Annual Financial Report

(09) Emery District

10 General Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
			$0	$0	$0	$0
ASSETS	8110	Cash	$33,062,674		$19,637,455	
	8131	Local	$45,249		$95	
	8132	Local Property Taxes	$11,211,580		$11,275,393	
	8133	State	$259,732		$372,960	
	8134	Federal	$676,914		$875,721	
	8140	Inventories	$36,001		$41,648	
	TOTAL ASSETS		$45,292,150		$32,203,272	
LIABILITIES	9510	Accounts Payable	$3,311,883		$48,339	
	9530	Accrued Liabilities - Other	$1,555,753		$1,651,269	
	9540	Accrued Salaries and Withholdings	$1,325,667		$1,432,070	
	9561	Unearned Revenue- Local	$20,056		$18,113	
	9563	Unearned Revenue- State	$3,297,392		$2,218,148	
	9564	Unearned Revenue- Federal	$10,372		$241,847	
	9750	Deferred Inflows of Resources - Other	$11,055,467		$11,134,404	
	TOTAL LIABILITIES		$20,576,590		$16,744,190	
FUND BALANCES	9860	Nonspendable - Inventories & Prepaid	$36,001		$41,648	
	9880	Committed – Economic Stabilization	$2,000,000		$2,000,000	
	9881	Committed – Contracts	$5,263,851			
	9890	Assigned	$6,810,040		$2,279,857	
	9899	Unassigned Fund Balance	$10,605,668		$11,137,577	
	TOTAL FUND BALANCES		$24,715,560		$15,459,082	
TOTAL LIABILITIES AND FUND BALANCES			$45,292,150		$32,203,272	
TOTAL ASSETS			$45,292,150	$0	$32,203,272	$0

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
LOCAL	1110	Basic Rate (General Fund)	$3,036,613	$3,132,559	$3,086,772	$3,481,980
	1111	Tax Sales and Redemp - Basic	$62,028	$120,000	$66,406	$120,000
	1112	Voted Local Levy	$3,777,082	$3,871,446	$3,826,863	$4,444,882
	1113	Tax Sales and Redemp - Voted Local	$72,801	$120,000	$85,726	$120,000
	1114	Board Local Levy	$4,849,125	$4,969,390	$4,908,147	$5,696,674
	1115	Tax Sales and Redemp-Board Local	$93,461	$140,000	$109,958	$140,000
	1135	Tax Sales and Redemp – Judgment Rec	$132		$49	
	1160	FILT--Basic Rate	$70,628	$90,000	$71,090	$90,000
	1162	FILT--Voted Local	$85,923	$90,000	$88,117	$90,000
	1164	FILT--Board Local	$110,300	$120,000	$113,035	$120,000
	1184	FILT--Judgment Recovery			$6	
	1190	Other Taxes	$131,804	$165,000	$146,085	$165,000
	1310	Tuition From Pupils or Parents	$60,390	$63,000	$54,734	$65,000
	1440	Transportation Fees - Private Sources		$5,000	$2,053	$5,000
	1510	Interest on Investments	$1,717,884	$1,500,000	$1,200,902	$750,000
	1910	Rentals	$1,356			
	1960	Misc. Revenue from Other Local Gov	$41,118	$41,000	$40,143	$40,093

	1990	Miscellaneous	$921,044	$813,305	$680,119	$654,748
	TOTAL LOCAL		$15,031,689	$15,240,700	$14,480,205	$15,983,377
STATE	3005	Kindergarten	$590,483	$557,712	$557,712	$501,207
	3010	Regular School Programs K-12	$5,145,701	$5,221,473	$5,216,705	$5,579,355
	3015	Necessarily Existent Small Schools	$3,368,205	$3,516,720	$3,516,720	$3,724,426
	3020	Professional Staff	$1,076,932			
	3100	Restricted Basic School Program	$4,153,480	$4,804,168	$4,252,762	$4,604,625
	3200	Related to Basic Programs	$948,081	$2,856,471	$2,088,112	$2,685,498
	3300	Focus Populations	$199,032	$298,163	$249,986	$187,209
	3400	Educator Supports	$1,927,252	$2,714,421	$2,455,620	$2,328,802
	3500	Statewide Initiatives	$1,613,229	$2,139,940	$1,652,149	$1,771,428
	3600	Local Guarantee (Voted & Board)	$544,552	$778,105	$778,105	$1,349,474
	3750	Capital Development Project Grants	$3,050,000			
	3800	Non-MSP State Revenue (via USBE)	$377,499	$1,591,020	$796,696	$931,177
	3990	State Revenue From Non-USBE State	$50,000	$49,459	$49,401	$26,000
	TOTAL STATE		$23,044,446	$24,527,652	$21,613,968	$23,689,201
FEDERAL	4101	Impact Aid Program, (Title VII)	$119,081	$10,372		
	4200	Unrestricted Fed Revenue Passed Through			$10,372	$127,454
	4500	Restricted Fed Revenue Passed Through				$405,047
	4522	IDEA - B -- Pre-School Disabled (Sec 619)	$27,724	$33,806	$33,807	$30,500
	4524	IDEA - B -- Disabled (PL 101-476)	$558,581	$563,901	$563,901	$555,000
	4538	Formula Allocation	$121,268	$30,949	$30,902	$40,000
	4800	Elementary and Secondary Education Act	$455,379	$495,744	$396,188	
	TOTAL FEDERAL		$1,282,033	$1,134,772	$1,035,170	$1,158,001
TOTAL REVENUES, 10 GENERAL FUND			$39,358,168	$40,903,124	$37,129,343	$40,830,579

Expenditure

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INSTRUCTION	Salaries (Header Only)(100)					
		131 Salaries - Teachers	$9,477,735	$10,477,744	$10,138,808	$10,075,440
		132 Salaries - Substitute Teachers	$184,199	$241,000	$241,587	$200,000
		161 Salaries - Tchr Aides & Para-Prof	$1,878,848	$2,137,364	$2,081,658	$2,193,908
		195 Athletic Coaches	$253,059	$276,197	$259,437	$284,818
		198 Salaries - Other Classified Personnel	$51,371	$60,000	$63,261	$65,000
		TOTAL SALARIES (HEADER ONLY)	$11,845,212	$13,192,305	$12,784,751	$12,819,166
		210 State Retirement	$2,211,525	$2,523,195	$2,294,130	$2,468,996
		220 Social Security	$887,692	$1,004,806	$960,090	$981,013
		240 Group Insurance	$2,059,022	$1,748,748	$1,707,115	$2,018,097
		250 Tuition Reimbursement		$12,641	$12,638	$10,670
		270 Workers' Compensation	$77,453	$80,800	$81,255	$81,900
		280 Unemployment Insurance	$1,016	$3,000	$1,670	$3,000
		TOTAL BENEFITS	$5,236,708	$5,373,190	$5,056,898	$5,563,676
		320 Professional - Educational Services	$50,850	$110,070	$44,327	$89,177
		323 Instructional Services	$6,000	$49,200	$49,205	$50,000
		355 Game Officials	$11,500	$26,000	$11,500	$26,000
		TOTAL PURCH/PROF SERV	$68,350	$185,270	$105,032	$165,177
		432 Technology Repairs & Maint.	$9,305	$5,000	$1,793	$5,000
		TOTAL PURCH PROPERTY SERVICES	$9,305	$5,000	$1,793	$5,000
		517 Student Travel Overnight	$3,184	$5,000	$4,287	$5,000
		561 Student Tuition to Other LEAs In State	$2,844	$3,500	$957	$3,500
		TOTAL OTHER PURCHASED SERVICES	$6,028	$8,500	$5,244	$8,500
		610 General Supplies	$801,828	$4,117,089	$776,406	$5,499,687
		641 Textbooks	$202,236	$201,500	$200,288	$219,125

		644 Library Books	$3,992	$2,917	$234	
		650 Technology Supplies	$433,466	$455,408	$416,587	$319,000
		670 Software	$227,394	$360,941	$286,070	$226,504
		TOTAL SUPPLIES & MATERIALS	$1,668,916	$5,137,855	$1,679,585	$6,264,316
		730 Equipment	$93,872			
		734 Technology Related Hardware		$5,000		$5,000
		TOTAL PROPERTY	$93,872	$5,000		$5,000
		810 Dues and Fees	$77,246	$95,922	$54,848	$79,393
		860 Indirect Costs - Unrestricted	$274,811	$289,561	$272,630	$290,775
		870 Indirect Costs - Restricted	$14,031	$6,748	$6,201	$9,807
		890 Misc Expenditures	$3,920	$3,697	$3,697	
		TOTAL DEBT & MISCELLANEOUS	$370,008	$395,928	$337,376	$379,975
	TOTAL INSTRUCTION		$19,298,399	$24,303,048	$19,970,679	$25,210,810
SUPPORT SERVICES - STUDENTS	Salaries (Header Only)(100)					
		142 Salaries - Guidance Personnel	$727,758	$817,510	$816,667	$802,922
		143 Salaries - Health Services Personnel	$66,948	$120,259	$108,566	$125,926
		144 Salaries - Psychological Personnel	$75,156	$80,009	$80,004	$83,302
		152 Salaries - Secretarial and Clerical Personnel	$38,422	$41,728	$41,508	$44,304
		TOTAL SALARIES (HEADER ONLY)	$908,284	$1,059,506	$1,046,745	$1,056,454
		210 State Retirement	$198,822	$234,686	$226,338	$227,833
		220 Social Security	$67,781	$80,798	$78,333	$79,302
		240 Group Insurance	$177,546	$152,928	$153,730	$161,990
		270 Workers' Compensation	$676	$800	$804	$420
		TOTAL BENEFITS	$444,825	$469,212	$459,205	$469,545
		320 Professional - Educational Services	$26,553	$25,000	$18,879	$22,000
		330 Prof Emp Training and Dev	$32,112	$71,607	$46,107	$71,300
		340 Other Contracted Professional Services	$61,166			
		348 School Nurses		$75,000	$76,730	$75,000
		TOTAL PURCH/PROF SERV	$119,831	$171,607	$141,716	$168,300
		580 Travel/Per Diem	$1,138	$4,600	$4,207	$500
		TOTAL OTHER PURCHASED SERVICES	$1,138	$4,600	$4,207	$500
		610 General Supplies	$15,498	$17,622	$11,375	$18,532
		TOTAL SUPPLIES & MATERIALS	$15,498	$17,622	$11,375	$18,532
		735 Non-Bus Vehicles	$57,271	$340,000	$319,955	$200,000
		TOTAL PROPERTY	$57,271	$340,000	$319,955	$200,000
		810 Dues and Fees	$21,405	$34,289	$8,133	$20,000
		860 Indirect Costs - Unrestricted	$14,925	$14,586	$14,585	$11,295
		TOTAL DEBT & MISCELLANEOUS	$36,330	$48,875	$22,718	$31,295
	TOTAL SUPPORT SERVICES - STUDENTS		$1,583,177	$2,111,422	$2,005,921	$1,944,626
SERVICES - STAFF ASSISTANCE	Salaries (Header Only)(100)					
		115 Salaries - Supervisors and Directors	$361,121	$294,223	$290,044	$299,056
		162 Salaries - Media Pers - Non-Licensed	$108,066	$119,738	$114,394	$129,283
		184 Salaries - Technology Support	$456,543	$464,521	$465,429	$493,549
		TOTAL SALARIES (HEADER ONLY)	$925,730	$878,482	$869,867	$921,888
		210 State Retirement	$200,178	$171,233	$171,104	$178,462
		220 Social Security	$69,608	$67,204	$65,392	$70,550
		240 Group Insurance	$198,446	$140,147	$138,389	$139,358
		270 Workers' Compensation	$2,704	$5,600	$5,618	$4,620
		TOTAL BENEFITS	$470,936	$384,184	$380,503	$392,990
		320 Professional - Educational Services	$14,027			
		330 Prof Emp Training and Dev	$60,312	$58,966	$33,508	$41,406
		TOTAL PURCH/PROF SERV	$74,339	$58,966	$33,508	$41,406
		580 Travel/Per Diem	$45,585	$93,315	$65,973	$101,500

SUPPORT S	TOTAL OTHER PURCHASED SERVICES	$45,585	$93,315	$65,973	$101,500
	610 General Supplies	$24,068	$76,422	$38,850	$10,000
	644 Library Books	$11,605	$41,426	$12,758	$19,946
	TOTAL SUPPLIES & MATERIALS	$35,673	$117,848	$51,608	$29,946
	860 Indirect Costs - Unrestricted	$1,096			
	TOTAL DEBT & MISCELLANEOUS	$1,096			
	TOTAL SUPPORT SERVICES - STAFF	$1,553,359	$1,532,795	$1,401,459	$1,487,730
SUPPORT SERVICES - GENERAL DIST ADMIN	Salaries (Header Only)(100)				
	111 Compensation - School Board	$34,777	$18,900	$34,776	$35,928
	112 Salaries - Superintendent	$151,791	$188,764	$185,057	$165,100
	115 Salaries - Supervisors and Directors		$15,876		
	152 Salaries - Secretarial and Clerical Personnel	$66,876	$76,648	$76,644	$82,688
	TOTAL SALARIES (HEADER ONLY)	$253,444	$300,188	$296,477	$283,716
	210 State Retirement	$52,904	$64,433	$64,414	$64,375
	220 Social Security	$19,132	$25,600	$22,044	$21,704
	240 Group Insurance	$56,051	$49,861	$47,592	$52,854
	270 Workers' Compensation	$676	$800	$802	$840
	TOTAL BENEFITS	$128,763	$140,694	$134,852	$139,773
	320 Professional - Educational Services	$2,388	$4,000	$2,185	$10,000
	330 Prof Emp Training and Dev	$144			
	340 Other Contracted Professional Services	$15,000	$16,000	$15,800	$17,000
	345 Audit, Accounting, and Other Business-type Services		$25,000	$24,894	$5,000
	TOTAL PURCH/PROF SERV	$17,532	$45,000	$42,879	$32,000
	522 Liability Insurance	$51,160	$54,000	$50,155	$33,960
	580 Travel/Per Diem	$12,368	$20,000	$13,887	$22,000
	TOTAL OTHER PURCHASED SERVICES	$63,528	$74,000	$64,042	$55,960
	610 General Supplies	$6,472	$6,500	$6,298	$6,500
	670 Software	$11,500	$8,925	$8,925	
	TOTAL SUPPLIES & MATERIALS	$17,972	$15,425	$15,223	$6,500
	810 Dues and Fees	$36,970	$35,000	$31,068	$40,000
	TOTAL DEBT & MISCELLANEOUS	$36,970	$35,000	$31,068	$40,000
	TOTAL SUPPORT SERVICES - GENERAL DIST	$518,209	$610,307	$584,541	$557,949
SUPPORT SERVICES - SCHOOL ADMIN	Salaries (Header Only)(100)				
	121 Salaries - Principals and Assistants	$1,158,050	$1,241,696	$1,234,824	$1,258,600
	152 Salaries - Secretarial and Clerical Personnel	$536,486	$586,266	$587,060	$603,822
	TOTAL SALARIES (HEADER ONLY)	$1,694,536	$1,827,962	$1,821,884	$1,862,422
	210 State Retirement	$373,252	$399,946	$393,265	$405,584
	220 Social Security	$126,025	$139,781	$135,711	$142,416
	240 Group Insurance	$388,647	$335,069	$345,930	$380,187
	270 Workers' Compensation	$7,436	$8,800	$8,820	$9,240
	TOTAL BENEFITS	$895,360	$883,596	$883,726	$937,427
	330 Prof Emp Training and Dev	$1,050	$1,000	$1,050	$1,000
	TOTAL PURCH/PROF SERV	$1,050	$1,000	$1,050	$1,000
	580 Travel/Per Diem	$655	$2,000	$957	$2,000
	TOTAL OTHER PURCHASED SERVICES	$655	$2,000	$957	$2,000
	810 Dues and Fees	$2,400	$5,000	$2,800	$4,000
	TOTAL DEBT & MISCELLANEOUS	$2,400	$5,000	$2,800	$4,000
	TOTAL SUPPORT SERVICES - SCHOOL ADMIN	$2,594,001	$2,719,558	$2,710,417	$2,806,849
	Salaries (Header Only)(100)				
	114 Salaries - Business Administrator	$114,744	$122,236	$123,432	$126,600
	151 Salaries - Professional Office Personnel	$164,296	$179,912	$181,109	$179,735

SUPPORT SERVICES - CENTRAL SERVICES		152 Salaries - Secretarial and Clerical Personnel	$21,168	$21,168	$21,168	$22,692
		184 Salaries - Technology Support	$45,904	$41,979	$42,279	$43,451
		TOTAL SALARIES (HEADER ONLY)	$346,112	$365,295	$367,988	$372,478
		210 State Retirement	$71,568	$89,914	$84,475	$81,448
		220 Social Security	$26,414	$27,944	$28,097	$28,495
		240 Group Insurance	$3,563	$3,180	$3,382	$3,089
		270 Workers' Compensation	$1,014	$1,200	$1,202	$1,260
		TOTAL BENEFITS	$102,559	$122,238	$117,156	$114,292
		330 Prof Emp Training and Dev	$1,123	$3,500		$3,500
		350 Technical Services	$5,542	$5,000	$4,408	$5,000
		TOTAL PURCH/PROF SERV	$6,665	$8,500	$4,408	$8,500
		580 Travel/Per Diem	$3,737	$8,000	$3,057	$13,000
		TOTAL OTHER PURCHASED SERVICES	$3,737	$8,000	$3,057	$13,000
		610 General Supplies	$29,439	$39,500	$27,183	$39,500
		670 Software	$22,866	$41,450	$41,451	$45,000
		TOTAL SUPPLIES & MATERIALS	$52,305	$80,950	$68,634	$84,500
		810 Dues and Fees	$15,833	$27,000	$16,748	$57,000
		TOTAL DEBT & MISCELLANEOUS	$15,833	$27,000	$16,748	$57,000
	TOTAL SUPPORT SERVICES - CENTRAL		$527,211	$611,983	$577,991	$649,770
OPERATION & MAINTENANCE OF PLANT	Salaries (Header Only)(100)					
		152 Salaries - Secretarial and Clerical Personnel	$63,444	$70,268	$70,264	$73,578
		181 Salaries - Operation & Maint Superv	$85,996	$90,828	$91,528	$95,401
		182 Salaries - Custodial & Maintenance	$1,828,833	$1,987,443	$1,966,507	$2,012,544
		193 School Resource Officers and Other Police Personnel	$23,000	$88,000	$90,744	$90,000
		TOTAL SALARIES (HEADER ONLY)	$2,001,273	$2,236,539	$2,219,043	$2,271,523
		210 State Retirement	$406,252	$440,684	$452,325	$448,774
		220 Social Security	$149,322	$171,267	$166,311	$173,770
		240 Group Insurance	$521,092	$462,194	$460,617	$498,837
		270 Workers' Compensation	$10,850	$12,800	$12,824	$13,860
		TOTAL BENEFITS	$1,087,516	$1,086,945	$1,092,077	$1,135,241
		330 Prof Emp Training and Dev	$6,495	$6,000	$4,634	$6,000
		340 Other Contracted Professional Services		$11,000	$10,875	$10,000
		353 Contracted School Resource Officers and Other Police Personnel	$60,000	$60,000	$60,000	$200,000
		TOTAL PURCH/PROF SERV	$66,495	$77,000	$75,509	$216,000
		411 Water/Sewage	$29,173	$29,100	$30,583	$34,600
		412 Disposal Service	$15,877	$16,650	$17,676	$18,550
		430 Repairs & Maint Services		$1,000		$1,000
		TOTAL PURCH PROPERTY SERVICES	$45,050	$46,750	$48,259	$54,150
		530 Communication (Telephone & Other)	$35,462	$40,200	$36,055	$41,400
		580 Travel/Per Diem	$18,460	$11,000	$9,022	$13,000
		TOTAL OTHER PURCHASED SERVICES	$53,922	$51,200	$45,077	$54,400
		610 General Supplies	$230,989	$1,565,928	$619,268	$1,618,935
		621 Natural Gas	$200,745	$348,600	$249,539	$347,000
		622 Electricity	$477,657	$531,000	$561,430	$599,000
		626 Motor Fuel (Gasoline & Diesel)	$68,826	$70,000	$63,551	$95,000
		650 Technology Supplies	$40,418		$867	
		670 Software	$5,923	$5,500	$10,471	$5,000
		680 Maintenance Supplies & Materials	$171,087	$974,678	$176,557	$224,566
		682 Tires and Tubes	$4,831	$8,000	$11,768	$8,000
		684 Repair Parts for Garage Equipment	$18,679	$13,000	$10,621	$20,000

		TOTAL SUPPLIES & MATERIALS	$1,219,155	$3,516,706	$1,704,072	$2,917,501
		730 Equipment	$27,596			
		735 Non-Bus Vehicles	$176,353	$12,500	$12,230	$60,000
		TOTAL PROPERTY	$203,949	$12,500	$12,230	$60,000
		810 Dues and Fees	$1,658	$6,050	$2,320	$6,050
		860 Indirect Costs - Unrestricted	$27,901	$194,998	$85,676	$121,280
		TOTAL DEBT & MISCELLANEOUS	$29,559	$201,048	$87,996	$127,330
	TOTAL OPERATION & MAINTENANCE OF		$4,706,919	$7,228,688	$5,284,263	$6,836,145
STUDENT TRANSPORTATION	Salaries (Header Only)(100)					
		152 Salaries - Secretarial and Clerical Personnel	$59,388	$66,208	$66,208	$69,029
		171 Salaries - Student Trans Supervisor	$85,296	$93,522	$93,516	$95,401
		172 Salaries - Bus Drivers	$503,625	$562,820	$547,306	$553,539
		173 Mechanics/Other Garage Employees	$152,713	$164,952	$164,952	$171,049
		TOTAL SALARIES (HEADER ONLY)	$801,022	$887,502	$871,982	$889,018
		210 State Retirement	$118,621	$143,190	$128,751	$149,127
		220 Social Security	$59,829	$67,894	$65,395	$68,007
		240 Group Insurance	$171,879	$143,061	$146,252	$155,658
		270 Workers' Compensation	$6,800	$8,000	$8,002	$8,400
		TOTAL BENEFITS	$357,129	$362,145	$348,400	$381,192
		330 Prof Emp Training and Dev	$440	$1,000		$1,000
		340 Other Contracted Professional Services	$6,003	$5,000	$4,948	$5,000
		TOTAL PURCH/PROF SERV	$6,443	$6,000	$4,948	$6,000
		411 Water/Sewage	$654	$500	$677	$500
		412 Disposal Service	$461	$600	$461	$600
		TOTAL PURCH PROPERTY SERVICES	$1,115	$1,100	$1,138	$1,100
		515 Payments in lieu of Transportation	$3,575	$7,000	$4,895	$7,000
		521 Property Insurance	$25,360	$26,610	$26,610	$33,970
		530 Communication (Telephone & Other)	$2,257	$2,000	$1,992	$2,000
		580 Travel/Per Diem	$17,334	$10,500	$16,478	$10,500
		TOTAL OTHER PURCHASED SERVICES	$48,526	$46,110	$49,975	$53,470
		610 General Supplies	$9,510	$7,500	$9,768	$7,500
		621 Natural Gas	$4,961	$7,000	$5,809	$7,000
		622 Electricity	$6,914	$7,000	$7,383	$7,000
		626 Motor Fuel (Gasoline & Diesel)	$108,381	$125,390	$120,243	$170,000
		670 Software	$42,136	$40,000	$41,393	$40,000
		681 Lubricants	$3,320	$3,000	$1,164	$3,000
		682 Tires and Tubes	$2,415	$10,000	$7,634	$10,000
		683 Repair Parts for Buses & Other Vehicles	$50,017	$65,000	$51,429	$65,000
		TOTAL SUPPLIES & MATERIALS	$227,654	$264,890	$244,823	$309,500
		730 Equipment		$11,758	$11,759	
		732 School Buses	$722,236	$358,470	$357,937	$380,000
		TOTAL PROPERTY	$722,236	$370,228	$369,696	$380,000
		810 Dues and Fees		$1,000	$500	$1,000
		TOTAL DEBT & MISCELLANEOUS		$1,000	$500	$1,000
	TOTAL STUDENT TRANSPORTATION		$2,164,125	$1,938,975	$1,891,462	$2,021,280
FOOD SERVICES OPERATIONS	Salaries (Header Only)(100)					
		191 Salaries - Food Service Personnel		$12,040	$12,040	
		TOTAL SALARIES (HEADER ONLY)		$12,040	$12,040	
		210 State Retirement		$1,407	$1,407	
		220 Social Security		$920	$920	
		TOTAL BENEFITS		$2,327	$2,327	
	TOTAL FOOD SERVICES OPERATIONS			$14,367	$14,367	
N RV	Purch/Prof Serv(300)					

FACILITIES ACQUISITIO AND CONSTRUCTION SE	340 Other Contracted Professional Services	$77,803	$342,857	$342,857	
	TOTAL PURCH/PROF SERV	$77,803	$342,857	$342,857	
	450 Construction Services	$8,397,008	$4,111,562	$4,111,562	
	TOTAL PURCH PROPERTY SERVICES	$8,397,008	$4,111,562	$4,111,562	
	610 General Supplies	$827,582	$293,941	$293,941	
	TOTAL SUPPLIES & MATERIALS	$827,582	$293,941	$293,941	
	730 Equipment	$37,646			
	TOTAL PROPERTY	$37,646			
	TOTAL FACILITIES ACQUISITION AND	$9,340,039	$4,748,360	$4,748,360	
DEBT SERVICE	Debt & Miscellaneous(800)				
	890 Misc Expenditures				$0
	TOTAL DEBT & MISCELLANEOUS				$0
	TOTAL DEBT SERVICE				$0
TOTAL EXPENDITURES, 10 GENERAL FUND		$42,285,439	$45,819,503	$39,189,460	$41,515,159

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
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
	5205 Budgeted Use of Fund Balance	$0	$0	$0	$0
	5210 Transfers out to Other Funds	$0	($7,196,361)	($7,196,361)	$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 - Standard	$0	$0	$0	$0
	5900 Other Financing Sources & Uses	$0	$12,112,740	$0	$684,580
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$4,916,379	($7,196,361)	$684,580
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	$4,916,379	($7,196,361)	$684,580

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
REVENUES BY SOURCE	**1000 Total LOCAL**	$15,031,689	$15,240,700	$14,480,205	$15,983,377
	3000 Total STATE	$23,044,446	$24,527,652	$21,613,968	$23,689,201
	4000 Total FEDERAL	$1,282,033	$1,134,772	$1,035,170	$1,158,001
	TOTAL REVENUES	$39,358,168	$40,903,124	$37,129,343	$40,830,579
ES BY	**100 Salaries**	$18,775,613	$20,759,819	$20,290,777	$20,476,665
	200 Employee Benefits	$8,723,796	$8,824,531	$8,475,144	$9,134,136
	300 Purchased Professional and Technical	$438,508	$896,200	$751,907	$638,383

EXPENDITURE OBJECT	400 Purchased property Services	$8,452,478	$4,164,412	$4,162,752	$60,250
	500 Other Purchased Services	$223,119	$287,725	$238,532	$289,330
	600 Supplies	$4,064,755	$9,445,237	$4,069,261	$9,630,795
	700 Property	$1,114,974	$727,728	$701,881	$645,000
	800 Other Objects	$492,196	$713,851	$499,206	$640,600
	TOTAL EXPENDITURES	$42,285,439	$45,819,503	$39,189,460	$41,515,159
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		($2,927,271)	($4,916,379)	($2,060,117)	($684,580)
OTHER FINANCING SOURCES (USES) AND OTHER		$0	$4,916,379	($7,196,361)	$684,580
NET CHANGE IN FUND BALANCE		($2,927,271)	$0	($9,256,478)	$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$27,642,831	$24,715,560	$24,715,560	
FUND BALANCE - ENDING		$24,715,560	$24,715,560	$15,459,082	$0

21 Student Activity Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
			$0	$0	$0	$0
ASSETS	8110	Cash	$439,989		$439,912	
ASSETS	TOTAL ASSETS		$439,989		$439,912	
FUND BALANCES	9873	Restricted – Student Activities			$439,912	
FUND BALANCES	9890	Assigned	$439,989			
FUND BALANCES	TOTAL FUND BALANCES		$439,989		$439,912	
TOTAL LIABILITIES AND FUND BALANCES			$439,989		$439,912	
TOTAL ASSETS			$439,989	$0	$439,912	$0

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
LOCAL	1743	Curricular Activity Fees	$15,336	$40,000	$9,552	$40,000
LOCAL	1744	Curricular Activity Fee Waivers			($971)	
LOCAL	1745	Co-Curricular Activity Fees	$5,501			
LOCAL	1747	Extra-Curricular Activity Fees	$289,961	$375,000	$294,847	$375,000
LOCAL	1748	Extra-Curricular Activity Fee Waivers	($20,189)		($23,030)	
LOCAL	1760	Fines	$3,158	$10,000	$2,707	$10,000
LOCAL	1770	Fundraisers	$245,438	$250,000	$193,117	$250,000
LOCAL	1780	Non-Waivable Charges	$62,041	$125,000	$37,988	$125,000
LOCAL	1990	Miscellaneous	$211,944	$300,000	$266,503	$300,000
LOCAL	TOTAL LOCAL		$813,190	$1,100,000	$780,713	$1,100,000
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND			$813,190	$1,100,000	$780,713	$1,100,000

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
INSTRUCTION	Purch/Prof Serv(300)					
INSTRUCTION		320 Professional - Educational Services		$120,000		$120,000
INSTRUCTION		340 Other Contracted Professional Services	$48,004		$108,418	
INSTRUCTION		TOTAL PURCH/PROF SERV	$48,004	$120,000	$108,418	$120,000
INSTRUCTION		580 Travel/Per Diem	$130,143			
INSTRUCTION		TOTAL OTHER PURCHASED SERVICES	$130,143			
INSTRUCTION		610 General Supplies	$351,132	$595,000	$343,313	$595,000
INSTRUCTION		641 Textbooks	$36,719	$60,000	$12,242	$60,000
INSTRUCTION		TOTAL SUPPLIES & MATERIALS	$387,851	$655,000	$355,555	$655,000
INSTRUCTION		810 Dues and Fees	$210,329	$225,000	$291,605	$225,000
INSTRUCTION		TOTAL DEBT & MISCELLANEOUS	$210,329	$225,000	$291,605	$225,000
INSTRUCTION	TOTAL INSTRUCTION		$776,327	$1,000,000	$755,578	$1,000,000
SUPPORT SERVICES - STAFF ASSISTAN	Other Purchased Services(500)					
SUPPORT SERVICES - STAFF ASSISTAN		580 Travel/Per Diem		$100,000	$25,212	$100,000
SUPPORT SERVICES - STAFF ASSISTAN		TOTAL OTHER PURCHASED SERVICES		$100,000	$25,212	$100,000
SUPPORT SERVICES - STAFF ASSISTAN	TOTAL SUPPORT SERVICES - STAFF			$100,000	$25,212	$100,000
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND			$776,327	$1,100,000	$780,790	$1,100,000

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
	5000 Other Sources & Changes	$0	$0	$0	$0

5000 OTHER FINANCING SOURCES (USES)	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
	5205 Budgeted Use of Fund Balance	$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 - Standard	$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

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
REVENUES BY	1000 Total LOCAL	$813,190	$1,100,000	$780,713	$1,100,000
	TOTAL REVENUES	$813,190	$1,100,000	$780,713	$1,100,000
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	$48,004	$120,000	$108,418	$120,000
	500 Other Purchased Services	$130,143	$100,000	$25,212	$100,000
	600 Supplies	$387,851	$655,000	$355,555	$655,000
	800 Other Objects	$210,329	$225,000	$291,605	$225,000
	TOTAL EXPENDITURES	$776,327	$1,100,000	$780,790	$1,100,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$36,863	$0	($77)	$0
OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0
NET CHANGE IN FUND BALANCE		$36,863	$0	($77)	$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$403,126	$439,989	$439,989	
FUND BALANCE - ENDING		$439,989	$439,989	$439,912	$0

26 Pass-through Taxes Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
			$0	$0	$0	$0
ASSETS	8132	Local Property Taxes	$54,419		$62,287	
	TOTAL ASSETS		$54,419		$62,287	
LIABILITIES	9750	Deferred Inflows of Resources - Other	$54,419		$62,287	
	TOTAL LIABILITIES		$54,419		$62,287	
TOTAL LIABILITIES AND FUND BALANCES			$54,419		$62,287	
TOTAL ASSETS			$54,419	$0	$62,287	$0

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
LOCAL	1114	Board Local Levy	$70,337	$60,219	$60,219	$62,000
	1190	Other Taxes		$954,372	$954,372	$2,834,054
	TOTAL LOCAL		$70,337	$1,014,591	$1,014,591	$2,896,054
TOTAL REVENUES, 26 PASS-THROUGH TAXES FUND			$70,337	$1,014,591	$1,014,591	$2,896,054

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
COMMUNITY SERVICES	Debt & Miscellaneous(800)					
		810 Dues and Fees		$954,372	$954,372	$2,834,054
		872 Payments to Charter School Levy Account	$70,337	$60,219	$60,219	$62,000
		TOTAL DEBT & MISCELLANEOUS	$70,337	$1,014,591	$1,014,591	$2,896,054
	TOTAL COMMUNITY SERVICES		$70,337	$1,014,591	$1,014,591	$2,896,054
TOTAL EXPENDITURES, 26 PASS-THROUGH TAXES			$70,337	$1,014,591	$1,014,591	$2,896,054

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
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
	5205 Budgeted Use of Fund Balance	$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 - Standard	$0	$0	$0	$0
	5900 Other Financing Sources & Uses	$0	$0	$0	$0
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0
ER	6050 Budget from Surplus	$0	$0	$0	$0
	6100 Capital Contributions	$0	$0	$0	$0

6000 OTHER ITEMS	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

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
REVENUES BY	1000 Total LOCAL	$70,337	$1,014,591	$1,014,591	$2,896,054
	TOTAL REVENUES	$70,337	$1,014,591	$1,014,591	$2,896,054
EXPENDITURES	800 Other Objects	$70,337	$1,014,591	$1,014,591	$2,896,054
	TOTAL EXPENDITURES	$70,337	$1,014,591	$1,014,591	$2,896,054
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

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
			$0	$0	$0	$0
ASSETS	8110	Cash	$815,065		$738,799	
	8132	Local Property Taxes	$4,680,579		$3,955,102	
	TOTAL ASSETS		$5,495,644		$4,693,901	
LIABILITIES	9750	Deferred Inflows of Resources - Other	$4,627,050		$3,924,800	
	TOTAL LIABILITIES		$4,627,050		$3,924,800	
FUND	9870	Restricted - Debt Service	$868,594		$769,101	
	TOTAL FUND BALANCES		$868,594		$769,101	
TOTAL LIABILITIES AND FUND BALANCES			$5,495,644		$4,693,901	
TOTAL ASSETS			$5,495,644	$0	$4,693,901	$0

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
LOCAL	1128	Debt Service	$4,883,860	$5,002,050	$4,948,647	$5,094,529
	1129	Tax Sales and Redemp - Debt	$91,700	$90,000	$90,148	$90,000
	1178	FILT--Debt Service	$111,220	$125,000	$113,923	$120,000
	1510	Interest on Investments	$14,933	$20,000	$18,833	$20,000
	TOTAL LOCAL		$5,101,713	$5,237,050	$5,171,551	$5,324,529
TOTAL REVENUES, 31 DEBT SERVICE FUND			$5,101,713	$5,237,050	$5,171,551	$5,324,529

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
DEBT SERVICE	Debt & Miscellaneous(800)					
	830 Interest		$2,002,854	$1,957,050	$1,876,142	$1,744,800
	833 Amort of Bond Issuance & Related Costs			$649,902	$649,902	$1,199,729
	840 Redemption of Principal		$2,615,000	$2,960,000	$2,745,000	$2,880,000
	TOTAL DEBT & MISCELLANEOUS		$4,617,854	$5,566,952	$5,271,044	$5,824,529
	TOTAL DEBT SERVICE		$4,617,854	$5,566,952	$5,271,044	$5,824,529
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND			$4,617,854	$5,566,952	$5,271,044	$5,824,529

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
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
	5205 Budgeted Use of Fund Balance	$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

5000 OT	5500 Lease Proceeds	$0	$0	$0	$0
	5600 Insurance Recoveries - Standard	$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	$329,902	$0	$500,000
	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	$329,902	$0	$500,000
TOTAL OTHER FINANCING SOURCES (USES) AND		$0	$329,902	$0	$500,000

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
REVENUES BY	1000 Total LOCAL	$5,101,713	$5,237,050	$5,171,551	$5,324,529
	TOTAL REVENUES	$5,101,713	$5,237,050	$5,171,551	$5,324,529
EXPENDITURES	800 Other Objects	$4,617,854	$5,566,952	$5,271,044	$5,824,529
	TOTAL EXPENDITURES	$4,617,854	$5,566,952	$5,271,044	$5,824,529
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$483,859	($329,902)	($99,493)	($500,000)
OTHER FINANCING SOURCES (USES) AND OTHER		$0	$329,902	$0	$500,000
NET CHANGE IN FUND BALANCE		$483,859	$0	($99,493)	$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$384,735	$868,594	$868,594	
FUND BALANCE - ENDING		$868,594	$868,594	$769,101	$0

32 Capital Projects Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
			$0	$0	$0	$0
ASSETS	8110	Cash	$12,033,684		$20,289,560	
	8132	Local Property Taxes	$2,440,369		$2,447,411	
	TOTAL ASSETS		$14,474,053		$22,736,971	
LIABILITIES	9510	Accounts Payable	$99,225		$2,380,163	
	9750	Deferred Inflows of Resources - Other	$2,411,189		$2,431,355	
	TOTAL LIABILITIES		$2,510,414		$4,811,518	
FUND BALAN	9871	Restricted – Capital Outlay	$11,143,285		$12,091,588	
	9881	Committed – Contracts	$820,354		$5,833,865	
	TOTAL FUND BALANCES		$11,963,639		$17,925,453	
TOTAL LIABILITIES AND FUND BALANCES			$14,474,053		$22,736,971	
TOTAL ASSETS			$14,474,053	$0	$22,736,971	$0

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
LOCAL	1124	Capital Local Levy	$2,544,764	$2,650,000	$2,578,112	$2,996,419
	1125	Tax Sales and Redemp - Capital Local	$49,048	$75,000	$57,753	$75,000
	1174	FILT--Capital Local Levy	$57,888	$70,000	$59,364	$70,000
	1510	Interest on Investments	$568,275	$570,000	$621,841	$550,000
	TOTAL LOCAL		$3,219,975	$3,365,000	$3,317,070	$3,691,419
STATE	3700	Capital Outlay Programs		$500,000	$500,000	
	3750	Capital Development Project Grants		$875,000	$875,000	
	3990	State Revenue From Non-USBE State		$151,120	$151,120	
	TOTAL STATE			$1,526,120	$1,526,120	
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND			$3,219,975	$4,891,120	$4,843,190	$3,691,419

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
OPERATION & MAINTENANCE OF PLANT	Other Purchased Services(500)					
	340 Other Contracted Professional Services				$2,300	
	TOTAL PURCH/PROF SERV				$2,300	
	521 Property Insurance		$96,595	$144,560	$144,560	$145,680
	TOTAL OTHER PURCHASED SERVICES		$96,595	$144,560	$144,560	$145,680
	610 General Supplies		$436,385	$1,594,227	$464,284	$1,651,907
	650 Technology Supplies		$4,310	$15,000		$15,000
	TOTAL SUPPLIES & MATERIALS		$440,695	$1,609,227	$464,284	$1,666,907
	730 Equipment		$54,413	$105,440	$34,520	$100,000
	TOTAL PROPERTY		$54,413	$105,440	$34,520	$100,000
	TOTAL OPERATION & MAINTENANCE OF		$591,703	$1,859,227	$645,664	$1,912,587
LITIES ACQUISITION CONSTRUCTION SERV	Purch/Prof Serv(300)					
	340 Other Contracted Professional Services		$850	$452,322	$283,748	$93,584
	TOTAL PURCH/PROF SERV		$850	$452,322	$283,748	$93,584
	450 Construction Services		$350,393	$11,239,058	$5,174,237	$11,263,137
	TOTAL PURCH PROPERTY SERVICES		$350,393	$11,239,058	$5,174,237	$11,263,137
	730 Equipment				$24,814	
	739 Leases for Computers and Related Equipment			$3,938,800		$1,388,800

FACILITIES AND	TOTAL PROPERTY		$3,938,800	$24,814	$1,388,800
	TOTAL FACILITIES ACQUISITION AND	$351,243	$15,630,180	$5,482,799	$12,745,521
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		$942,946	$17,489,407	$6,128,463	$14,658,108

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
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	$7,196,361	$7,196,361	$0
	5201 Transfers In From Other Programs -	$0	$0	$0	$0
	5205 Budgeted Use of Fund Balance	$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	$51,000	$50,727	$0
	5400 Loan Proceeds	$0	$0	$0	$0
	5500 Lease Proceeds	$0	$0	$0	$0
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0
	5900 Other Financing Sources & Uses	$0	$5,350,926	$0	$10,966,689
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$12,598,287	$7,247,088	$10,966,689
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	$12,598,287	$7,247,088	$10,966,689

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
REVENUES BY SOURCE	**1000 Total LOCAL**	$3,219,975	$3,365,000	$3,317,070	$3,691,419
	3000 Total STATE		$1,526,120	$1,526,120	
	TOTAL REVENUES	$3,219,975	$4,891,120	$4,843,190	$3,691,419
EXPENDITURES BY OBJECT	**300 Purchased Professional and Technical**	$850	$452,322	$286,048	$93,584
	400 Purchased property Services	$350,393	$11,239,058	$5,174,237	$11,263,137
	500 Other Purchased Services	$96,595	$144,560	$144,560	$145,680
	600 Supplies	$440,695	$1,609,227	$464,284	$1,666,907
	700 Property	$54,413	$4,044,240	$59,334	$1,488,800
	TOTAL EXPENDITURES	$942,946	$17,489,407	$6,128,463	$14,658,108
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$2,277,029	($12,598,287)	($1,285,273)	($10,966,689)
OTHER FINANCING SOURCES (USES) AND OTHER		$0	$12,598,287	$7,247,088	$10,966,689
NET CHANGE IN FUND BALANCE		$2,277,029	$0	$5,961,815	$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$9,686,609	$11,963,638	$11,963,638	
FUND BALANCE - ENDING		$11,963,638	$11,963,638	$17,925,453	$0

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
			$0	$0	$0	$0
ASSETS	8110	Cash	$572,001		$424,566	
	8131	Local	$9,692		$1,701	
	8133	State	$79,876		$85,565	
	8134	Federal	$121,312		$182,580	
	8140	Inventories	$290,185		$222,654	
	TOTAL ASSETS		$1,073,066		$917,066	
LIABILITIES	9510	Accounts Payable	$620		$2,753	
	9530	Accrued Liabilities - Other	$24,488		$23,033	
	TOTAL LIABILITIES		$25,108		$25,786	
FUND BALAN	9860	Nonspendable - Inventories & Prepaid	$290,185		$222,654	
	9872	Restricted – Food Service	$757,773		$668,626	
	TOTAL FUND BALANCES		$1,047,958		$891,280	
TOTAL LIABILITIES AND FUND BALANCES			$1,073,066		$917,066	
TOTAL ASSETS			$1,073,066	$0	$917,066	$0

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
LOCAL	1510	Interest on Investments	$46,527	$50,000	$31,636	$50,000
	1610	Sales to Students	$169,073	$198,000	$162,060	$202,000
	1690	Other Local Revenue	$2,800	$5,000	$7,929	$6,000
	TOTAL LOCAL		$218,400	$253,000	$201,625	$258,000
STATE	3800	Non-MSP State Revenue (via USBE)	$220,597	$230,000	$214,799	$300,000
	3810	School Meal Program Reimbursement		$7,000	$9,276	$7,000
	TOTAL STATE		$220,597	$237,000	$224,075	$307,000
FEDERAL	4500	Restricted Fed Revenue Passed Through		$2,000	$1,332	$3,000
	4560	Federal Child Nutrition Prog	$992,205	$1,097,000	$1,077,269	$1,120,000
	TOTAL FEDERAL		$992,205	$1,099,000	$1,078,601	$1,123,000
TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND			$1,431,202	$1,589,000	$1,504,301	$1,688,000

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
SERVICES OPERATIONS	Salaries (Header Only)(100)					
	152	Salaries - Secretarial and Clerical Personnel	$5,292	$5,292	$5,292	$5,676
	191	Salaries - Food Service Personnel	$523,525	$585,551	$546,565	$563,057
	TOTAL SALARIES (HEADER ONLY)		$528,817	$590,843	$551,857	$568,733
	210	State Retirement	$75,772	$81,472	$76,010	$78,859
	220	Social Security	$40,206	$45,531	$41,676	$43,505
	240	Group Insurance	$35,562	$44,316	$39,221	$46,929
	270	Workers' Compensation	$8,630	$10,000	$10,018	$10,080
	TOTAL BENEFITS		$160,170	$181,319	$166,925	$179,373
	580	Travel/Per Diem	$4,382	$5,000	$5,563	$5,000
	TOTAL OTHER PURCHASED SERVICES		$4,382	$5,000	$5,563	$5,000
	610	General Supplies	$30,495	$33,208	$39,877	$34,903
	630	Food	$713,107	$837,000	$727,224	$790,000
	670	Software	$4,125	$4,000	$4,235	$4,400

FOOD		680 Maintenance Supplies & Materials	$21,958	($4,000)	$8,315	$10,000
		TOTAL SUPPLIES & MATERIALS	$769,685	$870,208	$779,651	$839,303
		730 Equipment	$31,722	$10,730	$10,730	
		TOTAL PROPERTY	$31,722	$10,730	$10,730	
		810 Dues and Fees	$6,267	$7,900	$6,434	$8,000
		860 Indirect Costs - Unrestricted	$134,990	$169,000	$139,819	$139,591
		TOTAL DEBT & MISCELLANEOUS	$141,257	$176,900	$146,253	$147,591
	TOTAL FOOD SERVICES OPERATIONS		$1,636,033	$1,835,000	$1,660,979	$1,740,000
TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE			$1,636,033	$1,835,000	$1,660,979	$1,740,000

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
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
	5205 Budgeted Use of Fund Balance	$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 - Standard	$0	$0	$0	$0
	5900 Other Financing Sources & Uses	$0	$246,000	$0	$52,000
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$246,000	$0	$52,000
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	$246,000	$0	$52,000

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
REVENUES BY SOURCE	**1000 Total LOCAL**	$218,400	$253,000	$201,625	$258,000
	3000 Total STATE	$220,597	$237,000	$224,075	$307,000
	4000 Total FEDERAL	$992,205	$1,099,000	$1,078,601	$1,123,000
	TOTAL REVENUES	$1,431,202	$1,589,000	$1,504,301	$1,688,000
EXPENDITURES BY OBJECT	**100 Salaries**	$528,817	$590,843	$551,857	$568,733
	200 Employee Benefits	$160,170	$181,319	$166,925	$179,373
	500 Other Purchased Services	$4,382	$5,000	$5,563	$5,000
	600 Supplies	$769,685	$870,208	$779,651	$839,303
	700 Property	$31,722	$10,730	$10,730	
	800 Other Objects	$141,257	$176,900	$146,253	$147,591
	TOTAL EXPENDITURES	$1,636,033	$1,835,000	$1,660,979	$1,740,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		($204,831)	($246,000)	($156,678)	($52,000)

OTHER FINANCING SOURCES (USES) AND OTHER	$0	$246,000	$0	$52,000
NET CHANGE IN FUND BALANCE	($204,831)	$0	($156,678)	$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)	$1,252,789	$1,047,958	$1,047,958	
FUND BALANCE - ENDING	$1,047,958	$1,047,958	$891,280	$0

SUMMARY - ALL FUNDS

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Final Budget 2026	Actual 2026	Original Budget 2027
REVENUES BY SOURCE	**1000 Total LOCAL**	$24,455,304	$26,210,341	$24,965,755	$29,253,379
	3000 Total STATE	$23,265,043	$26,290,772	$23,364,163	$23,996,201
	4000 Total FEDERAL	$2,274,238	$2,233,772	$2,113,771	$2,281,001
	TOTAL REVENUES	$49,994,585	$54,734,885	$50,443,689	$55,530,581
EXPENDITURES BY OBJECT	**100 Salaries**	$19,304,430	$21,350,662	$20,842,634	$21,045,398
	200 Employee Benefits	$8,883,966	$9,005,850	$8,642,069	$9,313,509
	300 Purchased Professional and Technical	$487,362	$1,468,522	$1,146,373	$851,967
	400 Purchased property Services	$8,802,871	$15,403,470	$9,336,989	$11,323,387
	500 Other Purchased Services	$454,239	$537,285	$413,867	$540,010
	600 Supplies	$5,662,986	$12,579,672	$5,668,751	$12,792,005
	700 Property	$1,201,109	$4,782,698	$771,945	$2,133,800
	800 Other Objects	$5,531,973	$7,697,294	$7,222,699	$9,733,774
	TOTAL EXPENDITURES	$50,328,936	$72,825,453	$54,045,327	$67,733,850
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		($334,351)	($18,090,568)	($3,601,638)	($12,203,269)
OTHER FINANCING SOURCES (USES) AND OTHER		$0	$18,090,568	$50,727	$12,203,269
NET CHANGE IN FUND BALANCE		($334,351)	$0	($3,550,911)	$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$39,370,090	$39,035,739	$39,035,739	$0
FUND BALANCE - ENDING		$39,035,739	$39,035,739	$35,484,828	$0