00           | 6,800.00          | 1,414.82     | 1,104.25     | .00          | 5,385.18            | 20.8%          |
| 0150 CLASSIFIED SUBSTITUTE SALA  | 51,750.00          | 51,750.00         | 13,398.18    | 9,445.10     | .00          | 38,351.82           | 25.9%          |
| 0170 PARA-PROFESSIONAL           | 82,108.00          | 83,332.00         | 11,647.54    | 8,140.04     | .00          | 71,684.46           | 14.0%          |
| 0190 BOARD PER DIEM              | 30,000.00          | 30,000.00         | .00          | .00          | .00          | 30,000.00           | .0%            |
| 0221 EMPLOYER FICA CONTRIBUTION  | 254,419.25         | 257,102.39        | 48,785.87    | 20,149.39    | .00          | 208,316.52          | 19.0%          |
| 0222 EMPLOYER MEDICARE CONTRIBU  | 290,800.45         | 294,144.65        | 50,144.80    | 23,274.68    | .00          | 243,999.85          | 17.0%          |
| 0231 KTRS EMPLOYER CONTRIBUTION  | 478,459.09         | 484,092.86        | 83,742.49    | 40,271.13    | .00          | 400,350.37          | 17.3%          |
| 0232 CERS EMPLOYER CONTRIBUTION  | 742,092.01         | 751,517.44        | 153,819.99   | 63,092.83    | .00          | 597,697.45          | 20.5%          |
| 0251 STATE UNEMPLOYMENT INSURAN  | 132,933.06         | 134,832.12        | 6,817.47     | 2,108.57     | .00          | 128,014.65          | 5.1%           |
| 0260 WORKER'S COMPENSATION       | 82,611.28          | 83,718.39         | 16,633.51    | 7,528.27     | .00          | 67,084.88           | 19.9%          |
| 0291 ACCRUED SICK LEAVE PAID     | 125,000.00         | 125,000.00        | .00          | .00          | .00          | 125,000.00          | .0%            |
| 0311 TAX COLLECTION FEES         | 278,399.27         | 249,755.86        | 438.13       | 438.13       | .00          | 249,317.73          | .2%            |
| 0312 KSBA POLICY SERVICE         | 12,500.00          | 12,500.00         | 13,691.19    | .00          | .00          | -1,191.19           | 109.5%         |
| 0338 REGISTRATION FEES           | 43,825.00          | 43,825.00         | 12,565.50    | 2,574.00     | .00          | 31,259.50           | 28.7%          |
| 0341 DRUG TESTING                | 750.00             | 500.00            | .00          | .00          | .00          | 500.00              | .0%            |
| 0342 AUDITING SERVICES           | 21,700.00          | 21,700.00         | .00          | .00          | .00          | 21,700.00           | .0%            |
| 0343 LEGAL SERVICES              | 17,500.00          | 17,500.00         | 2,408.40     | 1,012.50     | .00          | 15,091.60           | 13.8%          |
| 0345 MEDICAL SERVICES            | 88,660.00          | 88,160.00         | 18,750.00    | .00          | .00          | 69,410.00           | 21.3%          |
| 0346 ARCHECTUR & ENGINEERING SV  | 3,000.00           | 3,000.00          | .00          | .00          | .00          | 3,000.00            | .0%            |
| 0347 SECURITY SERVICES           | 330,000.00         | 330,000.00        | 14,222.07    | 8,778.63     | .00          | 315,777.93          | 4.3%           |
| 0349 OTHER PROFESSIONAL SERVICE  | 327,200.00         | 427,573.94        | 162,090.18   | 100,057.90   | .00          | 265,483.76          | 37.9%          |
| 0352 OTHER TECHNICAL SERVICES    | 110,000.00         | 110,000.00        | 74,978.82    | 2,892.46     | .00          | 35,021.18           | 68.2%          |
| 0411 WATER/SEWAGE                | 77,200.00          | 101,200.00        | 29,403.76    | 8,921.68     | .00          | 71,796.24           | 29.1%          |
| 0421 SANITATION SERVICE          | 56,000.00          | 56,000.00         | 13,421.78    | 5,319.64     | .00          | 42,578.22           | 24.0%          |
| 0429 OTHER CLEANING              | .00                | .00               | 5,593.01     | 2,306.39     | .00          | -5,593.01           | 100.0%         |
| 0433 EQUIPMENT REPAIR & MAINT    | 6,000.00           | 6,000.00          | 1,413.76     | 801.06       | .00          | 4,586.24            | 23.6%          |

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|---------------------------------|--------------------|-------------------|-------------|------------|--------------|---------------------|----------------|
| 0434 BUILDING REPAIRS & MAINT   | 78,540.00          | 78,540.00         | 27.84       | .00        | .00          | 78,512.16           | .0%            |
| 0435 VEHICLE REPAIR & MAINT     | 15,700.00          | 20,700.00         | 11,170.30   | -2,005.90  | .00          | 9,529.70            | 54.0%          |
| 0436 ELECTRONICS REPAIR & MAINT | 17,000.00          | 17,000.00         | 3,037.83    | 2,312.00   | .00          | 13,962.17           | 17.9%          |
| 0437 PLUMBING REPAIRS & MAINTEN | 5,000.00           | 5,000.00          | 2,430.75    | 1,949.92   | .00          | 2,569.25            | 48.6%          |
| 0439 OTHER REPAIRS AND MAINTENA | 39,500.00          | 39,500.00         | 3,860.71    | 920.77     | .00          | 35,639.29           | 9.8%           |
| 0444 COPIER RENTAL              | 103,825.00         | 105,825.00        | 22,569.36   | 11,837.70  | .00          | 83,255.64           | 21.3%          |
| 0449 OTHER RENTALS              | 5,000.00           | 5,000.00          | 6.12        | 6.12       | .00          | 4,993.88            | .1%            |
| 0521 PUPIL TRANSPORTATION INSUR | 103,316.00         | 143,446.00        | 138,295.00  | .00        | .00          | 5,151.00            | 96.4%          |
| 0522 PROPERTY INSURANCE         | 173,000.00         | 221,243.00        | 221,243.00  | .00        | .00          | .00                 | 100.0%         |
| 0524 FLEET INSURANCE            | 30,000.00          | 37,745.00         | 38,412.00   | .00        | .00          | -667.00             | 101.8%         |
| 0529 INSURANCE PREMIUMS         | 126,871.00         | 142,534.00        | 149,610.90  | 7,076.90   | .00          | -7,076.90           | 105.0%         |
| 0531 POSTAGE & PO BOX RENT      | 13,200.00          | 13,200.00         | 2,000.00    | 2,000.00   | .00          | 11,200.00           | 15.2%          |
| 0532 TELEPHONE                  | 41,000.00          | 41,000.00         | 13,386.89   | 4,733.09   | .00          | 27,613.11           | 32.7%          |
| 0539 OTHER COMMUNICATIONS       | 28,450.00          | 42,100.00         | 16,949.21   | 13,451.82  | .00          | 25,150.79           | 40.3%          |
| 0542 NEWSPAPER ADVERTISING      | 3,800.00           | 3,800.00          | 226.34      | 226.34     | .00          | 3,573.66            | 6.0%           |
| 0549 OTHER ADVERTISING          | 800.00             | 800.00            | .00         | .00        | .00          | 800.00              | .0%            |
| 0559 OTHER PRINTING             | 34,600.00          | 34,600.00         | 2,646.50    | 1,592.40   | .00          | 31,953.50           | 7.6%           |
| 0580 TRAVEL                     | 96,150.00          | 96,950.00         | 6,826.62    | 2,546.27   | .00          | 90,123.38           | 7.0%           |
| 0610 GENERAL SUPPLIES           | 283,394.00         | 345,770.10        | 97,956.16   | 31,276.06  | .00          | 247,813.94          | 28.3%          |
| 0616 FOOD NON INSTR NON FOOD SV | 15,800.00          | 15,800.00         | 2,044.19    | 341.41     | .00          | 13,755.81           | 12.9%          |
| 0621 NATURAL GAS                | 78,000.00          | 78,000.00         | 3,843.89    | 1,206.76   | .00          | 74,156.11           | 4.9%           |
| 0622 ELECTRICITY                | 645,000.00         | 645,000.00        | 137,906.09  | 72,636.34  | .00          | 507,093.91          | 21.4%          |
| 0626 GASOLINE                   | 16,300.00          | 16,300.00         | 2,735.49    | 1,452.69   | .00          | 13,564.51           | 16.8%          |
| 0627 DIESEL FUEL                | 165,000.00         | 165,000.00        | 477.74      | .00        | .00          | 164,522.26          | .3%            |
| 0641 LIBRARY BOOKS              | 1,500.00           | 1,500.00          | .00         | .00        | .00          | 1,500.00            | .0%            |
| 0643 SUPPLEMENTARY BKS/STUDY GU | 14,300.00          | 38,338.70         | 32,062.36   | -2,644.66  | .00          | 6,276.34            | 83.6%          |
| 0644 TEXTBOOKS                  | 2,000.00           | 2,000.00          | 2,264.48    | .00        | .00          | -264.48             | 113.2%         |
| 0646 TESTS                      | 12,500.00          | 12,500.00         | .00         | .00        | .00          | 12,500.00           | .0%            |
| 0647 REFERENCE MATERIALS        | 100.00             | 100.00            | .00         | .00        | .00          | 100.00              | .0%            |
| 0650 SUPPLIES-TECHNOLOGY RELATE | 101,850.00         | 101,850.00        | 122,678.98  | 31,788.16  | .00          | -20,828.98          | 120.5%         |
| 0653 SOFTWARE - TECHNOLOGY RELA | 55,100.00          | 58,100.00         | 18,410.29   | -190.78    | .00          | 39,689.71           | 31.7%          |
| 0661 LUBRICANTS                 | 4,000.00           | 4,000.00          | 1,009.34    | 362.63     | .00          | 2,990.66            | 25.2%          |
| 0662 TIRES & TUBES              | 12,000.00          | 12,000.00         | 3,577.80    | .00        | .00          | 8,422.20            | 29.8%          |
| 0663 REPAIR PARTS               | 25,600.00          | 25,600.00         | 10,829.52   | 4,707.42   | .00          | 14,770.48           | 42.3%          |
| 0674 AWARDS                     | 1,200.00           | 1,200.00          | .00         | .00        | .00          | 1,200.00            | .0%            |
| 0676 SCHOLARSHIPS               | 1,500.00           | 1,500.00          | 2,250.00    | .00        | .00          | -750.00             | 150.0%         |
| 0679 OTHER STUDENT ACTIVITIES   | 1,000.00           | 1,000.00          | .00         | .00        | .00          | 1,000.00            | .0%            |
| 0694 EQUIPMENT SUPPLIES         | 26,200.00          | 36,200.00         | -738.00     | 12,247.95  | .00          | 36,938.00           | -2.0%          |
| 0695 FURNITURE & FIXTURE SUPPLI | 21,340.00          | 21,340.00         | 8,275.67    | 4,898.23   | .00          | 13,064.33           | 38.8%          |
| 0697 OTHER SUPPLIES & MATERIALS | .00                | .00               | 22,202.15   | 23,665.60  | .00          | -22,202.15          | 100.0%         |
| 0699 REIMBURSEMENTS             | .00                | .00               | -5,218.48   | -5,218.48  | .00          | 5,218.48            | 100.0%         |
| 0710 LAND & IMPROVEMENTS        | .00                | .00               | 49,505.00   | 35,679.00  | .00          | .00                 | 100.0%         |
| 0732 VEHICLES                   | 355,323.00         | 49,505.00         | -129,549.00 | .00        | .00          | 484,872.00          | -36.5%         |
| 0733 FURNITURE & FIXTURES       | 20,000.00          | 20,000.00         | -19,971.00  | .00        | .00          | 39,971.00           | -99.9%         |

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|-----------------------------------|--------------------|-------------------|----------------|---------------|--------------|---------------------|----------------|
| 0734 TECH-RELATED HARDWARE        | 183,850.00         | 192,742.00        | 198,781.62     | 538.07        | .00          | -6,039.62           | 103.1%         |
| 0739 OTHER EQUIPMENT              | 63,500.00          | 83,500.00         | .00            | .00           | .00          | 83,500.00           | .0%            |
| 0810 DUES & FEES                  | 23,650.00          | 23,650.00         | 17,472.70      | 9,353.40      | .00          | 6,177.30            | 73.9%          |
| 0840 CONTINGENCY                  | 9,736,519.21       | 10,045,336.89     | .00            | .00           | .00          | 10,045,336.89       | .0%            |
| 0891 GRADUATION EXPENSES          | 9,000.00           | 9,000.00          | .00            | .00           | .00          | 9,000.00            | .0%            |
| 0893 UNIFORMS                     | 3,000.00           | 3,000.00          | 246.92         | 160.96        | .00          | 2,753.08            | 8.2%           |
| 0894 INSTRUCTIONAL FIELD TRIPS    | 6,700.00           | 6,700.00          | .00            | .00           | .00          | 6,700.00            | .0%            |
| 0895 OTHER STUDENT TRAVEL         | 80,500.00          | 80,500.00         | 9,351.28       | 9,351.28      | .00          | 71,148.72           | 11.6%          |
| 0896 STUDENT WAGES                | .00                | .00               | 804.75         | .00           | .00          | -804.75             | 100.0%         |
| 0899 OTHER MISCELLANEOUS EXP      | 44,426.00          | 44,426.00         | 419.46         | 210.00        | .00          | 44,006.54           | .9%            |
| 0910 FUND TRANSFERS OUT           | 142,837.00         | 146,638.00        | 30,075.00      | .00           | .00          | 116,563.00          | 20.5%          |
| 0999A BEGINNING BALANCE-ASSIGNED  | -61,066.75         | -205,878.55       | -205,878.55    | .00           | .00          | .00                 | 100.0%         |
| 0999C BEGINNING BALANCE-COMMITTEE | .00                | -94,873.94        | -94,873.94     | -94,873.94    | .00          | .00                 | 100.0%         |
| 0999N BEGINNING BALANCE-NONSPEND  | .00                | -1,611.00         | -1,611.00      | .00           | .00          | .00                 | 100.0%         |
| 0999U BEGINNING BALANCE -UNASSIG  | -10,000,000.00     | -10,341,147.94    | -10,341,147.94 | .00           | .00          | .00                 | 100.0%         |
| 1111 GENERAL PROPERTY TAX         | -10,462,732.00     | -10,416,947.00    | .00            | .00           | .00          | -10,416,947.00      | .0%            |
| 1113 PSC PROPERTY TAX             | -484,661.00        | -533,809.00       | -21,482.70     | -21,482.70    | .00          | -512,326.30         | 4.0%           |
| 1115 DELINQUENT PROPERTY TAX      | -105,000.00        | -150,000.00       | -92,048.09     | -65,524.66    | .00          | -57,951.91          | 61.4%          |
| 1117 MOTOR VEHICLE TAX            | -1,146,800.00      | -1,120,333.00     | -140,856.04    | -62,550.17    | .00          | -979,476.96         | 12.6%          |
| 1118 UNMINED MINERALS TAX         | -1,000.00          | -1,000.00         | .00            | .00           | .00          | -1,000.00           | .0%            |
| 1121 UTILITIES TAX                | -1,700,000.00      | -1,700,000.00     | -338,576.45    | -183,166.81   | .00          | -1,361,423.55       | 19.9%          |
| 1191 OMITTED PROPERTY TAX         | -35,000.00         | -35,000.00        | -235.87        | .00           | .00          | -34,764.13          | .7%            |
| 1280 REVENUE IN LIEU OF TAXES     | -600,000.00        | -660,000.00       | -24,821.61     | -24,821.61    | .00          | -635,178.39         | 3.8%           |
| 1510 INTEREST ON INVESTMENTS      | -500,000.00        | -700,000.00       | -208,901.47    | -86,216.19    | .00          | -491,098.53         | 29.8%          |
| 1750 REV FROM ENTERPRISE ACT      | .00                | .00               | .00            | 1,879.99      | .00          | .00                 | .0%            |
| 1912B BUILDING RENTAL             | -17,000.00         | -17,000.00        | -17,140.00     | -7,140.00     | .00          | 140.00              | 100.8%         |
| 1920 CONTRIBUTIONS/DONATIONS      | .00                | .00               | -8,160.21      | -8,160.21     | .00          | 8,160.21            | 100.0%         |
| 1990 MISCELLANEOUS REVENUE        | -210,000.00        | -210,000.00       | -11,542.31     | -1,417.10     | .00          | -198,457.69         | 5.5%           |
| 3111 SEEK PROGRAM                 | -10,951,731.00     | -11,042,762.00    | -2,737,935.00  | -912,645.00   | .00          | -8,304,827.00       | 24.8%          |
| 3122 VOCATIONAL TRANSPORTATION    | -2,000.00          | -5,000.00         | .00            | .00           | .00          | -5,000.00           | .0%            |
| 3129 KSB/KSD TRANSP REIMBURSEME   | -20,000.00         | -10,000.00        | .00            | .00           | .00          | -10,000.00          | .0%            |
| 3130 NAT BOARD CERTIFICATION RE   | -15,000.00         | -15,000.00        | .00            | .00           | .00          | -15,000.00          | .0%            |
| 3131 STATE MISC REIMBURSEMENTS    | -10,000.00         | -10,000.00        | -5,105.00      | -5,105.00     | .00          | -4,895.00           | 51.1%          |
| 3132 SPEECH LANGUAGE PATH REIMB   | -10,000.00         | -10,000.00        | .00            | .00           | .00          | -10,000.00          | .0%            |
| 3800 REVENUE IN LIEU OF TAX/STA   | -43,000.00         | -43,000.00        | -10,809.78     | -3,603.26     | .00          | -32,190.22          | 25.1%          |
| 4810 MEDICAID REIMBURSMENT        | -225,000.00        | -250,000.00       | -65,442.97     | -58,147.50    | .00          | -184,557.03         | 26.2%          |
| 5341 SALE OF EQUIPMENT ETC        | -3,000.00          | -3,000.00         | -7,405.00      | -7,405.00     | .00          | 4,405.00            | 246.8%         |
| TOTAL GENERAL FUND                | .00                | .00               | -8,757,034.90  | 705,494.34    | .00          | 8,757,034.90        | 100.0%         |
| TOTAL REVENUES                    | -36,602,990.75     | -37,576,362.43    | -14,333,973.93 | -1,540,379.16 | .00          | -23,242,388.50      |                |
| TOTAL EXPENSES                    | 36,602,990.75      | 37,576,362.43     | 5,576,939.03   | 2,245,873.50  | .00          | 31,999,423.40       |                |
| GRAND TOTAL                       | .00                | .00               | -8,757,034.90  | 705,494.34    | .00          | 8,757,034.90        | 100.0%         |

\*\* END OF REPORT - Generated by Amanda Spears \*\*

YEAR-TO-DATE BUDGET REPORT  
GENERAL FUND

REPORT OPTIONS

|            |         |       |      |       |
|------------|---------|-------|------|-------|
| Sequence 1 | Field # | Total | Page | Break |
| Sequence 2 | 1       | Y     |      | N     |
| Sequence 3 | 11      | Y     |      | N     |
| Sequence 4 | 0       | N     |      | N     |
| Sequence 4 | 0       | N     |      | N     |

Report title:  
YEAR-TO-DATE BUDGET REPORT  
GENERAL FUND

Print Full or Short description: S  
Print MTD Version: Y  
Print Revenues-Version headings: N  
Format type: 2  
Print revenue budgets as zero: N  
Include Fund Balance: N  
Include requisition amount: N  
Multiyear View: F

Year/Period: 2026/ 3  
Print revenue as credit: Y  
Print totals only: Y  
Suppress zero bal acct: Y  
Print full GL account: N  
Double space: N  
Roll projects to object: N  
Carry forward code: 1  
Print journal detail: Y  
From Yr/Per: 2026/ 1  
To Yr/Per: 2026/ 3  
Include budget entries: Y  
Incl encumb/liq entries: Y  
Sort by JE # or PO #: J  
Detail format option: 1

|                |               |             |
|----------------|---------------|-------------|
| Field Name     | Find Criteria | Field value |
| Fund           |               | 1           |
| Unit           |               |             |
| Function       |               |             |
| Program        |               |             |
| Inst Level     |               |             |
| Character Code |               |             |
| Org            |               |             |
| Object         |               |             |
| Project        |               |             |
| Account type   |               |             |
| Account status |               |             |
| Rollup Code    |               |             |