Phalen Leadership

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

SEPTEMBER 30, 2026

EXHIBIT F-I-A

FUND TYPES & ACCOUNT GROUPS	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCT GROUPS
DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE INTERNAL	TRUST & AGENCY	F/A & L/T DEBT
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	2,604,899.22	277,932.41	0.00	0.00	0.00	0.00	0.00
INVESTMENTS	0.00	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	0.00
INTERFUND RECEIVABLES	0.00	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	0.00
INVENTORIES	0.00	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	0.00
FIXED ASSETS	54,360.44	0.00	0.00	0.00	0.00	0.00	0.00
ACCUMULATED DEPRECIATION	0.00	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	0.00
AMT PROV FOR PMT OF L-T DEBT	0.00	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	0.00
TOTAL ASSETS & OTHER DEBITS	2,996,303.57	122,636.61	0.00	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	0.00
PAYROLL W/H & DED PAYABLE	230,068.36	0.00	0.00	0.00	0.00	0.00	0.00
CLAIMS PAYABLE	(892,326.63)	0.00	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	0.00
OTHER PAYABLES	1,683,100.18	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	(3,006,756.31)	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	0.00
TOTAL LIABILITIES	(1,353,026.85)	43,578.24	0.00	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	0.00
RETAINED EARNINGS	0.00	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	0.00
RESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UNRESERVED FUND BALANCE	4,349,330.42	79,058.37	0.00	0.00	0.00	0.00	0.00
TOTAL FUND EQUITY	4,349,330.42	79,058.37	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES & FUND EQUITY	2,996,303.57	122,636.61	0.00	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 SEPTEMBER 30, 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	3,679,885.96	0.00	0.00	0.00	0.00	3,679,885.96
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	5,664,189.24	0.00	0.00	0.00	0.00	5,664,189.24
TOTAL REVENUES	9,463,257.25	371,574.83	0.00	0.00	0.00	9,834,832.08
EXPENDITURES:						
INSTRUCTIONAL SERVICES	3,356,370.66	127,862.39	0.00	0.00	0.00	3,484,233.05
INSTRUCTIONAL SUPPORT SERVICES	795,343.85	164,654.07	0.00	0.00	0.00	959,997.92
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	73,578.94	0.00	0.00	0.00	0.00	73,578.94
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	4,226,477.18	292,516.46	0.00	0.00	0.00	4,518,993.64
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	5,324,947.07	79,058.37	0.00	0.00	0.00	5,404,005.44
BEGINNING FUND BALANCE - OCT 1	(975,616.65)	0.00	0.00	0.00	0.00	(975,616.65)
ENDING FUND BALANC - SEP 30	4,349,330.42	79,058.37	0.00	0.00	0.00	4,428,388.79