POCAHONTAS COUNTY SCHOOLS
MONTHLY FINANCIAL REPORT
ON A CASH BASIS

AS OF AND FOR THE MONTH ENDED JANUARY 2025

POCAHONTAS COUNTY SCHOOLS
SUMMARY SCHEDULE OF REVENUES
AND EXPENDITURES ON A CASH BASIS
FOR THE MONTH ENDED JANUARY 2025

Revenues:	MTD Revenues	YTD Revenues	Beginning Fund Balance	Current Annual Budget	Remaining Balance	Percent Revenues Received	Prior Year YTD Revenues	Prior Year Change From Prior Yr.
Fund:								
General Current Expense - Fund 11	676,494	8,864,515	-	17,450,511	(8,585,997)	50.80%	7,076,880	1,787,634
Excess Levy - Fund 12	-	-	-	-	-	0.00%	-	-
Debt Service - Fund 21	-	-	-	-	-	0.00%	-	-
School Funds - Fund 65	-	-	-	-	-	0.00%	-	-
Permanent Improvement - Fund 41	-	-	-	-	-	0.00%	-	-
Capital Projects - Fund 51	32,808	82,954	-	1,327,939	(1,244,985)	6.25%	715,596	(632,642)
Special Revenue - Fund 61	629,257	1,814,208	-	4,313,759	(2,499,550)	42.06%	1,845,233	(31,024)
ESSERF - Fund 71	-	551,086	-	551,086	-	100.00%	-	-
Total Revenues	1,338,559	11,312,762	-	23,643,295	(12,330,532)	47.85%	9,637,709	1,123,968

Expenditures:	MTD Expenditures	YTD Expenditures	Encumbrances	Current Annual Budget	Remaining Balance	Percent Budget Obligated	Prior Year YTD Expenditures	Prior Year Change From Prior Yr.
Fund:								
General Current Expense - Fund 11	1,286,626	7,249,247	6,440,200	23,114,611	9,425,164	59.22%	6,531,845	717,402
Excess Levy - Fund 12	-	-	-	-	-	0.00%	-	-
Debt Service - Fund 21	-	-	-	-	-	0.00%	-	-
School Funds - Fund 65	-	-	-	40,074	40,074	0.00%	-	-
Permanent Improvement - Fund 41	-	-	-	-	-	0.00%	-	-
Capital Projects - Fund 51	15,671	122,585	650	1,580,532	1,457,297	7.80%	874,753	(752,168)
Special Revenue - Fund 61	216,862	1,289,371	1,132,241	4,803,963	2,382,352	50.41%	1,759,401	(470,030)
ESSERF - Fund 71	-	51,674	-	51,674	-	100.00%	528,889	(477,214)
Total Expenditures	1,519,159	8,712,877	7,573,091	29,590,854	13,304,886	55.04%	9,694,887	(982,010)

Note: The above schedule is prepared on a cash basis without the necessary adjusting entries for presentation in accordance with generally accepted accounting principles.

POCAHONTAS COUNTY SCHOOLS
SCHEDULE OF REVENUES ON A CASH BASIS
GENERAL CURRENT EXPENSE FUND - FUND 11
FOR THE MONTH ENDED JANUARY 2025

Revenues:	MTD Revenues	YTD Revenues	Beginning Fund Balance	Current Annual Budget	Remaining Balance	% of Revenue Received	Prior Year YTD Revenues	Prior Year Change From Prior Yr.
Beginning Fund Balance:	-	-	-	-	-	0.00%	-	-
								-
								-
Local Sources:								
Property taxes - current year	90,281	3,605,467		5,476,770	(1,871,303)	65.83%	3,034,376	571,091
Property taxes - All other collections	7,274	467,920		460,540	7,380	101.60%	364,797	103,123
Investment earnings	11,301	80,667		60,000	20,667	134.45%	69,000	11,667
Other local revenues	8,928	69,420		107,000	(37,580)	64.88%	59,729	9,691
								-
Intermediate Sources:								
All revenues from intermediate sources					-	0.00%		-
								-
State Sources:								
State aid to schools	503,051	3,421,016		6,768,980	(3,347,964)	50.54%	3,313,085	107,931
Other state sources	52,893	333,126		3,723,290	(3,390,164)	8.95%	235,209	97,917
								-
Federal Sources:								
Medicaid					-	0.00%		-
Direct federal grants	2,766	46,728			46,728	#DIV/0!		46,728
Federal thru state restricted					-	0.00%		-
Other federal sources					-	0.00%		-
					-			-
Miscellaneous Sources:								
Fund transfers in		840,170		853,931	(13,761)	98.39%	684	839,486
Other miscellaneous sources						0.00%		-
Total Revenues	676,494	8,864,515	-	17,450,511	(8,585,997)	50.80%	7,076,880	1,787,634

Note: The above schedule is prepared on a cash basis without the necessary adjusting entries for presentation in accordance with generally accepted accounting principles.

POCAHONTAS COUNTY SCHOOLS
SCHEDULE OF EXPENDITURES ON A CASH BASIS
GENERAL CURRENT EXPENSE FUND - FUND 11
FOR THE MONTH ENDED JANUARY 2025

Expenditures:	MTD Expenditures	YTD Expenditures	Encumbrances	Current Annual Budget	Remaining Balance	% of Budget Obligated	Prior Year YTD Expenditures	Prior Year Change From Prior Yr.
Salaries:								
Professional personnel	518,549	2,736,779	3,326,852	6,542,010	478,379	92.69%	2,475,755	261,024
Service personnel	184,724	1,030,751	1,150,796	2,250,349	68,803	96.94%	766,004	264,746
Professional substitutes	11,286	98,072		231,500	133,428	42.36%	90,643	7,429
Service substitutes	4,095	34,791		100,340	65,549	34.67%	52,553	(17,763)
Temporary part time professional					-	0.00%		-
Temporary part time service					-	0.00%		-
Board members	1,440	8,480		39,000	30,520	21.74%	6,400	2,080
Students					-	0.00%		-
Total salaries	720,094	3,908,872	4,477,648	9,163,199	776,679	91.52%	3,391,355	517,517
Employee benefits:								
Group insurance	132,435	702,268	874,135	1,783,287	206,884	88.40%	593,187	109,082
Retiree Insurance	390	2,732		4,800	2,068	56.91%	2,732	-
Social security	52,139	284,214	324,681	669,441	60,546	90.96%	247,527	36,687
Retirement	53,227	284,505	346,470	696,304	65,329	90.62%	241,079	43,426
Tuition reimbursement					-	0.00%		-
Unemployment compensation				45,000	45,000	0.00%	-	-
Workers' compensation	2,144	12,302	12,677	29,453	4,475	84.81%	9,335	2,967
Other employee benefits	4,556	23,696	29,895	54,624	1,033	98.11%	-	23,696
Total employee benefits	244,892	1,309,718	1,587,857	3,282,910	385,334	88.26%	1,093,860	215,858
Total salaries and employee benefits paid	**964,986**	**5,218,590**	**6,065,505**	**12,446,109**	**1,162,013**	90.66%	**4,485,215**	733,375
Purchased professional & technical services:								
Administration					-	0.00%		-
Professional educators	1,602	11,805	12,573	127,812	103,435	19.07%	65,535	(53,730)
Employee training and development					-	0.00%		-
Other professional	14,824	61,312	25,848	309,557	222,397	28.16%	68,616	(7,305)
Technical	6,760	21,575	7,220	56,797	28,002	50.70%	18,663	2,912
Total purchased prof. & technical services	23,185	94,692	45,641	494,167	353,834	28.40%	152,815	(58,123)
Purchased services - Other:								
Utilities	4,842	26,870	14,205	61,000	19,925	67.34%	23,181	3,690
Cleaning	4,491	18,208	4,761	55,300	32,332	41.53%	18,334	(126)
Repair & maintenance	285	10,255	-	52,000	41,745	19.72%	6,862	3,393
Rentals				2,000	2,000	0.00%		-
Construction services	-	38,562	-	834,292	795,731	4.62%	1,108,978	(1,070,416)
Student transportation services		538		7,000	6,462	7.68%	1,418	(880)
Insurance	5,857	87,997	-	300,850	212,853	29.25%	76,120	11,877
Communications	18,971	67,205	35,922	183,600	80,473	56.17%	77,311	(10,106)
Advertising		2,418	828	9,750	6,503	33.30%	3,125	(707)
Printing/binding					-	0.00%	-	-

Note: The above schedule is prepared on a cash basis without the necessary adjusting entries for presentation in accordance with generally accepted accounting principles.

POCAHONTAS COUNTY SCHOOLS
SCHEDULE OF EXPENDITURES ON A CASH BASIS
GENERAL CURRENT EXPENSE FUND - FUND 11
FOR THE MONTH ENDED JANUARY 2025

Expenditures:	MTD Expenditures	YTD Expenditures	Encumbrances	Current Annual Budget	Remaining Balance	% of Budget Obligated	Prior Year YTD Expenditures	Prior Year Change From Prior Yr.
Tuition	21,243	27,052	17,750	45,424	622	98.63%	-	27,052
Food services management					-	0.00%		-
Travel	4,038	25,018	2,654	131,231	103,559	21.09%	24,838	181
Interagency purchased services	-	49,470		49,470	-	100.00%	-	49,470
Total purchased services - Other	59,727	353,593	76,119	1,731,917	1,302,205	24.81%	1,340,166	(986,573)
Supplies:								
General	23,930	139,094	39,056	423,866	245,717	42.03%	116,398	22,696
Energy	68,278	201,180	109,467	593,000	282,353	52.39%	191,694	9,486
Food					-	0.00%		-
Books, periodicals and software	1,882	35,094	92	323,580	288,394	10.87%	9,170	25,924
Technology supplies	(3,841)	23,599	1,590	477,740	452,550	5.27%	40,314	(16,715)
Vehicle supplies	12,268	108,214	100,858	405,082	196,010	51.61%	120,820	(12,606)
Control Level Equipment	-	6,914	1,588	89,679	81,177	9.48%	23,902	(16,988)
Total supplies	102,518	514,096	252,650	2,312,947	1,546,201	33.15%	502,298	11,798
Plant and equipment:								
Land	-	-	-	-	-	0.00%	-	-
Buildings	-	-	-	-	-	0.00%	-	-
Equipment	-	68,503	-	182,279	113,776	37.58%	19,841	48,662
Bus replacement				263,767	263,767	0.00%	-	-
Total plant and equipment	-	68,503	-	446,046	377,543	15.36%	19,841	48,662
Other:								-
Dues and fees	-	722	285	25,780	24,773	3.91%	530	192
Judgements					-	0.00%		-
Debt related					-	0.00%		-
Reserved	-	13,933		4,285,316	4,271,382	0.33%	30,980	(17,047)
Taxes					-	0.00%		-
Student Assistance					-	0.00%		-
Miscellaneous					-	0.00%		-
Transfers Out	136,210	985,117		1,372,330	387,213	71.78%		985,117
Special Items					-	0.00%	-	-
Extraordinary items	-	-	-	-	-	0.00%	-	-
Total other	136,210	999,773	285	5,683,425	4,683,368	17.60%	31,510	968,262
Total expenditures	**1,286,626**	**7,249,247**	**6,440,200**	**23,114,611**	**9,425,164**	59.22%	**6,531,845**	717,402

Note: The above schedule is prepared on a cash basis without the necessary adjusting entries for presentation in accordance with generally accepted accounting principles.

POCAHONTAS COUNTY SCHOOLS
SCHEDULE OF REVENUES ON A CASH BASIS
CAPITAL PROJECTS FUND - FUND 51
FOR THE MONTH ENDED JANUARY 2025

Revenues:	MTD Revenues	YTD Revenues	Beginning Fund Balance	Current Annual Budget	Remaining Balance	% of Revenue Received	Prior Year YTD Revenues	Prior Year Change From Prior Yr.
Beginning Fund Balance:	-	-	-	-	-	0.00%	-	-
Local Sources:								
Investment earnings	-	-		-	-	0.00%	-	-
Other local revenues	-	-			-	0.00%	-	-
Intermediate Sources:								
All revenues from intermediate sources	-	-		-	-	0.00%	-	-
State Sources:								
Received from School Building Authority	32,808	82,954		1,298,832	(1,215,878)	6.39%	715,596	(632,642)
Other state sources	-	-		-	-	0.00%	-	-
Federal Sources:								
Direct federal grants	-	-		-	-	0.00%	-	-
Federal thru state restricted	-	-		-	-	0.00%	-	-
Other federal sources	-	-		-	-	0.00%	-	-
Miscellaneous Sources:								
Fund transfers in	-	-		29,107	(29,107)	0.00%	-	-
Other miscellaneous sources					-	0.00%		-
Total Revenues	32,808	82,954	-	1,327,939	(1,244,985)	6.25%	715,596	(632,642)

Note: The above schedule is prepared on a cash basis without the necessary adjusting entries for presentation in accordance with generally accepted accounting principles.

POCAHONTAS COUNTY SCHOOLS
SCHEDULE OF EXPENDITURES ON A CASH BASIS
CAPITAL PROJECTS FUND -FUND 51
FOR THE MONTH ENDED JANUARY 2025

Expenditures:	MTD Expenditures	YTD Expenditures	Encumbrances	Current Annual Budget	Remaining Balance	% of Budget Obligated	Prior Year YTD Expenditures	Prior Year Change From Prior Yr.
Salaries:								
Professional personnel	-	-	-	-	-	0.00%	-	-
Service personnel	-	-	-	-	-	0.00%	-	-
Professional substitutes	-	-	-	-	-	0.00%	-	-
Service substitutes	-	-	-	-	-	0.00%	-	-
Temporary part time professional					-	0.00%	-	-
Temporary part time service	-		-	-	-	0.00%	-	-
Board members	-	-	-	-	-	0.00%	-	-
Students	-	-	-	-	-	0.00%	-	-
Total salaries	-	-	-	-	-	0.00%	-	-
Employee benefits:								
Group insurance	-	-	-	-	-	0.00%	-	-
Social security				-	-	0.00%	-	-
Retirement					-	0.00%	-	-
Tuition reimbursement					-	0.00%	-	-
Unemployment compensation					-	0.00%	-	-
Workers' compensation				-	-	0.00%	-	-
Other employee benefits	-	-	-	-	-	0.00%	-	-
Total employee benefits	-	-	-	-	-	0.00%	-	-
Total salaries and employee benefits paid	-	-	-	-	-	0.00%	-	-
Purchased professional & technical services:								
Administration	-	-	-	-	-	0.00%	-	-
Professional educators	-	-	-	-	-	0.00%	-	-
Employee training and development					-	0.00%	-	-
Other professional	15,671	51,685	-	91,354	39,669	56.58%	17,131	34,554
Technical	-	-	-	-	-	0.00%	-	-
Total purchased prof. & technical services	15,671	51,685	-	91,354	39,669	56.58%	17,131	34,554
Purchased services - Other:								
Utilities	-	-	-	-	-	0.00%	-	-
Cleaning	-	-	-	-	-	0.00%	-	-
Repair & maintenance	-	-	-	-	-	0.00%	-	-
Rentals	-	-	-	-	-	0.00%	-	-
Construction services	-	70,899	650	1,489,177	1,417,628	4.80%	857,621	(786,722)
Student transportation services					-	0.00%		-
Insurance					-	0.00%		-
Communications					-	0.00%		-
Advertising	-		-	-	-	0.00%		-
Printing/binding	-	-	-	-	-	0.00%	-	-
Tuition	-	-	-	-	-	0.00%	-	-
Food services management	-	-	-	-	-	0.00%	-	-

Note: The above schedule is prepared on a cash basis without the necessary adjusting entries for presentation in accordance with generally accepted accounting principles.

POCAHONTAS COUNTY SCHOOLS
SCHEDULE OF EXPENDITURES ON A CASH BASIS
CAPITAL PROJECTS FUND -FUND 51
FOR THE MONTH ENDED JANUARY 2025

Expenditures:	MTD Expenditures	YTD Expenditures	Encumbrances	Current Annual Budget	Remaining Balance	% of Budget Obligated	Prior Year YTD Expenditures	Prior Year Change From Prior Yr.
Travel	-	-	-	-	-	0.00%	-	-
Interagency purchased services	-	-	-	-	-	0.00%	-	-
Total purchased services - Other	-	70,899	650	1,489,177	1,417,628	4.80%	857,621	(786,722)
Supplies:								
General		-	-	-	-	0.00%	-	-
Energy	-	-	-	-	-	0.00%	-	-
Food	-	-	-	-	-	0.00%	-	-
Books, periodicals and software	-	-	-	-	-	0.00%	-	-
Technology supplies	-	-	-	-	-	0.00%	-	-
Vehicle supplies	-	-	-	-	-	0.00%	-	-
Control Level Equipment	-	-	-	-	-	0.00%	-	-
Total supplies	-	-	-	-	-	0.00%	-	-
Plant and equipment:								
Land	-	-	-	-	-	0.00%	-	-
Buildings	-	-	-	-	-	0.00%	-	-
Equipment	-				-	0.00%	-	-
Bus replacement	-	-	-	-	-	0.00%	-	-
Total plant and equipment	-	-	-	-	-	0.00%	-	-
Other:								
Dues and fees	-	-	-	-	-	0.00%	-	-
Judgements	-	-	-	-	-	0.00%	-	-
Debt related	-	-	-	-	-	0.00%	-	-
Reserved	-	-	-	-	-	0.00%	-	-
Taxes	-	-	-	-	-	0.00%	-	-
Student Assistance	-	-	-	-	-	0.00%	-	-
Miscellaneous	-	-	-	-	-	0.00%	-	-
Transfers Out	-	-	-			0.00%	-	-
Special Items	-	-	-	-	-	0.00%	-	-
Extraordinary items	-	-	-	-	-	0.00%	-	-
Total other	-	-	-	-	-	0.00%	-	-
Total expenditures	**15,671**	**122,585**	**650**	**1,580,532**	**1,457,297**	7.80%	**874,753**	(752,168)

Note: The above schedule is prepared on a cash basis without the necessary adjusting entries for presentation in accordance with generally accepted accounting principles.

POCAHONTAS COUNTY SCHOOLS
SCHEDULE OF REVENUES ON A CASH BASIS
SPECIAL REVENUE FUND - FUND 61
FOR THE MONTH ENDED JANUARY 2025

Revenues:	MTD Revenues	YTD Revenues	Beginning Fund Balance	Current Annual Budget	Remaining Balance	% of Revenue Received	Prior Year YTD Revenues	Prior Year Change From Prior Yr.
Beginning Fund Balance:	-	-	-	-	-	0.00%	-	-
Local Sources:								
Investment earnings				-	-	0.00%	-	-
Other local revenues	13,953	156,365		164,112	(7,747)	95.28%	55,466	100,900
Intermediate Sources:								
All revenues from intermediate sources					-	0.00%		-
State Sources:								
State aid to schools - Restricted	39,350	487,916		602,680	(114,764)	80.96%	490,884	(2,968)
Other state sources		7,199		7,199	-	100.00%	6,497	702
Federal Sources:								
Direct federal grants				408,631	(408,631)	0.00%	582,983	(582,983)
Federal thru state restricted	339,622	708,597		1,819,060	(1,110,463)	38.95%	429,877	278,720
Other federal sources	100,122	308,966		779,700	(470,734)	39.63%	279,527	29,439
Miscellaneous Sources:								
Fund transfers in	136,210	145,166		532,377	(387,211)	27.27%		145,166
Other miscellaneous sources					-	0.00%		-
Total Revenues	629,257	1,814,208	-	4,313,759	(2,499,550)	42.06%	1,845,233	(31,024)

Note: The above schedule is prepared on a cash basis without the necessary adjusting entries for presentation in accordance with generally accepted accounting principles.

POCAHONTAS COUNTY SCHOOLS
SCHEDULE OF EXPENDITURES ON A CASH BASIS
SPECIAL REVENUE FUND - FUND 61
FOR THE MONTH ENDED JANUARY 2025

Expenditures:	MTD Expenditures	YTD Expenditures	Encumbrances	Current Annual Budget	Remaining Balance	% of Budget Obligated	Prior Year YTD Expenditures	Prior Year Change From Prior Yr.
Salaries:								
Professional personnel	31,152	282,915	287,117	769,181	199,149	74.11%	282,019	896
Service personnel	44,857	220,968	299,788	650,995	130,239	79.99%	244,971	(24,002)
Professional substitutes	1,460	7,794		26,886	19,092	28.99%	1,108	6,686
Service substitutes	1,071	13,239		19,160	5,921	69.10%	11,124	2,116
Temporary part time professional	14,950	14,950		29,000	14,050	51.55%	13,225	1,725
Temporary part time service					-	0.00%		-
Board members					-	0.00%	-	-
Students					-	0.00%	-	-
Total salaries	93,491	539,867	586,904	1,495,222	368,451	75.36%	552,446	(12,579)
Employee benefits:								
Group insurance	21,069	113,467	142,682	346,571	90,422	73.91%	114,809	(1,342)
Social security	6,741	38,772	42,402	107,904	26,730	75.23%	39,968	(1,197)
Retirement	6,630	36,077	44,018	104,060	23,965	76.97%	38,612	(2,534)
Tuition reimbursement				600	600	0.00%	1,025	(1,025)
Unemployment compensation					-	0.00%		-
Workers' compensation	444	2,332	2,954	5,902	616	89.57%	2,034	298
Other employee benefits	714	3,793	4,819	11,387	2,775	75.63%		3,793
Total employee benefits	35,597	194,441	236,875	576,423	145,108	74.83%	196,448	(2,007)
Total salaries and employee benefits paid	**129,088**	**734,308**	**823,779**	**2,071,645**	**513,559**	75.21%	**748,894**	(14,586)
Purchased professional & technical services:								
Administration				-	-	0.00%		-
Professional educators				27,452	27,452	0.00%	5,000	(5,000)
Employee training and development	-	573	25	2,578	1,980	23.19%	2,591	(2,018)
Other professional	2,165	31,208	6,889	91,178	53,081	41.78%	34,372	(3,164)
Technical		-			-	0.00%		-
Total purchased prof. & technical services	2,165	31,781	6,914	121,208	82,513	31.92%	41,962	(10,181)
Purchased services - Other:								
Utilities	-				-	0.00%	-	-
Cleaning	-				-	0.00%	-	-
Repair & maintenance	-	6,832	-	12,000	5,168	56.93%	5,541	1,291
Rentals					-	0.00%		-
Construction services				20,000	20,000	0.00%	382,388	(382,388)
Student transportation services					-	0.00%	-	-
Insurance					-	0.00%	-	-
Communications		10			(10)	#DIV/0!	553	(543)
Advertising					-	0.00%	-	-
Printing/binding					-	0.00%	-	-
Tuition					-	0.00%		-

Note: The above schedule is prepared on a cash basis without the necessary adjusting entries for presentation in accordance with generally accepted accounting principles.

POCAHONTAS COUNTY SCHOOLS
SCHEDULE OF EXPENDITURES ON A CASH BASIS
SPECIAL REVENUE FUND - FUND 61
FOR THE MONTH ENDED JANUARY 2025

Expenditures:	MTD Expenditures	YTD Expenditures	Encumbrances	Current Annual Budget	Remaining Balance	% of Budget Obligated	Prior Year YTD Expenditures	Prior Year Change From Prior Yr.
Food services management				12,000	12,000	0.00%	6,207	(6,207)
Travel	3,287	31,534	8,173	91,471	51,765	43.41%	29,022	2,511
Interagency purchased services				5,000	5,000	0.00%	-	-
Total purchased services - Other	3,287	38,375	8,173	140,471	93,923	33.14%	423,710	(385,335)
Supplies:								
General	2,820	83,607	27,233	415,973	305,133	26.65%	103,075	(19,468)
Energy					-	0.00%		-
Food	65,305	258,263	259,635	533,432	15,535	97.09%	264,567	(6,304)
Books, periodicals and software	-	10,354	-	23,917	13,562	43.29%	25,446	(15,092)
Technology supplies	16,897	39,522	6,202	52,637	6,914	86.87%	60,129	(20,607)
Vehicle supplies					-	0.00%		-
Control Level Equipment	(2,700)	9,140	305	115,629	106,185	8.17%	19,450	(10,310)
Total supplies	82,322	400,886	293,374	1,141,589	447,329	60.82%	472,667	(71,782)
Plant and equipment:								
Land	-	-	-	-	-	0.00%	-	-
Buildings	-	-	-	-	-	0.00%	-	-
Equipment	-	83,762	-	721,787	638,025	11.60%	71,014	12,749
Bus replacement			-	-	-	0.00%	-	-
Total plant and equipment	-	83,762	-	721,787	638,025	11.60%	71,014	12,749
Other:								
Dues and fees		40		5,000	4,960	0.80%	470	(430)
Judgements					-	0.00%		-
Debt related					-	0.00%		-
Reserved	-	-		581,699	581,699	0.00%		-
Taxes					-	0.00%		-
Student Assistance					-	0.00%		-
Miscellaneous					-	0.00%		-
Transfers Out	-	219		20,564	20,344	1.07%	684	(465)
Special Items					-	0.00%	-	-
Extraordinary items					-	0.00%	-	-
Total other	-	259	-	607,263	607,004	0.04%	1,154	(895)
Total expenditures	**216,862**	**1,289,371**	**1,132,241**	**4,803,963**	**2,382,352**	50.41%	**1,759,401**	(470,030)

Note: The above schedule is prepared on a cash basis without the necessary adjusting entries for presentation in accordance with generally accepted accounting principles.

POCAHONTAS COUNTY SCHOOLS
SCHEDULE OF REVENUES ON A CASH BASIS
ESSERF FUND - FUND 71
FOR THE MONTH ENDED JANUARY 2025

Revenues:	MTD Revenues	YTD Revenues	Beginning Fund Balance	Current Annual Budget	Remaining Balance	% of Revenue Received	Prior Year YTD Revenues	Prior Year Change From Prior Yr.
Beginning Fund Balance:	-	-	-	-	-	0.00%	-	-
Local Sources:								
Investment earnings				-	-	0.00%	-	-
Other local revenues					-	0.00%		-
Intermediate Sources:								
All revenues from intermediate sources					-	0.00%		-
State Sources:								
State aid to schools - Restricted					-	0.00%		-
Other state sources					-	0.00%		-
Federal Sources:								
Direct federal grants					-	0.00%		-
Federal thru state restricted		551,086		551,086	-	100.00%		
Other federal sources					-	0.00%		-
Miscellaneous Sources:								
Fund transfers in					-	0.00%	-	-
Other miscellaneous sources					-	0.00%	-	-
Total Revenues	-	551,086	-	551,086	-	100.00%	-	-

Note: The above schedule is prepared on a cash basis without the necessary adjusting entries for presentation in accordance with generally accepted accounting principles.

POCAHONTAS COUNTY SCHOOLS
SCHEDULE OF EXPENDITURES ON A CASH BASIS
ESSERF FUND - FUND 71
FOR THE MONTH ENDED JANUARY 2025

Expenditures:	MTD Expenditures	YTD Expenditures	Encumbrances	Current Annual Budget	Remaining Balance	% of Budget Obligated	Prior Year YTD Expenditures	Prior Year Change From Prior Yr.
Salaries:								
Professional personnel		14,830		14,830	-	100.00%	160,502	2,019
Service personnel		7,351		7,351	-	100.00%	173,440	(166,089)
Professional substitutes					-	0.00%		-
Service substitutes					-	0.00%		-
Temporary part time professional		4,206		4,206	-	100.00%	8,523	(4,317)
Temporary part time service					-	0.00%		-
Board members					-	0.00%		-
Students					-	0.00%	-	-
Total salaries	-	26,387	-	26,387	-	100.00%	342,465	(316,078)
Employee benefits:								
Group insurance					-	0.00%	82,871	(82,871)
Social security		2,311		2,311	-	100.00%	24,685	(22,374)
Retirement		1,809		1,809	-	100.00%	27,063	(25,254)
Tuition reimbursement					-	0.00%		-
Unemployment compensation					-	0.00%		-
Workers' compensation		113		113	-	100.00%	1,090	(977)
Other employee benefits					-	0.00%		-
Total employee benefits	-	4,233	-	4,233	-	100.00%	135,709	(131,476)
Total salaries and employee benefits paid	-	**30,620**	-	**30,620**	-	100.00%	**478,174**	(447,554)
Purchased professional & technical services:								
Administration					-	0.00%		-
Professional educators					-	0.00%	-	-
Employee training and development					-	0.00%		-
Other professional		9,240		9,240	-	100.00%	-	9,240
Technical	-	-			-	0.00%		-
Total purchased prof. & technical services	-	9,240	-	9,240	-	100.00%		9,240
Purchased services - Other:								
Utilities	-	-	-	-	-	0.00%	-	-
Cleaning	-	-	-	-	-	0.00%	-	-
Repair & maintenance					-	0.00%		-
Rentals					-	0.00%		-
Construction services					-	0.00%		-
Student transportation services					-	0.00%		-
Insurance					-	0.00%		-
Communications				-	-	0.00%		-
Advertising					-	0.00%	-	-
Printing/binding				-	-	0.00%	-	-
Tuition					-	0.00%		-

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POCAHONTAS COUNTY SCHOOLS
SCHEDULE OF EXPENDITURES ON A CASH BASIS
ESSERF FUND - FUND 71
FOR THE MONTH ENDED JANUARY 2025

Expenditures:	MTD Expenditures	YTD Expenditures	Encumbrances	Current Annual Budget	Remaining Balance	% of Budget Obligated	Prior Year YTD Expenditures	Prior Year Change From Prior Yr.
Food services management					-	0.00%		-
Travel					-	0.00%	3,512	(3,512)
Interagency purchased services					-	0.00%		-
Total purchased services - Other	-	-	-	-	-	0.00%	3,512	(3,512)
Supplies:								
General		10,459	-	10,459	-	100.00%	16,130	(5,671)
Energy					-	0.00%		-
Food		586		586	-	100.00%		586
Books, periodicals and software		770		770	-	100.00%	14,888	(14,118)
Technology supplies					-	0.00%	15,755	(15,755)
Vehicle supplies					-	0.00%		-
Control Level Equipment					-	0.00%	429	(429)
Total supplies	-	11,815	-	11,815	-	100.00%	47,202	(35,387)
Plant and equipment:								
Land	-	-	-	-	-	0.00%	-	-
Buildings					-	0.00%	-	-
Equipment					-	0.00%		-
Bus replacement					-	0.00%	-	-
Total plant and equipment	-	-	-	-	-	0.00%	-	-
Other:								
Dues and fees					-	0.00%		-
Judgements					-	0.00%		-
Debt related					-	0.00%		-
Reserved					-	0.00%	-	-
Taxes					-	0.00%		-
Student Assistance					-	0.00%		-
Miscellaneous					-	0.00%		-
Transfers Out					-	0.00%		-
Special Items					-	0.00%	-	-
Extraordinary items					-	0.00%	-	-
Total other	-	-	-	-	-	0.00%	-	-
Total expenditures	**-**	**51,674**	**-**	**51,674**	**-**	100.00%	**528,889**	(477,214)

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