

MAY FINANCIAL REPORT:

**BALANCE SHEET
TOTALS**

Fund 1	General Fund	4,007,485.46
Fund 2	Special Revenue Fund	159,652.34
Fund 21	District Activity Fund	218,080.60
Fund 25	Student Activity Fund	402,399.61
Fund 310	Capital Outlay Fund	-
Fund 320	Building Fund (5 Cent Levy)	161,573.02
Fund 360	Construction Fund	2,791,631.26
Fund 400	Debt Service Fund	-
Fund 51	Food Service Fund	1,449,701.10
Fund 54	Community Education Fund	1,341.51
Fund 7000	Trust Fund	95,554.87

In total, the May 2026 balance sheet amounts are down by \$2 million compared to May 2025. See detailed notes by fund below...

TOTAL BALANCE:

\$9,287,419.77

MAY BALANCE SHEET TOTAL COMPARISONS:		FY 2025-2026	FY 2024-2025	Variance
Fund 1	General Fund	4,007,485.46	\$2,346,945.70	\$1,660,539.76
Fund 2	Special Revenue Fund	159,652.34	\$94,812.56	\$64,839.78
Fund 21	District Activity Fund	218,080.60	\$241,633.13	(\$23,552.53)
Fund 25	Student Activity Fund	402,399.61	\$374,859.84	\$27,539.77
Fund 310	Capital Outlay Fund	-	\$223,470.00	(\$223,470.00)
Fund 320	Building Fund (5 Cent Levy)	161,573.02	\$437,997.87	(\$276,424.85)
Fund 360	Construction Fund	2,791,631.26	\$6,136,443.51	(\$3,344,812.25)
Fund 400	Debt Service Fund	-	\$0.00	\$0.00
Fund 51	Food Service Fund	1,449,701.10	\$1,339,957.75	\$109,743.35
Fund 54	Community Education Fund	1,341.51	\$945.97	\$395.54
Fund 7000	Trust Fund	95,554.87	\$98,317.67	(\$2,762.80)
TOTALS:		\$9,287,419.77	11,295,384.00	(\$2,007,964.23)

General Fund:

The General Fund ending fund balance is \$4,007,485 which is up by \$1.6 million compared to the prior year balance. Reasons include the CFR transfer in May and the difference in the number of payrolls (FY25 had 3 payrolls in May while FY26 had 2 payrolls)

Special Revenue Fund:

The Special Revenue Fund ending fund balance is \$159,652. Monthly ending balances fluctuate based on the timing of reimbursements and the timing of payroll.

District Activity Fund:

The DAF ending cash balance is \$218,080. These are school funds maintained at the district level.

School Activity Fund:

The SAF ending cash balance is \$ 402,400. These are school funds maintained at the school level.

Capital Outlay Fund:

The Capital Outlay Fund ending cash balance is \$0. These funds are used to pay for capital projects and debt service payments.

Building Fund:

The Building Fund ending cash balance is \$161,573. These funds are used to pay for capital projects and debt service projects.

Construction Fund:

The Construction Fund cash balance is \$2,791,631. Expenditures include payments for the GCHS Athletic Facility project and SFCC expenses to support upgrades, renovations and enhancements to district facilities.

NOTE: Project-to-date interest earned on the GCHS Athletic Project was \$1.6 million, and \$110,000 for the SFCC funds.

Debt Service Fund:

The Debt Service cash balance is \$0. Total YTD debt service payments equal \$3.7 million.

Food Service Fund:

The Food Service cash balance is \$1,449,701. This balance fluctuates with the timing of federal reimbursements.

Community Education Fund:

The Community Education Fund cash balance is \$1,342. This fund is currently only accounting for drivers education courses.

Trust Fund:

The Trust Fund cash balance is \$95,555. This includes \$4,000 in scholarship payments.