Phalen Leadership

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

AUGUST 31, 2026

EXHIBIT F-I-A

FUND TYPES & ACCOUNT GROUPS	GOVERNMENTAL				FIDUCIARY	ACCT GROUPS
DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST & AGENCY	F/A & L/T DEBT
ASSETS & OTHER DEBITS:						
CASH & CASH EQUIVALENTS	614,155.57	346,297.70	0.00	0.00	0.00	0.00
INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
RECEIVABLES						
ALLOWANCE FOR DOUBTFUL ACCTS	0.00	0.00	0.00	0.00	0.00	0.00
INTERFUND RECEIVABLES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLES	337,043.91	(155,295.80)	0.00	0.00	0.00	0.00
INVENTORIES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
FIXED ASSETS	54,360.44	0.00	0.00	0.00	0.00	0.00
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBITS						
AMT AVAILABLE IN DEBT SVC	0.00	0.00	0.00	0.00	0.00	0.00
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS & OTHER DEBITS	1,005,559.92	191,001.90	0.00	0.00	0.00	0.00
LIABILITIES & FUND EQUITY:						
LIABILITIES:						
SALARIES & BENEFITS PAYABLE	577,252.30	43,578.24	0.00	0.00	0.00	0.00
PAYROLL W/H & DED PAYABLE	189,701.58	0.00	0.00	0.00	0.00	0.00
CLAIMS PAYABLE	(901,730.67)	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES						
INTERFUND PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	1,354,666.74	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00
LONG-TERM LIABILITIES	55,635.25	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	1,275,525.20	43,578.24	0.00	0.00	0.00	0.00
FUND EQUITY:						
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00
CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
RESERVED FUND BALANCE	33,814.95	32,951.60	0.00	0.00	0.00	0.00
UNRESERVED FUND BALANCE	(303,780.23)	114,472.06	0.00	0.00	0.00	0.00
TOTAL FUND EQUITY	(269,965.28)	147,423.66	0.00	0.00	0.00	0.00
TOTAL LIABILITIES & FUND EQUITY	1,005,559.92	191,001.90	0.00	0.00	0.00	0.00

Phalen Leadership

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

FOR THE FISCAL YEAR ENDED AUGUST 31, 2026

EXIBIT F-II-A

FUND TYPES		GOVERNMENTAL			FIDUCIARY	
DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	3,423,432.38	0.00	0.00	0.00	0.00	3,423,432.38
FEDERAL REVENUES	0.00	371,574.83	0.00	0.00	0.00	371,574.83
LOCAL REVENUES	119,182.05	0.00	0.00	0.00	0.00	119,182.05
OTHER REVENUES	359,189.24	0.00	0.00	0.00	0.00	359,189.24
TOTAL REVENUES	3,901,803.67	371,574.83	0.00	0.00	0.00	4,273,378.50
EXPENDITURES:						
INSTRUCTIONAL SERVICES	2,611,680.17	111,351.78	0.00	0.00	0.00	2,723,031.95
INSTRUCTIONAL SUPPORT SERVICES	612,049.56	112,799.39	0.00	0.00	0.00	724,848.95
OPERATIONS & MAINTENANCE	1,183.73	0.00	0.00	0.00	0.00	1,183.73
AUXILIARY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	59,405.84	0.00	0.00	0.00	0.00	59,405.84
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	3,284,319.30	224,151.17	0.00	0.00	0.00	3,508,470.47
OTHER FUND SOURCES (USES):						
TRANSFERS IN	205,167.00	0.00	0.00	0.00	0.00	205,167.00
OTHER FUND SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	117,000.00	0.00	0.00	0.00	0.00	117,000.00
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	88,167.00	0.00	0.00	0.00	0.00	88,167.00
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	705,651.37	147,423.66	0.00	0.00	0.00	853,075.03
BEGINNING FUND BALANCE - OCT 1	(975,616.65)	0.00	0.00	0.00	0.00	(975,616.65)
ENDING FUND BALANC - AUG 31	(269,965.28)	147,423.66	0.00	0.00	0.00	(122,541.62)