

**Statement of Activity**  
**Roosevelt High School Foundation**  
December 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	DEC 1 - DEC 31 2025	SEP 1 - DEC 31 2025 (YTD)
<b>Income</b>		
Donations / Gifts		
Annual Fund Donation	10,563.76	25,083.50
Capital Campaign Donations	5,015.95	75,063.80
Scholarship Donations		
Scholarships	250.00	16,750.00
<b>Total for Scholarship Donations</b>	<b>\$250.00</b>	<b>\$16,750.00</b>
<b>Total for Donations / Gifts</b>	<b>\$15,829.71</b>	<b>\$116,897.30</b>
Fundraising Events		
R Party Donations		
R Party Donation - 2025	57,346.20	148,656.20
<b>Total for R Party Donations</b>	<b>\$57,346.20</b>	<b>\$148,656.20</b>
<b>Total for Fundraising Events</b>	<b>\$57,346.20</b>	<b>\$148,656.20</b>
<b>Total for Income</b>	<b>\$73,175.91</b>	<b>\$265,553.50</b>
<b>Gross Profit</b>	<b>\$73,175.91</b>	<b>\$265,553.50</b>
<b>Expenses</b>		
Fundraising Events - Expense		
R Party Expenditures		
R Party Expense - 2025	4,112.24	21,815.42
<b>Total for R Party Expenditures</b>	<b>\$4,112.24</b>	<b>\$21,815.42</b>
Rider Cup Expenses		2,514.39
<b>Total for Fundraising Events - Expense</b>	<b>\$4,112.24</b>	<b>\$24,329.81</b>
Management		
Employer Payroll Taxes	529.13	2,116.53
Payroll Expenses	7,254.16	29,091.63
<b>Total for Management</b>	<b>\$7,783.29</b>	<b>\$31,208.16</b>
Operating Expenses		
Administrative Fees - GDMCF	3,201.89	6,281.25
Contract Services		
Accounting Fees	460.00	1,840.00
<b>Total for Contract Services</b>	<b>\$460.00</b>	<b>\$1,840.00</b>
Fees		
Bank Charges	16.05	64.20
Stripe Charges	\$0.61	\$18.64
Stripe Charges - Cap Camp	1.07	3.21
<b>Total for Stripe Charges</b>	<b>\$1.68</b>	<b>\$21.85</b>
<b>Total for Fees</b>	<b>\$17.73</b>	<b>\$86.05</b>

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DISTRIBUTION ACCOUNT	TOTAL	
	DEC 1 - DEC 31 2025	SEP 1 - DEC 31 2025 (YTD)
Technology Expense	199.53	935.37
Printing and Copying		19.00
<b>Total for Operating Expenses</b>	<b>\$3,879.15</b>	<b>\$9,161.67</b>
Scholarship Expense		\$5,000.00
Rider Scholarships	1,500.00	1,500.00
Grant Expense		5,500.00
Opportunity Scholarship		3,000.00
<b>Total for Scholarship Expense</b>	<b>\$1,500.00</b>	<b>\$15,000.00</b>
Community / Alumni Relations		
R Party Shared Payouts		
R Party Shared Payouts - 2025		2,500.00
<b>Total for R Party Shared Payouts</b>		<b>\$2,500.00</b>
<b>Total for Community / Alumni Relations</b>		<b>\$2,500.00</b>
<b>Total for Expenses</b>	<b>\$17,274.68</b>	<b>\$82,199.64</b>
<b>Net Operating Income</b>	<b>\$55,901.23</b>	<b>\$183,353.86</b>
Other Income		
Interest/Dividend Income - GDMCF	25,017.67	41,504.58
Interest/Dividend Income		
Interest/Dividend Income - CC	50.72	334.45
Interest/Dividend Income - Scholarship		16.59
<b>Total for Interest/Dividend Income</b>	<b>\$50.72</b>	<b>\$351.04</b>
Realized Gains/Losses - GDMCF	29,318.83	53,579.22
Unrealized Gains/Losses - GDMCF	15,438.70	106,825.22
<b>Total for Other Income</b>	<b>\$69,825.92</b>	<b>\$202,260.06</b>
<b>Net Other Income</b>	<b>\$69,825.92</b>	<b>\$202,260.06</b>
<b>Net Income</b>	<b>\$125,727.15</b>	<b>\$385,613.92</b>

**Roosevelt High School Foundation**  
**Budget vs. Actuals: Budget\_FY26\_P&L - FY26 P&L**  
September 2025 - August 2026

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Revenue</b>				
Birdies for Charity	0.00	10,300.00	-10,300.00	0.00%
Donations / Gifts	0.00	0.00	0.00	
Annual Fund Donation	25,083.50	51,603.00	-26,519.50	48.61%
Capital Campaign Donations	75,063.80	200,000.00	-124,936.20	37.53%
Memorial Fund Donation	0.00	2,266.00	-2,266.00	0.00%
Scholarship Donations	0.00	0.00	0.00	
Named Scholarships	0.00	10,300.00	-10,300.00	0.00%
Scholarships	16,750.00	0.00	16,750.00	
Total Scholarship Donations	<b>\$ 16,750.00</b>	`	<b>#VALUE!</b>	<b>#VALUE!</b>
Total Donations / Gifts	<b>\$ 116,897.30</b>	<b>\$ 264,169.00</b>	<b>-\$ 147,271.70</b>	<b>44.25%</b>
Fundraising Events	0.00	0.00	0.00	
R Party Donations	0.00	0.00	0.00	
R Party Donation - 2025	148,656.20	96,800.00	51,856.20	153.57%
Total R Party Donations	<b>\$ 148,656.20</b>	<b>\$ 96,800.00</b>	<b>\$ 51,856.20</b>	<b>153.57%</b>
Rider Cup Donations	0.00	38,000.00	-38,000.00	0.00%
Total Fundraising Events	<b>\$ 148,656.20</b>	<b>\$ 134,800.00</b>	<b>\$ 13,856.20</b>	<b>110.28%</b>
Total Revenue	<b>\$ 265,553.50</b>	<b>\$ 409,269.00</b>	<b>-\$ 143,715.50</b>	<b>64.88%</b>
Gross Profit	<b>\$ 265,553.50</b>	<b>\$ 409,269.00</b>	<b>-\$ 143,715.50</b>	<b>64.88%</b>
<b>Expenditures</b>				
Capital Campaign Expense	0.00	200,000.00	-200,000.00	0.00%
Community / Alumni Relations	0.00	0.00	0.00	
Hall of Fame Expenses	0.00	268.00	-268.00	0.00%
R Party Shared Payouts	0.00	0.00	0.00	
R Party Shared Payouts - 2025	2,500.00	48,230.00	-45,730.00	5.18%
Total R Party Shared Payouts	<b>\$ 2,500.00</b>	<b>\$ 48,230.00</b>	<b>-\$ 45,730.00</b>	<b>5.18%</b>
Total Community / Alumni Relations	<b>\$ 2,500.00</b>	<b>\$ 48,498.00</b>	<b>-\$ 45,998.00</b>	<b>5.15%</b>
Fundraising Events - Expense	0.00	0.00	0.00	
R Party Expenditures	0.00	0.00	0.00	
R Party Expense - 2025	21,815.42	23,000.00	-1,184.58	94.85%
Total R Party Expenditures	<b>\$ 21,815.42</b>	<b>\$ 23,000.00</b>	<b>-\$ 1,184.58</b>	<b>94.85%</b>
Rider Cup Expenses	2,514.39	12,500.00	-9,985.61	20.12%
Total Fundraising Events - Expense	<b>\$ 24,329.81</b>	<b>\$ 35,500.00</b>	<b>-\$ 11,170.19</b>	<b>68.53%</b>
Management	0.00	0.00	0.00	
Employer Payroll Taxes	2,116.53	8,850.00	-6,733.47	23.92%
Payroll Expenses	29,091.63	90,325.00	-61,233.37	32.21%
Total Management	<b>\$ 31,208.16</b>	<b>\$ 99,175.00</b>	<b>-\$ 67,966.84</b>	<b>31.47%</b>

Meals & Entertainment	0.00	93.00	-93.00	0.00%
Operating Expenses	0.00	0.00	0.00	
Administrative Expense	0.00	125.00	-125.00	0.00%
Administrative Fees - GDMCF	6,281.25	12,500.00	-6,218.75	50.25%
Contract Services	0.00	0.00	0.00	
Accounting Fees	1,840.00	7,300.00	-5,460.00	25.21%
Legal Fees	0.00	2,300.00	-2,300.00	0.00%
Outside Contract Services	0.00	1,350.00	-1,350.00	0.00%
<b>Total Contract Services</b>	<b>\$ 1,840.00</b>	<b>\$ 10,950.00</b>	<b>-\$ 9,110.00</b>	<b>16.80%</b>
Fees	0.00	0.00	0.00	
Bank Charges	64.20	445.00	-380.80	14.43%
Stripe Charges	18.64	482.00	-463.36	3.87%
Stripe Charges - Cap Camp	3.21	200.00	-196.79	1.61%
<b>Total Stripe Charges</b>	<b>\$ 21.85</b>	<b>\$ 682.00</b>	<b>-\$ 660.15</b>	<b>3.20%</b>
<b>Total Fees</b>	<b>\$ 86.05</b>	<b>\$ 1,127.00</b>	<b>-\$ 1,040.95</b>	<b>7.64%</b>
Postage, Mailing Service	0.00	150.00	-150.00	0.00%
Printing and Copying	19.00	4,710.00	-4,691.00	0.40%
Supplies	0.00	262.50	-262.50	0.00%
Technology Expense	935.37	14,105.00	-13,169.63	6.63%
<b>Total Operating Expenses</b>	<b>\$ 9,161.67</b>	<b>\$ 43,929.50</b>	<b>-\$ 34,767.83</b>	<b>20.86%</b>
Scholarship Expense	5,000.00	3,100.00	1,900.00	161.29%
Grant Expense	5,500.00	28,840.00	-23,340.00	19.07%
Named Scholarships	0.00	30,400.00	-30,400.00	0.00%
Opportunity Scholarship	3,000.00	20,000.00	-17,000.00	15.00%
Rider Scholarships	1,500.00	67,500.00	-66,000.00	2.22%
<b>Total Scholarship Expense</b>	<b>\$ 15,000.00</b>	<b>\$ 149,840.00</b>	<b>-\$ 134,840.00</b>	<b>10.01%</b>
<b>Total Expenditures</b>	<b>\$ 82,199.64</b>	<b>\$ 577,035.50</b>	<b>-\$ 494,835.86</b>	<b>14.25%</b>
<b>Net Operating Revenue</b>	<b>\$ 183,353.86</b>	<b>-\$ 167,766.50</b>	<b>\$ 351,120.36</b>	<b>-109.29%</b>
Other Revenue				
Interest/Dividend Income	0.00	0.00	0.00	
Interest/Dividend Income - CC	334.45	528.80	-194.35	63.25%
Interest/Dividend Income - Scholarship	16.59	0.00	16.59	
<b>Total Interest/Dividend Income</b>	<b>\$ 351.04</b>	<b>\$ 528.80</b>	<b>-\$ 177.76</b>	<b>66.38%</b>
Interest/Dividend Income - GDMCF	41,504.58	50,946.20	-9,441.62	81.47%
Realized Gains/Losses - GDMCF	53,579.22	0.00	53,579.22	
Unrealized Gains/Losses - GDMCF	106,825.22	0.00	106,825.22	
<b>Total Other Revenue</b>	<b>\$ 202,260.06</b>	<b>\$ 51,475.00</b>	<b>\$ 150,785.06</b>	<b>392.93%</b>
<b>Net Other Revenue</b>	<b>\$ 202,260.06</b>	<b>\$ 51,475.00</b>	<b>\$ 150,785.06</b>	<b>392.93%</b>
<b>Net Revenue</b>	<b>\$ 385,613.92</b>	<b>-\$ 116,291.50</b>	<b>\$ 501,905.42</b>	<b>-331.59%</b>

# Statement of Financial Position

## Roosevelt High School Foundation

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
Current Assets	
Bank Accounts	
Cash in Bank - Bldg Renovation (deleted)	0.00
Cash in Bank - Capital Campaign 0325	61,992.47
Cash in Bank - Operating	152,590.77
Cash in Bank - Scholarships	91,111.95
GDMCF	
Endowment Iowa - 102976	5,834.52
General Endowment 41239	702,831.42
Hansell Scholarship Fund 41226	188,821.06
Kirkpatrick Scholarship Fund 41227	228,594.55
Meggie Malm Scholarship 358074	75,149.35
Shiffler Science Fund 247521	150,941.67
Treman Estate Endowment 514920	1,536,987.70
William Lozier Fund 390672	57,959.98
William Norman Bishop Fund 470526	62,687.96
<b>Total for GDMCF</b>	<b>\$3,009,808.21</b>
Money Market - West Bank	99,055.35
Pershing Brokerage	50,000.00
<b>Total for Bank Accounts</b>	<b>\$3,464,558.75</b>
Accounts Receivable	
Pledged Receivable (Mary Ghrist)	127,346.11
<b>Total for Accounts Receivable</b>	<b>\$127,346.11</b>
Other Current Assets	
CD - 2025.12.09	65,000.00
Certificate of Deposit - Scholarship	66,000.00
Certificate of Deposit-West Bank	25,000.00
Certificate of Deposit -West Bank 2	125,000.00
<b>Total for Other Current Assets</b>	<b>\$281,000.00</b>
<b>Total for Current Assets</b>	<b>\$3,872,904.86</b>
<b>Total for Assets</b>	<b>\$3,872,904.86</b>

# Statement of Financial Position

## Roosevelt High School Foundation

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	6,500.00
<b>Total for Accounts Payable</b>	<b>\$6,500.00</b>
Credit Cards	
Visa	125.63
<b>Total for Credit Cards</b>	<b>\$125.63</b>
Other Current Liabilities	
1 Collier Trust 2024-Unrestricted	308,610.54
2 Walden Trust 2024-Unrestricted	339,881.69
Bankers Trust LOC	0.00
Payroll Liabilities	\$1,025.74
IRA Contribution	0.00
<b>Total for Payroll Liabilities</b>	<b>\$1,025.74</b>
<b>Total for Other Current Liabilities</b>	<b>\$649,517.97</b>
<b>Total for Current Liabilities</b>	<b>\$656,143.60</b>
Long-term Liabilities	
Chocolate Milk Club	0.00
Scholarship Payable	
Anthony Jolly Scholarship Payable	10,593.31
Bannister Pearsall Scholarship Payable	13,175.00
Collier Scholarship payable	10,077.04
Galen Gustafson Memorial Scholarship Payable	4,500.00
Jason, Sarah, Norah & Harper Egge Scholarship Payable	1,225.35
Katelman Hawkins Trades Scholarship Payable	10,000.00
McCormick Scholarship Payable	10,526.19
Susie Lynn Faller Scholarship Payable	2,565.00
Tuel Scholarship Payable	1,000.00
Wilson Scholarship Payable	4,469.12
Wm R Pomeroy Memorial Scholarship Payable	3,100.00
<b>Total for Scholarship Payable</b>	<b>\$71,231.01</b>
<b>Total for Long-term Liabilities</b>	<b>\$71,231.01</b>
<b>Total for Liabilities</b>	<b>\$727,374.61</b>
Equity	
Opening Balance Equity	-43,957.74
Retained Earnings	1,204,083.80
Unrestricted Net Assets	1,599,790.27

# Statement of Financial Position

## Roosevelt High School Foundation

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Net Income	385,613.92
<b>Total for Equity</b>	<b>\$3,145,530.25</b>
<b>Total for Liabilities and Equity</b>	<b>\$3,872,904.86</b>