YEAR-TO-DATE BUDGET REPORT
GENERAL FUND

FOR 2026 05 JOURNAL DETAIL 2026 1 TO 2026 5

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1 GENERAL FUND							
0110 CERTIFIED PERMANENT SALARY	14,217,257.94	14,348,154.23	4,838,384.57	1,187,925.66	.00	9,509,769.66	33.7%
0111 EXTENDED DAY	443,910.19	481,385.06	180,800.46	40,115.46	.00	300,584.60	37.6%
0112 EXTRA SERVICE	206,055.00	212,900.00	81,458.36	17,075.04	.00	131,441.64	38.3%
0113 OTHER CERTIFIED SALARIES	303,758.00	339,108.00	336,667.48	268,908.84	.00	2,440.52	99.3%
0114 NATIONAL TEACHER CERTIFICA	14,000.00	14,000.00	16,666.48	1,166.62	.00	-2,666.48	119.0%
0116 SPEECH LANGUAGE PATHOLOGY	4,000.00	4,000.00	1,333.28	333.32	.00	2,666.72	33.3%
0120 CERTIFIED SUBSTITUTE SALAR	179,000.00	179,000.00	65,495.00	30,287.50	.00	113,505.00	36.6%
0130 CLASSIFIED REGULAR SALARY	3,833,009.50	3,875,061.50	1,414,785.06	317,599.22	.00	2,460,276.44	36.5%
0130K CLASSIFIED SALARIES	539,725.70	516,520.50	192,708.30	45,896.72	.00	323,812.20	37.3%
0131 OTHER CLASSIFIED SALARY	102,897.00	102,465.00	222,783.03	182,628.29	.00	-120,318.03	217.4%
0131K OTHER CLASSIFIED PAY	32,928.80	33,360.80	10,783.76	2,246.40	.00	22,577.04	32.3%
0131R OTH CLASS PAY SPEC TRIP RE	.00	.00	-13,893.47	-3,269.03	.00	13,893.47	100.0%
0131T OTHER CLASS PAY - SPEC TRI	.00	.00	10,792.47	2,638.50	.00	-10,792.47	100.0%
0133K SPEECH LANGUAGE PATHOLOGY	8,000.00	8,000.00	2,666.56	666.64	.00	5,333.44	33.3%
0140 CLASSIFIED OVERTIME SALARY	6,800.00	6,800.00	2,192.87	131.40	.00	4,607.13	32.2%
0150 CLASSIFIED SUBSTITUTE SALA	51,750.00	51,750.00	42,489.72	17,268.30	.00	9,260.28	82.1%
0170 PARA-PROFESSIONAL	82,108.00	83,332.00	32,243.37	11,250.04	.00	51,088.63	38.7%
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	100,202.78	30,843.43	.00	156,899.61	39.0%
0222 EMPLOYER MEDICARE CONTRIBU	290,800.45	294,144.65	103,416.91	29,669.39	.00	190,727.74	35.2%
0231 KTRS EMPLOYER CONTRIBUTION	478,459.09	484,092.86	172,409.56	48,138.14	.00	311,683.30	35.6%
0232 CERS EMPLOYER CONTRIBUTION	742,092.01	751,517.44	313,454.48	94,822.47	.00	438,062.96	41.7%
0251 STATE UNEMPLOYMENT INSURAN	132,933.06	134,832.12	10,222.52	1,721.56	.00	124,609.60	7.6%
0260 WORKER'S COMPENSATION	82,611.28	83,718.39	34,974.56	10,615.76	.00	48,743.83	41.8%
0291 ACCRUED SICK LEAVE PAID	125,000.00	125,000.00	504.72	504.72	.00	124,495.28	.4%
0311 TAX COLLECTION FEES	278,399.27	249,755.86	2,892.85	.02	.00	246,863.01	1.2%
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	24,147.40	2,373.90	.00	19,677.60	55.1%
0341 DRUG TESTING	750.00	500.00	.00	.00	.00	500.00	.0%
0342 AUDITING SERVICES	21,700.00	21,700.00	12,750.00	.00	.00	8,950.00	58.8%
0343 LEGAL SERVICES	17,500.00	17,500.00	7,221.64	4,175.74	.00	10,278.36	41.3%
0345 MEDICAL SERVICES	88,660.00	88,160.00	37,500.00	.00	.00	50,660.00	42.5%
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	18,668.07	.00	.00	311,331.93	5.7%
0349 OTHER PROFESSIONAL SERVICE	327,200.00	427,573.94	291,329.15	87,189.03	.00	136,244.79	68.1%
0352 OTHER TECHNICAL SERVICES	110,000.00	110,000.00	81,024.95	24.63	.00	28,975.05	73.7%
0411 WATER/SEWAGE	77,200.00	101,200.00	52,587.11	10,700.85	.00	48,612.89	52.0%
0421 SANITATION SERVICE	56,000.00	56,000.00	23,693.56	4,952.14	.00	32,306.44	42.3%
0429 OTHER CLEANING	.00	.00	9,340.90	1,931.61	.00	-9,340.90	100.0%
0433 EQUIPMENT REPAIR & MAINT	6,000.00	6,000.00	2,219.27	452.70	.00	3,780.73	37.0%

YEAR-TO-DATE BUDGET REPORT

GENERAL FUND

FOR 2026 05 JOURNAL DETAIL 2026 1 TO 2026 5

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0434 BUILDING REPAIRS & MAINT	78,540.00	78,540.00	101.56	54.59	.00	78,438.44	.1%
0435 VEHICLE REPAIR & MAINT	15,700.00	20,700.00	31,199.81	9,216.45	.00	-10,499.81	150.7%
0436 ELECTRONICS REPAIR & MAINT	17,000.00	17,000.00	6,795.94	1,345.00	.00	10,204.06	40.0%
0437 PLUMBING REPAIRS & MAINTEN	5,000.00	5,000.00	5,576.77	2,375.45	.00	-576.77	111.5%
0439 OTHER REPAIRS AND MAINTENA	39,500.00	39,500.00	12,214.71	173.00	.00	27,285.29	30.9%
0444 COPIER RENTAL	103,825.00	105,825.00	41,271.15	8,375.76	.00	64,553.85	39.0%
0449 OTHER RENTALS	5,000.00	5,000.00	21.42	6.12	.00	4,978.58	.4%
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	.00	.00	-7,076.90	105.0%
0531 POSTAGE & PO BOX RENT	13,200.00	13,200.00	2,234.00	.00	.00	10,966.00	16.9%
0532 TELEPHONE	41,000.00	41,000.00	19,836.69	4,566.89	.00	21,163.31	48.4%
0539 OTHER COMMUNICATIONS	28,450.00	42,100.00	20,439.37	1,742.42	.00	21,660.63	48.5%
0542 NEWSPAPER ADVERTISING	3,800.00	3,800.00	389.21	124.22	.00	3,410.79	10.2%
0549 OTHER ADVERTISING	800.00	800.00	.00	.00	.00	800.00	.0%
0559 OTHER PRINTING	34,600.00	34,600.00	3,861.60	316.95	.00	30,738.40	11.2%
0580 TRAVEL	96,150.00	96,950.00	11,625.41	1,739.57	.00	85,324.59	12.0%
0610 GENERAL SUPPLIES	283,394.00	345,770.10	135,193.79	16,165.79	.00	210,576.31	39.1%
0616 FOOD NON INSTR NON FOOD SV	15,800.00	15,800.00	6,023.01	1,209.74	.00	9,776.99	38.1%
0621 NATURAL GAS	78,000.00	78,000.00	8,961.77	3,410.84	.00	69,038.23	11.5%
0622 ELECTRICITY	645,000.00	645,000.00	257,431.02	51,412.82	.00	387,568.98	39.9%
0626 GASOLINE	16,300.00	16,300.00	4,942.69	1,018.73	.00	11,357.31	30.3%
0627 DIESEL FUEL	165,000.00	165,000.00	23,632.04	10,466.35	.00	141,367.96	14.3%
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	33,124.48	1,016.00	.00	5,214.22	86.4%
0644 TEXTBOOKS	2,000.00	2,000.00	2,672.48	.00	.00	-672.48	133.6%
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	136,668.68	7,039.88	.00	-34,818.68	134.2%
0653 SOFTWARE - TECHNOLOGY RELA	55,100.00	58,100.00	18,410.29	.00	.00	39,689.71	31.7%
0661 LUBRICANTS	4,000.00	4,000.00	1,489.44	480.10	.00	2,510.56	37.2%
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	25,811.14	2,146.12	.00	-211.14	100.8%
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	30.96	.00	.00	969.04	3.1%
0694 EQUIPMENT SUPPLIES	26,200.00	36,200.00	23,762.78	5,169.02	.00	12,437.22	65.6%
0695 FURNITURE & FIXTURE SUPPLI	21,340.00	21,340.00	11,394.99	2,225.25	.00	9,945.01	53.4%
0697 OTHER SUPPLIES & MATERIALS	.00	.00	20,591.79	-407.35	.00	-20,591.79	100.0%
0699 REIMBURSEMENTS	.00	.00	-11,471.80	-2,732.24	.00	11,471.80	100.0%
0710 LAND & IMPROVEMENTS	.00	49,505.00	49,505.00	.00	.00	.00	100.0%
0732 VEHICLES	355,323.00	355,323.00	32,180.00	161,729.00	.00	323,143.00	9.1%
0733 FURNITURE & FIXTURES	20,000.00	20,000.00	-19,971.00	.00	.00	39,971.00	-99.9%

SIMPSON COUNTY SCHOOLS

YEAR-TO-DATE BUDGET REPORT
GENERAL FUND

FOR 2026 05 JOURNAL DETAIL 2026 1 TO 2026 5

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0734 TECH-RELATED HARDWARE	183,850.00	192,742.00	200,226.04	786.42	.00	-7,484.04	103.9%
0739 OTHER EQUIPMENT	63,500.00	83,500.00	17,892.72	17,892.72	.00	65,607.28	21.4%
0810 DUES & FEES	23,650.00	23,650.00	20,534.46	2,122.00	.00	3,115.54	86.8%
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	1,838.45	1,838.45	.00	7,161.55	20.4%
0893 UNIFORMS	3,000.00	3,000.00	1,027.05	465.93	.00	1,972.95	34.2%
0894 INSTRUCTIONAL FIELD TRIPS	6,700.00	6,700.00	575.62	575.62	.00	6,124.38	8.6%
0895 OTHER STUDENT TRAVEL	80,500.00	80,500.00	23,657.59	5,425.65	.00	56,842.41	29.4%
0896 STUDENT WAGES	.00	.00	804.75	.00	.00	-804.75	100.0%
0899 OTHER MISCELLANEOUS EXP	44,426.00	44,426.00	867.46	.00	.00	43,558.54	2.0%
0910 FUND TRANSFERS OUT	142,837.00	146,638.00	62,244.00	.00	.00	84,394.00	42.4%
0999A BEGINNING BALANCE-ASSIGNED	-61,066.75	-205,878.55	-205,878.55	.00	.00	.00	100.0%
0999C BEGINNING BALANCE-COMMITTE	.00	-94,873.94	-94,873.94	.00	.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	-5,177.53	.00	.00	-10,411,769.47	.0%
1113 PSC PROPERTY TAX	-484,661.00	-533,809.00	-137,273.44	-1.18	.00	-396,535.56	25.7%
1115 DELINQUENT PROPERTY TAX	-105,000.00	-150,000.00	-95,484.02	-3,285.84	.00	-54,515.98	63.7%
1117 MOTOR VEHICLE TAX	-1,146,800.00	-1,120,333.00	-317,870.96	-65,797.84	.00	-802,462.04	28.4%
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	-695,410.07	-175,139.88	.00	-1,004,589.93	40.9%
1191 OMITTED PROPERTY TAX	-35,000.00	-35,000.00	-70,493.19	.00	.00	35,493.19	201.4%
1280 REVENUE IN LIEU OF TAXES	-600,000.00	-660,000.00	-70,226.11	-45,404.50	.00	-589,773.89	10.6%
1510 INTEREST ON INVESTMENTS	-500,000.00	-700,000.00	-345,671.21	-59,307.39	.00	-354,328.79	49.4%
1750 REV FROM ENTERPRISE ACT	.00	.00	.00	8,200.00	.00	.00	.0%
1912B BUILDING RENTAL	-17,000.00	-17,000.00	-17,140.00	.00	.00	140.00	100.8%
1920 CONTRIBUTIONS/DONATIONS	.00	.00	-8,160.21	.00	.00	8,160.21	100.0%
1990 MISCELLANEOUS REVENUE	-210,000.00	-210,000.00	-12,533.34	-746.84	.00	-197,466.66	6.0%
3111 SEEK PROGRAM	-10,951,731.00	-11,042,762.00	-4,578,005.00	-920,035.00	.00	-6,464,757.00	41.5%
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	-6,866.17	-165.77	.00	-3,133.83	68.7%
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	-18,016.30	-3,603.26	.00	-24,983.70	41.9%
4810 MEDICAID REIMBURSMENT	-225,000.00	-250,000.00	-210,500.75	-131,201.57	.00	-39,499.25	84.2%
5341 SALE OF EQUIPMENT ETC	-3,000.00	-3,000.00	3,392.98	.00	.00	-6,392.98	-113.1%
TOTAL GENERAL FUND	.00	.00	-6,679,329.80	1,373,989.20	.00	6,679,329.80	100.0%
TOTAL REVENUES	-36,602,990.75	-37,576,362.43	-17,228,946.75	-1,396,489.07	.00	-20,347,415.68	
TOTAL EXPENSES	36,602,990.75	37,576,362.43	10,549,616.95	2,770,478.27	.00	27,026,745.48	
GRAND TOTAL	.00	.00	-6,679,329.80	1,373,989.20	.00	6,679,329.80	100.0%

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

YEAR-TO-DATE BUDGET REPORT
GENERAL FUND

REPORT OPTIONS

	Field #	Total	Page Break
Sequence 1	1	Y	N
Sequence 2	11	Y	N
Sequence 3	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/ 5
Print revenue as credit: Y
Print totals only: Y
Suppress zero bal accts: 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/ 5
Include budget entries: Y
Incl encumb/liq entries: Y
Sort by JE # or PO #: J
Detail format option: 1

Find Criteria

Field Name	Field Value
Fund	1
Unit	
Function	
Program	
Inst Level	
Character Code	
Org	
Object	
Project	
Account type	
Account status	
Rollup Code	