

BOARD AGENDA ITEM

April 21, 2026

SUBJECT:

Monthly Financial Report for the Period Ended January 31, 2026

BACKGROUND INFORMATION:

The Business Services Department submits monthly financials for Board review, consideration, and acceptance.

ADMINISTRATIVE CONSIDERATION:

A breakdown of General Fund revenue and expenditures is presented for review. The attached report reflects budgeted amounts, current and year-to-date amounts, and the remaining balance. Revenue and expenditures through January 31, 2026, comprised 63% and 52%, respectively, of budgeted amounts. These percentages are in line with normal expectations through this time of year. [January represents the period when the District receives a majority of its property tax revenue. As result, there is a large jump in revenue as a percentage of the budget. In this case, the District received more than \$64 million in revenue for the month which is almost 22% of the full year revenue estimate.]

RECOMMENDATION:

Accept the monthly financial report for the period ended January 31, 2026

ATTACHMENTS:

Revenue and Expenditures Statement – General Fund

PREPARED BY:

M. O. Traxler III

Aiken County School District
REVENUE & EXPENDITURE STATEMENT

FY 2025-2026

01/01/2026 TO 01/31/2026

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
REVENUE:					
001110 AIKEN CO AD VALOREM TAX	90,887,558.00	36,676,141.61	78,980,011.46	11,907,546.54	87
001111 SALUDA CO AD VALOREM TAX	1,696,200.00	846,410.11	846,410.11	849,789.89	50
001140 AIKEN CO DELINQUENT TAX	2,950,000.00	10,490.79	1,382,194.42	1,567,805.58	47
001141 SALUDA CO DELINQUENT TAX	50,000.00	35,295.15	35,295.15	14,704.85	71
001280 PAYMENT IN LIEU OF TAXES	8,500,000.00	0.00	0.00	8,500,000.00	0
001310 Reg Day School Tuition	45,000.00	3,870.00	23,150.00	21,850.00	51
001320 Reg Day School Other LEA	0.00	0.00	3,256.47	-3,256.47	0
001510 Interest on Investments	2,641,768.80	292,708.40	2,086,821.59	554,947.21	79
001910 Rentals	0.00	2,200.00	16,446.00	-16,446.00	0
001950 Refund prior year exp	0.00	151,747.00	151,747.00	-151,747.00	0
001993 Insurance Proceeds	410,943.65	71,479.68	515,235.33	-104,291.68	125
001997 Flu Shot Deposits	0.00	0.00	15,699.00	-15,699.00	0
001998 SURPLUS REVENUE ONLY	0.00	100.00	30,000.45	-30,000.45	0
001999 OTHER LOCAL SOURCES	307,100.00	28,580.89	218,887.98	88,212.02	71
003103 STATE AID TO CLASSROOMS	99,419,580.17	8,612,988.95	58,744,373.80	40,675,206.37	59
003160 SCHOOL BUS DRIVER SALARY	2,786,831.00	310,589.96	1,242,359.84	1,544,471.16	45
003162 TRANSP WORKERS' COMP	100,000.00	0.00	100,594.48	-594.48	101
003181 RETIREE INSURANCE	9,308,613.00	788,662.32	5,098,894.70	4,209,718.30	55
003810 Tax relief ; Tier 1	8,147,500.00	0.00	7,332,750.36	814,749.64	90
003820 Homestead Exemp. (Tier 2)	2,659,778.00	0.00	0.00	2,659,778.00	0
003825 Tax relief (Tier 3)	30,938,930.00	0.00	9,281,679.00	21,657,251.00	30
003993 PEBA ON-BEHALF PAYMENT	1,293,418.00	0.00	0.00	1,293,418.00	0
005230 TRANSFER FROM EIA	26,673,067.00	16,705,385.00	16,705,385.00	9,967,682.00	63
005280 TRANSFER - INDIRECT COST	700,000.00	21,476.66	134,903.65	565,096.35	19

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Aiken County School District

REVENUE & EXPENDITURE STATEMENT

FY 2025-2026

01/01/2026 TO 01/31/2026

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
TOTAL REVENUE	289,516,287.62	64,558,126.52	182,946,095.79	106,570,191.83	63
EXPENDITURE:					
110000 REGULAR SALARIES	145,684,041.32	6,057,410.92	73,435,249.44	72,248,791.88	50
111000 PRINCIPAL/ASST PRIN SAL	11,533,922.06	494,689.62	6,295,738.81	5,238,183.25	55
115000 CLERICAL/AIDE SALARIES	19,503,808.88	824,019.70	10,240,700.22	9,263,108.66	53
120000 TEMPORARY SALARIES	20,000.00	8,138.64	77,952.20	-57,952.20	390
130000 OVERTIME SALARIES	733,690.45	33,626.84	557,489.29	176,201.16	76
140000 TERMINAL LEAVE	425,000.00	12,875.00	79,696.96	345,303.04	19
180000 Head of Org Unit Salaries	356,525.37	14,619.38	204,671.32	151,854.05	57
210000 INSURANCE	24,480,896.00	1,058,430.18	12,291,412.24	12,189,483.76	50
220000 RETIREMENT	43,907,040.00	1,796,582.78	21,945,485.91	21,961,554.09	50
230000 SOCIAL SECURITY	13,088,850.00	547,331.30	6,678,271.59	6,410,578.41	51
260000 UNEMPLOYMENT COMPENSATION	33,000.00	0.00	13,310.67	19,689.33	40
270000 WORKMEN'S COMPENSATION	1,738,627.00	100.00	1,304,268.00	434,359.00	75
281000 Head of Org Unit Ins	35,194.00	0.00	0.00	35,194.00	0
282000 Head of Org Unit Retirmt	89,669.00	0.00	0.00	89,669.00	0
283000 Head of Org SS	26,278.00	0.00	0.00	26,278.00	0
290000 OTHER EMPLOYEE BENEFITS	14,400.00	0.00	0.00	14,400.00	0
311000 PURCH SERV/INSTRUCTION	5,734,600.54	833,700.22	3,343,632.91	2,390,967.63	58
312000 PURCH SERV/INSTR PROGRAMS	158,890.57	8,407.57	100,532.01	58,358.56	63
313000 PURCH SERV/STUDENT SERVIC	898,659.00	0.00	35,623.49	863,035.51	4
315000 MANAGEMENT SERVICES	27,000.00	2,211.00	13,497.00	13,503.00	50
316000 DATA PROCESSING SERVICES	258,144.80	875.00	181,815.95	76,328.85	70
318000 AUDIT FEES	125,500.00	22,000.00	115,625.00	9,875.00	92
319000 ATTORNEY/LEGAL FEES	186,666.20	14,446.45	69,416.80	117,249.40	37
321000 WATER/SEWERAGE	1,150,000.00	89,567.73	676,534.36	473,465.64	59

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Aiken County School District
REVENUE & EXPENDITURE STATEMENT

FY 2025-2026

01/01/2026 TO 01/31/2026

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
323000 REPAIR/MAINTENANCE SERVS	2,567,303.06	90,717.23	1,705,689.92	861,613.14	66
324000 PROPERTY INSURANCE	1,560,966.00	20,925.00	1,582,333.98	-21,367.98	101
325000 RENTALS	102,118.00	0.00	58,618.20	43,499.80	57
326000 EQUIPMENT REPAIRS	591,647.33	32,627.03	241,163.76	350,483.57	41
329000 OTHER PROPERTY SERVICES	2,475.00	252.84	959.20	1,515.80	39
331000 STUDENT TRANSPORTATION	50,000.00	0.00	14,900.58	35,099.42	30
332000 TRAVEL	535,625.20	53,005.96	309,601.31	226,023.89	58
339000 OTHER TRANSPORTATION	56,141.00	3,133.00	15,910.79	40,230.21	28
340000 TELEPHONE	414,380.00	81,290.34	244,001.83	170,378.17	59
345000 PURCH SERVICES-TECHNOLOGY	1,951,488.57	630,411.82	1,812,684.50	138,804.07	93
350000 ADVERTISING	12,319.00	0.00	3,260.65	9,058.35	26
360000 PRINTING & BINDING	40,823.17	330.65	19,341.87	21,481.30	47
380000 Head of Org Unit Travel	6,500.00	396.30	3,890.00	2,610.00	60
390000 OTHER PURCHASED SERVICES	237,816.00	38,386.70	134,580.40	103,235.60	57
395000 Other Prof/Tech Svcs	133,446.90	4,981.45	36,109.96	97,336.94	27
399000 MISC. PURCHASED SERVICES	727,219.00	37,375.20	304,964.35	422,254.65	42
410000 SUPPLIES, GENERAL	534,439.66	28,388.10	254,174.68	280,264.98	48
410100 RECR./RETENTION SUPPLIES	20,000.00	1,186.51	4,112.38	15,887.62	21
410101 AHS Cambridge	18,000.00	391.28	12,655.59	5,344.41	70
411000 INSTRUCTIONAL SUPPLIES	1,106,142.47	32,984.16	597,324.92	508,817.55	54
411260 VOCATIONAL SUPPLIES	47,901.00	3,206.82	18,167.67	29,733.33	38
411300 ROBOTICS SUPPLIES	9,000.00	0.00	0.00	9,000.00	0
411400 STEAM/STEM INSTRUC. SUPPL	5,000.00	44.99	1,321.14	3,678.86	26
411500 Art Supplies	180,400.00	5,350.44	73,893.15	106,506.85	41
411510 Band Supplies	17,170.00	183.60	10,768.51	6,401.49	63
411520 Chorus Supplies	3,400.00	57.60	1,743.07	1,656.93	51

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
411530 Drama Supplies	3,400.00	0.00	879.63	2,520.37	26
412000 OFFICE SUPPLIES	143,148.20	5,496.09	67,048.60	76,099.60	47
412100 POSTAGE	2,000.00	22.46	367.98	1,632.02	18
415000 JANITORIAL SUPPLIES	615,899.00	47,075.02	345,925.19	269,973.81	56
416000 MAINTENANCE SUPPLIES	22,438.00	19.12	96.94	22,341.06	0
416100 MAINTENANCE REPAIRS	489,518.00	44,969.61	507,956.45	-18,438.45	104
416200 TOOLS	24,143.00	311.34	37,829.25	-13,686.25	157
416300 GASOLINE/LUBRICANTS	140,024.00	21,161.67	124,543.92	15,480.08	89
416400 VEHICLE REPAIRS	60,000.00	16,029.24	76,704.85	-16,704.85	128
416500 ELECTRONIC REPAIRS	45,000.00	64.88	7,344.50	37,655.50	16
416600 LANDSCAPING SUPPLIES	80,000.00	4,790.39	119,519.08	-39,519.08	149
416700 UNIFORMS	69,000.00	3,418.62	45,962.24	23,037.76	67
418000 HEALTH SUPPLIES	22,195.00	328.55	3,072.98	19,122.02	14
420000 TEXTBOOKS	75,000.00	0.00	164.60	74,835.40	0
431000 LIBRARY SUPPLIES	214,392.12	6,449.87	93,515.79	120,876.33	44
445000 TECHNOLOGY SUPPLIES	1,939,758.21	3,846.54	62,040.33	1,877,717.88	3
460000 FOOD	10,000.00	2,048.41	6,196.29	3,803.71	62
470000 ENERGY	5,550,000.00	470,882.48	3,610,100.90	1,939,899.10	65
520000 CONSTRUCTION CONTRACTS	221,932.12	0.00	0.00	221,932.12	0
520100 CONSTR CONT - GENERAL	403,192.30	0.00	322,017.90	81,174.40	80
530000 NON-BLDG IMPROVEMENTS	17,596.00	0.00	10,678.00	6,918.00	61
540000 EQUIPMENT	18,900.00	0.00	1,724.22	17,175.78	9
541000 NON-EXPENDABLE EQUIPMENT	20,180.00	2,262.96	7,494.04	12,685.96	37
545000 TECHNOLOGY AND SOFTWARE	1,090,903.00	0.00	1,042,798.95	48,104.05	96
610000 REDEMPTION OF PRINCIPAL	875,000.00	0.00	0.00	875,000.00	0
620000 INTEREST EXPENSE	1,378,725.00	0.00	684,186.29	694,538.71	50

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FY 2025-2026

01/01/2026 TO 01/31/2026

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
640000 DUES AND FEES	133,274.00	60,200.00	132,305.61	968.39	99
660000 STUDENT ACTIVITY	5,150.00	0.00	268.12	4,881.88	5
690000 OTHER OBJECTS	2,000.00	800.00	800.00	1,200.00	40
710000 FUND MODIFICATION	75,984.80	12,042.86	66,042.86	9,941.94	87
720000 TRANSITS	86,000.00	0.00	22,016.19	63,983.81	26
TOTAL EXPENDITURE	294,976,877.30	13,586,879.46	152,522,698.28	142,454,179.02	52
EXCESS OF REVENUE BEFORE TRANSFERS	-5,460,589.68	50,971,247.06	30,423,397.51		-557
EXCESS OF REVENUE AFTER TRANSFERS	-5,460,589.68	50,971,247.06	30,423,397.51		-557