

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 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|--|----------------------------|--|--------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8110 | Cash | \$33,062,674 | | | |
| | 8131 | Local | \$45,249 | | | |
| | 8132 | Local Property Taxes | \$11,211,580 | | | |
| | 8133 | State | \$259,732 | | | |
| | 8134 | Federal | \$676,914 | | | |
| | 8140 | Inventories | \$36,001 | | | |
| | TOTAL ASSETS | | | \$45,292,150 | | |
| LIABILITIES | 9510 | Accounts Payable | \$3,311,883 | | | |
| | 9530 | Accrued Liabilities | \$1,555,753 | | | |
| | 9540 | Accrued Salaries and Withholdings | \$1,325,667 | | | |
| | 9561 | Unearned Revenue- Local | \$20,056 | | | |
| | 9563 | Unearned Revenue- State | \$3,297,392 | | | |
| | 9564 | Unearned Revenue- Federal | \$10,372 | | | |
| | 9750 | Deferred Inflows of Resources | \$11,055,467 | | | |
| | TOTAL LIABILITIES | | | \$20,576,590 | | |
| FUND BALANCES | 9860 | Non-Spendable - Inventories & Prepaid | \$36,001 | | | |
| | 9880 | Committed – Economic Stabilization | \$2,000,000 | | | |
| | 9881 | Committed – Contracts | \$5,263,851 | | | |
| | 9890 | Assigned | \$6,810,040 | | | |
| | 9899 | Unassigned Fund Balance | \$10,605,668 | | | |
| | TOTAL FUND BALANCES | | | \$24,715,560 | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$45,292,150 | | | |
| TOTAL ASSETS | | | \$45,292,150 | \$0 | \$0 | \$0 |

Revenue

This report is based on data that has not been certified and should not be used for official reporting.

| | | | Actual 2025 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 | |
|--------------|--------------------|--|-------------|----------------------|-------------------|----------------------|--------------|
| LOCAL | 1110 | Basic Rate (General Fund) | \$3,036,613 | \$3,132,559 | \$3,132,559 | \$3,490,590 | |
| | 1111 | Tax Sales and Redemp - Basic | \$62,028 | \$120,000 | \$120,000 | \$120,000 | |
| | 1112 | Voted Local Levy | \$3,777,082 | \$3,621,446 | \$3,871,446 | \$4,328,961 | |
| | 1113 | Tax Sales and Redemp - Voted Local | \$72,801 | \$120,000 | \$120,000 | \$120,000 | |
| | 1114 | Board Local Levy | \$4,849,125 | \$4,649,390 | \$4,969,390 | \$5,551,817 | |
| | 1115 | Tax Sales and Redemp-Board Local | \$93,461 | \$140,000 | \$140,000 | \$140,000 | |
| | 1135 | Tax Sales and Redemp – Judgment Rec | \$132 | | | | |
| | 1160 | FILT--Basic Rate | \$70,628 | \$90,000 | \$90,000 | \$90,000 | |
| | 1162 | FILT--Voted Local | \$85,923 | \$90,000 | \$90,000 | \$90,000 | |
| | 1164 | FILT--Board Local | \$110,300 | \$100,000 | \$120,000 | \$120,000 | |
| | 1190 | Other Taxes | \$131,804 | \$140,000 | \$165,000 | \$165,000 | |
| | 1310 | Tuition From Pupils or Parents | \$60,390 | \$55,000 | \$63,000 | \$65,000 | |
| | 1440 | Transportation Fees - Private Sources | | \$5,000 | \$5,000 | \$5,000 | |
| | 1510 | Interest on Investments | \$1,717,884 | \$1,000,000 | \$1,500,000 | \$750,000 | |
| | 1910 | Rentals | \$1,356 | | | | |
| | 1960 | Misc. Revenue from Other Local Gov | \$41,118 | \$41,000 | \$41,000 | \$40,093 | |
| | 1990 | Miscellaneous | \$921,044 | \$708,283 | \$813,305 | \$654,748 | |
| | TOTAL LOCAL | | | \$15,031,689 | \$14,012,678 | \$15,240,700 | \$15,731,209 |

| | | | | | |
|--|---|--------------|--------------|--------------|--------------|
| STATE | 3005 Kindergarten | \$590,483 | \$560,740 | \$557,712 | \$501,207 |
| | 3010 Regular School Programs K-12 | \$5,145,701 | \$5,324,865 | \$5,221,473 | \$5,579,355 |
| | 3015 Necessarily Existent Small Schools | \$3,368,205 | \$3,422,214 | \$3,516,720 | \$3,724,426 |
| | 3020 Professional Staff | \$1,076,932 | | | |
| | 3100 Restricted Basic School Program | \$4,153,480 | \$4,692,123 | \$4,804,168 | \$4,604,625 |
| | 3200 Related to Basic Programs | \$948,081 | \$2,839,949 | \$2,856,471 | \$2,685,498 |
| | 3300 Focus Populations | \$199,032 | \$134,138 | \$298,163 | \$187,209 |
| | 3400 Educator Supports | \$1,927,252 | \$2,289,710 | \$2,714,421 | \$2,328,802 |
| | 3500 Statewide Initiatives | \$1,613,229 | \$1,747,735 | \$2,139,940 | \$1,771,428 |
| | 3600 Local Guarantee (Voted & Board) | \$544,552 | \$1,013,107 | \$778,105 | \$1,349,474 |
| | 3750 Capital Development Project Grants | \$3,050,000 | \$9,647,500 | | |
| | 3800 Non-MSP State Revenue (via USBE) | \$377,499 | \$1,381,899 | \$1,591,020 | \$931,177 |
| | 3990 State Revenue From Non-USBE State | \$50,000 | \$26,000 | \$49,459 | \$26,000 |
| | TOTAL STATE | \$23,044,446 | \$33,079,980 | \$24,527,652 | \$23,689,201 |
| FEDERAL | 4101 Impact Aid Program, (Title VII) | \$119,081 | | \$10,372 | |
| | 4200 Unrestricted Fed Revenue Passed Through | | \$10,372 | | \$127,454 |
| | 4522 IDEA - B -- Pre-School Disabled (Sec 619) | \$27,724 | \$30,500 | \$33,806 | \$30,500 |
| | 4524 IDEA - B -- Disabled (PL 101-476) | \$558,581 | \$560,000 | \$563,901 | \$555,000 |
| | 4538 Formula Allocation | \$121,268 | \$40,000 | \$30,949 | \$40,000 |
| | 4800 Elementary and Secondary Education Act | \$455,379 | \$433,087 | \$495,744 | \$405,047 |
| | TOTAL FEDERAL | \$1,282,033 | \$1,073,959 | \$1,134,772 | \$1,158,001 |
| TOTAL REVENUES, 10 GENERAL FUND | | \$39,358,168 | \$48,166,617 | \$40,903,124 | \$40,578,411 |

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.

| | | Actual 2025 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|--------------------|--|--------------------|-----------------------------|--------------------------|-----------------------------|
| INSTRUCTION | Salaries (Header Only)(100) | | | | |
| | 131 Salaries - Teachers | \$9,477,735 | \$9,994,162 | \$10,477,744 | \$10,075,440 |
| | 132 Salaries - Substitute Teachers | \$184,199 | \$190,000 | \$241,000 | \$200,000 |
| | 161 Salaries - Tchr Aides & Para-Prof | \$1,878,848 | \$2,201,683 | \$2,137,364 | \$2,193,908 |
| | 195 Athletic Coaches | \$253,059 | \$238,106 | \$276,197 | \$284,818 |
| | 198 Salaries - Other Classified Personnel | \$51,371 | \$55,000 | \$60,000 | \$65,000 |
| | TOTAL SALARIES (HEADER ONLY) | \$11,845,212 | \$12,678,951 | \$13,192,305 | \$12,819,166 |
| | 210 State Retirement | \$2,211,525 | \$2,470,783 | \$2,523,195 | \$2,468,996 |
| | 220 Social Security | \$887,692 | \$964,977 | \$1,004,806 | \$981,013 |
| | 240 Group Insurance | \$2,059,022 | \$1,764,435 | \$1,748,748 | \$2,018,097 |
| | 250 Tuition Reimbursement | | | \$12,641 | \$10,670 |
| | 270 Workers' Compensation | \$77,453 | \$82,800 | \$80,800 | \$81,900 |
| | 280 Unemployment Insurance | \$1,016 | | \$3,000 | \$3,000 |
| | TOTAL BENEFITS | \$5,236,708 | \$5,282,995 | \$5,373,190 | \$5,563,676 |
| | 320 Professional - Educational Services | \$50,850 | \$66,000 | \$110,070 | \$89,177 |
| | 323 Instructional Services | \$6,000 | | \$49,200 | \$50,000 |
| | 355 Game Officials | \$11,500 | \$26,000 | \$26,000 | \$26,000 |
| | TOTAL PURCH/PROF SERV | \$68,350 | \$92,000 | \$185,270 | \$165,177 |
| | 432 Technology Repairs & Maint. | \$9,305 | \$5,000 | \$5,000 | \$5,000 |
| | TOTAL PURCH PROPERTY SERVICES | \$9,305 | \$5,000 | \$5,000 | \$5,000 |
| | 517 Student Travel Overnight | \$3,184 | \$5,000 | \$5,000 | \$5,000 |
| | 561 Student Tuition to Other LEAs In State | \$2,844 | \$3,500 | \$3,500 | \$3,500 |
| | TOTAL OTHER PURCHASED SERVICES | \$6,028 | \$8,500 | \$8,500 | \$8,500 |
| | 610 General Supplies | \$801,828 | \$3,875,840 | \$4,117,089 | \$5,247,519 |
| | 641 Textbooks | \$202,236 | \$220,500 | \$201,500 | \$219,125 |
| | 644 Library Books | \$3,992 | \$2,917 | \$2,917 | |
| | 650 Technology Supplies | \$433,466 | \$434,690 | \$455,408 | \$319,000 |
| 670 Software | \$227,394 | \$210,575 | \$360,941 | \$226,504 | |

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|---|---------------------------------------|--------------|--------------|--------------|--------------|
| | TOTAL SUPPLIES & MATERIALS | \$1,668,916 | \$4,744,522 | \$5,137,855 | \$6,012,148 |
| | 730 Equipment | \$93,872 | | | |
| | 734 Technology Related Hardware | | \$5,000 | \$5,000 | \$5,000 |
| | TOTAL PROPERTY | \$93,872 | \$5,000 | \$5,000 | \$5,000 |
| | 810 Dues and Fees | \$77,246 | \$123,609 | \$95,922 | \$79,393 |
| | 860 Indirect Costs - Unrestricted | \$274,811 | \$271,133 | \$289,561 | \$290,775 |
| | 870 Indirect Costs - Restricted | \$14,031 | \$6,384 | \$6,748 | \$9,807 |
| | 890 Misc Expenditures | \$3,920 | | \$3,697 | |
| | TOTAL DEBT & MISCELLANEOUS | \$370,008 | \$401,126 | \$395,928 | \$379,975 |
| | TOTAL INSTRUCTION | \$19,298,399 | \$23,218,094 | \$24,303,048 | \$24,958,642 |
| | SUPPORT SERVICES - STUDENTS | | | | |
| | Salaries (Header Only)(100) | | | | |
| | 142 Salaries - Guidance Personnel | \$727,758 | \$759,981 | \$817,510 | \$802,922 |
| 143 Salaries - Health Services Personnel | \$66,948 | \$71,569 | \$120,259 | \$125,926 | |
| 144 Salaries - Psychological Personnel | \$75,156 | \$79,298 | \$80,009 | \$83,302 | |
| 152 Salaries - Secretarial and Clerical Personnel | \$38,422 | \$41,728 | \$41,728 | \$44,304 | |
| TOTAL SALARIES (HEADER ONLY) | \$908,284 | \$952,576 | \$1,059,506 | \$1,056,454 | |
| 210 State Retirement | \$198,822 | \$213,226 | \$234,686 | \$227,833 | |
| 220 Social Security | \$67,781 | \$72,873 | \$80,798 | \$79,302 | |
| 240 Group Insurance | \$177,546 | \$152,923 | \$152,928 | \$161,990 | |
| 270 Workers' Compensation | \$676 | \$800 | \$800 | \$420 | |
| TOTAL BENEFITS | \$444,825 | \$439,822 | \$469,212 | \$469,545 | |
| 320 Professional - Educational Services | \$26,553 | \$25,000 | \$25,000 | \$22,000 | |
| 330 Prof Emp Training and Dev | \$32,112 | \$57,500 | \$71,607 | \$71,300 | |
| 340 Other Contracted Professional Services | \$61,166 | \$55,000 | | | |
| 348 School Nurses | | | \$75,000 | \$75,000 | |
| TOTAL PURCH/PROF SERV | \$119,831 | \$137,500 | \$171,607 | \$168,300 | |
| 580 Travel/Per Diem | \$1,138 | \$500 | \$4,600 | \$500 | |
| TOTAL OTHER PURCHASED SERVICES | \$1,138 | \$500 | \$4,600 | \$500 | |
| 610 General Supplies | \$15,498 | \$18,632 | \$17,622 | \$18,532 | |
| TOTAL SUPPLIES & MATERIALS | \$15,498 | \$18,632 | \$17,622 | \$18,532 | |
| 735 Non-Bus Vehicles | \$57,271 | \$200,000 | \$340,000 | \$200,000 | |
| TOTAL PROPERTY | \$57,271 | \$200,000 | \$340,000 | \$200,000 | |
| 810 Dues and Fees | \$21,405 | | \$34,289 | \$20,000 | |
| 860 Indirect Costs - Unrestricted | \$14,925 | \$12,077 | \$14,586 | \$11,295 | |
| TOTAL DEBT & MISCELLANEOUS | \$36,330 | \$12,077 | \$48,875 | \$31,295 | |
| TOTAL SUPPORT SERVICES - STUDENTS | \$1,583,177 | \$1,761,107 | \$2,111,422 | \$1,944,626 | |
| SUPPORT SERVICES - STAFF ASSISTANCE | | | | | |
| Salaries (Header Only)(100) | | | | | |
| 115 Salaries - Supervisors and Directors | \$361,121 | \$268,653 | \$294,223 | \$299,056 | |
| 162 Salaries - Media Pers - Non-Licensed | \$108,066 | \$123,443 | \$119,738 | \$129,283 | |
| 184 Salaries - Technology Support | \$456,543 | \$452,918 | \$464,521 | \$493,549 | |
| TOTAL SALARIES (HEADER ONLY) | \$925,730 | \$845,014 | \$878,482 | \$921,888 | |
| 210 State Retirement | \$200,178 | \$162,919 | \$171,233 | \$178,462 | |
| 220 Social Security | \$69,608 | \$64,645 | \$67,204 | \$70,550 | |
| 240 Group Insurance | \$198,446 | \$138,461 | \$140,147 | \$139,358 | |
| 270 Workers' Compensation | \$2,704 | \$5,600 | \$5,600 | \$4,620 | |
| TOTAL BENEFITS | \$470,936 | \$371,625 | \$384,184 | \$392,990 | |
| 320 Professional - Educational Services | \$14,027 | | | | |
| 330 Prof Emp Training and Dev | \$60,312 | \$32,738 | \$58,966 | \$41,406 | |
| TOTAL PURCH/PROF SERV | \$74,339 | \$32,738 | \$58,966 | \$41,406 | |
| 580 Travel/Per Diem | \$45,585 | \$67,300 | \$93,315 | \$101,500 | |
| TOTAL OTHER PURCHASED SERVICES | \$45,585 | \$67,300 | \$93,315 | \$101,500 | |
| 610 General Supplies | \$24,068 | \$42,000 | \$76,422 | \$10,000 | |
| 644 Library Books | \$11,605 | \$15,432 | \$41,426 | \$19,946 | |

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|--|---|-------------|-------------|-------------|-------------|
| SU | TOTAL SUPPLIES & MATERIALS | \$35,673 | \$57,432 | \$117,848 | \$29,946 |
| | 860 Indirect Costs - Unrestricted | \$1,096 | | | |
| | TOTAL DEBT & MISCELLANEOUS | \$1,096 | | | |
| | TOTAL SUPPORT SERVICES - STAFF | \$1,553,359 | \$1,374,109 | \$1,532,795 | \$1,487,730 |
| SUPPORT SERVICES - GENERAL DIST ADMIN | Salaries (Header Only)(100) | | | | |
| | 111 Compensation - School Board | \$34,777 | \$34,776 | \$18,900 | \$35,928 |
| | 112 Salaries - Superintendent | \$151,791 | \$155,073 | \$188,764 | \$165,100 |
| | 115 Salaries - Supervisors and Directors | | | \$15,876 | |
| | 152 Salaries - Secretarial and Clerical Personnel | \$66,876 | \$70,468 | \$76,648 | \$82,688 |
| | TOTAL SALARIES (HEADER ONLY) | \$253,444 | \$260,317 | \$300,188 | \$283,716 |
| | 210 State Retirement | \$52,904 | \$59,066 | \$64,433 | \$64,375 |
| | 220 Social Security | \$19,132 | \$19,914 | \$25,600 | \$21,704 |
| | 240 Group Insurance | \$56,051 | \$49,850 | \$49,861 | \$52,854 |
| | 270 Workers' Compensation | \$676 | \$800 | \$800 | \$840 |
| | TOTAL BENEFITS | \$128,763 | \$129,630 | \$140,694 | \$139,773 |
| | 320 Professional - Educational Services | \$2,388 | \$50,000 | \$4,000 | \$10,000 |
| | 330 Prof Emp Training and Dev | \$144 | | | |
| | 340 Other Contracted Professional Services | \$15,000 | \$18,000 | \$16,000 | \$17,000 |
| | 345 Audit, Accounting, and Other Business-type Services | | | \$25,000 | \$5,000 |
| | TOTAL PURCH/PROF SERV | \$17,532 | \$68,000 | \$45,000 | \$32,000 |
| | 522 Liability Insurance | \$51,160 | \$64,000 | \$54,000 | \$33,960 |
| | 580 Travel/Per Diem | \$12,368 | \$40,000 | \$20,000 | \$22,000 |
| | TOTAL OTHER PURCHASED SERVICES | \$63,528 | \$104,000 | \$74,000 | \$55,960 |
| | 610 General Supplies | \$6,472 | \$5,000 | \$6,500 | \$6,500 |
| | 670 Software | \$11,500 | | \$8,925 | |
| | TOTAL SUPPLIES & MATERIALS | \$17,972 | \$5,000 | \$15,425 | \$6,500 |
| | 810 Dues and Fees | \$36,970 | \$40,000 | \$35,000 | \$40,000 |
| | TOTAL DEBT & MISCELLANEOUS | \$36,970 | \$40,000 | \$35,000 | \$40,000 |
| TOTAL SUPPORT SERVICES - GENERAL DIST | \$518,209 | \$606,947 | \$610,307 | \$557,949 | |
| SUPPORT SERVICES - SCHOOL ADMIN | Salaries (Header Only)(100) | | | | |
| | 121 Salaries - Principals and Assistants | \$1,158,050 | \$1,202,303 | \$1,241,696 | \$1,258,600 |
| | 152 Salaries - Secretarial and Clerical Personnel | \$536,486 | \$570,558 | \$586,266 | \$603,822 |
| | TOTAL SALARIES (HEADER ONLY) | \$1,694,536 | \$1,772,861 | \$1,827,962 | \$1,862,422 |
| | 210 State Retirement | \$373,252 | \$387,848 | \$399,946 | \$405,584 |
| | 220 Social Security | \$126,025 | \$135,566 | \$139,781 | \$142,416 |
| | 240 Group Insurance | \$388,647 | \$345,486 | \$335,069 | \$380,187 |
| | 270 Workers' Compensation | \$7,436 | \$8,800 | \$8,800 | \$9,240 |
| | TOTAL BENEFITS | \$895,360 | \$877,700 | \$883,596 | \$937,427 |
| | 330 Prof Emp Training and Dev | \$1,050 | \$1,000 | \$1,000 | \$1,000 |
| | TOTAL PURCH/PROF SERV | \$1,050 | \$1,000 | \$1,000 | \$1,000 |
| | 580 Travel/Per Diem | \$655 | \$2,000 | \$2,000 | \$2,000 |
| | TOTAL OTHER PURCHASED SERVICES | \$655 | \$2,000 | \$2,000 | \$2,000 |
| | 810 Dues and Fees | \$2,400 | \$5,000 | \$5,000 | \$4,000 |
| TOTAL DEBT & MISCELLANEOUS | \$2,400 | \$5,000 | \$5,000 | \$4,000 | |
| TOTAL SUPPORT SERVICES - SCHOOL ADMIN | \$2,594,001 | \$2,658,561 | \$2,719,558 | \$2,806,849 | |
| SUPPORT SERVICES | Salaries (Header Only)(100) | | | | |
| | 114 Salaries - Business Administrator | \$114,744 | \$121,073 | \$122,236 | \$126,600 |
| | 151 Salaries - Professional Office Personnel | \$164,296 | \$191,507 | \$179,912 | \$179,735 |
| | 152 Salaries - Secretarial and Clerical Personnel | \$21,168 | | \$21,168 | \$22,692 |
| | 184 Salaries - Technology Support | \$45,904 | \$41,313 | \$41,979 | \$43,451 |
| | TOTAL SALARIES (HEADER ONLY) | \$346,112 | \$353,893 | \$365,295 | \$372,478 |

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|---|--|-------------|-------------|-------------|-------------|
| SUPPORT SERVICES - CENTRAL SE | 210 State Retirement | \$71,568 | \$77,429 | \$89,914 | \$81,448 |
| | 220 Social Security | \$26,414 | \$27,072 | \$27,944 | \$28,495 |
| | 240 Group Insurance | \$3,563 | \$2,980 | \$3,180 | \$3,089 |
| | 270 Workers' Compensation | \$1,014 | \$1,200 | \$1,200 | \$1,260 |
| | TOTAL BENEFITS | \$102,559 | \$108,681 | \$122,238 | \$114,292 |
| | 330 Prof Emp Training and Dev | \$1,123 | \$3,500 | \$3,500 | \$3,500 |
| | 350 Technical Services | \$5,542 | \$5,000 | \$5,000 | \$5,000 |
| | TOTAL PURCH/PROF SERV | \$6,665 | \$8,500 | \$8,500 | \$8,500 |
| | 580 Travel/Per Diem | \$3,737 | \$13,000 | \$8,000 | \$13,000 |
| | TOTAL OTHER PURCHASED SERVICES | \$3,737 | \$13,000 | \$8,000 | \$13,000 |
| | 610 General Supplies | \$29,439 | \$44,500 | \$39,500 | \$39,500 |
| | 670 Software | \$22,866 | \$23,000 | \$41,450 | \$45,000 |
| | TOTAL SUPPLIES & MATERIALS | \$52,305 | \$67,500 | \$80,950 | \$84,500 |
| | 810 Dues and Fees | \$15,833 | \$57,000 | \$27,000 | \$57,000 |
| TOTAL DEBT & MISCELLANEOUS | \$15,833 | \$57,000 | \$27,000 | \$57,000 | |
| TOTAL SUPPORT SERVICES - CENTRAL | \$527,211 | \$608,574 | \$611,983 | \$649,770 | |
| OPERATION & MAINTENANCE OF PLANT | Salaries (Header Only)(100) | | | | |
| | 152 Salaries - Secretarial and Clerical Personnel | \$63,444 | \$68,955 | \$70,268 | \$73,578 |
| | 181 Salaries - Operation & Maint Superv | \$85,996 | \$88,886 | \$90,828 | \$95,401 |
| | 182 Salaries - Custodial & Maintenance | \$1,828,833 | \$1,911,325 | \$1,987,443 | \$2,012,544 |
| | 193 School Resource Officers and Other Police Personnel | \$23,000 | \$65,000 | \$88,000 | \$90,000 |
| | TOTAL SALARIES (HEADER ONLY) | \$2,001,273 | \$2,134,166 | \$2,236,539 | \$2,271,523 |
| | 210 State Retirement | \$406,252 | \$421,397 | \$440,684 | \$448,774 |
| | 220 Social Security | \$149,322 | \$163,370 | \$171,267 | \$173,770 |
| | 240 Group Insurance | \$521,092 | \$443,648 | \$462,194 | \$498,837 |
| | 270 Workers' Compensation | \$10,850 | \$12,800 | \$12,800 | \$13,860 |
| | TOTAL BENEFITS | \$1,087,516 | \$1,041,215 | \$1,086,945 | \$1,135,241 |
| | 330 Prof Emp Training and Dev | \$6,495 | \$6,000 | \$6,000 | \$6,000 |
| | 340 Other Contracted Professional Services | | | \$11,000 | \$10,000 |
| | 353 Contracted School Resource Officers and Other Police Personnel | \$60,000 | \$200,000 | \$60,000 | \$200,000 |
| | TOTAL PURCH/PROF SERV | \$66,495 | \$206,000 | \$77,000 | \$216,000 |
| | 411 Water/Sewage | \$29,173 | \$29,100 | \$29,100 | \$34,600 |
| | 412 Disposal Service | \$15,877 | \$16,650 | \$16,650 | \$18,550 |
| | 430 Repairs & Maint Services | | \$1,000 | \$1,000 | \$1,000 |
| | TOTAL PURCH PROPERTY SERVICES | \$45,050 | \$46,750 | \$46,750 | \$54,150 |
| | 530 Communication (Telephone & Other) | \$35,462 | \$40,200 | \$40,200 | \$41,400 |
| | 580 Travel/Per Diem | \$18,460 | \$13,000 | \$11,000 | \$13,000 |
| | TOTAL OTHER PURCHASED SERVICES | \$53,922 | \$53,200 | \$51,200 | \$54,400 |
| | 610 General Supplies | \$230,989 | \$1,601,695 | \$1,565,928 | \$1,618,935 |
| | 621 Natural Gas | \$200,745 | \$374,000 | \$348,600 | \$347,000 |
| | 622 Electricity | \$477,657 | \$471,000 | \$531,000 | \$599,000 |
| | 626 Motor Fuel (Gasoline & Diesel) | \$68,826 | \$85,000 | \$70,000 | \$95,000 |
| | 650 Technology Supplies | \$40,418 | | | |
| | 670 Software | \$5,923 | \$5,500 | \$5,500 | \$5,000 |
| | 680 Maintenance Supplies & Materials | \$171,087 | \$193,510 | \$974,678 | \$224,566 |
| | 682 Tires and Tubes | \$4,831 | \$8,000 | \$8,000 | \$8,000 |
| | 684 Repair Parts for Garage Equipment | \$18,679 | \$20,000 | \$13,000 | \$20,000 |
| | TOTAL SUPPLIES & MATERIALS | \$1,219,155 | \$2,758,705 | \$3,516,706 | \$2,917,501 |
| 730 Equipment | \$27,596 | | | | |
| 735 Non-Bus Vehicles | \$176,353 | | \$12,500 | \$60,000 | |
| TOTAL PROPERTY | \$203,949 | | \$12,500 | \$60,000 | |
| 810 Dues and Fees | \$1,658 | \$6,050 | \$6,050 | \$6,050 | |

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|---------------------------------------|---|---------------------------------------|-------------|-------------|-------------|--|
| | 860 Indirect Costs - Unrestricted | \$27,901 | \$198,305 | \$194,998 | \$121,280 | |
| | TOTAL DEBT & MISCELLANEOUS | \$29,559 | \$204,355 | \$201,048 | \$127,330 | |
| | TOTAL OPERATION & MAINTENANCE OF | \$4,706,919 | \$6,444,391 | \$7,228,688 | \$6,836,145 | |
| STUDENT TRANSPORTATION | Salaries (Header Only)(100) | | | | | |
| | 152 Salaries - Secretarial and Clerical Personnel | \$59,388 | \$64,812 | \$66,208 | \$69,029 | |
| | 171 Salaries - Student Trans Supervisor | \$85,296 | \$91,413 | \$93,522 | \$95,401 | |
| | 172 Salaries - Bus Drivers | \$503,625 | \$542,339 | \$562,820 | \$553,539 | |
| | 173 Mechanics/Other Garage Employees | \$152,713 | \$162,071 | \$164,952 | \$171,049 | |
| | TOTAL SALARIES (HEADER ONLY) | \$801,022 | \$860,635 | \$887,502 | \$889,018 | |
| | 210 State Retirement | \$118,621 | \$135,506 | \$143,190 | \$149,127 | |
| | 220 Social Security | \$59,829 | \$65,839 | \$67,894 | \$68,007 | |
| | 240 Group Insurance | \$171,879 | \$143,061 | \$143,061 | \$155,658 | |
| | 270 Workers' Compensation | \$6,800 | \$8,000 | \$8,000 | \$8,400 | |
| | TOTAL BENEFITS | \$357,129 | \$352,406 | \$362,145 | \$381,192 | |
| | 330 Prof Emp Training and Dev | \$440 | \$1,000 | \$1,000 | \$1,000 | |
| | 340 Other Contracted Professional Services | \$6,003 | \$5,000 | \$5,000 | \$5,000 | |
| | TOTAL PURCH/PROF SERV | \$6,443 | \$6,000 | \$6,000 | \$6,000 | |
| | 411 Water/Sewage | \$654 | \$500 | \$500 | \$500 | |
| | 412 Disposal Service | \$461 | \$600 | \$600 | \$600 | |
| | TOTAL PURCH PROPERTY SERVICES | \$1,115 | \$1,100 | \$1,100 | \$1,100 | |
| | 515 Payments in lieu of Transportation | \$3,575 | \$7,000 | \$7,000 | \$7,000 | |
| | 521 Property Insurance | \$25,360 | \$26,000 | \$26,610 | \$33,970 | |
| | 530 Communication (Telephone & Other) | \$2,257 | \$2,000 | \$2,000 | \$2,000 | |
| | 580 Travel/Per Diem | \$17,334 | \$10,500 | \$10,500 | \$10,500 | |
| | TOTAL OTHER PURCHASED SERVICES | \$48,526 | \$45,500 | \$46,110 | \$53,470 | |
| | 610 General Supplies | \$9,510 | \$7,500 | \$7,500 | \$7,500 | |
| | 621 Natural Gas | \$4,961 | \$7,000 | \$7,000 | \$7,000 | |
| | 622 Electricity | \$6,914 | \$7,000 | \$7,000 | \$7,000 | |
| | 626 Motor Fuel (Gasoline & Diesel) | \$108,381 | \$170,000 | \$125,390 | \$170,000 | |
| | 670 Software | \$42,136 | \$26,000 | \$40,000 | \$40,000 | |
| | 681 Lubricants | \$3,320 | \$3,000 | \$3,000 | \$3,000 | |
| | 682 Tires and Tubes | \$2,415 | \$10,000 | \$10,000 | \$10,000 | |
| | 683 Repair Parts for Buses & Other Vehicles | \$50,017 | \$65,000 | \$65,000 | \$65,000 | |
| | TOTAL SUPPLIES & MATERIALS | \$227,654 | \$295,500 | \$264,890 | \$309,500 | |
| | 730 Equipment | | | \$11,758 | | |
| | 732 School Buses | \$722,236 | \$380,000 | \$358,470 | \$380,000 | |
| | TOTAL PROPERTY | \$722,236 | \$380,000 | \$370,228 | \$380,000 | |
| | 810 Dues and Fees | | \$1,000 | \$1,000 | \$1,000 | |
| | TOTAL DEBT & MISCELLANEOUS | | \$1,000 | \$1,000 | \$1,000 | |
| | TOTAL STUDENT TRANSPORTATION | \$2,164,125 | \$1,942,141 | \$1,938,975 | \$2,021,280 | |
| | FOOD SERVICES OPERATIONS | Salaries (Header Only)(100) | | | | |
| | | 191 Salaries - Food Service Personnel | | | \$12,040 | |
| | | TOTAL SALARIES (HEADER ONLY) | | | \$12,040 | |
| | | 210 State Retirement | | | \$1,407 | |
| 220 Social Security | | | | \$920 | | |
| TOTAL BENEFITS | | | \$2,327 | | | |
| TOTAL FOOD SERVICES OPERATIONS | | | \$14,367 | | | |
| S ACQUISITION TRUCTION SERV | Purch/Prof Serv(300) | | | | | |
| | 340 Other Contracted Professional Services | \$77,803 | \$497,500 | \$342,857 | | |
| | TOTAL PURCH/PROF SERV | \$77,803 | \$497,500 | \$342,857 | | |
| | 450 Construction Services | \$8,397,008 | \$9,191,193 | \$4,111,562 | | |
| | TOTAL PURCH PROPERTY SERVICES | \$8,397,008 | \$9,191,193 | \$4,111,562 | | |
| 610 General Supplies | \$827,582 | \$600,000 | \$293,941 | | | |

| | | | | | |
|--|---|--------------|--------------|--------------|--------------|
| FACILITIES AND CONS | TOTAL SUPPLIES & MATERIALS | \$827,582 | \$600,000 | \$293,941 | |
| | 730 Equipment | \$37,646 | | | |
| | TOTAL PROPERTY | \$37,646 | | | |
| | TOTAL FACILITIES ACQUISITION AND | \$9,340,039 | \$10,288,693 | \$4,748,360 | |
| 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 | | \$42,285,439 | \$48,902,617 | \$45,819,503 | \$41,262,991 |

Other Financing

| | | | | | |
|---|---|--------------------|-----------------------------|--------------------------|-----------------------------|
| This report is based on data that has not been certified and should not be used for official reporting. | | Actual 2025 | Original Budget 2026 | Final Budget 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 |
| | 5210 Transfers out to Other Funds | \$0 | \$0 | (\$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 | \$0 | \$0 | \$0 | \$0 |
| | 5900 Other Financing Sources & Uses | \$0 | \$736,000 | \$12,112,740 | \$684,580 |
| TOTAL OTHER FINANCING SOURCES (USES) | | \$0 | \$736,000 | \$4,916,379 | \$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 |
| TOTAL OTHER FINANCING SOURCES (USES) AND | | \$0 | \$736,000 | \$4,916,379 | \$684,580 |

Summary

| | | | | | |
|---|---|--------------------|-----------------------------|--------------------------|-----------------------------|
| This report is based on data that has not been certified and should not be used for official reporting. | | Actual 2025 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
| REVENUE S BY SOURCE | 1000 Total LOCAL | \$15,031,689 | \$14,012,678 | \$15,240,700 | \$15,731,209 |
| | 3000 Total STATE | \$23,044,446 | \$33,079,980 | \$24,527,652 | \$23,689,201 |
| | 4000 Total FEDERAL | \$1,282,033 | \$1,073,959 | \$1,134,772 | \$1,158,001 |
| | TOTAL REVENUES | \$39,358,168 | \$48,166,617 | \$40,903,124 | \$40,578,411 |
| EXPENDITURES BY OBJECT | 100 Salaries | \$18,775,613 | \$19,858,413 | \$20,759,819 | \$20,476,665 |
| | 200 Employee Benefits | \$8,723,796 | \$8,604,074 | \$8,824,531 | \$9,134,136 |
| | 300 Purchased Professional and Technical | \$438,508 | \$1,049,238 | \$896,200 | \$638,383 |
| | 400 Purchased property Services | \$8,452,478 | \$9,244,043 | \$4,164,412 | \$60,250 |
| | 500 Other Purchased Services | \$223,119 | \$294,000 | \$287,725 | \$289,330 |
| | 600 Supplies | \$4,064,755 | \$8,547,291 | \$9,445,237 | \$9,378,627 |
| | 700 Property | \$1,114,974 | \$585,000 | \$727,728 | \$645,000 |
| | 800 Other Objects | \$492,196 | \$720,558 | \$713,851 | \$640,600 |
| | TOTAL EXPENDITURES | | \$42,285,439 | \$48,902,617 | \$45,819,503 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | (\$2,927,271) | (\$736,000) | (\$4,916,379) | (\$684,580) |

| | | | | |
|---|---------------|-----------|--------------|-----------|
| OTHER FINANCING SOURCES (USES) AND OTHER | \$0 | \$736,000 | \$4,916,379 | \$684,580 |
| NET CHANGE IN FUND BALANCE | (\$2,927,271) | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$27,642,831 | | \$24,715,560 | |
| FUND BALANCE - ENDING | \$24,715,560 | \$0 | \$24,715,560 | \$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 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|----------------------------|----------|-------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8110 | Cash | \$439,989 | | | |
| | TOTAL ASSETS | | \$439,989 | | | |
| FUNDS | 9890 | Assigned | \$439,989 | | | |
| | TOTAL FUND BALANCES | | \$439,989 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$439,989 | | | |
| TOTAL ASSETS | | | \$439,989 | \$0 | \$0 | \$0 |

Revenue

| This report is based on data that has not been certified and should not be used for official reporting. | | | Actual 2025 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|------|---------------------------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1743 | Curricular Activity Fees | \$15,336 | | \$40,000 | \$40,000 |
| | 1745 | Co-Curricular Activity Fees | \$5,501 | \$40,000 | | |
| | 1747 | Extra-Curricular Activity Fees | \$289,961 | \$375,000 | \$375,000 | \$375,000 |
| | 1748 | Extra-Curricular Activity Fee Waivers | (\$20,189) | | | |
| | 1760 | Fines | \$3,158 | \$10,000 | \$10,000 | \$10,000 |
| | 1770 | Fundraisers | \$245,438 | \$250,000 | \$250,000 | \$250,000 |
| | 1780 | Non-Waivable Charges | \$62,041 | \$125,000 | \$125,000 | \$125,000 |
| | 1990 | Miscellaneous | \$211,944 | \$300,000 | \$300,000 | \$300,000 |
| TOTAL LOCAL | | \$813,190 | \$1,100,000 | \$1,100,000 | \$1,100,000 | |
| TOTAL REVENUES, 21 STUDENT ACTIVITY FUND | | | \$813,190 | \$1,100,000 | \$1,100,000 | \$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 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|---------------------------------------|--|-------------|----------------------|-------------------|----------------------|
| INSTRUCTION | Purch/Prof Serv(300) | | | | | |
| | | 320 Professional - Educational Services | | \$120,000 | \$120,000 | \$120,000 |
| | | 340 Other Contracted Professional Services | \$48,004 | | | |
| | TOTAL PURCH/PROF SERV | | \$48,004 | \$120,000 | \$120,000 | \$120,000 |
| | | 580 Travel/Per Diem | \$130,143 | | | |
| | TOTAL OTHER PURCHASED SERVICES | | \$130,143 | | | |
| | | 610 General Supplies | \$351,132 | \$595,000 | \$595,000 | \$595,000 |
| | | 641 Textbooks | \$36,719 | \$60,000 | \$60,000 | \$60,000 |
| | TOTAL SUPPLIES & MATERIALS | | \$387,851 | \$655,000 | \$655,000 | \$655,000 |
| | | 810 Dues and Fees | \$210,329 | \$225,000 | \$225,000 | \$225,000 |
| TOTAL DEBT & MISCELLANEOUS | | \$210,329 | \$225,000 | \$225,000 | \$225,000 | |
| TOTAL INSTRUCTION | | \$776,327 | \$1,000,000 | \$1,000,000 | \$1,000,000 | |
| SUPPORT SERVICES - STAFF ASSISTANT | Other Purchased Services(500) | | | | | |
| | | 580 Travel/Per Diem | | \$100,000 | \$100,000 | \$100,000 |
| | TOTAL OTHER PURCHASED SERVICES | | | \$100,000 | \$100,000 | \$100,000 |
| TOTAL SUPPORT SERVICES - STAFF | | | \$100,000 | \$100,000 | \$100,000 | |
| TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND | | | \$776,327 | \$1,100,000 | \$1,100,000 | \$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 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|------|--|-------------|----------------------|-------------------|----------------------|
| 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 |

| | | | | | |
|---|---|-----|-----|-----|-----|
| 5000 OTHER FINANCING SOURCES | 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

This report is based on data that has not been certified and should not be used for official reporting.

| | | Actual 2025 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|---|--------------------|-----------------------------|--------------------------|-----------------------------|
| REV ENUES BY | 1000 Total LOCAL | \$813,190 | \$1,100,000 | \$1,100,000 | \$1,100,000 |
| | TOTAL REVENUES | \$813,190 | \$1,100,000 | \$1,100,000 | \$1,100,000 |
| EXPENDITURES BY OBJECT | 300 Purchased Professional and Technical | \$48,004 | \$120,000 | \$120,000 | \$120,000 |
| | 500 Other Purchased Services | \$130,143 | \$100,000 | \$100,000 | \$100,000 |
| | 600 Supplies | \$387,851 | \$655,000 | \$655,000 | \$655,000 |
| | 800 Other Objects | \$210,329 | \$225,000 | \$225,000 | \$225,000 |
| | TOTAL EXPENDITURES | \$776,327 | \$1,100,000 | \$1,100,000 | \$1,100,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | \$36,863 | \$0 | \$0 | \$0 |
| OTHER FINANCING SOURCES (USES) AND OTHER | | \$0 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCE | | \$36,863 | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$403,126 | | \$439,989 | |
| FUND BALANCE - ENDING | | \$439,989 | \$0 | \$439,989 | \$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 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|------------------------------------|-------------|----------------------|-------------------|----------------------|
| | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8132 Local Property Taxes | \$54,419 | | | |
| | TOTAL ASSETS | \$54,419 | | | |
| LIABILITIES | 9750 Deferred Inflows of Resources | \$54,419 | | | |
| | TOTAL LIABILITIES | \$54,419 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | \$54,419 | | | |
| TOTAL ASSETS | | \$54,419 | \$0 | \$0 | \$0 |

Revenue

| This report is based on data that has not been certified and should not be used for official reporting. | | Actual 2025 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|-----------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1114 Board Local Levy | \$70,337 | \$60,219 | \$60,219 | \$62,000 |
| | TOTAL LOCAL | \$70,337 | \$60,219 | \$60,219 | \$62,000 |
| TOTAL REVENUES, 26 PASS-THROUGH TAXES FUND | | \$70,337 | \$60,219 | \$60,219 | \$62,000 |

Expenditure

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

Other Financing

| This report is based on data that has not been certified and should not be used for official reporting. | | Actual 2025 | Original Budget 2026 | Final Budget 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 |
| | 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 |
| 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 |

| | | | | | |
|----|---|-----|-----|-----|-----|
| 60 | 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 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|--------------------|-----------------------------|--------------------------|-----------------------------|
| REV ENUES BY | | | | |
| 1000 Total LOCAL | \$70,337 | \$60,219 | \$60,219 | \$62,000 |
| TOTAL REVENUES | \$70,337 | \$60,219 | \$60,219 | \$62,000 |
| EXP ENDITURES | | | | |
| 800 Other Objects | \$70,337 | \$60,219 | \$60,219 | \$62,000 |
| TOTAL EXPENDITURES | \$70,337 | \$60,219 | \$60,219 | \$62,000 |
| 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 | |
| FUND BALANCE - ENDING | \$0 | \$0 | \$0 | \$0 |

31 Debt Service Fund

Balance Sheet

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

Revenue

| This report is based on data that has not been certified and should not be used for official reporting. | | | Actual 2025 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|--------------------|-----------------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1128 | Debt Service | \$4,883,860 | \$4,627,050 | \$4,927,050 | \$5,096,779 |
| | 1129 | Tax Sales and Redemp - Debt | \$91,700 | \$90,000 | \$90,000 | \$90,000 |
| | 1178 | FILT--Debt Service | \$111,220 | \$125,000 | \$125,000 | \$120,000 |
| | 1510 | Interest on Investments | \$14,933 | | \$20,000 | \$20,000 |
| | TOTAL LOCAL | | \$5,101,713 | \$4,842,050 | \$5,162,050 | \$5,326,779 |
| TOTAL REVENUES, 31 DEBT SERVICE FUND | | | \$5,101,713 | \$4,842,050 | \$5,162,050 | \$5,326,779 |

Expenditure

| This report is based on data that has not been certified and should not be used for official reporting. | | | Actual 2025 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|---------------------------------------|--|-------------|----------------------|-------------------|----------------------|
| DEBT SERVICE | Debt & Miscellaneous(800) | | | | | |
| | 830 | Interest | \$2,002,854 | \$1,882,050 | \$1,882,050 | \$1,744,800 |
| | 833 | Amort of Bond Issuance & Related Costs | | | \$649,902 | \$1,201,979 |
| | 840 | Redemption of Principal | \$2,615,000 | \$2,960,000 | \$2,960,000 | \$2,880,000 |
| | TOTAL DEBT & MISCELLANEOUS | | \$4,617,854 | \$4,842,050 | \$5,491,952 | \$5,826,779 |
| TOTAL DEBT SERVICE | | \$4,617,854 | \$4,842,050 | \$5,491,952 | \$5,826,779 | |
| TOTAL EXPENDITURES, 31 DEBT SERVICE FUND | | | \$4,617,854 | \$4,842,050 | \$5,491,952 | \$5,826,779 |

Other Financing

| This report is based on data that has not been certified and should not be used for official reporting. | | | Actual 2025 | Original Budget 2026 | Final Budget 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 |
| | 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 |

| | | | | | |
|---|--|-----|-----|-----------|-----------|
| 500 | 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 | \$329,902 | \$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 | \$0 | \$329,902 | \$500,000 |
| TOTAL OTHER FINANCING SOURCES (USES) AND | | \$0 | \$0 | \$329,902 | \$500,000 |

Summary

This report is based on data that has not been certified and should not be used for official reporting.

| | | Actual 2025 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|---------------------------|--------------------|-----------------------------|--------------------------|-----------------------------|
| REV ENUES BY | 1000 Total LOCAL | \$5,101,713 | \$4,842,050 | \$5,162,050 | \$5,326,779 |
| | TOTAL REVENUES | \$5,101,713 | \$4,842,050 | \$5,162,050 | \$5,326,779 |
| EXP ENDITURES | 800 Other Objects | \$4,617,854 | \$4,842,050 | \$5,491,952 | \$5,826,779 |
| | TOTAL EXPENDITURES | \$4,617,854 | \$4,842,050 | \$5,491,952 | \$5,826,779 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | \$483,859 | \$0 | (\$329,902) | (\$500,000) |
| OTHER FINANCING SOURCES (USES) AND OTHER | | \$0 | \$0 | \$329,902 | \$500,000 |
| NET CHANGE IN FUND BALANCE | | \$483,859 | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$384,735 | | \$868,594 | |
| FUND BALANCE - ENDING | | \$868,594 | \$0 | \$868,594 | \$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 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|----------------------------|-------------------------------|--------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8110 | Cash | \$12,033,684 | | | |
| | 8132 | Local Property Taxes | \$2,440,369 | | | |
| | TOTAL ASSETS | | \$14,474,053 | | | |
| LIABILITIES | 9510 | Accounts Payable | \$99,225 | | | |
| | 9750 | Deferred Inflows of Resources | \$2,411,189 | | | |
| | TOTAL LIABILITIES | | \$2,510,414 | | | |
| FUND BALANCES | 9871 | Restricted – Capital Outlay | \$11,143,285 | | | |
| | 9881 | Committed – Contracts | \$820,354 | | | |
| | TOTAL FUND BALANCES | | \$11,963,639 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$14,474,053 | | | |
| TOTAL ASSETS | | | \$14,474,053 | \$0 | \$0 | \$0 |

Revenue

| This report is based on data that has not been certified and should not be used for official reporting. | | | Actual 2025 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|--------------------|--------------------------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1124 | Capital Local Levy | \$2,544,764 | \$2,600,000 | \$2,650,000 | \$2,916,525 |
| | 1125 | Tax Sales and Redemp - Capital Local | \$49,048 | \$75,000 | \$75,000 | \$75,000 |
| | 1174 | FILT--Capital Local Levy | \$57,888 | \$70,000 | \$70,000 | \$70,000 |
| | 1510 | Interest on Investments | \$568,275 | \$300,000 | \$570,000 | \$550,000 |
| | TOTAL LOCAL | | \$3,219,975 | \$3,045,000 | \$3,365,000 | \$3,611,525 |
| STATE | 3700 | Capital Outlay Programs | | | \$500,000 | |
| | 3750 | Capital Development Project Grants | | | \$875,000 | |
| | 3990 | State Revenue From Non-USBE State | | | \$151,120 | |
| | TOTAL STATE | | | | \$1,526,120 | |
| TOTAL REVENUES, 32 CAPITAL PROJECTS FUND | | | \$3,219,975 | \$3,045,000 | \$4,891,120 | \$3,611,525 |

Expenditure

| This report is based on data that has not been certified and should not be used for official reporting. | | | Actual 2025 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|---------------------------------------|--|-------------|----------------------|-------------------|----------------------|
| OPERATION & MAINTENANCE OF PLANT | Other Purchased Services(500) | | | | | |
| | | 521 Property Insurance | \$96,595 | \$100,000 | \$144,560 | \$145,680 |
| | TOTAL OTHER PURCHASED SERVICES | | \$96,595 | \$100,000 | \$144,560 | \$145,680 |
| | | 610 General Supplies | \$436,385 | \$541,200 | \$1,594,227 | \$1,651,907 |
| | | 650 Technology Supplies | \$4,310 | \$15,000 | \$15,000 | \$15,000 |
| | TOTAL SUPPLIES & MATERIALS | | \$440,695 | \$556,200 | \$1,609,227 | \$1,666,907 |
| | | 730 Equipment | \$54,413 | \$150,000 | \$105,440 | \$100,000 |
| | TOTAL PROPERTY | | \$54,413 | \$150,000 | \$105,440 | \$100,000 |
| TOTAL OPERATION & MAINTENANCE OF | | | \$591,703 | \$806,200 | \$1,859,227 | \$1,912,587 |
| FACILITIES ACQUISITION AND CONSTRUCTION SERV | Purch/Prof Serv(300) | | | | | |
| | | 340 Other Contracted Professional Services | \$850 | | \$452,322 | \$93,584 |
| | TOTAL PURCH/PROF SERV | | \$850 | | \$452,322 | \$93,584 |
| | | 450 Construction Services | \$350,393 | \$4,775,000 | \$11,239,058 | \$11,183,243 |
| | TOTAL PURCH PROPERTY SERVICES | | \$350,393 | \$4,775,000 | \$11,239,058 | \$11,183,243 |
| | | 739 Other Equipment | | \$1,388,800 | \$3,938,800 | \$1,388,800 |
| TOTAL PROPERTY | | | \$1,388,800 | \$3,938,800 | \$1,388,800 | |
| TOTAL FACILITIES ACQUISITION AND | | | \$351,243 | \$6,163,800 | \$15,630,180 | \$12,665,627 |
| TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND | | | \$942,946 | \$6,970,000 | \$17,489,407 | \$14,578,214 |

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.

| | | Actual 2025 | Original Budget 2026 | Final Budget 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 | \$7,196,361 | \$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 | \$51,000 | \$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 | \$3,925,000 | \$5,350,926 | \$10,966,689 |
| | TOTAL OTHER FINANCING SOURCES (USES) | | \$0 | \$3,925,000 | \$12,598,287 |
| 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 |
| TOTAL OTHER FINANCING SOURCES (USES) AND | | \$0 | \$3,925,000 | \$12,598,287 | \$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 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|---|--------------|----------------------|-------------------|----------------------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$3,219,975 | \$3,045,000 | \$3,365,000 | \$3,611,525 |
| | 3000 Total STATE | | | \$1,526,120 | |
| | TOTAL REVENUES | \$3,219,975 | \$3,045,000 | \$4,891,120 | \$3,611,525 |
| EXPENDITURES BY OBJECT | 300 Purchased Professional and Technical | \$850 | | \$452,322 | \$93,584 |
| | 400 Purchased property Services | \$350,393 | \$4,775,000 | \$11,239,058 | \$11,183,243 |
| | 500 Other Purchased Services | \$96,595 | \$100,000 | \$144,560 | \$145,680 |
| | 600 Supplies | \$440,695 | \$556,200 | \$1,609,227 | \$1,666,907 |
| | 700 Property | \$54,413 | \$1,538,800 | \$4,044,240 | \$1,488,800 |
| | TOTAL EXPENDITURES | \$942,946 | \$6,970,000 | \$17,489,407 | \$14,578,214 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | \$2,277,029 | (\$3,925,000) | (\$12,598,287) | (\$10,966,689) |
| OTHER FINANCING SOURCES (USES) AND OTHER | | \$0 | \$3,925,000 | \$12,598,287 | \$10,966,689 |
| NET CHANGE IN FUND BALANCE | | \$2,277,029 | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$9,686,609 | | \$11,963,638 | |
| FUND BALANCE - ENDING | | \$11,963,638 | \$0 | \$11,963,638 | \$0 |

49 School Food Service Fund

Balance Sheet

| This report is based on data that has not been certified and should not be used for official reporting. | | | Actual 2025 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|----------------------------|---------------------------------------|-------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8110 | Cash | \$572,001 | | | |
| | 8131 | Local | \$9,692 | | | |
| | 8133 | State | \$79,876 | | | |
| | 8134 | Federal | \$121,312 | | | |
| | 8140 | Inventories | \$290,185 | | | |
| | TOTAL ASSETS | | \$1,073,066 | | | |
| LIABILITIES | 9510 | Accounts Payable | \$620 | | | |
| | 9530 | Accrued Liabilities | \$24,488 | | | |
| | TOTAL LIABILITIES | | \$25,108 | | | |
| FUND BALANCES | 9860 | Non-Spendable - Inventories & Prepaid | \$290,185 | | | |
| | 9872 | Restricted – Food Service | \$757,773 | | | |
| | TOTAL FUND BALANCES | | \$1,047,958 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$1,073,066 | | | |
| TOTAL ASSETS | | | \$1,073,066 | \$0 | \$0 | \$0 |

Revenue

| This report is based on data that has not been certified and should not be used for official reporting. | | | Actual 2025 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|----------------------|---------------------------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1510 | Interest on Investments | \$46,527 | \$50,000 | \$50,000 | \$50,000 |
| | 1610 | Sales to Students | \$169,073 | \$198,000 | \$198,000 | \$202,000 |
| | 1690 | Other Local Revenue | \$2,800 | \$5,000 | \$5,000 | \$6,000 |
| | TOTAL LOCAL | | \$218,400 | \$253,000 | \$253,000 | \$258,000 |
| STATE | 3800 | Non-MSP State Revenue (via USBE) | \$220,597 | \$300,000 | \$300,000 | \$300,000 |
| | 3810 | School Meal Program Reimbursement | | | \$7,000 | \$7,000 |
| | TOTAL STATE | | \$220,597 | \$300,000 | \$307,000 | \$307,000 |
| FEDERAL | 4500 | Restricted Fed Revenue Passed Through | | | \$2,000 | \$3,000 |
| | 4560 | Federal Child Nutrition Prog | \$992,205 | \$1,127,000 | \$1,127,000 | \$1,120,000 |
| | TOTAL FEDERAL | | \$992,205 | \$1,127,000 | \$1,129,000 | \$1,123,000 |
| TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND | | | \$1,431,202 | \$1,680,000 | \$1,689,000 | \$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 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|---------------------------------------|---|-------------|----------------------|-------------------|----------------------|
| 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 | \$555,806 | \$585,551 | \$563,057 |
| | TOTAL SALARIES (HEADER ONLY) | | \$528,817 | \$561,098 | \$590,843 | \$568,733 |
| | | 210 State Retirement | \$75,772 | \$79,246 | \$81,472 | \$78,859 |
| | | 220 Social Security | \$40,206 | \$42,925 | \$45,531 | \$43,505 |
| | | 240 Group Insurance | \$35,562 | \$30,521 | \$44,316 | \$46,929 |
| | | 270 Workers' Compensation | \$8,630 | \$10,000 | \$10,000 | \$10,080 |
| | TOTAL BENEFITS | | \$160,170 | \$162,692 | \$181,319 | \$179,373 |
| | | 580 Travel/Per Diem | \$4,382 | \$3,000 | \$5,000 | \$5,000 |
| | TOTAL OTHER PURCHASED SERVICES | | \$4,382 | \$3,000 | \$5,000 | \$5,000 |
| | | 610 General Supplies | \$30,495 | \$29,810 | \$33,208 | \$34,903 |
| | | 630 Food | \$713,107 | \$837,000 | \$837,000 | \$790,000 |
| | | 670 Software | \$4,125 | \$4,000 | \$4,000 | \$4,400 |
| | | 680 Maintenance Supplies & Materials | \$21,958 | \$20,000 | (\$4,000) | \$10,000 |

| | | | | | |
|---|---------------------------------------|-------------|-------------|-------------|-------------|
| FO | TOTAL SUPPLIES & MATERIALS | \$769,685 | \$890,810 | \$870,208 | \$839,303 |
| | 730 Equipment | \$31,722 | | \$10,730 | |
| | TOTAL PROPERTY | \$31,722 | | \$10,730 | |
| | 810 Dues and Fees | \$6,267 | \$7,900 | \$7,900 | \$8,000 |
| | 860 Indirect Costs - Unrestricted | \$134,990 | \$140,500 | \$169,000 | \$139,591 |
| | TOTAL DEBT & MISCELLANEOUS | \$141,257 | \$148,400 | \$176,900 | \$147,591 |
| | TOTAL FOOD SERVICES OPERATIONS | \$1,636,033 | \$1,766,000 | \$1,835,000 | \$1,740,000 |
| TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE | | \$1,636,033 | \$1,766,000 | \$1,835,000 | \$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 | Original Budget 2026 | Final Budget 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 |
| | 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 | \$86,000 | \$146,000 | \$52,000 |
| TOTAL OTHER FINANCING SOURCES (USES) | | \$0 | \$86,000 | \$146,000 | \$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 |
| TOTAL OTHER FINANCING SOURCES (USES) AND | | \$0 | \$86,000 | \$146,000 | \$52,000 |

Summary

| This report is based on data that has not been certified and should not be used for official reporting. | | Actual 2025 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|-------------------------------------|--------------------|-----------------------------|--------------------------|-----------------------------|
| REVENUE BY SOURCE | 1000 Total LOCAL | \$218,400 | \$253,000 | \$253,000 | \$258,000 |
| | 3000 Total STATE | \$220,597 | \$300,000 | \$307,000 | \$307,000 |
| | 4000 Total FEDERAL | \$992,205 | \$1,127,000 | \$1,129,000 | \$1,123,000 |
| | TOTAL REVENUES | \$1,431,202 | \$1,680,000 | \$1,689,000 | \$1,688,000 |
| EXPENDITURES BY OBJECT | 100 Salaries | \$528,817 | \$561,098 | \$590,843 | \$568,733 |
| | 200 Employee Benefits | \$160,170 | \$162,692 | \$181,319 | \$179,373 |
| | 500 Other Purchased Services | \$4,382 | \$3,000 | \$5,000 | \$5,000 |
| | 600 Supplies | \$769,685 | \$890,810 | \$870,208 | \$839,303 |
| | 700 Property | \$31,722 | | \$10,730 | |
| | 800 Other Objects | \$141,257 | \$148,400 | \$176,900 | \$147,591 |
| | TOTAL EXPENDITURES | | \$1,636,033 | \$1,766,000 | \$1,835,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | (\$204,831) | (\$86,000) | (\$146,000) | (\$52,000) |
| OTHER FINANCING SOURCES (USES) AND OTHER | | \$0 | \$86,000 | \$146,000 | \$52,000 |
| NET CHANGE IN FUND BALANCE | | (\$204,831) | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$1,252,789 | | \$1,047,958 | |

| | | | | |
|------------------------------|-------------|-----|-------------|-----|
| FUND BALANCE - ENDING | \$1,047,958 | \$0 | \$1,047,958 | \$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 | Original Budget 2026 | Final Budget 2026 | Original Budget 2027 |
|---|---|--------------------|-----------------------------|--------------------------|-----------------------------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$24,455,304 | \$23,312,947 | \$25,180,969 | \$26,089,513 |
| | 3000 Total STATE | \$23,265,043 | \$33,379,980 | \$26,360,772 | \$23,996,201 |
| | 4000 Total FEDERAL | \$2,274,238 | \$2,200,959 | \$2,263,772 | \$2,281,001 |
| | TOTAL REVENUES | \$49,994,585 | \$58,893,886 | \$53,805,513 | \$52,366,715 |
| EXPENDITURES BY OBJECT | 100 Salaries | \$19,304,430 | \$20,419,511 | \$21,350,662 | \$21,045,398 |
| | 200 Employee Benefits | \$8,883,966 | \$8,766,766 | \$9,005,850 | \$9,313,509 |
| | 300 Purchased Professional and Technical | \$487,362 | \$1,169,238 | \$1,468,522 | \$851,967 |
| | 400 Purchased property Services | \$8,802,871 | \$14,019,043 | \$15,403,470 | \$11,243,493 |
| | 500 Other Purchased Services | \$454,239 | \$497,000 | \$537,285 | \$540,010 |
| | 600 Supplies | \$5,662,986 | \$10,649,301 | \$12,579,672 | \$12,539,837 |
| | 700 Property | \$1,201,109 | \$2,123,800 | \$4,782,698 | \$2,133,800 |
| | 800 Other Objects | \$5,531,973 | \$5,996,227 | \$6,667,922 | \$6,901,970 |
| | TOTAL EXPENDITURES | \$50,328,936 | \$63,640,886 | \$71,796,081 | \$64,569,984 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | (\$334,351) | (\$4,747,000) | (\$17,990,568) |
| OTHER FINANCING SOURCES (USES) AND OTHER | | \$0 | \$4,747,000 | \$17,990,568 | \$12,203,269 |
| NET CHANGE IN FUND BALANCE | | (\$334,351) | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$39,370,090 | \$0 | \$39,035,739 | \$0 |
| FUND BALANCE - ENDING | | \$39,035,739 | \$0 | \$39,035,739 | \$0 |