JUNE FINANCIAL REPORT:

		BALANCE SHEET TOTALS
Fund 1	General Fund	1,907,733.35
Fund 2	Special Revenue Fund	(253,376.66)
Fund 21	District Activity Fund	222,600.84
Fund 25	Student Activity Fund	360,907.12
Fund 310	Capital Outlay Fund	-
Fund 320	Building Fund (5 Cent Levy)	1,113,320.10
Fund 360	Construction Fund	1,930,666.47
Fund 400	Debt Service Fund	-
Fund 51	Food Service Fund	1,376,953.74
Fund 54	Community Education Fund	1,341.51
Fund 7000	Trust Fund	95,791.99
TOTAL BALANCE:		**$6,755,938.46**

In total, the June 2026 balance sheet amounts are down by $1.6 million compared to June 2025. This is mainly due to the spend down in the construction fund.

JUNE BALANCE SHEET TOTAL COMPARISONS:		FY 2025-2026	FY 2024-2025	Variance
Fund 1	General Fund	1,907,733.35	$1,943,392.84	($35,659.49)
Fund 2	Special Revenue Fund	(253,376.66)	($367,917.80)	$114,541.14
Fund 21	District Activity Fund	222,600.84	$212,186.59	$10,414.25
Fund 25	Student Activity Fund	360,907.12	$383,849.82	($22,942.70)
Fund 310	Capital Outlay Fund	-	$0.00	$0.00
Fund 320	Building Fund (5 Cent Levy)	1,113,320.10	$1,229,941.13	($116,621.03)
Fund 360	Construction Fund	1,930,666.47	$3,530,973.36	($1,600,306.89)
Fund 400	Debt Service Fund	-	$0.00	$0.00
Fund 51	Food Service Fund	1,376,953.74	$1,320,551.14	$56,402.60
Fund 54	Community Education Fund	1,341.51	$945.97	$395.54
Fund 7000	Trust Fund	95,791.99	$98,731.33	($2,939.34)
TOTALS:		**$6,755,938.46**	**8,352,654.38**	**($1,596,715.92)**

General Fund:
The General Fund ending fund balance is $1,907,733 which is down by $35K compared to the prior year balance. This is an immaterial difference showing we have landed very similar to the prior year.

Special Revenue Fund:
The Special Revenue Fund ending fund balance is a negative $253,377. Monthly ending balances fluctuate based on the timing of reimbursements. KDE cut off reimbursements for the year at 6/12. We had 5 payrolls after the cutoff, resulting in the negative balance.

District Activity Fund:
The DAF ending cash balance is $222,600. These are school funds maintained at the district level.

School Activity Fund:
The SAF ending cash balance is $ 360,907. 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 $1,113,320. These funds are used to pay for capital projects and debt service projects.

Construction Fund:
The Construction Fund cash balance is $1,930,667. 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 $115,000 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 $1,376,954. 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 $95,792.   This includes $4,000 in scholarship payments.