

**SCHOOL DISTRICT NAME: Poterville Public Schools**  
**MONTHLY DEFICIT ELIMINATION PLAN REPORT**  
**FOR THE MONTH ENDING:**  
 12/31/2025

Acct Codes		2024-25 Budget/DEP	Actual Year-to Date	Projected To-Year-End	Total Projected	Variance	% Variance	Variance Explanation
	<b>Beginning Fund Equity</b>	-\$260,353.00	-\$260,353.00		(\$260,353)	\$0	0.00%	
	<b>Add: Revenues</b>							
11X	Local Sources	\$1,850,312.00	\$792,047.33	\$950,000.00	\$1,742,047	(\$108,265)	-5.85%	
51X	Local Rec'd Thru Other Public Schl	\$1,553,049.00	\$867,146.00	\$752,888.00	\$1,620,034	\$66,985	4.31%	
2xx	Local Thru Other Political Sub	\$0.00	\$0.00	\$0.00	\$0	\$0	0.00%	
3xx	State Sources	\$8,997,699.00	\$2,819,386.27	\$6,114,712.00	\$8,934,098	(\$63,601)	-0.71%	
4xx	Federal Sources	\$220,893.00	\$46,321.32	\$170,000.00	\$216,321	(\$4,572)	-2.07%	
52x-6xx	Incoming Transfers & Other	\$6,000.00	\$0.00	\$6,000.00	\$6,000	\$0	0.00%	
	<b>Total Current Year Revenues</b>	<b>\$12,627,953.00</b>	<b>\$4,524,900.92</b>	<b>\$7,993,600.00</b>	<b>\$12,518,501</b>	<b>(\$109,452)</b>	<b>-0.87%</b>	
	<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$12,367,600.00</b>			<b>\$12,258,148</b>	<b>(\$109,452)</b>	<b>-0.88%</b>	
	<b>Less: Expenditures</b>							
1xx	Classroom Instruction	\$6,750,639.00	\$2,812,673	\$4,050,000	\$6,862,673	\$112,034	1.66%	
	Support Services:							
21x	Pupil Support	\$784,118.00	\$355,164	\$389,000	\$744,164	(\$39,954)	-5.10%	
22x	Instructional Staff Supp	\$411,825.00	\$204,882	\$205,000	\$409,882	(\$1,943)	-0.47%	
23x	General Admin.	\$426,586.00	\$214,581	\$220,000	\$434,581	\$7,995	1.87%	
24x	School Admin.	\$521,129.00	\$265,235	\$300,000	\$565,235	\$44,106	8.46%	
25x	Business Admin.	\$193,225.00	\$97,206	\$88,750	\$185,956	(\$7,269)	-3.76%	
26x	Oper/Maintenance	\$1,197,814.00	\$578,470	\$600,000	\$1,178,470	(\$19,344)	-1.61%	
27x	Transportation	\$777,246.00	\$222,994	\$480,000	\$702,994	(\$74,252)	-9.55%	
28x	Central Admin.	\$393,314.00	\$243,290	\$135,000	\$378,290	(\$15,024)	-3.82%	
29x	Other	\$354,617.00	\$168,039	\$190,000	\$358,039	\$3,422	0.97%	
3xx	Community Services	\$597,023.00	\$210,182	\$255,000	\$465,182	(\$131,841)	-22.08%	Daycare staffing is lower than expected/offset by lower than expected revenue
41,42,43	Outgoing Transfers	\$0.00	\$0	\$0	\$0	\$0	0.00%	
45x	Building Improvement Services	\$0.00	\$0	\$0	\$0	\$0	0.00%	
51x	Debt Service	\$206,852.00	\$35,417	\$171,435	\$206,852	(\$0)	0.00%	
6xx	Fund Modifications	\$0.00	\$0	\$0	\$0	\$0	0.00%	
	<b>TOTAL EXPEND. &amp; OUTGOING TRNSFRS</b>	<b>\$12,614,388.00</b>	<b>\$5,408,133</b>	<b>\$7,084,185</b>	<b>\$12,492,318</b>	<b>(\$122,070)</b>	<b>-0.97%</b>	
	<b>ENDING FUND BALANCE</b>	<b>-\$246,788.00</b>			<b>(\$234,170)</b>	<b>\$12,618</b>	<b>-5.11%</b>	

Narrative: Please provide a brief explanation of the accomplishments and/or barriers in implementing your DEP this month. Are there any areas where the department may provide assistance?

Accomplishments: 1. Minimal variance in projected FTE compared to actual; 2. The initial projection of Special Ed payments from the ISD appears to be higher than expected. Barrier: 1. Daycare revenue collections are lower than expected, but this is offset by lower staffing costs. 2. Principal office costs may be higher than expected due to administrator paid leave in addition to providing a substitute.