

Annual Financial Report

(09) Emery District

10 General Fund

Balance Sheet

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
			\$0	\$0	\$0	\$0
ASSETS	8110	Cash	\$35,670,636		\$33,062,674	
	8131	Local	\$268,392		\$45,249	
	8132	Local Property Taxes	\$11,064,262		\$11,211,580	
	8133	State	\$182,663		\$259,732	
	8134	Federal	\$1,128,211		\$676,914	
	8140	Inventories	\$55,811		\$36,001	
	TOTAL ASSETS		\$48,369,975		\$45,292,150	
LIABILITIES	9510	Accounts Payable	\$1,154,223		\$3,311,883	
	9530	Accrued Liabilities	\$1,495,392		\$1,555,753	
	9540	Accrued Salaries and Withholdings	\$1,373,825		\$1,325,667	
	9561	Unearned Revenue- Local	\$37,243		\$20,056	
	9563	Unearned Revenue- State	\$5,483,118		\$3,297,392	
	9564	Unearned Revenue- Federal	\$119,081		\$10,372	
	9750	Deferred Inflows of Resources	\$11,064,262		\$11,055,467	
TOTAL LIABILITIES		\$20,727,144		\$20,576,590		
FUND BALANCES	9860	Non-Spendable - Inventories & Prepaid	\$55,811		\$36,001	
	9880	Committed – Economic Stabilization			\$2,000,000	
	9881	Committed – Contracts	\$11,183,876		\$5,263,851	
	9889	Committed – Other	\$1,000,000			
	9890	Assigned – Unrestricted Programs	\$1,941,860		\$6,810,040	
	9899	Unassigned Fund Balance	\$13,461,284		\$10,605,668	
	TOTAL FUND BALANCES		\$27,642,831		\$24,715,560	
TOTAL LIABILITIES AND FUND BALANCES			\$48,369,975		\$45,292,150	
TOTAL ASSETS			\$48,369,975	\$0	\$45,292,150	\$0

Revenue

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
LOCAL	1110	Basic Rate (General Fund)	\$3,080,151	\$3,132,559	\$3,036,613	\$3,132,559
	1111	Tax Sales and Redemp - Basic	\$55,408	\$120,000	\$62,028	\$120,000
	1112	Voted Local Levy	\$3,702,797	\$3,821,446	\$3,777,082	\$3,621,446
	1113	Tax Sales and Redemp - Voted Local	\$60,988	\$120,000	\$72,801	\$120,000
	1114	Board Local Levy	\$4,751,898	\$4,899,390	\$4,849,125	\$4,649,390
	1115	Tax Sales and Redemp-Board Local	\$78,269	\$140,000	\$93,461	\$140,000
	1134	Judgment Recovery	\$5,267			
	1135	Tax Sales and Redemp – Judgment Rec	\$157		\$132	
	1160	FILT--Basic Rate	\$74,256	\$90,000	\$70,628	\$90,000
	1162	FILT--Voted Local	\$80,369	\$90,000	\$85,923	\$90,000
	1164	FILT--Board Local	\$103,150	\$100,000	\$110,300	\$100,000
	1190	Other Taxes	\$133,675	\$140,000	\$131,804	\$140,000
	1310	Tuition From Pupils or Parents	\$49,687	\$55,000	\$60,390	\$55,000
	1440	Transportation Fees - Private Sources	\$1,188	\$5,000		\$5,000
	1510	Interest on Investments	\$1,766,694	\$1,750,000	\$1,717,884	\$1,000,000
	1910	Rentals	\$4,755	\$1,500	\$1,356	
	1960	Misc. Revenue from Other Local Gov	\$53,335	\$41,118	\$41,118	\$41,000

	1990	Miscellaneous	\$967,589	\$983,015	\$921,044	\$708,283
	TOTAL LOCAL		\$14,969,633	\$15,489,028	\$15,031,689	\$14,012,678
STATE	3005	Kindergarten	\$381,065	\$590,483	\$590,483	\$560,740
	3010	Regular School Programs K-12	\$5,031,518	\$5,315,525	\$5,145,701	\$5,324,865
	3015	Necessarily Existent Small Schools	\$2,754,884	\$3,368,205	\$3,368,205	\$3,422,214
	3020	Professional Staff	\$1,000,396	\$1,076,932	\$1,076,932	
	3100	Restricted Basic School Program	\$4,248,438	\$4,624,572	\$4,153,480	\$4,692,123
	3200	Related to Basic Programs	\$1,138,035	\$1,913,276	\$948,081	\$2,839,949
	3300	Focus Populations	\$263,402	\$549,061	\$199,032	\$134,138
	3400	Educator Supports	\$1,683,129	\$2,107,803	\$1,927,252	\$2,289,710
	3500	Statewide Initiatives	\$1,565,213	\$1,918,046	\$1,613,229	\$1,747,735
	3600	Local Guarantee (Voted & Board)	\$374,201	\$534,387	\$544,552	\$1,013,107
	3750	Capital Development Project Grants	\$13,500,000	\$16,559,760	\$3,050,000	\$9,647,500
	3800	Non-MSP State Revenue (via USBE)	\$271,868	\$779,080	\$377,499	\$1,381,899
	3990	State Revenue From Non-USBE State	\$25,000	\$50,000	\$50,000	\$26,000
	TOTAL STATE		\$32,237,149	\$39,387,130	\$23,044,446	\$33,079,980
FEDERAL	4101	Impact Aid Program, (Title VII)			\$119,081	
	4200	Unrestricted Fed Revenue Passed Through	\$853,906	\$119,081		\$10,372
	4500	Restricted Fed Revenue Passed Through	\$13,704			
	4522	IDEA - B -- Pre-School Disabled (Sec 619)	\$33,665	\$30,790	\$27,724	\$30,500
	4524	IDEA - B -- Disabled (PL 101-476)	\$596,410	\$563,314	\$558,581	\$560,000
	4538	Formula Allocation	\$69,504	\$122,117	\$121,268	\$40,000
	4800	Elementary and Secondary Education Act	\$382,876	\$487,833	\$455,379	\$433,087
	TOTAL FEDERAL		\$1,950,065	\$1,323,135	\$1,282,033	\$1,073,959
TOTAL REVENUES, 10 GENERAL FUND			\$49,156,847	\$56,199,293	\$39,358,168	\$48,166,617

Expenditure

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
INSTRUCTION	Salaries (Header Only)(100)					
	131	Salaries - Teachers	\$9,133,498	\$9,743,010	\$9,477,735	\$9,994,162
	132	Salaries - Substitute Teachers	\$165,586	\$191,728	\$184,199	\$190,000
	161	Salaries - Tchr Aides & Para-Prof	\$1,822,341	\$1,965,885	\$1,878,848	\$2,201,683
	195	Athletic Coaches	\$242,245	\$220,320	\$253,059	\$238,106
	198	Salaries - Other Classified Personnel	\$52,570	\$55,000	\$51,371	\$55,000
	TOTAL SALARIES (HEADER ONLY)		\$11,416,240	\$12,175,943	\$11,845,212	\$12,678,951
	210	State Retirement	\$2,271,603	\$2,482,103	\$2,211,525	\$2,470,783
	220	Social Security	\$855,032	\$930,309	\$887,692	\$964,977
	240	Group Insurance	\$1,989,711	\$2,142,475	\$2,059,022	\$1,764,435
	270	Workers' Compensation	\$77,691	\$88,400	\$77,453	\$82,800
	280	Unemployment Insurance	\$108		\$1,016	
	TOTAL BENEFITS		\$5,194,145	\$5,643,286	\$5,236,708	\$5,282,995
	320	Professional - Educational Services	\$101,699	\$99,995	\$50,850	\$66,000
	323	Instructional Services		\$6,000	\$6,000	
	355	Game Officials		\$26,000	\$11,500	\$26,000
	TOTAL PURCH/PROF SERV		\$101,699	\$131,995	\$68,350	\$92,000
	432	Technology Repairs & Maint.		\$10,000	\$9,305	\$5,000
	TOTAL PURCH PROPERTY SERVICES			\$10,000	\$9,305	\$5,000
	517	Student Travel Overnight	\$7,724	\$7,700	\$3,184	\$5,000
	561	Student Tuition to Other LEAs In State	\$1,096	\$3,000	\$2,844	\$3,500
	TOTAL OTHER PURCHASED SERVICES		\$8,820	\$10,700	\$6,028	\$8,500
	610	General Supplies	\$867,337	\$6,758,970	\$801,828	\$3,875,840
	641	Textbooks	\$312,501	\$223,013	\$202,236	\$220,500
	644	Library Books	\$598	\$10,500	\$3,992	\$2,917

SUPPORT SERVICES - STUDENTS		650 Technology Supplies	\$368,184	\$461,839	\$433,466	\$434,690
		670 Software	\$223,480	\$274,540	\$227,394	\$210,575
		TOTAL SUPPLIES & MATERIALS	\$1,772,100	\$7,728,862	\$1,668,916	\$4,744,522
		730 Equipment	\$33,965	\$93,872	\$93,872	
		734 Technology Related Hardware		\$5,000		\$5,000
		TOTAL PROPERTY	\$33,965	\$98,872	\$93,872	\$5,000
		810 Dues and Fees	\$86,714	\$187,534	\$77,246	\$123,609
		860 Indirect Costs - Unrestricted	\$379,969	\$277,342	\$274,811	\$271,133
		870 Indirect Costs - Restricted	\$27,871	\$17,832	\$14,031	\$6,384
		890 Misc Expenditures	\$1,358	\$7,617	\$3,920	
		TOTAL DEBT & MISCELLANEOUS	\$495,912	\$490,325	\$370,008	\$401,126
		TOTAL INSTRUCTION	\$19,022,881	\$26,289,983	\$19,298,399	\$23,218,094
		Salaries (Header Only)(100)				
		142 Salaries - Guidance Personnel	\$691,927	\$726,814	\$727,758	\$759,981
		143 Salaries - Health Services Personnel	\$101,640	\$66,956	\$66,948	\$71,569
SUPPORT SERVICES - STAFF ASSISTANCE		144 Salaries - Psychological Personnel	\$72,156	\$75,154	\$75,156	\$79,298
		152 Salaries - Secretarial and Clerical Personnel	\$42,884	\$37,696	\$38,422	\$41,728
		TOTAL SALARIES (HEADER ONLY)	\$908,607	\$906,620	\$908,284	\$952,576
		210 State Retirement	\$229,632	\$207,575	\$198,822	\$213,226
		220 Social Security	\$67,207	\$69,353	\$67,781	\$72,873
		240 Group Insurance	\$187,961	\$172,830	\$177,546	\$152,923
		270 Workers' Compensation	\$3,916	\$800	\$676	\$800
		TOTAL BENEFITS	\$488,716	\$450,558	\$444,825	\$439,822
		320 Professional - Educational Services	\$129,745	\$10,000	\$26,553	\$25,000
		330 Prof Emp Training and Dev	\$4,323	\$43,375	\$32,112	\$57,500
		340 Other Contracted Professional Services	\$57,331	\$55,000	\$61,166	\$55,000
		TOTAL PURCH/PROF SERV	\$191,399	\$108,375	\$119,831	\$137,500
		580 Travel/Per Diem			\$1,138	\$500
		TOTAL OTHER PURCHASED SERVICES			\$1,138	\$500
		610 General Supplies	\$7,563	\$26,287	\$15,498	\$18,632
		TOTAL SUPPLIES & MATERIALS	\$7,563	\$26,287	\$15,498	\$18,632
		735 Non-Bus Vehicles	\$87,557	\$57,271	\$57,271	\$200,000
		TOTAL PROPERTY	\$87,557	\$57,271	\$57,271	\$200,000
		810 Dues and Fees	\$15,330	\$25,880	\$21,405	
		860 Indirect Costs - Unrestricted	\$13,346	\$13,939	\$14,925	\$12,077
		TOTAL DEBT & MISCELLANEOUS	\$28,676	\$39,819	\$36,330	\$12,077
		TOTAL SUPPORT SERVICES - STUDENTS	\$1,712,518	\$1,588,930	\$1,583,177	\$1,761,107
SUPPORT SERVICES - STAFF ASSISTANCE		Salaries (Header Only)(100)				
		115 Salaries - Supervisors and Directors	\$346,138	\$361,084	\$361,121	\$268,653
		162 Salaries - Media Pers - Non-Licensed	\$98,217	\$110,163	\$108,066	\$123,443
		184 Salaries - Technology Support	\$459,820	\$454,926	\$456,543	\$452,918
		TOTAL SALARIES (HEADER ONLY)	\$904,175	\$926,173	\$925,730	\$845,014
		210 State Retirement	\$201,328	\$189,609	\$200,178	\$162,919
		220 Social Security	\$67,721	\$70,838	\$69,608	\$64,645
		240 Group Insurance	\$214,808	\$195,615	\$198,446	\$138,461
		270 Workers' Compensation	\$2,848	\$3,200	\$2,704	\$5,600
		TOTAL BENEFITS	\$486,705	\$459,262	\$470,936	\$371,625
		320 Professional - Educational Services	\$1,354	\$20,359	\$14,027	
		330 Prof Emp Training and Dev	\$53,433	\$63,601	\$60,312	\$32,738
		TOTAL PURCH/PROF SERV	\$54,787	\$83,960	\$74,339	\$32,738
		580 Travel/Per Diem	\$19,808	\$57,381	\$45,585	\$67,300
		TOTAL OTHER PURCHASED SERVICES	\$19,808	\$57,381	\$45,585	\$67,300
		610 General Supplies	\$12,604	\$94,839	\$24,068	\$42,000

SUPPO		644 Library Books	\$17,145	\$37,594	\$11,605	\$15,432
		TOTAL SUPPLIES & MATERIALS	\$29,749	\$132,433	\$35,673	\$57,432
		810 Dues and Fees	\$400			
		860 Indirect Costs - Unrestricted		\$916	\$1,096	
		TOTAL DEBT & MISCELLANEOUS	\$400	\$916	\$1,096	
		TOTAL SUPPORT SERVICES - STAFF	\$1,495,624	\$1,660,125	\$1,553,359	\$1,374,109
SUPPORT SERVICES - GENERAL DIST ADMIN		Salaries (Header Only)(100)				
		111 Compensation - School Board	\$33,876	\$34,776	\$34,777	\$34,776
		112 Salaries - Superintendent	\$149,490	\$151,794	\$151,791	\$155,073
		152 Salaries - Secretarial and Clerical Personnel	\$59,112	\$66,876	\$66,876	\$70,468
		TOTAL SALARIES (HEADER ONLY)	\$242,478	\$253,446	\$253,444	\$260,317
		210 State Retirement	\$51,498	\$58,774	\$52,904	\$59,066
		220 Social Security	\$18,149	\$19,388	\$19,132	\$19,914
		240 Group Insurance	\$86,866	\$57,101	\$56,051	\$49,850
		270 Workers' Compensation	\$712	\$800	\$676	\$800
		TOTAL BENEFITS	\$157,225	\$136,063	\$128,763	\$129,630
		320 Professional - Educational Services	\$1,247	\$20,000	\$2,388	\$50,000
		330 Prof Emp Training and Dev			\$144	
		340 Other Contracted Professional Services	\$15,800	\$18,000	\$15,000	\$18,000
		TOTAL PURCH/PROF SERV	\$17,047	\$38,000	\$17,532	\$68,000
		522 Liability Insurance	\$55,350	\$99,000	\$51,160	\$64,000
		580 Travel/Per Diem	\$7,909	\$20,000	\$12,368	\$40,000
		TOTAL OTHER PURCHASED SERVICES	\$63,259	\$119,000	\$63,528	\$104,000
		610 General Supplies	\$4,655	\$5,000	\$6,472	\$5,000
		670 Software			\$11,500	
		TOTAL SUPPLIES & MATERIALS	\$4,655	\$5,000	\$17,972	\$5,000
		810 Dues and Fees	\$29,663	\$50,000	\$36,970	\$40,000
		820 Judgments Against the LEA		\$450,000		
		TOTAL DEBT & MISCELLANEOUS	\$29,663	\$500,000	\$36,970	\$40,000
		TOTAL SUPPORT SERVICES - GENERAL DIST	\$514,327	\$1,051,509	\$518,209	\$606,947
SUPPORT SERVICES - SCHOOL ADMIN		Salaries (Header Only)(100)				
		121 Salaries - Principals and Assistants	\$1,128,413	\$1,162,531	\$1,158,050	\$1,202,303
		152 Salaries - Secretarial and Clerical Personnel	\$509,625	\$533,218	\$536,486	\$570,558
		TOTAL SALARIES (HEADER ONLY)	\$1,638,038	\$1,695,749	\$1,694,536	\$1,772,861
		210 State Retirement	\$377,943	\$381,977	\$373,252	\$387,848
		220 Social Security	\$122,118	\$130,256	\$126,025	\$135,566
		240 Group Insurance	\$374,981	\$409,040	\$388,647	\$345,486
		270 Workers' Compensation	\$7,832	\$8,800	\$7,436	\$8,800
		TOTAL BENEFITS	\$882,874	\$930,073	\$895,360	\$877,700
		330 Prof Emp Training and Dev		\$2,000	\$1,050	\$1,000
		TOTAL PURCH/PROF SERV		\$2,000	\$1,050	\$1,000
		580 Travel/Per Diem	\$997	\$2,000	\$655	\$2,000
		TOTAL OTHER PURCHASED SERVICES	\$997	\$2,000	\$655	\$2,000
		810 Dues and Fees	\$6,400	\$5,000	\$2,400	\$5,000
		TOTAL DEBT & MISCELLANEOUS	\$6,400	\$5,000	\$2,400	\$5,000
		TOTAL SUPPORT SERVICES - SCHOOL ADMIN	\$2,528,309	\$2,634,822	\$2,594,001	\$2,658,561
RVICES		Salaries (Header Only)(100)				
		114 Salaries - Business Administrator	\$110,340	\$114,743	\$114,744	\$121,073
		151 Salaries - Professional Office Personnel	\$156,117	\$184,261	\$164,296	\$191,507
		152 Salaries - Secretarial and Clerical Personnel	\$19,968		\$21,168	
		184 Salaries - Technology Support	\$44,205	\$40,105	\$45,904	\$41,313
		TOTAL SALARIES (HEADER ONLY)	\$330,630	\$339,109	\$346,112	\$353,893

SUPPORT SERVICES - CENTRAL SE		210 State Retirement	\$69,794	\$76,937	\$71,568	\$77,429
		220 Social Security	\$25,221	\$25,941	\$26,414	\$27,072
		240 Group Insurance	\$3,594	\$3,138	\$3,563	\$2,980
		270 Workers' Compensation	\$1,068	\$1,200	\$1,014	\$1,200
		TOTAL BENEFITS	\$99,677	\$107,216	\$102,559	\$108,681
		330 Prof Emp Training and Dev	\$1,633	\$3,500	\$1,123	\$3,500
		350 Technical Services	\$4,252	\$5,000	\$5,542	\$5,000
		TOTAL PURCH/PROF SERV	\$5,885	\$8,500	\$6,665	\$8,500
		580 Travel/Per Diem	\$4,814	\$13,000	\$3,737	\$13,000
		TOTAL OTHER PURCHASED SERVICES	\$4,814	\$13,000	\$3,737	\$13,000
		610 General Supplies	\$27,205	\$44,500	\$29,439	\$44,500
		670 Software		\$23,000	\$22,866	\$23,000
		TOTAL SUPPLIES & MATERIALS	\$27,205	\$67,500	\$52,305	\$67,500
		810 Dues and Fees	\$22,671	\$57,000	\$15,833	\$57,000
		TOTAL DEBT & MISCELLANEOUS	\$22,671	\$57,000	\$15,833	\$57,000
TOTAL SUPPORT SERVICES - CENTRAL			\$490,882	\$592,325	\$527,211	\$608,574
OPERATION & MAINTENANCE OF PLANT		Salaries (Header Only)(100)				
		121 Salaries - Principals and Assistants	\$19,414			
		152 Salaries - Secretarial and Clerical Personnel	\$59,883	\$63,443	\$63,444	\$68,955
		181 Salaries - Operation & Maint Superv	\$80,272	\$85,295	\$85,996	\$88,886
		182 Salaries - Custodial & Maintenance	\$1,725,125	\$1,828,160	\$1,828,833	\$1,911,325
		193 School Resource Officers and Other Police Personnel		\$23,000	\$23,000	\$65,000
		TOTAL SALARIES (HEADER ONLY)	\$1,884,694	\$1,999,898	\$2,001,273	\$2,134,166
		210 State Retirement	\$396,736	\$410,468	\$406,252	\$421,397
		220 Social Security	\$140,767	\$153,392	\$149,322	\$163,370
		240 Group Insurance	\$433,887	\$542,119	\$521,092	\$443,648
		270 Workers' Compensation	\$11,454	\$12,800	\$10,850	\$12,800
		TOTAL BENEFITS	\$982,844	\$1,118,779	\$1,087,516	\$1,041,215
		330 Prof Emp Training and Dev	\$3,283	\$8,000	\$6,495	\$6,000
		353 Contracted School Resource Officers and Other Police Personnel		\$60,000	\$60,000	\$200,000
		TOTAL PURCH/PROF SERV	\$3,283	\$68,000	\$66,495	\$206,000
		411 Water/Sewage	\$28,058	\$29,300	\$29,173	\$29,100
		412 Disposal Service	\$17,411	\$14,700	\$15,877	\$16,650
		430 Repairs & Maint Services	\$263,182	\$5,000		\$1,000
		TOTAL PURCH PROPERTY SERVICES	\$308,651	\$49,000	\$45,050	\$46,750
		530 Communication (Telephone & Other)	\$32,986	\$38,300	\$35,462	\$40,200
		580 Travel/Per Diem	\$8,489	\$14,000	\$18,460	\$13,000
		TOTAL OTHER PURCHASED SERVICES	\$41,475	\$52,300	\$53,922	\$53,200
		610 General Supplies	\$106,022	\$807,736	\$230,989	\$1,601,695
		621 Natural Gas	\$427,283	\$477,000	\$200,745	\$374,000
		622 Electricity	\$446,928	\$444,700	\$477,657	\$471,000
		624 Fuel Oil	\$22			
		626 Motor Fuel (Gasoline & Diesel)	\$75,442	\$85,000	\$68,826	\$85,000
		650 Technology Supplies	\$22,256	\$40,000	\$40,418	
		670 Software	\$35,200	\$5,500	\$5,923	\$5,500
		680 Maintenance Supplies & Materials	\$177,556	\$290,045	\$171,087	\$193,510
		681 Lubricants		\$1,100,000		
		682 Tires and Tubes	\$9,271	\$8,000	\$4,831	\$8,000
		683 Repair Parts for Buses & Other Vehicles	\$11			
		684 Repair Parts for Garage Equipment	\$23,295	\$20,000	\$18,679	\$20,000
		TOTAL SUPPLIES & MATERIALS	\$1,323,286	\$3,277,981	\$1,219,155	\$2,758,705
		730 Equipment	\$5,875	\$116,216	\$27,596	

		735 Non-Bus Vehicles	\$68,357	\$117,729	\$176,353	
		TOTAL PROPERTY	\$74,232	\$233,945	\$203,949	
		810 Dues and Fees	\$3,950	\$1,900	\$1,658	\$6,050
		860 Indirect Costs - Unrestricted	\$19,368	\$73,565	\$27,901	\$198,305
		TOTAL DEBT & MISCELLANEOUS	\$23,318	\$75,465	\$29,559	\$204,355
		TOTAL OPERATION & MAINTENANCE OF	\$4,641,783	\$6,875,368	\$4,706,919	\$6,444,391
STUDENT TRANSPORTATION		Salaries (Header Only)(100)				
		152 Salaries - Secretarial and Clerical Personnel	\$55,332	\$59,383	\$59,388	\$64,812
		171 Salaries - Student Trans Supervisor	\$81,996	\$85,295	\$85,296	\$91,413
		172 Salaries - Bus Drivers	\$484,433	\$548,443	\$503,625	\$542,339
		173 Mechanics/Other Garage Employees	\$122,920	\$152,716	\$152,713	\$162,071
		TOTAL SALARIES (HEADER ONLY)	\$744,681	\$845,837	\$801,022	\$860,635
		210 State Retirement	\$112,382	\$134,323	\$118,621	\$135,506
		220 Social Security	\$55,478	\$65,177	\$59,829	\$65,839
		240 Group Insurance	\$149,470	\$171,815	\$171,879	\$143,061
		270 Workers' Compensation	\$7,840	\$8,000	\$6,800	\$8,000
		TOTAL BENEFITS	\$325,170	\$379,315	\$357,129	\$352,406
		330 Prof Emp Training and Dev	\$280	\$1,000	\$440	\$1,000
		340 Other Contracted Professional Services	\$3,682	\$5,000	\$6,003	\$5,000
		TOTAL PURCH/PROF SERV	\$3,962	\$6,000	\$6,443	\$6,000
		411 Water/Sewage	\$651	\$1,000	\$654	\$500
		412 Disposal Service	\$461	\$600	\$461	\$600
		TOTAL PURCH PROPERTY SERVICES	\$1,112	\$1,600	\$1,115	\$1,100
		515 Payments in lieu of Transportation	\$5,176	\$7,000	\$3,575	\$7,000
		521 Property Insurance	\$17,430	\$26,000	\$25,360	\$26,000
		530 Communication (Telephone & Other)	\$2,165	\$2,000	\$2,257	\$2,000
		580 Travel/Per Diem	\$13,547	\$13,000	\$17,334	\$10,500
		TOTAL OTHER PURCHASED SERVICES	\$38,318	\$48,000	\$48,526	\$45,500
		610 General Supplies	\$12,303	\$7,500	\$9,510	\$7,500
		621 Natural Gas	\$10,113	\$11,000	\$4,961	\$7,000
		622 Electricity	\$9,357	\$7,500	\$6,914	\$7,000
		626 Motor Fuel (Gasoline & Diesel)	\$138,177	\$178,470	\$108,381	\$170,000
		670 Software	\$21,888	\$29,000	\$42,136	\$26,000
		681 Lubricants	\$9,359	\$3,000	\$3,320	\$3,000
		682 Tires and Tubes	\$7,331	\$15,000	\$2,415	\$10,000
		683 Repair Parts for Buses & Other Vehicles	\$54,618	\$65,000	\$50,017	\$65,000
		TOTAL SUPPLIES & MATERIALS	\$263,146	\$316,470	\$227,654	\$295,500
		730 Equipment	\$317,455			
		732 School Buses	\$145,981	\$722,236	\$722,236	\$380,000
		TOTAL PROPERTY	\$463,436	\$722,236	\$722,236	\$380,000
		810 Dues and Fees	\$353	\$1,000		\$1,000
		TOTAL DEBT & MISCELLANEOUS	\$353	\$1,000		\$1,000
		TOTAL STUDENT TRANSPORTATION	\$1,840,178	\$2,320,458	\$2,164,125	\$1,942,141
FACILITIES ACQUISITION AND CONSTRUCTION SERV		Purch Property Services(400)				
		340 Other Contracted Professional Services		\$397,500	\$77,803	\$497,500
		TOTAL PURCH/PROF SERV		\$397,500	\$77,803	\$497,500
		450 Construction Services	\$865,240	\$15,738,925	\$8,397,008	\$9,191,193
		TOTAL PURCH PROPERTY SERVICES	\$865,240	\$15,738,925	\$8,397,008	\$9,191,193
		610 General Supplies		\$1,253,935	\$827,582	\$600,000
		TOTAL SUPPLIES & MATERIALS		\$1,253,935	\$827,582	\$600,000
		730 Equipment			\$37,646	
		TOTAL PROPERTY			\$37,646	
		TOTAL FACILITIES ACQUISITION AND	\$865,240	\$17,390,360	\$9,340,039	\$10,288,693

DEBT SERVICE	Debt & Miscellaneous(800)					
		890 Misc Expenditures			\$0	\$0
		TOTAL DEBT & MISCELLANEOUS			\$0	\$0
	TOTAL DEBT SERVICE				\$0	\$0
TOTAL EXPENDITURES, 10 GENERAL FUND			\$33,111,742	\$60,403,880	\$42,285,439	\$48,902,617

Other Financing

		Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes	\$0	\$0	\$0	\$0
	5100 Sale of Bonds	\$0	\$0	\$0	\$0
	5110 Face Amount of Bonds Sold	\$0	\$0	\$0	\$0
	5120 Premium or Discount on the Issuance of	\$0	\$0	\$0	\$0
	5130 Issuance of Refunding Bonds	\$0	\$0	\$0	\$0
	5140 Payment to Refunded Bonds Escrow	\$0	\$0	\$0	\$0
	5200 Transfers in From Other Funds	\$842,371	\$400,000	\$0	\$0
	5201 Transfers In From Other Programs -	\$0	\$0	\$0	\$0
	5210 Transfers out to Other Funds	\$0	\$0	\$0	\$0
	5211 Transfers Out To Other Programs -	\$0	\$0	\$0	\$0
	5300 Sale of, or Compensation for Loss of, Fixed	\$0	\$0	\$0	\$0
	5400 Loan Proceeds	\$0	\$0	\$0	\$0
	5500 Lease Proceeds	\$0	\$0	\$0	\$0
	5600 Insurance Recoveries	\$0	\$0	\$0	\$0
	5900 Other Financing Sources & Uses	\$0	\$3,804,587	\$0	\$736,000
	TOTAL OTHER FINANCING SOURCES (USES)	\$842,371	\$4,204,587	\$0	\$736,000
6000 OTHER ITEMS	6050 Budget from Surplus	\$0	\$0	\$0	\$0
	6100 Capital Contributions	\$0	\$0	\$0	\$0
	6200 Amortization of Premium on Issuance of	\$0	\$0	\$0	\$0
	6300 Special Items	\$0	\$0	\$0	\$0
	6400 Unusual or Infrequent Items	\$0	\$0	\$0	\$0
	6500 Restatement	\$0	\$0	\$0	\$0
	TOTAL OTHER ITEMS	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES (USES) AND		\$842,371	\$4,204,587	\$0	\$736,000

Summary

		Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
REVENUE S BY SOURCE	1000 Total LOCAL	\$14,969,633	\$15,489,028	\$15,031,689	\$14,012,678
	3000 Total STATE	\$32,237,149	\$39,387,130	\$23,044,446	\$33,079,980
	4000 Total FEDERAL	\$1,950,065	\$1,323,135	\$1,282,033	\$1,073,959
	TOTAL REVENUES	\$49,156,847	\$56,199,293	\$39,358,168	\$48,166,617
EXPENDITURES BY OBJECT	100 Salaries	\$18,069,543	\$19,142,775	\$18,775,613	\$19,858,413
	200 Employee Benefits	\$8,617,356	\$9,224,552	\$8,723,796	\$8,604,074
	300 Purchased Professional and Technical	\$378,062	\$844,330	\$438,508	\$1,049,238
	400 Purchased property Services	\$1,175,003	\$15,799,525	\$8,452,478	\$9,244,043
	500 Other Purchased Services	\$177,491	\$302,381	\$223,119	\$294,000
	600 Supplies	\$3,427,704	\$12,808,468	\$4,064,755	\$8,547,291
	700 Property	\$659,190	\$1,112,324	\$1,114,974	\$585,000
	800 Other Objects	\$607,393	\$1,169,525	\$492,196	\$720,558
	TOTAL EXPENDITURES	\$33,111,742	\$60,403,880	\$42,285,439	\$48,902,617
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		\$16,045,105	(\$4,204,587)	(\$2,927,271)	(\$736,000)
OTHER FINANCING SOURCES (USES) AND OTHER		\$842,371	\$4,204,587	\$0	\$736,000
NET CHANGE IN FUND BALANCE		\$16,887,476	\$0	(\$2,927,271)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$10,755,355	\$27,642,831	\$27,642,831	
FUND BALANCE - ENDING		\$27,642,831	\$27,642,831	\$24,715,560	\$0

Balance Sheet

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
ASSETS			\$0	\$0	\$0	\$0
	8110	Cash	\$403,126		\$439,989	
	TOTAL ASSETS		\$403,126		\$439,989	
FUND BALANCES	9873	Restricted – Student Activities	\$403,126			
	9890	Assigned – Unrestricted Programs			\$439,989	
	TOTAL FUND BALANCES		\$403,126		\$439,989	
TOTAL LIABILITIES AND FUND BALANCES			\$403,126		\$439,989	
TOTAL ASSETS			\$403,126	\$0	\$439,989	\$0

Revenue

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
LOCAL	1743	Curricular Activity Fees			\$15,336	
	1745	Co-Curricular Activity Fees	\$6,583	\$40,000	\$5,501	\$40,000
	1746	Co-Curricular Activity Fee Waivers	(\$585)			
	1747	Extra-Curricular Activity Fees	\$305,532	\$375,000	\$289,961	\$375,000
	1748	Extra-Curricular Activity Fee Waivers	(\$13,636)		(\$20,189)	
	1760	Fines	\$4,620	\$10,000	\$3,158	\$10,000
	1770	Fundraisers	\$231,540	\$250,000	\$245,438	\$250,000
	1780	Non-Waivable Charges		\$125,000	\$62,041	\$125,000
	1990	Miscellaneous	\$270,135	\$300,000	\$211,944	\$300,000
	TOTAL LOCAL		\$804,189	\$1,100,000	\$813,190	\$1,100,000
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND			\$804,189	\$1,100,000	\$813,190	\$1,100,000

Expenditure

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
INSTRUCTION	Purch/Prof Serv(300)					
		320 Professional - Educational Services		\$120,000		\$120,000
		340 Other Contracted Professional Services	\$95,304		\$48,004	
		TOTAL PURCH/PROF SERV	\$95,304	\$120,000	\$48,004	\$120,000
		580 Travel/Per Diem			\$130,143	
		TOTAL OTHER PURCHASED SERVICES			\$130,143	
		610 General Supplies	\$417,388	\$595,000	\$351,132	\$595,000
		641 Textbooks	\$42,421	\$60,000	\$36,719	\$60,000
		TOTAL SUPPLIES & MATERIALS	\$459,809	\$655,000	\$387,851	\$655,000
		810 Dues and Fees	\$194,645	\$225,000	\$210,329	\$225,000
		TOTAL DEBT & MISCELLANEOUS	\$194,645	\$225,000	\$210,329	\$225,000
		TOTAL INSTRUCTION	\$749,758	\$1,000,000	\$776,327	\$1,000,000
SUPPORT SERVICES - STAFF ASSISTANT	Other Purchased Services(500)					
		580 Travel/Per Diem	\$89,332	\$100,000		\$100,000
		TOTAL OTHER PURCHASED SERVICES	\$89,332	\$100,000		\$100,000
		TOTAL SUPPORT SERVICES - STAFF	\$89,332	\$100,000		\$100,000
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND			\$839,090	\$1,100,000	\$776,327	\$1,100,000

Other Financing

		Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
SES)	5000 Other Sources & Changes	\$0	\$0	\$0	\$0
	5100 Sale of Bonds	\$0	\$0	\$0	\$0

5000 OTHER FINANCING SOURCES (USES)	5110 Face Amount of Bonds Sold	\$0	\$0	\$0	\$0
	5120 Premium or Discount on the Issuance of	\$0	\$0	\$0	\$0
	5130 Issuance of Refunding Bonds	\$0	\$0	\$0	\$0
	5140 Payment to Refunded Bonds Escrow	\$0	\$0	\$0	\$0
	5200 Transfers in From Other Funds	\$0	\$0	\$0	\$0
	5201 Transfers In From Other Programs -	\$0	\$0	\$0	\$0
	5210 Transfers out to Other Funds	\$0	\$0	\$0	\$0
	5211 Transfers Out To Other Programs -	\$0	\$0	\$0	\$0
	5300 Sale of, or Compensation for Loss of, Fixed	\$0	\$0	\$0	\$0
	5400 Loan Proceeds	\$0	\$0	\$0	\$0
	5500 Lease Proceeds	\$0	\$0	\$0	\$0
	5600 Insurance Recoveries	\$0	\$0	\$0	\$0
	5900 Other Financing Sources & Uses	\$0	\$0	\$0	\$0
	TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$0	\$0	\$0
6000 OTHER ITEMS	6050 Budget from Surplus	\$0	\$0	\$0	\$0
	6100 Capital Contributions	\$0	\$0	\$0	\$0
	6200 Amortization of Premium on Issuance of	\$0	\$0	\$0	\$0
	6300 Special Items	\$0	\$0	\$0	\$0
	6400 Unusual or Infrequent Items	\$0	\$0	\$0	\$0
	6500 Restatement	\$0	\$0	\$0	\$0
	TOTAL OTHER ITEMS	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES (USES) AND		\$0	\$0	\$0	\$0

Summary

		Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
REV ENU ES BY	1000 Total LOCAL	\$804,189	\$1,100,000	\$813,190	\$1,100,000
	TOTAL REVENUES	\$804,189	\$1,100,000	\$813,190	\$1,100,000
EXPENDITUR ES BY OBJECT	300 Purchased Professional and Technical	\$95,304	\$120,000	\$48,004	\$120,000
	500 Other Purchased Services	\$89,332	\$100,000	\$130,143	\$100,000
	600 Supplies	\$459,809	\$655,000	\$387,851	\$655,000
	800 Other Objects	\$194,645	\$225,000	\$210,329	\$225,000
	TOTAL EXPENDITURES	\$839,090	\$1,100,000	\$776,327	\$1,100,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		(\$34,901)	\$0	\$36,863	\$0
OTHER FINANCING SOURCES (USES) AND OTHER		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		(\$34,901)	\$0	\$36,863	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$438,027	\$403,126	\$403,126	
FUND BALANCE - ENDING		\$403,126	\$403,126	\$439,989	\$0

Balance Sheet

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
			\$0	\$0	\$0	\$0
ASSETS	8132	Local Property Taxes	\$69,780		\$54,419	
	TOTAL ASSETS		\$69,780		\$54,419	
LIABILITIES	9750	Deferred Inflows of Resources	\$69,780		\$54,419	
	TOTAL LIABILITIES		\$69,780		\$54,419	
TOTAL LIABILITIES AND FUND BALANCES			\$69,780		\$54,419	
TOTAL ASSETS			\$69,780	\$0	\$54,419	\$0

Revenue

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
LOC AL	1114 Board Local Levy		\$51,934	\$70,337	\$70,337	\$60,219
	TOTAL LOCAL		\$51,934	\$70,337	\$70,337	\$60,219
TOTAL REVENUES, 26 PASS-THROUGH TAXES FUND			\$51,934	\$70,337	\$70,337	\$60,219

Expenditure

		Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026	
COMMUNITY SERVICES	Debt & Miscellaneous(800)					
		872 Payments to Charter School Levy Account		\$70,337	\$70,337	\$60,219
		890 Misc Expenditures	\$51,934			
		TOTAL DEBT & MISCELLANEOUS	\$51,934	\$70,337	\$70,337	\$60,219
	TOTAL COMMUNITY SERVICES		\$51,934	\$70,337	\$70,337	\$60,219
TOTAL EXPENDITURES, 26 PASS-THROUGH TAXES			\$51,934	\$70,337	\$70,337	\$60,219

Other Financing

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes		\$0	\$0	\$0	\$0
	5100 Sale of Bonds		\$0	\$0	\$0	\$0
	5110 Face Amount of Bonds Sold		\$0	\$0	\$0	\$0
	5120 Premium or Discount on the Issuance of		\$0	\$0	\$0	\$0
	5130 Issuance of Refunding Bonds		\$0	\$0	\$0	\$0
	5140 Payment to Refunded Bonds Escrow		\$0	\$0	\$0	\$0
	5200 Transfers in From Other Funds		\$0	\$0	\$0	\$0
	5201 Transfers In From Other Programs -		\$0	\$0	\$0	\$0
	5210 Transfers out to Other Funds		\$0	\$0	\$0	\$0
	5211 Transfers Out To Other Programs -		\$0	\$0	\$0	\$0
	5300 Sale of, or Compensation for Loss of, Fixed		\$0	\$0	\$0	\$0
	5400 Loan Proceeds		\$0	\$0	\$0	\$0
	5500 Lease Proceeds		\$0	\$0	\$0	\$0
	5600 Insurance Recoveries		\$0	\$0	\$0	\$0
	5900 Other Financing Sources & Uses		\$0	\$0	\$0	\$0
	TOTAL OTHER FINANCING SOURCES (USES)		\$0	\$0	\$0	\$0
OTHER ITEMS	6050 Budget from Surplus		\$0	\$0	\$0	\$0
	6100 Capital Contributions		\$0	\$0	\$0	\$0
	6200 Amortization of Premium on Issuance of		\$0	\$0	\$0	\$0
	6300 Special Items		\$0	\$0	\$0	\$0

6000	ITEMS	6400 Unusual or Infrequent Items	\$0	\$0	\$0	\$0
		6500 Restatement	\$0	\$0	\$0	\$0
		TOTAL OTHER ITEMS	\$0	\$0	\$0	\$0
		TOTAL OTHER FINANCING SOURCES (USES) AND	\$0	\$0	\$0	\$0

Summary

		Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
REV EN U S BY	1000 Total LOCAL	\$51,934	\$70,337	\$70,337	\$60,219
	TOTAL REVENUES	\$51,934	\$70,337	\$70,337	\$60,219
EXP END ITU RES	800 Other Objects	\$51,934	\$70,337	\$70,337	\$60,219
	TOTAL EXPENDITURES	\$51,934	\$70,337	\$70,337	\$60,219
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES (USES) AND OTHER		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$0	\$0	\$0	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$0	\$0	\$0	
FUND BALANCE - ENDING		\$0	\$0	\$0	\$0

Balance Sheet

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
			\$0	\$0	\$0	\$0
ASSETS	8110	Cash	\$328,270		\$815,065	
	8131	Local	\$56,465			
	8132	Local Property Taxes	\$4,627,800		\$4,680,579	
	TOTAL ASSETS		\$5,012,535		\$5,495,644	
LIAB ILIT	9750	Deferred Inflows of Resources	\$4,627,800		\$4,627,050	
	TOTAL LIABILITIES		\$4,627,800		\$4,627,050	
FUN D	9870	Restricted - Debt Service	\$384,735		\$868,594	
	TOTAL FUND BALANCES		\$384,735		\$868,594	
TOTAL LIABILITIES AND FUND BALANCES			\$5,012,535		\$5,495,644	
TOTAL ASSETS			\$5,012,535	\$0	\$5,495,644	\$0

Revenue

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
LOCAL	1128	Debt Service	\$4,809,552	\$4,885,067	\$4,883,860	\$4,627,050
	1129	Tax Sales and Redemp - Debt	\$79,234	\$115,000	\$91,700	\$90,000
	1178	FILT--Debt Service	\$104,499	\$125,000	\$111,220	\$125,000
	1510	Interest on Investments	\$17,732	\$14,933	\$14,933	
	TOTAL LOCAL		\$5,011,017	\$5,140,000	\$5,101,713	\$4,842,050
TOTAL REVENUES, 31 DEBT SERVICE FUND			\$5,011,017	\$5,140,000	\$5,101,713	\$4,842,050

Expenditure

		Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026	
DEBT SERVICE	Debt & Miscellaneous(800)					
	830 Interest	\$2,126,823	\$2,125,000	\$2,002,854	\$1,882,050	
	840 Redemption of Principal	\$2,490,000	\$2,615,000	\$2,615,000	\$2,960,000	
	TOTAL DEBT & MISCELLANEOUS		\$4,616,823	\$4,740,000	\$4,617,854	\$4,842,050
	TOTAL DEBT SERVICE		\$4,616,823	\$4,740,000	\$4,617,854	\$4,842,050
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND		\$4,616,823	\$4,740,000	\$4,617,854	\$4,842,050	

Other Financing

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
000 OTHER FINANCING SOURCES (USES)	5000	Other Sources & Changes	\$0	\$0	\$0	\$0
	5100	Sale of Bonds	\$0	\$0	\$0	\$0
	5110	Face Amount of Bonds Sold	\$0	\$0	\$0	\$0
	5120	Premium or Discount on the Issuance of	\$0	\$0	\$0	\$0
	5130	Issuance of Refunding Bonds	\$0	\$0	\$0	\$0
	5140	Payment to Refunded Bonds Escrow	\$0	\$0	\$0	\$0
	5200	Transfers in From Other Funds	\$0	\$0	\$0	\$0
	5201	Transfers In From Other Programs -	\$0	\$0	\$0	\$0
	5210	Transfers out to Other Funds	(\$842,371)	(\$400,000)	\$0	\$0
	5211	Transfers Out To Other Programs -	\$0	\$0	\$0	\$0
	5300	Sale of, or Compensation for Loss of, Fixed	\$0	\$0	\$0	\$0
	5400	Loan Proceeds	\$0	\$0	\$0	\$0
	5500	Lease Proceeds	\$0	\$0	\$0	\$0
	5600	Insurance Recoveries	\$0	\$0	\$0	\$0
	5900	Other Financing Sources & Uses	\$0	\$0	\$0	\$0

5	TOTAL OTHER FINANCING SOURCES (USES)	(\$842,371)	(\$400,000)	\$0	\$0
6000 OTHER ITEMS	6050 Budget from Surplus	\$0	\$0	\$0	\$0
	6100 Capital Contributions	\$0	\$0	\$0	\$0
	6200 Amortization of Premium on Issuance of	\$0	\$0	\$0	\$0
	6300 Special Items	\$0	\$0	\$0	\$0
	6400 Unusual or Infrequent Items	\$0	\$0	\$0	\$0
	6500 Restatement	\$0	\$0	\$0	\$0
	TOTAL OTHER ITEMS	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES (USES) AND		(\$842,371)	(\$400,000)	\$0	\$0

Summary

		Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
REV ENU ES BY	1000 Total LOCAL	\$5,011,017	\$5,140,000	\$5,101,713	\$4,842,050
	TOTAL REVENUES	\$5,011,017	\$5,140,000	\$5,101,713	\$4,842,050
EXP END ITU RES	800 Other Objects	\$4,616,823	\$4,740,000	\$4,617,854	\$4,842,050
	TOTAL EXPENDITURES	\$4,616,823	\$4,740,000	\$4,617,854	\$4,842,050
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		\$394,194	\$400,000	\$483,859	\$0
OTHER FINANCING SOURCES (USES) AND OTHER		(\$842,371)	(\$400,000)	\$0	\$0
NET CHANGE IN FUND BALANCE		(\$448,177)	\$0	\$483,859	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$832,912	\$384,735	\$384,735	
FUND BALANCE - ENDING		\$384,735	\$384,735	\$868,594	\$0

Balance Sheet

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
			\$0	\$0	\$0	\$0
ASSETS	8110	Cash	\$12,221,383		\$12,033,684	
	8131	Local	\$29,285			
	8132	Local Property Taxes	\$2,411,521		\$2,440,369	
	TOTAL ASSETS		\$14,662,189		\$14,474,053	
LIABILITIES	9510	Accounts Payable	\$2,564,059		\$99,225	
	9750	Deferred Inflows of Resources	\$2,411,521		\$2,411,189	
	TOTAL LIABILITIES		\$4,975,580		\$2,510,414	
FUND BALANCES	9871	Restricted – Capital Outlay	\$9,442,865		\$11,143,285	
	9881	Committed – Contracts	\$243,744		\$820,354	
	TOTAL FUND BALANCES		\$9,686,609		\$11,963,639	
TOTAL LIABILITIES AND FUND BALANCES			\$14,662,189		\$14,474,053	
TOTAL ASSETS			\$14,662,189	\$0	\$14,474,053	\$0

Revenue

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
LOCAL	1124	Capital Local Levy	\$2,494,352	\$2,600,534	\$2,544,764	\$2,600,000
	1125	Tax Sales and Redemp - Capital Local	\$41,084	\$75,000	\$49,048	\$75,000
	1174	FILT--Capital Local Levy	\$54,139	\$70,000	\$57,888	\$70,000
	1510	Interest on Investments	\$998,685	\$600,000	\$568,275	\$300,000
	TOTAL LOCAL		\$3,588,260	\$3,345,534	\$3,219,975	\$3,045,000
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND			\$3,588,260	\$3,345,534	\$3,219,975	\$3,045,000

Expenditure

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
OPERATION & MAINTENANCE OF PLANT	Other Purchased Services(500)					
		521 Property Insurance	\$94,220	\$100,000	\$96,595	\$100,000
	TOTAL OTHER PURCHASED SERVICES		\$94,220	\$100,000	\$96,595	\$100,000
		610 General Supplies	\$275,032	\$740,884	\$436,385	\$541,200
		650 Technology Supplies	\$17,946	\$15,000	\$4,310	\$15,000
	TOTAL SUPPLIES & MATERIALS		\$292,978	\$755,884	\$440,695	\$556,200
		730 Equipment	\$179,645	\$150,000	\$54,413	\$150,000
		TOTAL PROPERTY	\$179,645	\$150,000	\$54,413	\$150,000
	TOTAL OPERATION & MAINTENANCE OF		\$566,843	\$1,005,884	\$591,703	\$806,200
FACILITIES ACQUISITION AND CONSTRUCTION SERV	Purch/Prof Serv(300)					
		340 Other Contracted Professional Services	\$259,953	\$850	\$850	
	TOTAL PURCH/PROF SERV		\$259,953	\$850	\$850	
		450 Construction Services	\$16,496,655	\$4,000,000	\$350,393	\$4,775,000
	TOTAL PURCH PROPERTY SERVICES		\$16,496,655	\$4,000,000	\$350,393	\$4,775,000
		610 General Supplies	\$144,955			
	TOTAL SUPPLIES & MATERIALS		\$144,955			
		710 Land & Site Improvements	\$46,050			
		730 Equipment	\$74,530			
		739 Other Equipment		\$1,388,800		\$1,388,800
	TOTAL PROPERTY		\$120,580	\$1,388,800		\$1,388,800
	TOTAL FACILITIES ACQUISITION AND		\$17,022,143	\$5,389,650	\$351,243	\$6,163,800
	TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND			\$17,588,986	\$6,395,534	\$942,946

Other Financing

		Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes	\$0	\$0	\$0	\$0
	5100 Sale of Bonds	\$0	\$0	\$0	\$0
	5110 Face Amount of Bonds Sold	\$0	\$0	\$0	\$0
	5120 Premium or Discount on the Issuance of	\$5,593	\$0	\$0	\$0
	5130 Issuance of Refunding Bonds	\$0	\$0	\$0	\$0
	5140 Payment to Refunded Bonds Escrow	\$0	\$0	\$0	\$0
	5200 Transfers in From Other Funds	\$0	\$0	\$0	\$0
	5201 Transfers In From Other Programs -	\$0	\$0	\$0	\$0
	5210 Transfers out to Other Funds	\$0	\$0	\$0	\$0
	5211 Transfers Out To Other Programs -	\$0	\$0	\$0	\$0
	5300 Sale of, or Compensation for Loss of, Fixed	\$0	\$0	\$0	\$0
	5400 Loan Proceeds	\$0	\$0	\$0	\$0
	5500 Lease Proceeds	\$0	\$0	\$0	\$0
	5600 Insurance Recoveries	\$0	\$0	\$0	\$0
	5900 Other Financing Sources & Uses	\$0	\$3,050,000	\$0	\$3,925,000
	TOTAL OTHER FINANCING SOURCES (USES)	\$5,593	\$3,050,000	\$0	\$3,925,000
6000 OTHER ITEMS	6050 Budget from Surplus	\$0	\$0	\$0	\$0
	6100 Capital Contributions	\$0	\$0	\$0	\$0
	6200 Amortization of Premium on Issuance of	\$0	\$0	\$0	\$0
	6300 Special Items	\$0	\$0	\$0	\$0
	6400 Unusual or Infrequent Items	\$0	\$0	\$0	\$0
	6500 Restatement	\$0	\$0	\$0	\$0
	TOTAL OTHER ITEMS	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES (USES) AND		\$5,593	\$3,050,000	\$0	\$3,925,000

Summary

		Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
REV ENU ES BY	1000 Total LOCAL	\$3,588,260	\$3,345,534	\$3,219,975	\$3,045,000
	TOTAL REVENUES	\$3,588,260	\$3,345,534	\$3,219,975	\$3,045,000
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	\$259,953	\$850	\$850	
	400 Purchased property Services	\$16,496,655	\$4,000,000	\$350,393	\$4,775,000
	500 Other Purchased Services	\$94,220	\$100,000	\$96,595	\$100,000
	600 Supplies	\$437,933	\$755,884	\$440,695	\$556,200
	700 Property	\$300,225	\$1,538,800	\$54,413	\$1,538,800
	TOTAL EXPENDITURES	\$17,588,986	\$6,395,534	\$942,946	\$6,970,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		(\$14,000,726)	(\$3,050,000)	\$2,277,029	(\$3,925,000)
OTHER FINANCING SOURCES (USES) AND OTHER		\$5,593	\$3,050,000	\$0	\$3,925,000
NET CHANGE IN FUND BALANCE		(\$13,995,133)	\$0	\$2,277,029	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$23,681,742	\$9,686,609	\$9,686,609	
FUND BALANCE - ENDING		\$9,686,609	\$9,686,609	\$11,963,638	\$0

Balance Sheet

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
			\$0	\$0	\$0	\$0
ASSETS	8110	Cash	\$870,197		\$572,001	
	8131	Local	\$16,310		\$9,692	
	8133	State	\$51,964		\$79,876	
	8134	Federal	\$132,036		\$121,312	
	8140	Inventories	\$213,848		\$290,185	
	TOTAL ASSETS		\$1,284,355		\$1,073,066	
LIABILITIES	9510	Accounts Payable	\$3,864		\$620	
	9530	Accrued Liabilities	\$27,702		\$24,488	
	TOTAL LIABILITIES		\$31,566		\$25,108	
FUND BALANCES	9860	Non-Spendable - Inventories & Prepaid	\$213,848		\$290,185	
	9872	Restricted – Food Service	\$1,038,941		\$757,773	
	TOTAL FUND BALANCES		\$1,252,789		\$1,047,958	
TOTAL LIABILITIES AND FUND BALANCES			\$1,284,355		\$1,073,066	
TOTAL ASSETS			\$1,284,355	\$0	\$1,073,066	\$0

Revenue

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
LOCAL	1510	Interest on Investments	\$57,936	\$55,000	\$46,527	\$50,000
	1610	Sales to Students	\$158,438	\$198,000	\$169,073	\$198,000
	1690	Other Local Revenue	\$1,776	\$5,000	\$2,800	\$5,000
	TOTAL LOCAL		\$218,150	\$258,000	\$218,400	\$253,000
STATE	3800	Non-MSP State Revenue (via USBE)	\$277,828	\$300,000	\$220,597	\$300,000
	TOTAL STATE		\$277,828	\$300,000	\$220,597	\$300,000
FEDERAL	4560	Federal Child Nutrition Prog	\$944,993	\$1,127,000	\$992,205	\$1,127,000
	TOTAL FEDERAL		\$944,993	\$1,127,000	\$992,205	\$1,127,000
TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND			\$1,440,971	\$1,685,000	\$1,431,202	\$1,680,000

Expenditure

			Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
FOOD SERVICES OPERATIONS	Salaries (Header Only)(100)					
	152	Salaries - Secretarial and Clerical Personnel	\$4,992	\$5,292	\$5,292	\$5,292
	191	Salaries - Food Service Personnel	\$490,271	\$607,958	\$523,525	\$555,806
	TOTAL SALARIES (HEADER ONLY)		\$495,263	\$613,250	\$528,817	\$561,098
	210	State Retirement	\$77,583	\$81,052	\$75,772	\$79,246
	220	Social Security	\$37,666	\$48,297	\$40,206	\$42,925
	240	Group Insurance	\$33,752	\$35,545	\$35,562	\$30,521
	270	Workers' Compensation	\$8,560	\$10,000	\$8,630	\$10,000
	TOTAL BENEFITS		\$157,561	\$174,894	\$160,170	\$162,692
	580	Travel/Per Diem	\$3,183	\$5,000	\$4,382	\$3,000
	TOTAL OTHER PURCHASED SERVICES		\$3,183	\$5,000	\$4,382	\$3,000
	610	General Supplies	\$45,450	\$25,641	\$30,495	\$29,810
	630	Food	\$529,386	\$852,000	\$713,107	\$837,000
	670	Software	\$3,795	\$4,000	\$4,125	\$4,000
	680	Maintenance Supplies & Materials	\$10,626	\$25,000	\$21,958	\$20,000
	TOTAL SUPPLIES & MATERIALS		\$589,257	\$906,641	\$769,685	\$890,810
	730	Equipment		\$32,000	\$31,722	

	735 Non-Bus Vehicles	\$125,699			
	TOTAL PROPERTY	\$125,699	\$32,000	\$31,722	
	810 Dues and Fees	\$8,297	\$7,900	\$6,267	\$7,900
	860 Indirect Costs - Unrestricted	\$32,215	\$150,000	\$134,990	\$140,500
	TOTAL DEBT & MISCELLANEOUS	\$40,512	\$157,900	\$141,257	\$148,400
	TOTAL FOOD SERVICES OPERATIONS	\$1,411,475	\$1,889,685	\$1,636,033	\$1,766,000
TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE		\$1,411,475	\$1,889,685	\$1,636,033	\$1,766,000

Other Financing

		Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes	\$0	\$0	\$0	\$0
	5100 Sale of Bonds	\$0	\$0	\$0	\$0
	5110 Face Amount of Bonds Sold	\$0	\$0	\$0	\$0
	5120 Premium or Discount on the Issuance of	\$0	\$0	\$0	\$0
	5130 Issuance of Refunding Bonds	\$0	\$0	\$0	\$0
	5140 Payment to Refunded Bonds Escrow	\$0	\$0	\$0	\$0
	5200 Transfers in From Other Funds	\$0	\$0	\$0	\$0
	5201 Transfers In From Other Programs -	\$0	\$0	\$0	\$0
	5210 Transfers out to Other Funds	\$0	\$0	\$0	\$0
	5211 Transfers Out To Other Programs -	\$0	\$0	\$0	\$0
	5300 Sale of, or Compensation for Loss of, Fixed	\$0	\$0	\$0	\$0
	5400 Loan Proceeds	\$0	\$0	\$0	\$0
	5500 Lease Proceeds	\$0	\$0	\$0	\$0
	5600 Insurance Recoveries	\$0	\$0	\$0	\$0
	5900 Other Financing Sources & Uses	\$0	\$204,685	\$0	\$86,000
	TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$204,685	\$0	\$86,000
6000 OTHER ITEMS	6050 Budget from Surplus	\$0	\$0	\$0	\$0
	6100 Capital Contributions	\$0	\$0	\$0	\$0
	6200 Amortization of Premium on Issuance of	\$0	\$0	\$0	\$0
	6300 Special Items	\$0	\$0	\$0	\$0
	6400 Unusual or Infrequent Items	\$0	\$0	\$0	\$0
	6500 Restatement	\$0	\$0	\$0	\$0
	TOTAL OTHER ITEMS	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES (USES) AND		\$0	\$204,685	\$0	\$86,000

Summary

		Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
REVENUE S BY SOURCE	1000 Total LOCAL	\$218,150	\$258,000	\$218,400	\$253,000
	3000 Total STATE	\$277,828	\$300,000	\$220,597	\$300,000
	4000 Total FEDERAL	\$944,993	\$1,127,000	\$992,205	\$1,127,000
	TOTAL REVENUES	\$1,440,971	\$1,685,000	\$1,431,202	\$1,680,000
EXPENDITURES BY OBJECT	100 Salaries	\$495,263	\$613,250	\$528,817	\$561,098
	200 Employee Benefits	\$157,561	\$174,894	\$160,170	\$162,692
	500 Other Purchased Services	\$3,183	\$5,000	\$4,382	\$3,000
	600 Supplies	\$589,257	\$906,641	\$769,685	\$890,810
	700 Property	\$125,699	\$32,000	\$31,722	
	800 Other Objects	\$40,512	\$157,900	\$141,257	\$148,400
	TOTAL EXPENDITURES	\$1,411,475	\$1,889,685	\$1,636,033	\$1,766,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		\$29,496	(\$204,685)	(\$204,831)	(\$86,000)
OTHER FINANCING SOURCES (USES) AND OTHER		\$0	\$204,685	\$0	\$86,000
NET CHANGE IN FUND BALANCE		\$29,496	\$0	(\$204,831)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$1,223,293	\$1,252,789	\$1,252,789	
FUND BALANCE - ENDING		\$1,252,789	\$1,252,789	\$1,047,958	\$0

SUMMARY - ALL FUNDS

		Actual 2024	Final Budget 2025	Actual 2025	Original Budget 2026
REVENUE S BY SOURCE	1000 Total LOCAL	\$24,643,183	\$25,402,899	\$24,455,304	\$23,312,947
	3000 Total STATE	\$32,514,977	\$39,687,130	\$23,265,043	\$33,379,980
	4000 Total FEDERAL	\$2,895,058	\$2,450,135	\$2,274,238	\$2,200,959
	TOTAL REVENUES	\$60,053,218	\$67,540,164	\$49,994,585	\$58,893,886
EXPENDITURES BY OBJECT	100 Salaries	\$18,564,806	\$19,756,025	\$19,304,430	\$20,419,511
	200 Employee Benefits	\$8,774,917	\$9,399,446	\$8,883,966	\$8,766,766
	300 Purchased Professional and Technical	\$733,319	\$965,180	\$487,362	\$1,169,238
	400 Purchased property Services	\$17,671,658	\$19,799,525	\$8,802,871	\$14,019,043
	500 Other Purchased Services	\$364,226	\$507,381	\$454,239	\$497,000
	600 Supplies	\$4,914,703	\$15,125,993	\$5,662,986	\$10,649,301
	700 Property	\$1,085,114	\$2,683,124	\$1,201,109	\$2,123,800
	800 Other Objects	\$5,511,307	\$6,362,762	\$5,531,973	\$5,996,227
	TOTAL EXPENDITURES	\$57,620,050	\$74,599,436	\$50,328,936	\$63,640,886
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)	\$2,433,168	(\$7,059,272)	(\$334,351)	(\$4,747,000)
OTHER FINANCING SOURCES (USES) AND OTHER		\$5,593	\$7,059,272	\$0	\$4,747,000
NET CHANGE IN FUND BALANCE		\$2,438,761	\$0	(\$334,351)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$36,931,329	\$39,370,090	\$39,370,090	\$0
FUND BALANCE - ENDING		\$39,370,090	\$39,370,090	\$39,035,739	\$0