

School Finance Report May 31, 2025

92% of the School Year Complete

	Current Budget	Beginning Fund Balance	Y-T-D Revenue	Exp This Mon	Exp. Last Month	Exp Y-T-D	% Exp (Budget)		Balance (Budget)	Balance (Revenues)	Balance (Fund)
1) Instructional (1000-1999)	\$71,955,000			\$5,479,670	\$6,094,317	\$53,914,101	74.9%		\$18,040,899		
2) Support Services(2000-2999)	\$34,849,700			\$2,496,090	\$2,837,029	\$28,989,655	83.2%		\$5,860,045		
3) Non-Instructional(3000-3999)	\$5,207,500			\$471,279	\$358,862	\$3,754,756	72.1%		\$1,452,744		
4) Other Expenditures((4000-6000)	\$28,110,865			\$497,316	\$6,005,269	\$28,808,593	102.5%		-\$697,728		
5) Interfund Transfers (000910)	\$8,820,274			\$621,472	\$621,472	\$6,836,191	77.5%		\$1,984,083		
Total	\$148,943,339			\$9,565,826	\$15,916,949	\$122,303,297	82.1%		\$26,640,042		
Operating Fund-10	\$102,500,000	\$7,108,796	\$96,269,524	\$7,985,952	\$8,874,590	\$79,854,519	77.9%		22,645,481	16,415,005	23,523,800
Activity-21	\$1,100,000	\$1,004,117	\$1,051,252	\$97,488	\$105,737	\$1,120,203	101.8%		(20,203)	(68,951)	935,167
Management-22	\$2,800,000	\$2,014,469	\$2,516,231	\$2,534	\$1,485	\$2,798,734	100.0%		1,266	(282,503)	1,731,967
PERL-24	\$248,000	\$37,667	\$381,223	\$3,768	\$25,323	\$127,652	51.5%		120,348	253,571	291,238
SAVE-33	\$13,562,000	\$19,890,609	\$9,744,366	\$756,043	\$1,838,000	\$20,271,022	149.5%		(6,709,022)	(10,526,655)	9,363,954
Other Capital Projects-31, 32, 35	\$4,116,000	\$6,493,636	\$267,641	\$7,002	\$23,193	\$3,696,359	89.8%		419,641	(3,428,718)	3,064,919
PPEL-36	\$4,931,663	\$6,280,709	\$5,121,343	\$240,859	\$311,500	\$3,961,524	80.3%		970,139	1,159,819	7,440,528
Debt Service-40	\$15,125,676	\$542,598	\$5,587,775	\$300	\$4,377,687	\$6,673,814	44.1%		8,451,862	(1,086,039)	(543,441)
Nutrition-61	\$4,100,000	\$3,184,707	\$3,260,624	\$423,376	\$336,406	\$3,423,681	83.5%		676,319	(163,057)	3,021,650
Aquatic Center-65	\$410,000	\$276,646	\$393,917	\$43,060	\$22,608	\$335,536	81.8%		74,464	58,381	335,027
Student Store-68	\$50,000	\$33,225	\$40,975	\$5,445	\$419	\$40,254	80.5%		9,746	721	33,946
Total	\$148,943,339	\$46,867,180	\$124,634,871	\$9,565,826	\$15,916,949	\$122,303,297	82.1%		26,640,042	2,331,574	49,198,754

Linn-Mar Community School District

Cash Balances

Fiscal Year: 2024-2025

Date Range: 07/01/2024 - 05/31/2025

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.0000.0000.000.0000.101000	CASH IN BANK	0.00	250.00	250.00	0.00
10.0000.0000.000.0000.111001	ISJIT-General Fund	13,410,150.20	18,990,128.79	27,960,920.42	4,439,358.57
10.0001.0000.000.0000.101000	CASH IN BANK	21,500.12	138,295,302.58	137,057,695.88	1,259,106.82
10.0002.0000.000.0000.101000	CASH IN BANK	5,201.98	2,480.73	2,461.80	5,220.91
10.0005.0000.000.0000.101000	CASH IN BANK	0.00	50.00	50.00	0.00
21.0000.0000.000.0000.111001	ISJIT - Student Activity	924,741.34	1,267,447.32	924,741.34	1,267,447.32
21.0000.0000.000.0000.111011	1.555 RESERVE CD	0.00	13,673.66	13,673.66	0.00
21.0001.0000.000.0000.101000	CASH IN BANK	0.00	116,351.49	116,351.49	0.00
21.0002.0000.000.0000.101000	CASH IN BANK	72,326.35	4,670,019.38	4,813,261.40	(70,915.67)
21.0004.0000.000.0000.101000	CASH IN BANK	0.00	3,942.81	3,942.81	0.00
22.0000.0000.000.0000.111001	ISJIT - Management	770,617.78	1,513,962.32	771,366.46	1,513,213.64
22.0006.0000.000.0000.101000	CASH IN BANK	1,133,619.80	4,827,385.46	5,742,251.97	218,753.29
24.0001.0000.000.0000.101000	CASH IN BANK	0.00	41,489.56	41,489.56	0.00
24.0003.0000.000.0000.101000	CASH IN BANK	191,997.32	381,911.53	271,821.90	302,086.95
33.0003.0000.000.0000.101000	CASH IN BANK	5,331,284.43	22,604,333.80	20,929,352.80	7,006,265.43
35.0003.0000.000.0000.101000	CASH IN BANK	611,705.91	5,474,463.04	6,113,008.13	(26,839.18)
36.0003.0000.000.0000.101000	CASH IN BANK	6,764,579.40	5,179,313.13	4,481,588.87	7,462,303.66
40.0003.0000.000.0000.101000	CASH IN BANK	532,204.24	12,434,959.90	6,674,414.12	6,292,750.02
61.0000.0000.000.0000.111001	ISJIT - Nutrition	2,568,726.02	106,493.71	0.00	2,675,219.73
61.0001.0000.000.0000.101000	CASH IN BANK	0.00	2,458,895.77	2,458,895.77	0.00
61.0004.0000.000.0000.101000	CASH IN BANK	646,462.70	4,137,109.59	4,454,808.80	328,763.49
65.0001.0000.000.0000.101000	CASH IN BANK	0.00	334,611.47	334,611.47	0.00
65.0002.0000.000.0000.101000	CASH IN BANK	402,746.45	426,673.03	428,380.13	401,039.35
65.0004.0000.000.0000.101000	CASH IN BANK	0.00	17,048.07	17,048.07	0.00
68.0002.0000.000.0000.101000	CASH IN BANK	30,350.76	42,327.85	41,606.62	31,071.99
		33,418,214.80	223,340,624.99	223,653,993.47	33,104,846.32

End of Report

Exhibit 808.2

School Finance Report
May 31, 2026

92% of the School Year Complete

	Current Budget	Beginning Fund Balance	Y-T-D Revenue	Exp This Mon	Exp. Last Month	Exp Y-T-D	% Exp (Budget)		Balance (Budget)	Balance (Revenues)	Balance (Fund)
1) Instructional (1000-1999)	\$74,303,000			\$5,612,233	\$5,915,920	\$56,067,591	75.5%		\$18,235,409		
2) Support Services(2000-2999)	\$36,190,000			\$2,517,487	\$2,786,866	\$28,910,324	79.9%		\$7,279,676		
3) Non-Instructional(3000-3999)	\$4,815,000			\$500,305	\$411,554	\$3,880,246	80.6%		\$934,754		
4) Other Expenditures((4000-6000)	\$27,130,695			\$809,441	\$4,976,745	\$20,618,396	76.0%		\$6,512,299		
5) Interfund Transfers (000910)	\$6,400,000			\$683,039	\$3,231,939	\$10,062,329	157.2%		-\$3,662,329		
Total	\$148,838,695			\$10,122,505	\$17,323,025	\$119,538,885	80.3%		\$29,299,810		
Operating Fund-10	\$107,120,000	\$10,186,140	\$98,025,270	\$8,152,353	\$8,644,908	\$81,762,322	76.3%		25,357,678	16,262,949	26,449,089
Activity-21	\$1,300,000	\$100,716	\$1,057,330	\$114,316	\$79,552	\$995,151	76.6%		304,849	62,179	162,895
Management-22	\$2,500,000	\$1,753,557	\$2,748,531	\$0	\$6,413	\$2,567,933	102.7%		(67,933)	180,598	1,934,155
PERL-24	\$350,000	\$289,990	\$558,692	\$3,860	\$33,143	\$504,331	144.1%		(154,331)	54,360	344,350
SAVE-33	\$12,000,000	\$13,885,463	\$10,692,842	\$1,175,444	\$994,151	\$17,357,423	144.6%		(5,357,423)	(6,664,581)	7,220,882
Other Capital Projects-31, 32, 35	\$200,000	\$2,896,916	\$77,650	\$6,632	\$2,548,900	\$2,736,904	1368.5%		(2,536,904)	(2,659,254)	237,662
PPEL-36	\$6,000,000	\$5,707,531	\$5,011,704	\$129,542	\$165,737	\$2,945,225	49.1%		3,054,775	2,066,479	7,774,010
Debt Service-40	\$14,500,000	\$721,121	\$5,055,924	\$31,956	\$4,430,561	\$6,713,431	46.3%		7,786,569	(1,657,506)	(936,385)
Nutrition-61	\$4,371,195	\$2,538,301	\$3,445,016	\$473,991	\$363,704	\$3,509,942	80.3%		861,253	(64,926)	2,473,375
Aquatic Center-65	\$450,000	\$246,154	\$431,271	\$31,967	\$52,880	\$391,021	86.9%		58,979	40,250	286,404
Student Store-68	\$47,500	\$32,601	\$52,622	\$2,443	\$3,076	\$55,202	116.2%		(7,702)	(2,580)	30,021
Total	\$148,838,695	\$38,358,491	\$127,156,853	\$10,122,505	\$17,323,025	\$119,538,885	80.3%		29,299,810	7,617,967	45,976,458

Linn-Mar Community School District

Cash Balances

Fiscal Year: 2025-2026

Date Range: 07/01/2025 - 05/31/2026

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.0000.0000.000.0000.101000	CASH IN BANK	0.00	2,357.37	2,357.37	0.00
10.0000.0000.000.0000.111001	ISJIT-General Fund	4,454,026.03	6,150,637.96	1,200,000.00	9,404,663.99
10.0001.0000.000.0000.101000	CASH IN BANK	867.41	134,532,289.12	133,276,813.10	1,256,343.43
10.0002.0000.000.0000.101000	CASH IN BANK	5,220.91	1,505.76	1,499.31	5,227.36
10.0004.0000.000.0000.101000	CASH IN BANK	0.00	42.00	42.00	0.00
21.0000.0000.000.0000.111001	ISJIT - Student Activity	1,006,634.90	306,207.59	100,000.00	1,212,842.49
21.0001.0000.000.0000.101000	CASH IN BANK	0.00	148,701.06	148,115.61	585.45
21.0002.0000.000.0000.101000	CASH IN BANK	3,685.24	4,163,611.88	4,327,191.26	(159,894.14)
21.0004.0000.000.0000.101000	CASH IN BANK	0.00	25,591.89	25,591.89	0.00
22.0000.0000.000.0000.111001	ISJIT - Management	4,158.77	2,219,919.16	324,158.77	1,899,919.16
22.0006.0000.000.0000.101000	CASH IN BANK	1,751,700.82	3,574,105.44	5,291,570.35	34,235.91
24.0001.0000.000.0000.101000	CASH IN BANK	0.00	42,835.94	42,835.94	0.00
24.0003.0000.000.0000.101000	CASH IN BANK	301,991.17	560,068.41	516,578.81	345,480.77
33.0003.0000.000.0000.101000	CASH IN BANK	6,980,044.61	22,957,131.15	22,794,027.32	7,143,148.44
35.0003.0000.000.0000.101000	CASH IN BANK	894,901.61	2,376,337.63	2,859,332.25	411,906.99
36.0003.0000.000.0000.101000	CASH IN BANK	6,181,951.16	5,922,213.78	3,910,663.76	8,193,501.18
40.0003.0000.000.0000.101000	CASH IN BANK	702,905.50	12,588,769.58	6,714,630.58	6,577,044.50
61.0000.0000.000.0000.111001	ISJIT - Nutrition	2,684,058.53	91,789.65	0.00	2,775,848.18
61.0001.0000.000.0000.101000	CASH IN BANK	0.00	2,161,286.22	2,161,286.22	0.00
61.0004.0000.000.0000.101000	CASH IN BANK	338,769.35	3,367,772.82	3,608,839.37	97,702.80
65.0000.0000.000.0000.111001	ISJIT Investment Account	265,000.00	0.00	265,000.00	0.00
65.0001.0000.000.0000.101000	CASH IN BANK	0.00	461,565.10	461,565.10	0.00
65.0002.0000.000.0000.101000	CASH IN BANK	130,225.06	711,968.58	488,584.42	353,609.22
65.0004.0000.000.0000.101000	CASH IN BANK	0.00	87,850.86	87,850.86	0.00
68.0002.0000.000.0000.101000	CASH IN BANK	30,000.61	54,330.76	57,184.72	27,146.65
		25,736,141.68	202,508,889.71	188,665,719.01	39,579,312.38

End of Report