SPRING GROVE AREA SCHOOL DISTRICT
GENERAL FUND BUDGET
REVENUES

LOCAL REVENUE

REVENUE CODE	*CATEGORY*	*2025-2026 Actual*	*2025-2026 Budget*	*Budget to Actual Variance*	*Budget to Actual Percentage*	
						Budgeted 96.50% collection
6111	Current Real Estate Taxes	44,467,252.37	44,846,173.00	(378,920.63)		rate - came in at 95.69
6112	Interim Real Estate Taxes	417,105.11	320,000.00	97,105.11		
6113	Public Utility Realty Tax	45,781.81	45,000.00	781.81		
						Combined EIT & Delinquent EIT -
6151	Current Earned Income Tax	4,649,093.63	4,850,000.00	(200,906.37)		6.40% over budget
6153	Current Real Estate Transfer Taxes	866,410.18	850,000.00	16,410.18		Based on housing market
6411	Delinquent Real Estate Taxes	972,015.27	900,000.00	72,015.27		
						Combined EIT & Delinquent EIT -
6451	Delinquent Earned Income Taxes	592,556.21	75,000.00	517,556.21		6.40% over budget
						Interest rates held steady around 4% when experts projected rate decreases.
6510	Investment Earnings	939,731.84	550,000.00	389,731.84		
6710	Admissions School Sponsored Activities	67,925.36	60,000.00	7,925.36		
6740	Student Fees	190.00		190.00		
6750	Special Events	225.00		225.00		
6790	Other LEA Activity Income	2,675.00	1,500.00	1,175.00		
						LIU Access Pass-thru - Based on students (reduction of the # of
6831	Federal Revenue Received from other LEAs	84,029.79	100,000.00	(15,970.21)		students serviced by LIU)
						Based on students receiving
6832	Federal IDEA Received as Pass-thru from LIU	752,761.77	790,000.00	(37,238.23)		services by the LIU
6833	Federal ARP Act IDEA Received as Pass-thru	0.00	0	-		
6910	Rentals	6,814.25	35,000.00	(28,185.75)		
6920	Contributions & Donations	2,500.00	5,000.00	(2,500.00)		

LOCAL REVENUE

REVENUE CODE	CATEGORY	2025-2026 Actual	2025-2026 Budget	Budget to Actual Variance	Budget to Actual Percentage	
						Uncertainty on which other LEA students would return to our classrooms
6944	Tuition from other LEAs	1,023,882.89	550,000.00	473,882.89		
6949	Other Tuition from Patrons	11,664.05	15,000.00	(3,335.95)		
6961	Transportation Service by LEA	2,669.26	0.00	2,669.26		
6991	Refunds of Prior Year Expenditure	28,352.96	25,000.00	3,352.96		
6992	Energy Efficiency Revenues & Incentives	17,160.36	4,500.00	12,660.36		
6999	Other Revenue / Misc Revenue	92,638.43	100,000.00	(7,361.57)		Mainly advertising, Ipad Ins, and truancy fees
	LOCAL TOTAL	**55,043,435.54**	**54,122,173.00**	**921,262.54**	**1.70%**	

STATE REVENUE

REVENUE CODE	CATEGORY	2025-2026 Actual	2025-2026 Budget	Budget to Actual Variance	
					Budget based on PDE projections - final allocation depends on state budget and formula factors
7111	Basic Education Funding - Formula	13,867,039.17	13,836,786.00	30,253.17	
7160	Tuition for Orphans & Children Placed in Private Homes	160,514.03	130,000.00	30,514.03	
					Budget based on PDE projections - final allocation depends on state budget and formula factors
7271	Special Education Funding	3,440,152.94	3,217,900.00	222,252.94	
7311	Pupil Transportation Subsidy	2,726,884.79	3,215,055.00	(488,170.21)	
7312	Nonpublic & Charter School Transportation	72,380.00	87,000.00	(14,620.00)	
					Based on bond schedule - Missed JP Morgan Reimb in budget - Increase in Aid Ratio
7320	Building Reimbursement Subsidy	675,542.10	657,987.00	17,555.10	

LOCAL REVENUE

REVENUE CODE	CATEGORY	2025-2026 Actual	2025-2026 Budget	Budget to Actual Variance	Budget to Actual Percentage	
7330	Health Services Funding	73,431.15	80,000.00	(6,568.85)		
7332	Feminine Hygiene	7,044.69	0.00	7,044.69		Did not budget for this. New in 24-25, and unsure if this would be extended to 25-26.
7340	State Property Tax Reduction Allocation	1,749,798.40	1,749,798.00	0.40		
7361	PCCD School Safety & Security Grants	187,275.99	0	187,275.99		Offset by expenditures
7362	PCCD School Mental Health & Safety & Security	128,675.47	0	128,675.47		Offset by expenditures
7531	Ready to Learn Block Grant Foundation	916,134.89	916,229.00	(94.11)		
7532	Ready to Learn Block Grant Adequacy Supplement	402,587.46	402,713.00	(125.54)		
7599	Other State Revenue	10,000.00	0.00	10,000.00		PHEAA - Student Teaching - off set by expenditure
7810	State Share of Social Security & Medicare Taxes	1,466,238.01	1,512,060.00	(45,821.99)		Based on Salaries
7820	State Share of Retirement Contributions	6,914,511.54	6,602,717.00	311,794.54		Based on Salaries
	STATE TOTAL	**32,798,210.63**	**32,408,245.00**	**389,965.63**	**1.20%**	

FEDERAL REVENUE

REVENUE CODE	CATEGORY	2025-2026 Actual	2025-2026 Budget	Budget to Actual Variance	Budget to Actual Percentage
8512	Federal Grants			-	
8514	Title I Improving the Academic Achievement of the Disadvantaged	557,460.27	575,000.00	(17,539.73)	
8515	Title II Preparing, Training, and Recruiting High Quality Teachers	99,178.00	100,000.00	(822.00)	
8517	Title IV 21st Century Schools	42,105.00	45,000.00	(2,895.00)	
	FEDERAL TOTAL	**698,743.27**	**720,000.00**	**(21,256.73)**	**-2.95%**

OTHER FINANCING SOURCES

LOCAL REVENUE

REVENUE CODE	*CATEGORY*	*2025-2026 Actual*	*2025-2026 Budget*	*Budget to Actual Variance*	*Budget to Actual Percentage*
REVENUE CODE	*CATEGORY*	*2025-2026 Actual*	*2025-2026 Budget*	*Budget to Actual Variance*	*Budget to Actual Percentage*
9120	Proceeds from Refunding of Bonds / Notes			-	
9130	Bond / Note Premiums			-	
9220	Leases & Other Right to use Arrangements			-	
9400	Sale of or Compensation for Loss of Fixed Assets	5,529.41	0.00	5,529.41	
9500	Capital Contributions				
	OTHER TOTAL	**5,529.41**	-	**5,529.41**	
	TOTAL REVENUE BUDGET	**88,545,918.85**	**87,250,418.00**	**1,295,500.85**	**1.48%**

SPRING GROVE AREA SCHOOL DISTRICT
GENERAL FUND BUDGET
EXPENDITURES BY OBJECT

Object	*Category*	*2025-2026 Actual*	*2025-2026 Budget*	*Budget to Actual Variance*	*Budget to Actual Percentage*	
100	**SALARIES**	34,169,223.01	35,125,484.06	956,261.05	2.72%	See Salary Breakdown
200	**EMPLOYEE BENEFITS**					
219	EAP	4,800.31	4,512.24	(288.07)		
220	Social Security	2,492,513.32	2,618,326.39	125,813.07		Based on Salaries - Unfilled positions
231	Retirement (PSERS)	11,457,920.16	11,482,113.72	24,193.56		Based on Salaries - Unfilled positions
239	TSA ER Contribution	38,134.22	34,806.00	(3,328.22)		
240	Tuition Reimbursement	248,811.16	260,000.00	11,188.84		Based on historical
250	Unemployment Comp	4,184.23	10,000.00	5,815.77		Few UC Claims
260	Workers' Comp	196,614.17	203,649.95	7,035.78		
271	Medial Insurance	8,013,163.82	7,422,713.31	(590,450.51)		Lincoln Benefit Trust - multiple years of high claims experience
272	Dental Insurance	307,612.29	311,918.40	4,306.11		
273	Life Insurance	12,516.36	9,735.72	(2,780.64)		
274	Income Protection	11,082.15	13,193.96	2,111.81		
275	Vision Insurance	3,895.00	4,308.00	413.00		
279	Other Insurance	12,608.14	21,210.73	8,602.59		Coding differences
292	Health Savings Accounts	473,082.20	406,000.00	(67,082.20)		Changes in health care elections, New Staff Members electing HQ Plans
	SUB TOTAL	23,276,937.53	22,802,488.42	(474,449.11)	-2.08%	
300	**PURCH PROF SERVICES**					
310	Official Serv (Commission on Tax Collection)	182,885.50	205,000.00	22,114.50		New contract with Amergis (Maxin Healthcare Serv)
322	Services provided by LIU	2,716,132.07	1,887,681.00	(828,451.07)		Increased cost of LIU Services, Reduced budget by TES students due to new River Rock Agreement but had other student movements

Object	Category	2025-2026 Actual	2025-2026 Budget	Budget to Actual Variance	Budget to Actual Percentage	
329	Launch Program & Oth Ed Serv	134,544.00	130,826.00	(3,718.00)		
330	Oth Prof Serv (Legal, Auditors, Officials, etc.)	341,035.52	258,354.00	(82,681.52)		Principals Assoc., increase in translation services, Care Solice and True North Services underbudgeted.
331	Oth Prof Serv (Medical)	41,610.70	43,250.00	1,639.30		
340	Technical Serv (NRG, BFOE, SRO, ect.)	734,778.70	611,730.46	(123,048.24)		Based on need & historical trends - some charges in this category should have been posted to 430
348	Services in Support of Technology	92,726.43	157,900.00	65,173.57		Less outside contractors used for technology related services
360	Employee Training	17,619.00	48,425.00	30,806.00		Budget is just an estimate - unaware of the total number of conferences and training throughout the district
390	Other Purchased Pro/Tech (PSBA)	21,128.68	28,500.00	7,371.32		
	SUB TOTAL	4,282,460.60	3,371,666.46	(910,794.14)	-27.01%	
400	**PURCH PROPERTY SERVICES**					
411	Disposal Serv	84,007.19	95,000.00	10,992.81		
412	Snow Removal		0.00	-		
414	Lawn Care Services	38,258.00	52,000.00	13,742.00		Timing of invoices - summer treatments paid in 26-27
415	Laundry / Linen Serv	2,780.80	3,400.00	619.20		
424	Water/Sewage	244,426.85	225,000.00	(19,426.85)		
430	Repairs & Maintenance	584,987.09	687,979.00	102,991.91		Based on need & historical trends - some charges in 340 should have been coded to this category
438	Technology Repairs	449,107.90	544,500.00	95,392.10		Based on need & historical trends
441	Rental of Land & Building	4,300.00	4,000.00	(300.00)		Used for golf and bowling
442	Rental of Equipment	4,893.86	8,630.00	3,736.14		Based on need
444	Rental of Vehicles	0.00		-		Rental of vehicles when a district vehicle is not available
448	Lease / Rental of Hardware	59,288.17	501,000.00	441,711.83		**GASB 87 (Accounting Entry ONLY)- expense moved to 913**

Object	Category	2025-2026 Actual	2025-2026 Budget	Budget to Actual Variance	Budget to Actual Percentage	
450	Construction Services	11,485.00	0.00	(11,485.00)		PCCD Expenditures
460	Extermination Services	25,029.83	12,000.00	(13,029.83)		
490	Other Purch Prop Services		2,200.00	2,200.00		
	SUB TOTAL	1,508,564.69	2,135,709.00	627,144.31	29.36%	
500	**OTHER PURCH SERVICES**					
511	Stud Transportation from other LEAs	28,631.59	0.00			
513	Contracted Transportation	5,598,057.38	5,583,481.86	(14,575.52)		
516	Spec Ed Trans (By IU)	1,397.51	20,000.00	18,602.49		Billing a year behind - No longer use LIU for transportation services
521	Fire Insurance			-		
522	Auto Liability Insurance	12,979.00	14,816.00	1,837.00		
523	Liability Insurance	295,150.00	301,228.00	6,078.00		
525	Bonding Insurance	26,087.00	500.00	(25,587.00)		Missed budgeting Tax Collector Bond that is only every 4 years (expires 12/31/2029)
526	Sports Insurance	6,332.00	7,472.00	1,140.00		
529	Other Insurance	13,924.00	16,910.00	2,986.00		
531	Telephone	92,153.45	145,000.00	52,846.55		Reduced Hotspots & took out old lines 24-25, savings reflected in 25-26.
532	Postage	27,029.50	25,210.00	(1,819.50)		
538	Transport Telecommunication Serv	2,534.95	0.00	(2,534.95)		Included in the budget for 531
549	Advertising	1,168.84	1,000.00	(168.84)		
550	Printing/Binding	9,285.51	10,948.03	1,662.52		
561	Tuition to other Public Schools	334,512.39	230,800.00	(103,712.39)		Based on student's needs
562	Charter School Tuition	3,296,763.33	3,882,800.00	586,036.67		Budget was built before the legislative changes on cyber reform and missed a deduction on tuition calculation during budget preperations.
564	Tuition Pd to Vo-Tech (YCST)	1,875,680.99	1,992,930.00	117,249.01		Fluctuation in enrollment. Budget based off projections from YCST.
566	Tuition to Higher Ed	0.00	0.00	-		
567	Tuition to Approved Private	322,957.98	269,720.00	(53,237.98)		Based on student's needs
568	Tuition Private Residential Rehab Inst (PRRI)	1,382,978.50	1,164,800.00	(218,178.50)		Based on student's needs

Object	Category	2025-2026 Actual	2025-2026 Budget	Budget to Actual Variance	Budget to Actual Percentage	
569	Tuition-Other	173,766.52	33,000.00	(140,766.52)		Based on student's needs
581	Travel	30,858.08	53,890.51	23,032.43		Overbudgeted
582	Workshops & Conferences	0.00	3,740.00	3,740.00		Should all be included in obj 360
594	Tuition I.U.	8,575.60	7,800.00	(775.60)		
595	L.I.U. Payments Withheld	5,570.15	5,605.00	34.85		
599	Other Misc Purchased Ser			-		
	SUB TOTAL	13,546,394.27	13,771,651.40	253,888.72	1.84%	
600	**SUPPLIES**					
610	General Supplies	950,293.33	1,240,854.98	290,561.65		Overbudgeted
616	Uniforms	36,121.17	48,240.00	12,118.83		Fluctuation in budget estimates and acutal quotes
621	Natural Gas	551,143.11	550,000.00	(1,143.11)		Based on historical trends and rates
622	Electricity	876,304.78	900,000.00	23,695.22		Based on historical trends and rates
623	Bottled Gas (propane)	156.40	500.00	343.60		
624	Oil	590.99	0.00	(590.99)		
626	Gasoline	183,945.53	225,000.00	41,054.47		Based on historical trends and gas prices
627	Diesel Fuel	0.00	1,000.00	1,000.00		
635	Meal / Refreshments	25,253.30	32,145.50	6,892.20		Overbudgeted
640	Books/Print Mat	130,833.89	151,969.75	21,135.86		Overbudgeted - based on curriculum rewrite, budget due before rewrite is complete
650	Software Licensing Fee & Technology Supplies	851,691.28	1,058,993.06	207,301.78		**GASB 96 (Accounting Entry ONLY)- expense moved to 914**
	SUB TOTAL	3,606,333.78	4,208,703.29	602,369.51	14.31%	
700	**PROPERTY**					
736	**Tech Equip Lease (GASB Entry ONLY)**			-		**GASB #87 (Accounting Entry ONLY) - No new lease agreements in 25-26**
738	**Tech Software Lease (GASB Entry ONLY)**			-		**GASB #96 (Accounting Entry ONLY) - No new software agreements in 25-26**

Object	Category	2025-2026 Actual	2025-2026 Budget	Budget to Actual Variance	Budget to Actual Percentage	
752	New Equipment Capitalized	78,068.40	43,040.36	(35,028.04)		Cameras purchased with PCCD funds that were offset by revenues. Replacement of stadium switcher.
756	Tech New Equip Capitalized	266,254.69	255,000.00	(11,254.69)		New Admin Security system not part of 25-26 budget
758	Tech Software Cap			-		
762	Replacement Equip Capitalized	34,921.65	34,661.50	(260.15)		
766	Replacement Tech Equip Capitalized			-		
768	Replacement Software Capitalized			-		
770	Amortization Expense			-		
788	Technology Infrastructure			-		
	SUB TOTAL	379,244.74	332,701.86	(46,542.88)	-13.99%	
800	**OTHER OBJECTS**					
810	Dues and Fees	76,776.68	94,717.50	17,940.82		
832	GO Bond Interest	1,237,241.71	1,237,242.00	0.29		
834	Interest - Leases			-		
840	Budgetary Reserve		350,000.00	350,000.00		Used for fluctuation in outside placements and other variable line items that are based on student or building needs
860	Grants to Municipal			-		
880	Refund Prior Yrs			-		
890	Other Expenses			-		
894	Student Fees Instruc Events	1,850.00	2,270.00	420.00		Some departments use 810 for this line item
	SUB TOTAL	1,315,868.39	1,684,229.50	368,361.11	21.87%	
900	**OTH USES OF FUNDS**					
910	Redemption of Principal			-		
911	Loans & Lease-Purchase Agree			-		
912	Serial Bonds Principal	3,978,000.00	3,978,000.00	-		
913	Leases (Equip) - Principal	457,597.45		(457,597.45)		**GASB #87 (Accounting Entry ONLY) - Reduced Obj 448**
914	Leases (Software) - Principal	213,198.68		(213,198.68)		**GASB #96 (Accounting Entry ONLY) - Reduced Obj 650**

Object	Category	2025-2026 Actual	2025-2026 Budget	Budget to Actual Variance	Budget to Actual Percentage	
930	Fund Transfers			-		
932	Cap. Reserve #1431			-		
939	Other Fund Transfers	10,220.25		(10,220.25)		Transfer to Food Service for bad debt
990	Misc Oth Use of Funds			-		
	SUB TOTAL	4,659,016.38	3,978,000.00	(681,016.38)	-17.12%	
	TOTAL EXPENDITURE BUDGET	**86,744,043.39**	**87,410,633.99**	**666,590.60**	**0.76%**	

SPRING GROVE AREA SCHOOL DISTRICT
GENERAL FUND BUDGET
EXPENDITURES BY SALARY OBJECT

Account	Description	*2025-2026 Actual*	*2025-2026 Budget*	*Budget to Actual Variance*	*Budget to Actual Percentage*	
111	Salaries-Admin	2,373,313.00	2,321,192.99	(52,120.01)		Superintendent payout, Interim Superintendent, 4 changes to other admin positions
119	Incentive Pay	12,500.00	30,000.00	17,500.00		Voluntary Wellness Incentive - budget based on higher participation
121	Salaries - Professional	24,647,308.34	24,941,388.02	294,079.68		1 unfilled position, 1 staff duplicated, retirements filled with lower salary rates
122	Substitute Salary -Prof	257,919.23	447,550.00	189,630.77		Sub Shortage / No Building Substitutes in 25-26
123	Extra Hours- Prof	217,849.71	256,550.00	38,700.29		Reduced summer school offerings
127	Lead/Curr Lead/Dept Ch	57,594.00	54,036.07	(3,557.93)		
130	Coaches / Advisors	623,530.68	626,590.38	3,059.70		
131	Nurses Salaries	239,873.26	267,187.90	27,314.64		Nurse retirement filled with lower salary rate
132	Substitute Nurses	49,075.50	37,500.00	(11,575.50)		Increase in the number of student screenings & field trips
133	Extra Hours Nurse	1,250.66	9,000.00	7,749.34		Summer school hours were not removed from budget
140	Salaries-Level IV	952,222.98	920,709.87	(31,513.11)		3 changes in staff at lower salary rates
148	Student Tech Workers	-	15,000.00	15,000.00		Charged to 140
151	Salaries-Office/Clerical	1,207,276.57	1,232,254.60	24,978.03		
152	Substitute Office/Clerical	56,832.01	35,000.00	(21,832.01)		HR Substitutes for electronic personnel records (special project)
153	OT Salary-Office/Clerical	11,541.42	-	(11,541.42)		First year overtime could not be reported as comp time and had to be paid out.
161	Reg Salary-Maintenance	266,494.06	273,528.00	7,033.94		
162	Sub Salary-Maintenance	75,647.40	50,000.00	(25,647.40)		Unknown number of district held events

Account	Description	*2025-2026 Actual*	*2025-2026 Budget*	*Budget to Actual Variance*	*Budget to Actual Percentage*	
163	OT Salary-Maintenance	18,389.62	-	(18,389.62)		Unknown number of district held events , Removal of Comp Time
168	Student Workers Maintenance	-	15,000.00	15,000.00		Charged to 161
181	Reg Salaries-Custodian	1,197,481.52	1,364,607.19	167,125.67		Custodian positions not filled, resignations replaced with younger staff.
182	Substitute - Custodian	72,930.30	50,000.00	(22,930.30)		Unknown number of district held events
183	OT Salaries - Custodian	53,594.84	-	(53,594.84)		Unknown number of district held events , Removal of Comp Time
188	Student Custodians	13,769.58	10,240.00	(3,529.58)		
190	Salary-Tax Collectors / Aquatics	33,107.06	36,456.16	3,349.10		
191	Salaries - Aides	1,698,084.88	2,087,192.88	389,108.00		Aide positions not filled - primarily special education
192	Substitute Aides	29,703.92	44,500.00	14,796.08		Sub shortage
193	Extra Hours - Aides	1,932.47	-	(1,932.47)		
198	Student Aide Workers	-	-			
		34,169,223.01	**35,125,484.06**	**956,261.05**	**2.72%**	

Funct Code	Object Code	Object Description	YTD Revised Budget	Monthly Activity - Current Year	YTD Activity - Current Year	Encumbrance	YTD Unenc Bal - Current Year	% Budget Used	
1100 - REGULAR PROGRAMS	**100**	**Personnel - Salaries**	18,916,529.56	4,094,736.42	18,662,499.64	-	254,029.92	98.7%	1 unfilled position, 1 staff duplicated, retirements filled with lower salary rates
1100	**200**	**Personal Serv-Emp Bene**	12,127,336.06	2,149,059.70	12,310,365.02	-	(183,028.96)	101.5%	Lincoln Benefit Trust - multiple years of high claims experience
1100	**300**	**Purch Profes/Tech Svc**	207,200.00	42,387.63	113,309.57	-	93,890.43	54.7%	Fewer Reg Ed LIU Services
1100	**400**	**Purchased Property Svc**	624,899.00	(434,402.56)	170,969.47	-	453,929.53	27.4%	GASB 87 (Accounting Entry ONLY)- expense moved to 913
1100	**500**	**Other Purchased Svc**	2,586,384.80	142,352.65	2,157,156.33	-	429,228.47	83.4%	Budget was built before the legislative changes on cyber reform and missed a deduction on tuition calculation during budget preperations.
1100	**600**	**Supplies**	1,154,277.23	95,358.36	941,083.63	30,693.15	182,500.45	81.5%	Overbudgeted
1100	**700**	**Property**	207,484.86	17,290.55	196,368.17	-	11,116.69	94.6%	
1100	**800**	**Other Objects**	19,275.00	190.00	14,574.47	-	4,700.53	75.6%	
1100			**35,843,386.51**	**6,106,972.75**	**34,566,326.30**	**30,693.15**	**1,246,367.06**	**96.4%**	
1200 - SPECIAL PROGRAMS	**100**	**Personnel - Salaries**	5,810,700.19	989,428.62	5,420,667.27	-	390,032.92	93.3%	Special Ed Supervisor 1/2 year / Unfilled Aide positions
1200	**200**	**Personal Serv-Emp Bene**	3,884,362.41	510,500.93	3,897,768.97	-	(13,406.56)	100.3%	
1200	**300**	**Purch Profes/Tech Svc**	1,597,500.00	15,091.50	2,418,636.94	-	(821,136.94)	151.4%	LIU Services / Amergis / Sp Ed Interim Contract
1200	**400**	**Purchased Property Svc**	-	-	-	-	-		
1200	**500**	**Other Purchased Svc**	2,735,921.00	410,232.24	3,529,905.25	-	(793,984.25)	129.0%	Outside Placements
1200	**600**	**Supplies**	48,068.61	(455.36)	40,161.91	-	7,906.70	83.6%	
1200	**700**	**Property**	-	-	-	-	-		
1200	**800**	**Other Objects**	-	-	-	-	-		
1200			**14,076,552.21**	**1,924,797.93**	**15,307,140.34**	**-**	**(1,230,588.13)**	**108.7%**	
1300 - VOCATIOANL PROGRAMS	**100**	**Personnel - Salaries**	509,782.15	114,368.39	518,430.38	-	(8,648.23)	101.7%	
1300	**200**	**Personal Serv-Emp Bene**	298,739.77	55,381.97	318,284.71	-	(19,544.94)	106.5%	
1300	**300**	**Purch Profes/Tech Svc**	360.00	-	358.00	-	2.00	99.4%	
1300	**400**	**Purchased Property Svc**	810.00	-	699.98	-	110.02	86.4%	
1300	**500**	**Other Purchased Svc**	1,857,050.00	-	1,704,881.70	-	152,168.30	91.8%	Fluctuation in enrollment. Budget based off projections from YCST.
1300	**600**	**Supplies**	21,089.50	1,881.83	17,458.77	-	3,630.73	82.8%	
1300	**700**	**Property**	3,800.00	-	2,924.10	-	875.90	77.0%	
1300	**800**	**Other Objects**	349.00	-	349.00	-	-	100.0%	
1300			**2,691,980.42**	**171,632.19**	**2,563,386.64**	**-**	**128,593.78**	**95.2%**	
1400 - OTHER INSTRUCTIONAL	**100**	**Personnel - Salaries**	74,400.00	135.53	18,143.72	-	56,256.28	24.4%	
1400	**200**	**Personal Serv-Emp Bene**	-	57.26	8,376.75	-	(8,376.75)		
1400	**300**	**Purch Profes/Tech Svc**	120,000.00	-	121,931.00	-	(1,931.00)	101.6%	
1400	**400**	**Purchased Property Svc**	-	-	-	-	-		
1400	**500**	**Other Purchased Svc**	435,300.00	7,373.34	21,458.15	-	413,841.85	4.9%	Budgeted for River Rock but expensed in 1200
1400	**600**	**Supplies**	-	-	-	-	-		

Funct Code	Object Code	Object Description	YTD Revised Budget	Monthly Activity - Current Year	YTD Activity - Current Year	Encumbrance	YTD Unenc Bal - Current Year	% Budget Used	
1400	**800**	**Other Objects**	-	-	-	-	-		
1400			**629,700.00**	**7,566.13**	**169,909.62**	**-**	**459,790.38**	**27.0%**	
1500 - NON-PUBLIC	**300**	**Purch Profes/Tech Svc**	13,147.00	5,615.00	12,255.00	-	892.00	93.2%	Non-Pub Title I Services
1500	**600**	**Supplies**	-	-	-	-	-		
1500			**13,147.00**	**5,615.00**	**12,255.00**	**-**	**892.00**	**93.2%**	
1800 - PRE-K	**100**	**Personnel - Salaries**	27,000.00	7,807.62	27,223.64	-	(223.64)	100.8%	Preschool - Title I
1800	**200**	**Personal Serv-Emp Bene**	11,000.00	3,188.40	11,370.27	-	(370.27)	103.4%	
1800	**500**	**Other Purchased Svc**	3,000.00	9,133.63	9,133.63	-	(6,133.63)	304.5%	
1800	**600**	**Supplies**	2,000.00	834.34	2,166.15	-	(166.15)	108.3%	
1800			**43,000.00**	**20,963.99**	**49,893.69**	**-**	**(6,893.69)**	**116.0%**	
2100 - STUDENT SUPPORT	**100**	**Personnel - Salaries**	1,905,835.50	404,210.84	1,936,182.40	-	(30,346.90)	101.6%	
2100	**200**	**Personal Serv-Emp Bene**	1,129,337.25	198,487.26	1,278,901.24	-	(149,563.99)	113.2%	Lincoln Benefit Trust - multiple years of high claims experience
2100	**300**	**Purch Profes/Tech Svc**	75,000.00	7,984.02	102,068.48	-	(27,068.48)	136.1%	Increase in translation services, Care Solice and True North Services underbudgeted.
2100	**400**	**Purchased Property Svc**	-	-	-	-	-		
2100	**500**	**Other Purchased Svc**	3,110.00	897.19	2,250.32	-	859.68	72.4%	
2100	**600**	**Supplies**	33,760.00	8,002.72	65,134.03	(40.00)	(31,334.03)	192.9%	PCCD Expenditures - offset bu revenue
2100	**700**	**Property**	-	-	-	-	-		
2100	**800**	**Other Objects**	5,132.00	17,897.00	1,977.02	-	3,154.98	38.5%	
2100			**3,152,174.75**	**637,479.03**	**3,386,513.49**	**(40.00)**	**(234,298.74)**	**107.4%**	
2200 - INSTRUCTIONAL SUPPORT	**100**	**Personnel - Salaries**	1,680,458.17	220,232.37	1,513,904.39	-	166,553.78	90.1%	ITS Budgeted under 2240 expensed from 1110
2200	**200**	**Personal Serv-Emp Bene**	1,249,826.87	136,606.28	1,237,488.10	-	12,338.77	99.0%	
2200	**300**	**Purch Profes/Tech Svc**	184,325.00	(5,285.67)	102,312.43	-	82,012.57	55.5%	Less outside contractors used for technology related services
2200	**400**	**Purchased Property Svc**	454,500.00	(11,041.21)	342,635.79	-	111,864.21	75.4%	Based on need & historical trends
2200	**500**	**Other Purchased Svc**	28,133.03	1,264.36	22,289.08	-	5,843.95	79.2%	
2200	**600**	**Supplies**	502,796.97	(96,490.16)	286,083.67	-	216,713.30	56.9%	GASB 96 (Accounting Entry ONLY)- expense moved to 914
2200	**700**	**Property**	75,000.00	39,515.00	90,487.29	16,900.00	(32,387.29)	120.6%	New Admin Security system not part of 25-26 budget
2200	**800**	**Other Objects**	1,500.00	-	7,749.00	-	(6,249.00)	516.6%	
2200			**4,176,540.04**	**284,800.97**	**3,602,949.75**	**16,900.00**	**556,690.29**	**86.3%**	
2300 - ADMIN SUPPORT	**100**	**Personnel - Salaries**	2,210,279.65	203,750.36	2,218,380.86	-	(8,101.21)	100.4%	
2300	**200**	**Personal Serv-Emp Bene**	1,479,819.55	140,216.65	1,505,423.50	-	(25,603.95)	101.7%	Lincoln Benefit Trust - multiple years of high claims experience
2300	**300**	**Purch Profes/Tech Svc**	243,700.00	18,371.03	229,105.48	-	14,594.52	94.0%	Legal Services were slighlty lower than average
2300	**400**	**Purchased Property Svc**	2,200.00	-	52.00	-	2,148.00	2.4%	

Funct Code	Object Code	Object Description	YTD Revised Budget	Monthly Activity - Current Year	YTD Activity - Current Year	Encumbrance	YTD Unenc Bal - Current Year	% Budget Used	
2300	**500**	**Other Purchased Svc**	24,785.00	3,719.99	47,202.24	(35.00)	(22,382.24)	190.4%	Missed budgeting Tax Collector Bond that is only every 4 years (expires 12/31/2029)
2300	**600**	**Supplies**	51,560.98	3,311.51	28,505.13	-	23,055.85	55.3%	Office of Principal(s) overbudgeted on supplies
2300	**700**	**Property**	11,847.00	-	10,746.44	-	1,100.56	90.7%	
2300	**800**	**Other Objects**	19,497.50	125.00	9,355.94	-	10,141.56	48.0%	Overbudgeted
2300			**4,043,689.68**	**369,494.54**	**4,048,771.59**	**(35.00)**	**(5,046.91)**	**100.1%**	
2400 - PUPIL HEALTH	**100**	**Personnel - Salaries**	640,008.34	80,576.24	553,221.91	-	86,786.43	86.4%	Nurse retirement filled with lower salary rate
2400	**200**	**Personal Serv-Emp Bene**	437,428.69	42,427.70	446,933.92	-	(9,505.23)	102.2%	
2400	**300**	**Purch Profes/Tech Svc**	196,500.00	(4,537.75)	316,365.18	-	(119,865.18)	161.0%	LIU Services
2400	**400**	**Purchased Property Svc**	-	-	-	-	-		
2400	**500**	**Other Purchased Svc**	500.00	91.21	1,020.28	-	(520.28)	204.1%	
2400	**600**	**Supplies**	14,000.00	59.17	20,773.32	-	(6,773.32)	148.4%	Nurses supplies - underbudgeted
2400	**700**	**Property**	-	-	-	-	-		
2400	**800**	**Other Objects**	-	-	-	-	-		
2400			**1,288,437.03**	**118,616.57**	**1,338,314.61**	**-**	**(49,877.58)**	**103.9%**	
2500 - BUSINESS SUPPORT	**100**	**Personnel - Salaries**	372,592.45	27,968.99	375,017.76	-	(2,425.31)	100.7%	
2500	**200**	**Personal Serv-Emp Bene**	269,752.56	22,155.45	276,675.70	-	(6,923.14)	102.6%	
2500	**300**	**Purch Profes/Tech Svc**	-	-	-	-	-		
2500	**400**	**Purchased Property Svc**	-	-	-	-	-		
2500	**500**	**Other Purchased Svc**	17,750.00	3,270.30	17,814.67	-	(64.67)	100.4%	
2500	**600**	**Supplies**	60,043.00	41.05	74,508.48	-	(14,465.48)	124.1%	Supplies for ESC building / Missed budgeting Skyward Hosting Serv / CSIU by month for conversion
2500	**700**	**Property**	-	-	-	-	-		
2500	**800**	**Other Objects**	4,830.00	2,846.15	13,846.64	-	(9,016.64)	286.7%	Missed budgeting annual banking fees
2500			**724,968.01**	**56,281.94**	**757,863.25**	**-**	**(32,895.24)**	**104.5%**	
2600 - BUILDINGS & GROUNDS	**100**	**Personnel - Salaries**	1,864,027.75	287,624.11	1,799,147.97	-	64,879.78	96.5%	Unfilled custodial position and turnover
2600	**200**	**Personal Serv-Emp Bene**	1,326,349.53	160,871.02	1,363,667.13	-	(37,317.60)	102.8%	
2600	**300**	**Purch Profes/Tech Svc**	567,500.00	83,717.84	719,425.05	(755.00)	(151,170.05)	126.8%	Based on need & historical trends - some charges in this category should have been posted to 430
2600	**400**	**Purchased Property Svc**	1,013,700.00	186,110.00	950,718.56	42,590.24	20,391.20	93.8%	Based on need & historical trends - some charges in this category should have been posted to 430
2600	**500**	**Other Purchased Svc**	461,244.00	14,509.94	400,799.53	-	60,444.47	86.9%	Reduced Hotspots & took out old lines 24-25, savings reflected in 25-26.
2600	**600**	**Supplies**	1,852,000.00	232,695.24	1,761,326.50	50,400.23	40,273.27	95.1%	Custodial and Maintenance Supplies lower than historical averages

Funct Code	Object Code	Object Description	YTD Revised Budget	Monthly Activity - Current Year	YTD Activity - Current Year	Encumbrance	YTD Unenc Bal - Current Year	% Budget Used	
2600	**700**	**Property**	20,000.00	1,818.75	48,753.75	-	(28,753.75)	243.8%	Cameras purchased with PCCD funds that were offset by revenues
2600	**800**	**Other Objects**	7,000.00	-	4,832.93	-	2,167.07	69.0%	
2600			**7,111,821.28**	**967,346.90**	**7,048,671.42**	**92,235.47**	**(29,085.61)**	**99.1%**	
2700 - STUDENT TRANSPORTATION	**100**	**Personnel - Salaries**	122,129.72	13,109.01	141,450.61	-	(19,320.89)	115.8%	Transportation Substitute Support
2700	**200**	**Personal Serv-Emp Bene**	75,787.14	8,954.89	90,882.01	-	(15,094.87)	119.9%	
2700	**300**	**Purch Profes/Tech Svc**	-	21.68	485.65	-	(485.65)		
2700	**400**	**Purchased Property Svc**	7,200.00	99.42	987.26	-	6,212.74	13.7%	
2700	**500**	**Other Purchased Svc**	5,420,327.00	580,682.29	5,450,949.87	-	(30,622.87)	100.6%	Transportation Contract Overages
2700	**600**	**Supplies**	240,000.00	29,819.03	189,428.51	-	50,571.49	78.9%	Based on historical trends and gas prices
2700	**700**	**Property**	-	-	-	-	-		
2700	**800**	**Other Objects**	-	-	-	-	-		
2700			**5,865,443.86**	**632,686.32**	**5,874,183.91**	**-**	**(8,740.05)**	**100.1%**	
2800 - CENTRAL SUPPORT	**100**	**Personnel - Salaries**	297,042.52	28,322.72	304,459.04	-	(7,416.52)	102.5%	
2800	**200**	**Personal Serv-Emp Bene**	219,804.33	16,358.05	192,607.23	-	27,197.10	87.6%	Less Administrators using tuition reimb
2800	**300**	**Purch Profes/Tech Svc**	25,750.00	625.00	13,457.75	-	12,292.25	52.3%	Unaware of the total number of conferences and training throughout the district for Admin & Support Staff
2800	**400**	**Purchased Property Svc**	-	-	-	-	-		
2800	**500**	**Other Purchased Svc**	11,719.00	528.84	1,959.02	-	9,759.98	16.7%	Less Travel related to conferences / training
2800	**600**	**Supplies**	92,039.00	4,728.27	84,475.57	-	7,563.43	91.8%	Overbudgeted supplies
2800	**700**	**Property**	-	-	-	-	-		
2800	**800**	**Other Objects**	5,415.00	(120.00)	2,440.00	-	2,975.00	45.1%	Overbudgeted clearance reimb & Emergency Certifications
2800			**651,769.85**	**50,442.88**	**599,398.61**	**-**	**52,371.24**	**92.0%**	
2900 - OTHER SUPPORT	**300**	**Purch Profes/Tech Svc**	-	-	-	-	-		
2900	**500**	**Other Purchased Svc**	5,605.00	-	5,570.15	-	34.85	99.4%	
2900			**5,605.00**	**-**	**5,570.15**	**-**	**34.85**	**99.4%**	
3200 - STUDENT ACTIVITIES & ATHLETICS	**100**	**Personnel - Salaries**	675,741.90	29,042.44	669,289.06	-	6,452.84	99.0%	
3200	**200**	**Personal Serv-Emp Bene**	287,091.63	16,644.17	334,984.53	-	(47,892.90)	116.7%	Did not budget benefits on Event Staff Salaries
3200	**300**	**Purch Profes/Tech Svc**	138,184.46	13,155.29	132,750.07	-	5,434.39	96.1%	
3200	**400**	**Purchased Property Svc**	32,400.00	-	31,016.63	959.10	424.27	95.7%	
3200	**500**	**Other Purchased Svc**	180,822.57	14,421.67	174,004.05	-	6,818.52	96.2%	
3200	**600**	**Supplies**	127,571.00	7,381.45	88,619.46	(150.00)	39,101.54	69.5%	Overbudgeted
3200	**700**	**Property**	14,570.00	15,564.99	29,964.99	-	(15,394.99)	205.7%	Some of these purchases should have been recorded as supplies
3200	**800**	**Other Objects**	33,989.00	-	23,501.68	-	10,487.32	69.1%	Overbudgeted on tournaments
3200			**1,490,370.56**	**96,210.01**	**1,484,130.47**	**809.10**	**5,430.99**	**99.6%**	

Funct Code	Object Code	Object Description	YTD Revised Budget	Monthly Activity - Current Year	YTD Activity - Current Year	Encumbrance	YTD Unenc Bal - Current Year	% Budget Used	
3300 - COMMUNITY SERVICES	**100**	**Personnel - Salaries**	18,956.16	3,370.44	11,204.36	-	7,751.80	59.1%	Community Swim program - estimate on lifeguards needed
3300	**200**	**Personal Serv-Emp Bene**	5,852.63	745.01	3,208.45	-	2,644.18	54.8%	
3300	**300**	**Purch Profes/Tech Svc**	2,500.00	-	-	-	2,500.00	0.0%	Diversity Festival - event did not happen
3300	**500**	**Other Purchased Svc**	-	-	-	-	-		
3300	**600**	**Supplies**	9,497.00	330.73	6,608.65	-	2,888.35	69.6%	Diversity Festival - event did not happen
3300	**700**	**Property**	-	-	-	-	-		
3300	**800**	**Other Objects**	-	-	-	-	-		
3300			**36,805.79**	**4,446.18**	**21,021.46**	**-**	**15,784.33**	**57.1%**	
4600 - CONSTRUCTION SERVICES	**400**	**Purchased Property Svc**	-	7,195.00	11,485.00	-	(11,485.00)		
4600				**-**	**7,195.00**	**11,485.00**	**-**	**-11,485.00**	
5100 - DEBT SERVICE	**800**	**Other Objects**	1,237,242.00	-	1,237,241.71	-	0.29	100.0%	
5100	**900**	**Other Financing Uses**	3,978,000.00	670,796.13	4,648,796.13	-	(670,796.13)	116.9%	GASB 87 (Accounting Entry ONLY)- expense moved to 913
5100			**5,215,242.00**	**670,796.13**	**5,886,037.84**	**-**	**(670,795.84)**	**112.9%**	GASB 96 (Accounting Entry ONLY)- expense moved to 914
5200 - INTERFUND TRANSFERS	**900**	**Other Financing Uses**	-	-	10,220.25	-	(10,220.25)		
5200			**-**	**-**	**10,220.25**	**-**	**(10,220.25)**		
5900 - BUDGETARY RESERVE	**800**	**Other Objects**	350,000.00	-	-	-	350,000.00	0.0%	Used for fluctuation in outside placements and other variable line items that are based on student or building needs
5900			**350,000.00**	**-**	**-**	**-**	**350,000.00**	**0.0%**	
		Grand Totals:	**87,410,633.99**	**12,133,344.46**	**86,744,043.39**	**140,562.72**	**526,027.88**	**99.2%**	