MONTHLY FINANCIAL STATEMENTS

FOR THE MONTH ENDED: SEPTEMBER 30, 2026

Bellbrook-Sugarcreek Local School District
Treasurer's Board Meeting Budget Comparison Report
Fiscal Year 2026
For the Period Ending September 30, 2026
General Fund

Revenues

Description	Budgeted	Actual	Remaining Amount	Percentage of Budget
Real Estate Taxes	$27,409,274	$12,713,868	$14,695,406	46.4%
State Foundation	$6,696,506	$1,661,093	$5,035,413	24.8%
State/Federal Assistance	$3,573,034	$233,545	$3,339,489	6.5%
Tuition/Investment Earnings	$1,375,000	$466,005	$908,995	33.9%
Class Fees/ Miscellaneous	$1,254,608	$212,128	$1,042,480	16.9%
Total Revenues	$40,308,422	$15,286,638	$25,021,784	37.9%
Expenditures				
Employee Salaries	$22,331,449	$5,128,230	$17,203,219	23.0%
Employee Retirement/Benefits	$7,524,524	$1,998,845	$5,525,680	26.6%
Purchased Services	$7,802,030	$1,433,842	$6,368,188	18.4%
Supplies and Materials	$1,617,757	$588,622	$1,029,136	36.4%
Capital Outlay	$410,135	$38,525	$371,610	9.4%
Other	$628,906	$235,432	$393,474	37.4%
Total Expenditures	$40,314,801	$9,423,496	$30,891,305	23.4%
Revenues over Expenditures	($6,379)	$5,863,142	$5,869,522	
Cash Balance at July 1, 2026	$20,066,584	$20,066,584		
Cash Balance at End of Year	$20,060,204	$25,929,726		
Year Elapsed	25.0%			

Bellbrook-Sugarcreek Local School District
Treasurer's General Fund Report
Fiscal Year 2026
For the Period Ending September 30, 2026

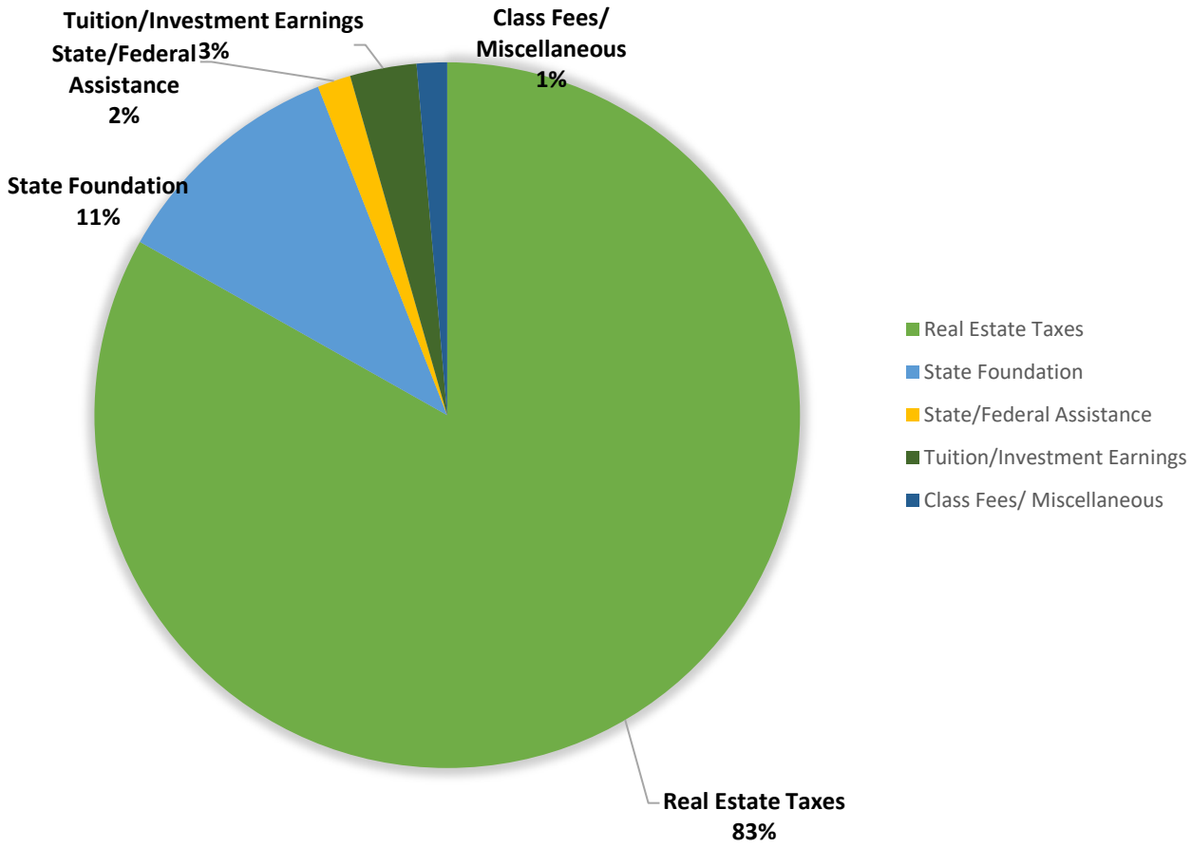
Revenues

Description	Fiscal-Year to Date Actual	Percentage of Total
Real Estate Taxes	$12,713,868	83.2%
State Foundation	1,661,093	10.9%
State/Federal Assistance	233,545	1.5%
Tuition/Investment Earnings	466,005	3.0%
Class Fees/ Miscellaneous	212,128	1.4%
Total Revenues	$15,286,638	100.0%

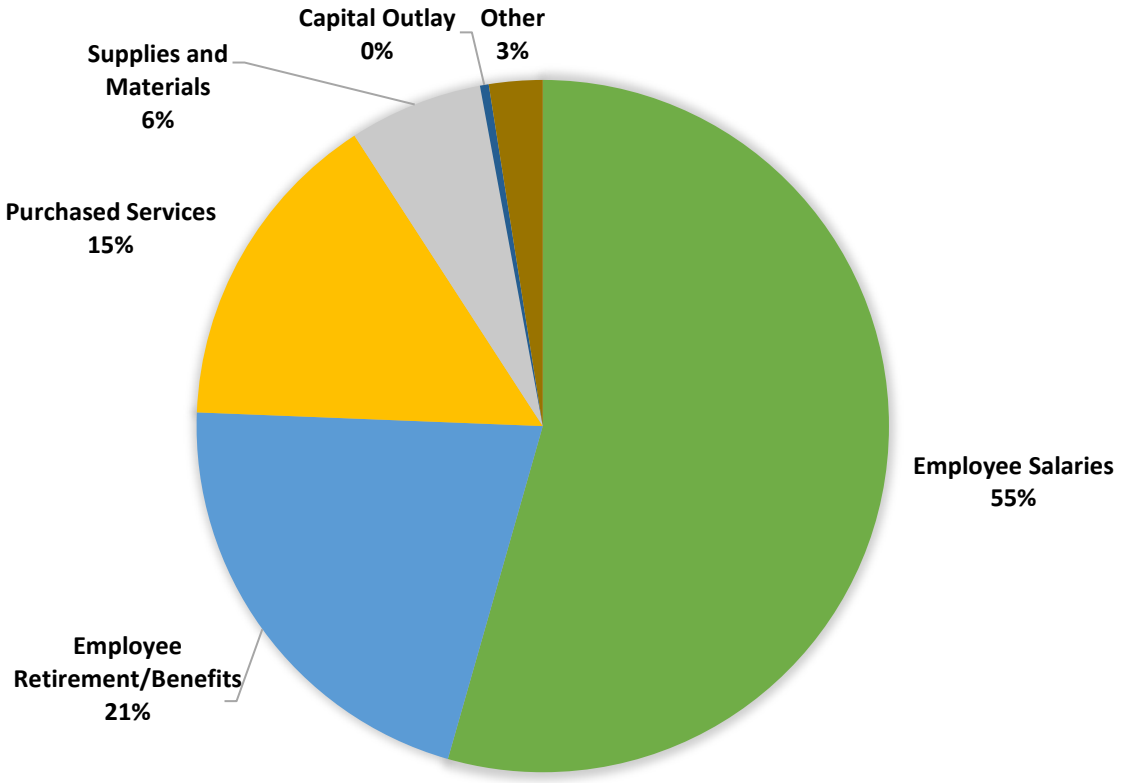
Expenditures

Employee Salaries	$5,128,230	54.4%
Employee Retirement/Benefits	1,998,845	21.2%
Purchased Services	1,433,842	15.2%
Supplies and Materials	588,622	6.2%
Capital Outlay	38,525	0.4%
Other	235,432	2.5%
Total Expenditures	$9,423,496	100.0%

Bellbrook-Sugarcreek Local School District
General Fund Revenues by Sources
Fiscal Year 2026
For the Period Ending September 30, 2026



Bellbrook-Sugarcreek Local School District
General Fund Expenditures by Category
Fiscal Year 2026
For the Period Ending September 30, 2026



Bellbrook-Sugarcreek Local School District
Cash Summary Report
Fiscal Year 2026
For the Period Ending September 30, 2026
All District Funds

Fund Number	Fund Name	July 1, 2026 Beginning Cash Balance	Fiscal Year To Date Receipts	Fiscal Year To Date Expenditures	Ending Cash Balance	Outstanding Purchase Orders	Ending Unencumbered Cash Balance
General Fund							
001	General Fund	20,066,584	15,286,638	9,423,496	25,929,726	4,591,504	21,338,222
Debt Service							
002	Bond Retirement Fund	1,670,253	1,083,642	10,751	2,743,145	2,782,250	(39,105)
Capital Projects							
003	Permanent Improvement	951,444	657,530	243,113	1,365,861	266,620	1,099,241
070	Capital Projects	3,572,342	0	826,827	2,745,515	260,397	2,485,118
Subtotal Capital Projects Fund Type		4,523,786	657,530	1,069,940	4,111,376	527,017	3,584,359
Special Revenue							
006	Food Service	175,951	207,229	114,654	268,525	1,101,416	(832,890)
018	Principal's Fund	229,458	60,892	42,518	247,832	120,265	127,566
200	Student Activity	162,446	14,112	44,335	132,223	58,617	73,606
300	District Managed Student Activity	405,624	308,065	238,499	475,190	335,851	139,339
451	Network Connectivity Grant	8,233	0	8,233	0	0	0
499-9026	School Bus Safety Grant	(21,576)	33,152	11,576	0	0	0
499-9226	School Safety Grant	0	11,576	0	11,576	11,576	0
499-9127	Psychologist Intern Grant	0	0	3,356	(3,356)	0	(3,356)
516	Title VI-B Special Education	(1,990)	1,990	109,167	(109,167)	397,634	(506,802)
551	Title III - LEP	0	0	0	0	1,750	(1,750)
572	Title I Grant	(25,787)	53,816	46,748	(18,718)	17,323	(36,041)
584	Title IV-B Grant	0	7,480	15,184	(7,703)	0	(7,703)
587	Preschool Special Education Grant	0	0	4,824	(4,824)	19,296	(24,120)
590	Title II-A Grant	(16,573)	28,516	14,365	(2,422)	24,380	(26,802)
Subtotal Special Revenue Fund Type		915,786	726,829	653,459	989,156	2,088,109	(1,098,952)
Total all Funds		27,176,408	17,754,640	11,157,645	33,773,403	9,988,880	23,784,523

Note: Grant funds with negative cash balance have cash request outstanding with Ohio Department of Education & Workforce.
The money will be received next month.

Bellbrook-Sugarcreek Local School District
Budget Vs. Actual Expenditures
Fiscal Year 2026
For the Period Ending September 30, 2026
All District Funds

Fund Number	(A) Fund Name	(B) Appropriations	(C) = (A)+(B) Fiscal Year 2026 Outstanding Purchase Orders	(D) Total Amount Available for Expenditures	(E) Fiscal Year 2027 Cash Expenditures	(F) Outstanding Purchase Orders	(G) = (E) + (F) Total Fiscal Year Budgetary Expenditures	(H) = (C) - (G) Variance
General Fund								
001	General Fund	39,925,279	389,522	40,314,801	9,423,496	4,591,504	14,015,000	26,299,801
Debt Service								
002	Bond Retirement Fund	2,813,250	0	2,813,250	10,751	2,782,250	2,793,001	20,249
Capital Projects								
003	Permanent Improvement	1,200,000	163,090	1,363,090	243,113	266,620	509,733	853,357
070	Capital Projects	663,944	508,076	1,172,020	826,827	260,397	1,087,224	84,796
Subtotal Capital Projects Fund Type		1,863,944	671,165	2,535,109	1,069,940	527,017	1,596,957	938,153
Special Revenue								
006	Food Service	1,200,000	82,718	1,282,718	114,654	1,101,416	1,216,070	66,648
018	Principal's Fund	282,820	22,780	305,600	42,518	120,265	162,783	142,817
200	Student Managed Activities	124,350	10,776	135,126	44,335	58,617	102,952	32,174
300	District Managed Student Activity	891,150	85,998	977,148	238,499	335,851	574,350	402,799
451	Network Connectivity Grant	8,233		8,233	8,233	0	8,233	0
499-9026	School Bus Safety Grant	0	0	0	11,576	0	11,576	(11,576)
499-9226	School Safety Grant	0	0	0	0	11,576	11,576	(11,576)
499-9127	Psychologist Intern Grant	29,900	0	29,900	3,356	0	3,356	26,544
516	Title VI-B Special Education	588,542		588,542	109,167	397,634	506,802	81,740
551	Title III - LEP	11,752		11,752	0	1,750	1,750	10,002
572	Title I Grant	217,392	4,358	221,750	46,748	17,323	64,071	157,679
584	Title IV-B Grant	15,149		15,149	15,184	0	15,184	(34)
587	Preschool Special Education Grant	24,120		24,120	4,824	19,296	24,120	0
590	Title II-A Grant	58,532	2,575	61,107	14,365	24,380	38,745	22,362
Subtotal Special Revenue Fund Type		3,451,941	209,206	3,661,146	653,459	2,088,109	2,741,567	919,579
Total all Funds		48,054,414	1,269,893	49,324,307	11,157,645	9,988,880	21,146,525	28,177,782

Bellbrook-Sugarcreek Local School District
Monthly Reconciliation
For the Period Ending September 30, 2026

Description	Amount
Bank Balances	
Checking and Savings Accounts	
Sweep Account	1,770,373.35
General Account	0.00
Payroll Account	0.00
Athletics	0.00
Total Checking & Savings Accounts	1,770,373.35
Investments	
Star Ohio	23,005,877.91
Red Tree	9,117,983.48
Total Investments	32,123,861.39
Total Bank Balances	33,894,234.74
Reconciling Items	
Outstanding Checks	
General Account	(36,185.70)
Payroll Account	(80,637.45)
PaySchool Deposit	15.48
City Taxes	
Monthly	(35.27)
Deposits in Transit	
Deferred Comp - Outstanding	
Life Insurance Deductions	
Total Reconciling Items	(116,842.94)
Petty Cash Account	550.00
Reconciled Bank Balance	33,777,941.80
Total Book Balance	33,773,402.89
Reconciling Items	
Credit Card Charges not in Book	4,538.91
Total Reconciling Items	4,538.91
Reconciled Book Balance	33,777,941.80
Variance Bank to Books	0.00