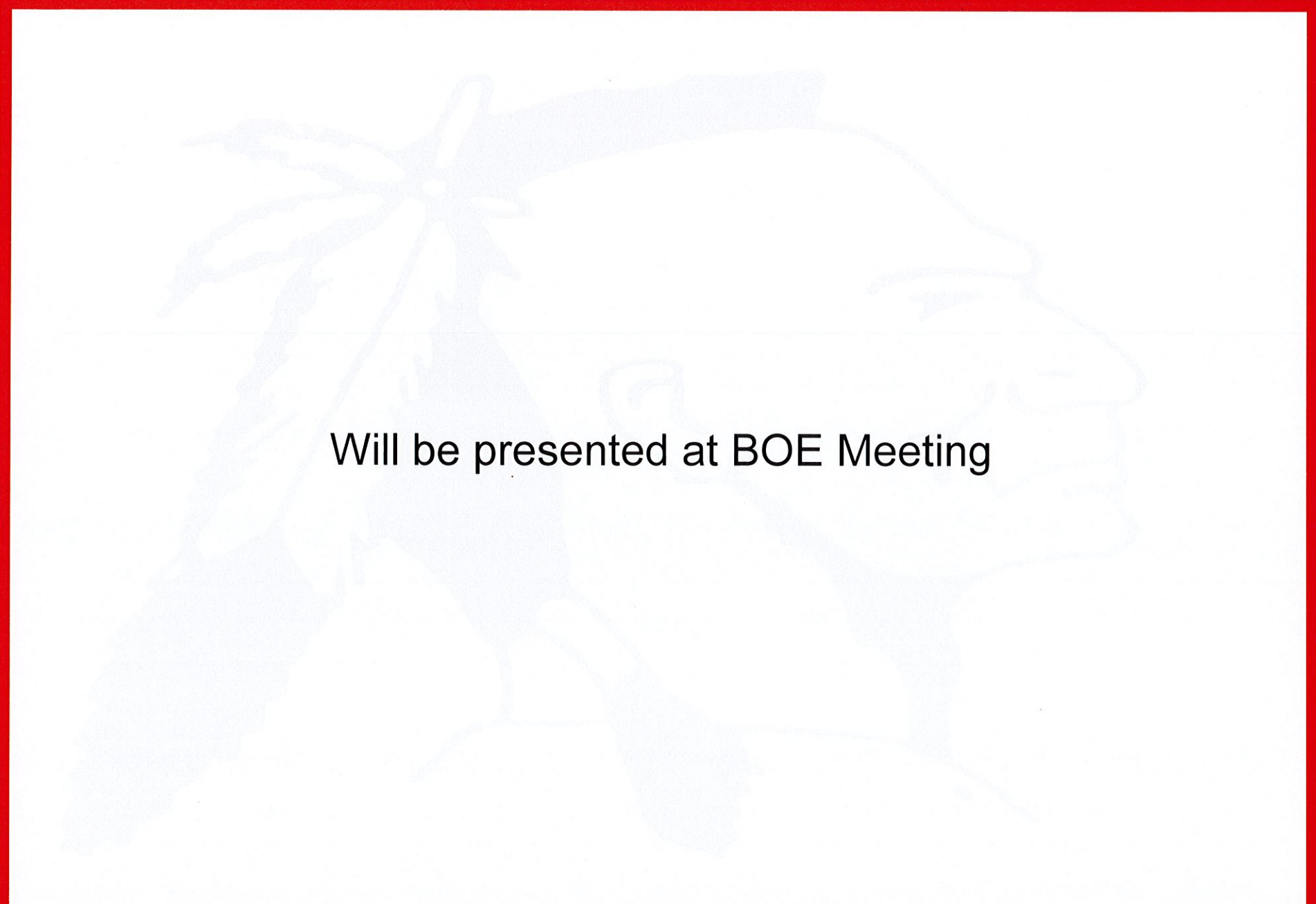


Joseph Badger Local School District

Financial Statements For September Fiscal Year 2026

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Will be presented at BOE Meeting

Joseph Badger Local School District

Financial Statements

FINANCIAL SUMMARY FOR September 2025

	Fiscal Year Beginning Balance	Month to Date Receipts	Fiscal Year to Date Receipts	Month to Date Expenditures	Fiscal Year to Date Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
001 General Fund	\$ 4,294,125.49	\$ 912,190.40	\$ 2,845,765.84	\$ 715,182.41	\$ 2,312,721.46	\$ 4,827,169.87	\$ 1,218,992.04	\$ 3,608,177.83
002 Bond Retirement	\$ 791,060.11	\$ 83,243.44	\$ 263,243.44	\$ 4,290.97	\$ 4,290.97	\$ 1,050,012.58	\$ -	\$ 1,050,012.58
003 Permanent Improvement	\$ 2,244,073.44	\$ -	\$ -	\$ -	\$ -	\$ 2,244,073.44	\$ -	\$ 2,244,073.44
004 Roof Project 2025	\$ 1,227,186.50	\$ -	\$ -	\$ 115,848.75	\$ 603,009.25	\$ 624,177.25	\$ 658,009.25	\$ (33,832.00)
006 Food Service	\$ 242,894.27	\$ 48,395.20	\$ 157,997.59	\$ 40,170.66	\$ 132,756.10	\$ 268,135.76	\$ 243,779.74	\$ 24,356.02
008 Endowment Funds	\$ 18,173.27	\$ 61.56	\$ 238.23	\$ -	\$ -	\$ 18,411.50	\$ -	\$ 18,411.50
011 Rotary Special Services	\$ 3,499.44	\$ -	\$ -	\$ -	\$ -	\$ 3,499.44	\$ -	\$ 3,499.44
016 Emergency Fund	\$ 144,204.01	\$ 114,488.90	\$ 364,488.90	\$ 91,648.09	\$ 263,328.29	\$ 245,364.62	\$ -	\$ 245,364.62
018 Public School Support	\$ 315,979.54	\$ 850.00	\$ 850.00	\$ 9,614.37	\$ 13,114.37	\$ 303,715.17	\$ 100.00	\$ 303,615.17
022 District Agency Fund	\$ 42,684.80	\$ 4,980.00	\$ 14,850.00	\$ 6,515.10	\$ 17,534.32	\$ 40,000.48	\$ -	\$ 40,000.48
034 Maintenance Fund	\$ -	\$ 10,675.45	\$ 20,675.45	\$ 13,619.74	\$ 26,703.48	\$ (6,028.03)	\$ 56,206.09	\$ (62,234.12)
035 Severance Fund	\$ 615,362.29	\$ -	\$ -	\$ -	\$ -	\$ 615,362.29	\$ -	\$ 615,362.29
200 Student Activity Fund	\$ 20,943.97	\$ 2,745.00	\$ 2,745.00	\$ 1,588.54	\$ 1,973.54	\$ 21,715.43	\$ 5,752.71	\$ 15,962.72
300 District Activity Fund	\$ 256,196.45	\$ 5,953.00	\$ 8,297.00	\$ 3,883.49	\$ 19,709.90	\$ 244,783.55	\$ 51,295.22	\$ 193,488.33
451 OneNet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
499 Misc State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
516 Title VI-B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
572 Title I	\$ (21,012.68)	\$ -	\$ 21,012.68	\$ -	\$ -	\$ 0.00	\$ -	\$ 0.00
573 Title V	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
587 VIB Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
590 Improving Teacher Quality	\$ (4,132.81)	\$ -	\$ 4,132.81	\$ -	\$ -	\$ 0.00	\$ -	\$ 0.00
599 Misc Federal Grants	\$ (1,897.41)	\$ -	\$ 1,897.41	\$ -	\$ -	\$ 0.00	\$ -	\$ 0.00
Grand Totals (All Funds)	\$ 10,189,340.68	\$ 1,183,582.95	\$ 3,706,194.35	\$ 1,002,362.12	\$ 3,395,141.88	\$ 10,500,393.35	\$ 2,234,135.05	\$ 8,266,258.30

Joseph Badger Local School District

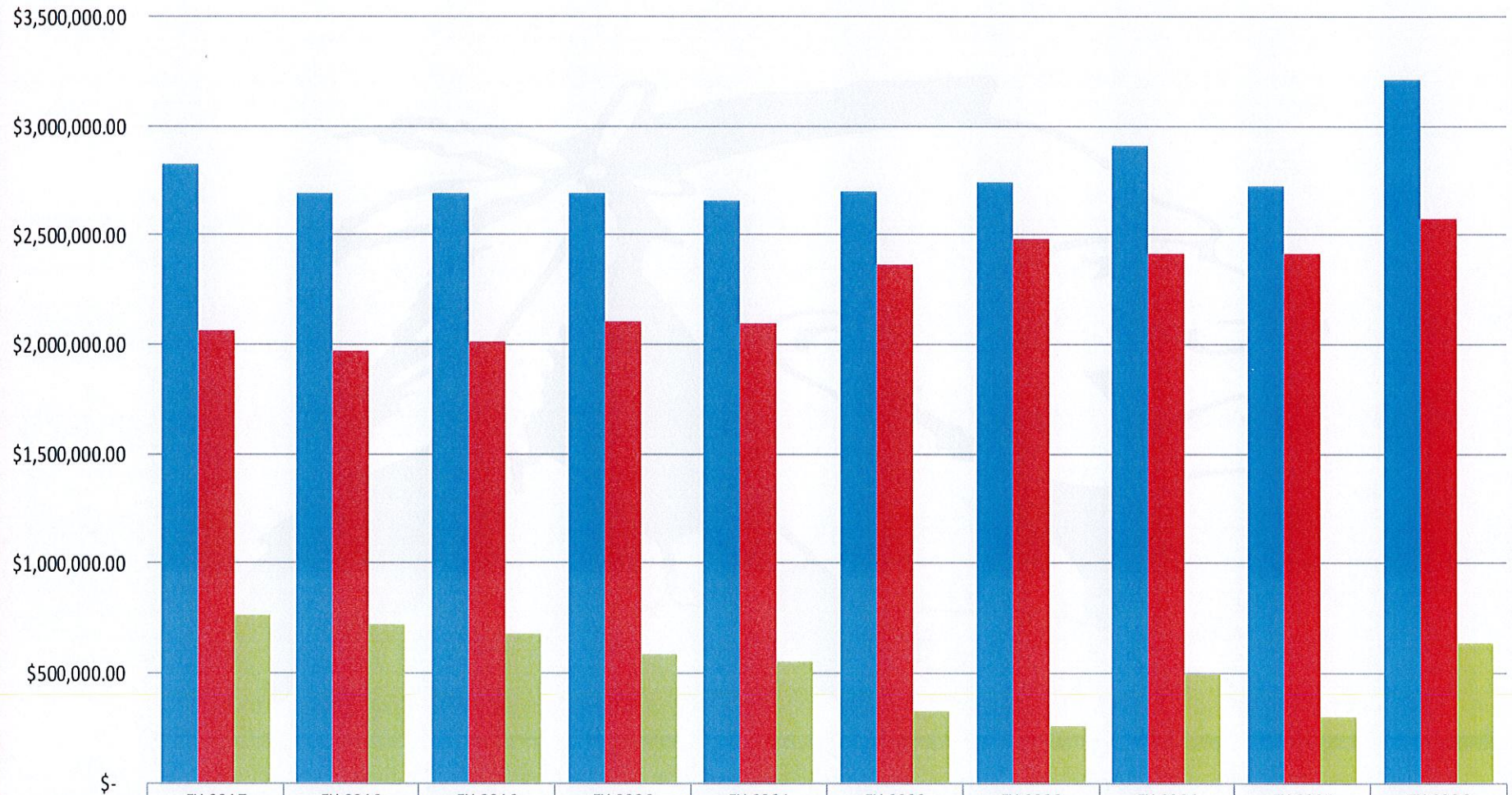
BANK RECONCILIATION FOR
September 2025

PER BOARD LEDGERS			
PRIOR MONTH'S BALANCE	\$	10,319,172.52	
PLUS RECEIPTS	\$	1,183,582.95	
LESS EXPENDITURES	\$	(1,002,362.12)	
GRAND TOTAL (ALL FUNDS)	\$	10,500,393.35	
PER BANK STATEMENTS			
Huntington Bank - General Account	\$	476,269.35	
Huntington Bank - Payroll Account	\$	-	
STAR Ohio - General Account	\$	8,070,768.97	
Investments - See Page 6 For Breakdown	\$	1,917,000.00	
Money Market	\$	70,754.39	
Plus: Other Adjustments	\$	423.39	
Less: Outstanding Checks	\$	(4,851.15)	
Less: Interest Received	\$	(29,942.20)	
Less: Other Adjustments	\$	(29.40)	
	\$	-	
	\$	-	
	\$	-	
TOTAL BANK BALANCE	\$	10,500,393.35	
	\$	-	

INVESTMENT BREAKDOWN FOR September 2025

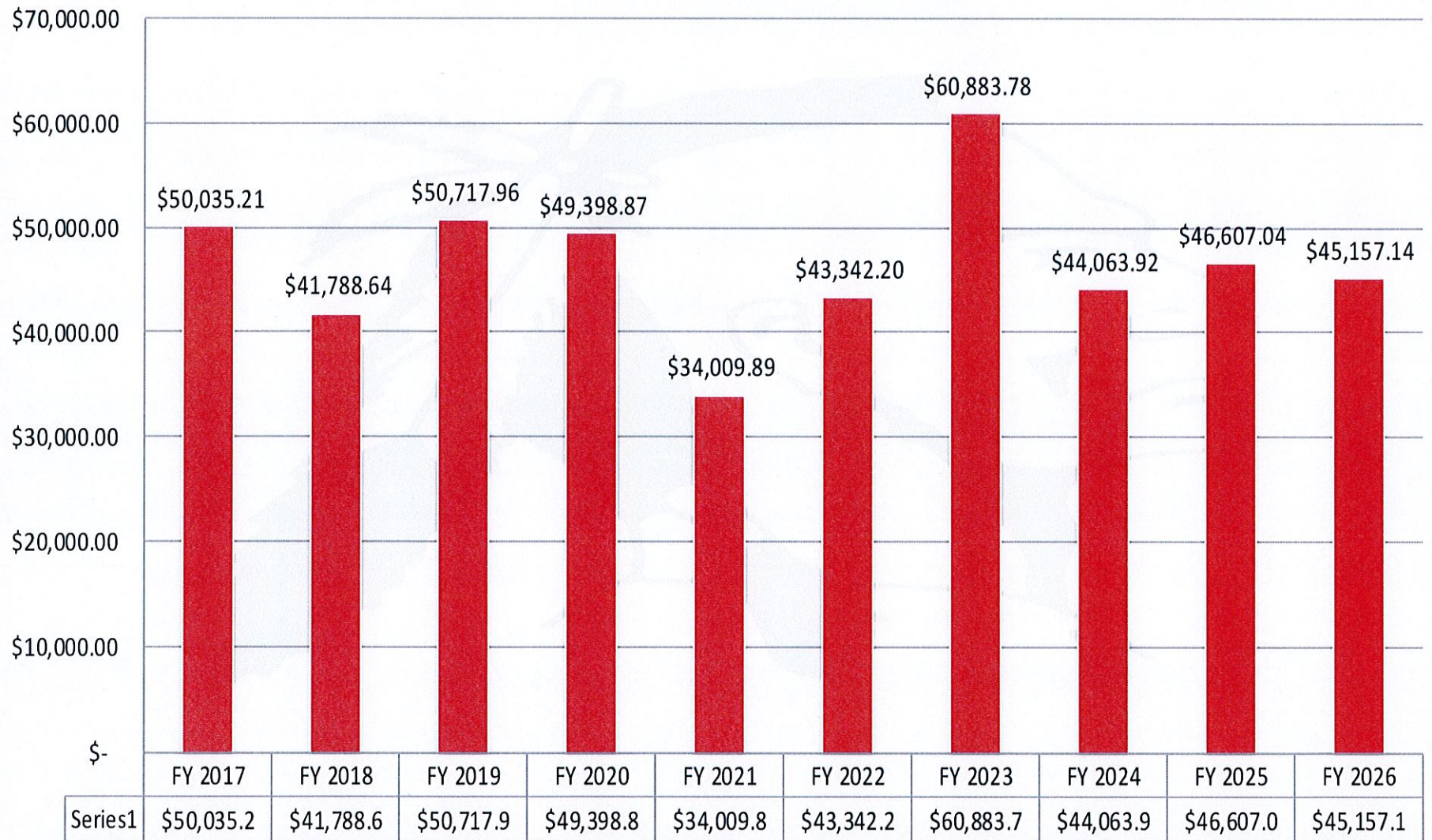
Type of Investment	Bank of Deposit	Amount	Rate	Maturity
CD	Colonial Community Bank	\$ 240,000.00	4.05%	October 24, 2025
CD	Goldman Sachs Bank	\$ 239,000.00	4.05%	December 17, 2025
CD	Home Savings Bank	\$ 240,000.00	4.10%	January 22, 2026
CD	CBBC Bank	\$ 240,000.00	4.15%	February 5, 2026
CD	Cross River Bank	\$ 240,000.00	4.15%	February 6, 2026
CD	Western Alliance Bank	\$ 240,000.00	4.05%	February 6, 2026
CD	Bank Hapoalim New York	\$ 239,000.00	4.25%	June 29, 2026
CD	Bank of America	\$ 239,000.00	4.25%	June 30, 2026
Total Investments		\$1,917,000.00		

General Fund Totals as of September - 10 Year Comparison

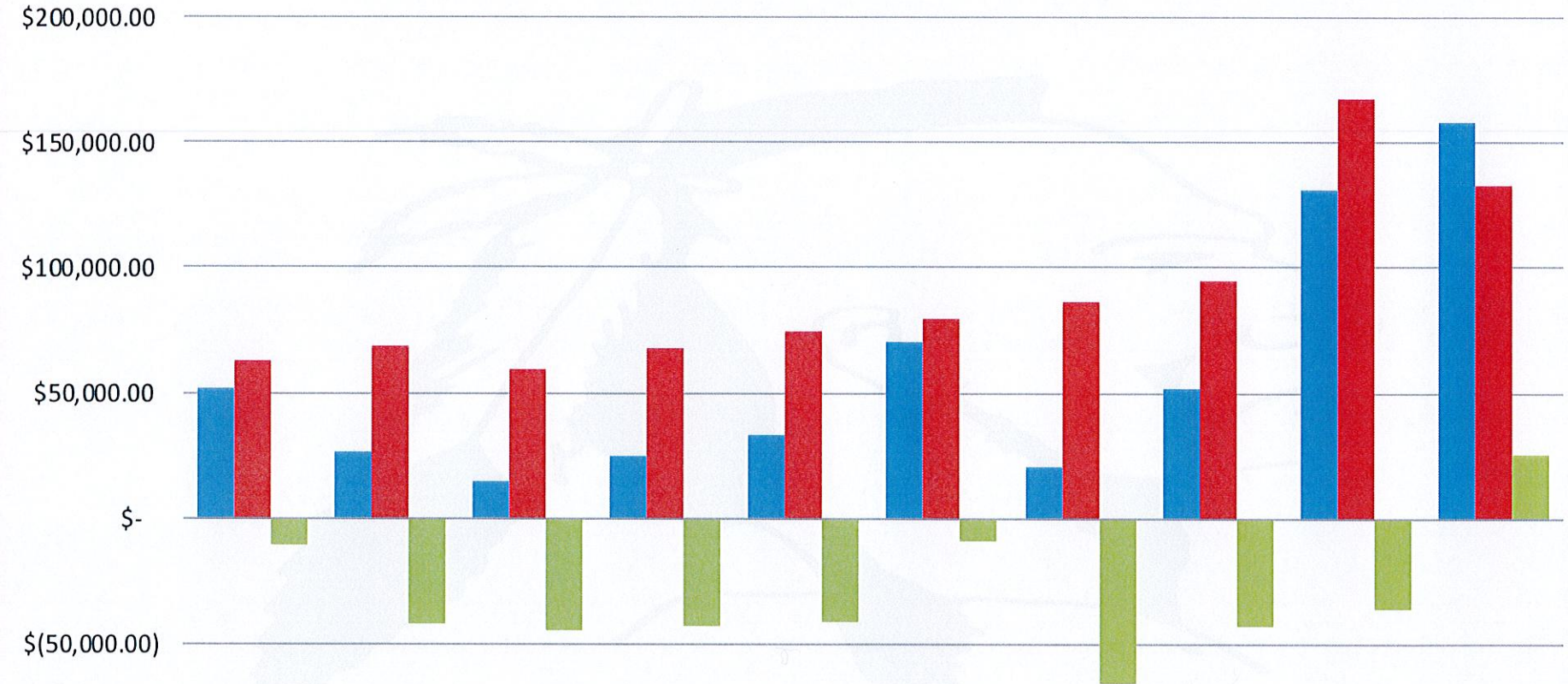


■ Revenue ■ Expenses ■ Difference

Transportation Total Expenses Comparison as of September - 10 Year Comparison



Food Service Totals as of September - 10 Year Comparison



	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue	\$52,017.7	\$26,632.4	\$14,594.4	\$24,521.3	\$32,960.2	\$70,208.3	\$20,819.6	\$51,685.7	\$131,071.	\$157,997.
Expenses	\$62,492.4	\$68,404.1	\$59,423.6	\$67,907.9	\$74,383.9	\$79,468.9	\$86,441.4	\$94,695.3	\$167,439.	\$132,753.
Difference	\$(10,474.	\$(41,771.	\$(44,829.	\$(43,386.	\$(41,423.	\$(9,260.6	\$(65,621.	\$(43,009.	\$(36,368.	\$25,244.4

■ Revenue ■ Expenses ■ Difference

Expenditure Per Pupil - FY 2024

