

Annual Financial Report

(17) Millard District

10 General Fund

Balance Sheet

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|--|--|---------------------|---------------------|---------------------|----------------------|
| ASSETS | 8111 Cash in Banks | \$0 | \$0 | \$0 | \$0 |
| | 8119 Other Cash | \$10,151,645 | | \$11,701,696 | |
| | 8131 Local | \$276,937 | | \$276,937 | |
| | 8132 Local Property Taxes | \$20,292 | | \$14,466 | |
| | 8133 State | \$14,513,133 | | \$17,369,249 | |
| | 8134 Federal | \$520,340 | | \$942,887 | |
| | TOTAL ASSETS | \$2,336,708 | \$27,819,055 | \$1,548,086 | \$31,853,321 |
| LIABILITIES | 9510 Accounts Payable | \$467,209 | | \$1,982,214 | |
| | 9530 Accrued Liabilities | \$1,851,085 | | \$1,930,129 | |
| | 9540 Accrued Salaries and Withholdings | \$765,279 | | \$745,147 | |
| | 9563 Unearned Revenue- State | \$2,265,305 | | \$1,453,642 | |
| | 9564 Unearned Revenue- Federal | \$10,122 | | \$10,122 | |
| | 9750 Deferred Inflows of Resources | \$16,355,918 | | \$19,132,011 | |
| | TOTAL LIABILITIES | \$21,714,920 | \$27,819,055 | \$25,253,266 | |
| FUND BALANCES | 9882 Committed – Employee Obligations | \$300,000 | | \$300,000 | |
| | 9889 Committed – Other | \$200,000 | | \$200,000 | |
| | 9890 Assigned | \$266,184 | | \$205,959 | |
| | 9899 Unassigned Fund Balance | \$5,337,952 | | \$5,894,096 | |
| | TOTAL FUND BALANCES | \$6,104,136 | \$27,819,055 | \$6,600,055 | |
| TOTAL LIABILITIES AND FUND BALANCES | | | | \$31,853,321 | |
| TOTAL ASSETS | | \$27,819,055 | \$0 | \$31,853,321 | \$0 |

Revenue

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|--------------------|---|---------------------|---------------------|---------------------|----------------------|
| LOCAL | 1110 Basic Rate (General Fund) | \$3,852,349 | \$6,176,300 | \$5,045,885 | \$6,238,100 |
| | 1111 Tax Sales and Redemp - Basic | \$3,572,474 | \$604,000 | \$770,566 | \$1,330,200 |
| | 1112 Voted Local Levy | \$26,514 | \$42,000 | \$408,157 | \$42,500 |
| | 1114 Board Local Levy | \$6,190,027 | \$6,515,400 | \$7,332,665 | \$7,070,000 |
| | 1115 Tax Sales and Redemp-Board Local | \$79,832 | \$130,700 | \$156,903 | \$132,100 |
| | 1160 FILT--Basic Rate | \$156,136 | \$152,800 | \$178,900 | \$154,400 |
| | 1162 FILT--Voted Local | \$81,007 | \$68,800 | \$80,982 | \$69,500 |
| | 1164 FILT--Board Local | \$250,933 | \$213,900 | \$252,082 | \$216,100 |
| | 1199 Penalties on Taxes | \$40,394 | \$62,900 | \$64,302 | \$63,600 |
| | 1310 Tuition From Pupils or Parents | \$51,970 | \$22,398 | \$46,608 | \$22,398 |
| | 1330 Tuition From Other LEAs - Out of State | \$238,128 | | \$305,676 | |
| | 1510 Interest on Investments | \$581,591 | \$448,800 | \$432,595 | \$453,300 |
| | 1910 Rentals | \$23,617 | \$4,700 | \$19,910 | \$4,800 |
| | 1960 Misc. Revenue from Other Local Gov | \$20,083 | \$18,950 | \$22,967 | \$18,950 |
| | 1990 Miscellaneous | \$513,820 | \$1,336,320 | \$463,050 | \$1,340,820 |
| TOTAL LOCAL | | \$15,678,874 | \$15,797,968 | \$15,581,250 | \$17,156,768 |
| | 3010 Regular School Programs K-12 | \$8,623,683 | \$9,007,600 | \$10,000,505 | \$10,837,713 |
| | 3015 Necessarily Existent Small Schools | \$1,696,689 | \$1,843,616 | \$1,843,616 | \$2,155,631 |
| | 3020 Professional Staff | \$1,274,613 | \$1,352,164 | \$1,352,164 | |
| | 3100 Restricted Basic School Program | \$5,365,568 | \$6,196,764 | \$5,862,126 | \$6,173,260 |

| | | | | | | |
|--|----------------------|---|---------------------|---------------------|---------------------|---------------------|
| STATE | 3200 | Related to Basic Programs | \$1,800,341 | \$3,132,648 | \$1,922,213 | \$2,562,083 |
| | 3300 | Focus Populations | \$263,961 | \$200,319 | \$192,462 | \$197,865 |
| | 3400 | Educator Supports | \$2,127,209 | \$2,592,887 | \$2,674,613 | \$2,920,534 |
| | 3500 | Statewide Initiatives | \$1,949,556 | \$2,208,710 | \$2,284,308 | \$2,372,349 |
| | 3800 | Non-MSP State Revenue (via USBE) | \$365,537 | \$267,482 | \$447,640 | \$208,622 |
| | 3990 | State Revenue From Non-USBE State | \$14,650 | | | |
| | TOTAL STATE | | \$23,481,809 | \$26,802,190 | \$26,579,647 | \$27,428,058 |
| FEDERAL | 4200 | Unrestricted Fed Revenue Passed Through | \$975,785 | \$161,677 | \$145,156 | \$129,184 |
| | 4522 | IDEA - B -- Pre-School Disabled (Sec 619) | \$68,318 | \$68,220 | \$68,220 | \$68,220 |
| | 4524 | IDEA - B -- Disabled (PL 101-476) | \$751,826 | \$743,554 | \$743,554 | \$743,554 |
| | 4538 | Formula Allocation | \$99,693 | \$103,000 | \$177,719 | \$104,100 |
| | 4650 | UPSTART | | \$10,500 | | \$10,700 |
| | 4800 | Elementary and Secondary Education Act | \$638,135 | \$701,192 | \$696,595 | \$701,192 |
| | TOTAL FEDERAL | | \$2,533,757 | \$1,788,142 | \$1,831,243 | \$1,756,950 |
| TOTAL REVENUES, 10 GENERAL FUND | | | \$41,694,440 | \$44,388,300 | \$43,992,140 | \$46,341,775 |

Expenditure

| INSTRUCTION | | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|-------------|--|--|---------------------|---------------------|---------------------|----------------------|
| | Salaries (Header Only)(100) | | | | | |
| | 131 Salaries - Teachers | | \$13,743,695 | \$14,367,700 | \$14,110,903 | \$14,518,900 |
| | 132 Salaries - Substitute Teachers | | \$142,442 | \$186,800 | \$190,335 | \$190,000 |
| | 161 Salaries - Tchr Aides & Para-Prof | | \$2,666,213 | \$3,105,700 | \$2,982,861 | \$3,140,100 |
| | 195 Athletic Coaches | | \$321,808 | \$322,000 | \$363,305 | \$325,400 |
| | TOTAL SALARIES (HEADER ONLY) | | \$16,874,158 | \$17,982,200 | \$17,647,404 | \$18,174,400 |
| | 210 State Retirement | | \$3,652,701 | \$3,863,700 | \$3,693,466 | \$3,912,500 |
| | 220 Social Security | | \$1,284,459 | \$1,416,100 | \$1,339,852 | \$1,442,900 |
| | 230 Local Retirement | | \$582,794 | \$559,500 | \$847,810 | \$569,800 |
| | 240 Group Insurance | | \$2,620,833 | \$3,771,700 | \$2,347,244 | \$3,814,000 |
| | 270 Workers' Compensation | | \$92,875 | \$106,500 | \$98,792 | \$108,400 |
| | 280 Unemployment Insurance | | \$3,835 | | | |
| | TOTAL BENEFITS | | \$8,237,496 | \$9,717,500 | \$8,327,164 | \$9,847,600 |
| | 320 Professional - Educational Services | | \$2,142 | \$1,700 | \$1,300 | \$1,900 |
| | 350 Technical Services | | \$28,220 | \$40,300 | \$43,907 | \$40,800 |
| | TOTAL PURCH/PROF SERV | | \$30,362 | \$42,000 | \$45,207 | \$42,700 |
| | 431 Non-Tech Repairs & Main. | | \$65,591 | \$61,200 | \$63,910 | \$62,800 |
| | TOTAL PURCH PROPERTY SERVICES | | \$65,591 | \$61,200 | \$63,910 | \$62,800 |
| | 562 Student Tuition to Other LEAs Out of State | | \$167,524 | \$167,900 | \$162,953 | \$169,600 |
| | 580 Travel/Per Diem | | \$366 | \$100 | \$39 | \$200 |
| | TOTAL OTHER PURCHASED SERVICES | | \$167,891 | \$168,000 | \$162,992 | \$169,800 |
| | 610 General Supplies | | \$642,193 | \$802,700 | \$788,277 | \$819,900 |
| | 626 Motor Fuel (Gasoline & Diesel) | | \$898 | | | |
| | 641 Textbooks | | \$62,778 | \$68,400 | \$69,653 | \$70,000 |
| | 644 Library Books | | \$5,572 | \$3,700 | \$2,838 | \$4,000 |
| | 670 Software | | \$612,500 | \$437,500 | \$232,471 | \$444,000 |
| | TOTAL SUPPLIES & MATERIALS | | \$1,323,941 | \$1,312,300 | \$1,093,238 | \$1,337,900 |
| | 720 Buildings | | | \$158,600 | \$128,226 | \$160,400 |
| | 730 Equipment | | \$16,995 | | | |
| | 731 Machinery | | \$136,738 | \$155,400 | \$171,232 | \$157,100 |
| | 733 Furniture and Fixtures | | \$211,919 | \$112,500 | \$183,345 | \$114,000 |
| | 734 Technology Related Hardware | | \$508,012 | \$501,900 | \$571,005 | \$507,700 |
| | 735 Non-Bus Vehicles | | \$24,414 | \$30,000 | \$24,215 | \$30,300 |
| | 739 Other Equipment | | \$56,350 | \$57,700 | \$68,889 | \$58,800 |
| | TOTAL PROPERTY | | \$954,428 | \$1,016,100 | \$1,146,912 | \$1,028,300 |

| | | | | | |
|-------------------------------------|---|---------------------|---------------------|---------------------|---------------------|
| SUPPORT SERVICES - STUDENTS | 810 Dues and Fees | \$105,259 | \$136,000 | \$109,339 | \$139,700 |
| | 870 Indirect Costs - Restricted | \$1,089 | | \$4,784 | |
| | 890 Misc Expenditures | \$99,134 | \$123,900 | \$102,447 | \$125,900 |
| | TOTAL DEBT & MISCELLANEOUS | \$205,482 | \$259,900 | \$216,570 | \$265,600 |
| | TOTAL INSTRUCTION | \$27,859,349 | \$30,559,200 | \$28,703,397 | \$30,929,100 |
| | Salaries (Header Only)(100) | | | | |
| | 141 Salaries - Attend & Social Work Pers | \$148,797 | \$162,600 | \$157,490 | \$164,300 |
| | 142 Salaries - Guidance Personnel | \$564,434 | \$673,200 | \$644,052 | \$680,500 |
| | 143 Salaries - Health Services Personnel | \$55,610 | \$75,600 | \$58,107 | \$76,400 |
| | 144 Salaries - Psychological Personnel | \$95,311 | | | |
| | TOTAL SALARIES (HEADER ONLY) | \$864,152 | \$911,400 | \$859,649 | \$921,200 |
| | 210 State Retirement | \$179,614 | \$179,200 | \$171,857 | \$181,600 |
| | 220 Social Security | \$56,380 | \$63,500 | \$60,422 | \$64,800 |
| | 230 Local Retirement | \$24,742 | \$40,700 | \$25,889 | \$41,800 |
| | 240 Group Insurance | \$176,754 | \$217,200 | \$204,472 | \$219,900 |
| | 270 Workers' Compensation | \$1,661 | \$1,900 | \$1,767 | \$2,000 |
| | TOTAL BENEFITS | \$439,150 | \$502,500 | \$464,407 | \$510,100 |
| | 340 Other Contracted Professional Services | \$63,952 | \$37,000 | \$37,332 | \$37,400 |
| | TOTAL PURCH/PROF SERV | \$63,952 | \$37,000 | \$37,332 | \$37,400 |
| | 810 Dues and Fees | | \$200 | \$130 | \$300 |
| | TOTAL DEBT & MISCELLANEOUS | | \$200 | \$130 | \$300 |
| | TOTAL SUPPORT SERVICES - STUDENTS | \$1,367,254 | \$1,451,100 | \$1,361,517 | \$1,469,000 |
| SUPPORT SERVICES - STAFF ASSISTANCE | Salaries (Header Only)(100) | | | | |
| | 115 Salaries - Supervisors and Directors | \$254,053 | \$268,400 | \$260,404 | \$271,300 |
| | 131 Salaries - Teachers | \$127,768 | \$137,600 | \$133,400 | \$139,100 |
| | 152 Salaries - Secretarial and Clerical Personnel | \$69,731 | \$80,800 | \$70,626 | \$81,800 |
| | 161 Salaries - Tchr Aides & Para-Prof | \$48,435 | \$51,900 | \$48,010 | \$52,500 |
| | TOTAL SALARIES (HEADER ONLY) | \$499,987 | \$538,700 | \$512,439 | \$544,700 |
| | 210 State Retirement | \$115,222 | \$126,200 | \$115,762 | \$127,800 |
| | 220 Social Security | \$37,688 | \$41,800 | \$38,214 | \$42,700 |
| | 230 Local Retirement | \$10,079 | \$14,800 | \$10,088 | \$15,300 |
| | 240 Group Insurance | \$69,176 | \$82,500 | \$76,465 | \$83,600 |
| | 270 Workers' Compensation | \$4,146 | \$4,600 | \$4,411 | \$4,700 |
| | TOTAL BENEFITS | \$236,312 | \$269,900 | \$244,939 | \$274,100 |
| | 330 Prof Emp Training and Dev | \$195,254 | \$115,500 | \$113,181 | \$119,300 |
| | 340 Other Contracted Professional Services | | \$4,497 | | |
| | 350 Technical Services | \$1,393 | \$55,500 | \$61,935 | \$56,200 |
| | TOTAL PURCH/PROF SERV | \$201,143 | \$171,000 | \$175,117 | \$175,500 |
| | 530 Communication (Telephone & Other) | \$1,797 | \$1,400 | \$1,151 | \$1,600 |
| | 580 Travel/Per Diem | \$125,453 | \$158,300 | \$172,215 | \$163,600 |
| | TOTAL OTHER PURCHASED SERVICES | \$127,250 | \$159,700 | \$173,367 | \$165,200 |
| | 610 General Supplies | \$162 | \$800 | \$1,316 | \$900 |
| | 641 Textbooks | | \$272 | | |
| | 644 Library Books | \$32,243 | \$37,800 | \$32,832 | \$39,200 |
| | 670 Software | \$808 | \$2,600 | \$1,964 | \$2,800 |
| | TOTAL SUPPLIES & MATERIALS | \$33,485 | \$41,200 | \$36,112 | \$42,900 |
| | 810 Dues and Fees | \$523 | \$200 | \$150 | \$300 |
| | TOTAL DEBT & MISCELLANEOUS | | \$523 | \$200 | \$150 |
| | TOTAL SUPPORT SERVICES - STAFF | \$1,098,700 | \$1,180,700 | \$1,142,123 | \$1,202,700 |
| SALARIES | Salaries (Header Only)(100) | | | | |
| | 111 Compensation - School Board | \$15,540 | \$17,300 | \$17,040 | \$17,500 |
| | 112 Salaries - Superintendent | \$207,385 | \$275,500 | \$251,987 | \$278,300 |
| | TOTAL SALARIES (HEADER ONLY) | \$222,925 | \$292,800 | \$269,027 | \$295,800 |

| SUPPORT SERVICES - GENERAL DIST ADMIN | | | | | |
|---|--|--------------------|--------------------|--------------------|--------------------|
| 210 State Retirement | | \$47,589 | \$46,400 | \$56,993 | \$46,900 |
| 220 Social Security | | \$13,714 | \$13,000 | \$17,671 | \$13,200 |
| 230 Local Retirement | | \$22,625 | \$31,100 | \$30,513 | \$31,500 |
| 240 Group Insurance | | \$56,927 | \$51,100 | \$49,001 | \$51,700 |
| 270 Workers' Compensation | | \$1,218 | \$1,400 | \$1,296 | \$1,500 |
| TOTAL BENEFITS | | \$142,072 | \$143,000 | \$155,473 | \$144,800 |
| 330 Prof Emp Training and Dev | | \$325 | \$2,300 | \$2,065 | \$2,400 |
| 340 Other Contracted Professional Services | | \$14,596 | \$24,100 | \$19,483 | \$24,400 |
| 349 Purchased Legal Services | | \$1,106 | \$3,400 | \$9,520 | \$3,500 |
| 350 Technical Services | | \$29,518 | \$15,900 | \$12,815 | \$16,100 |
| TOTAL PURCH/PROF SERV | | \$45,545 | \$45,700 | \$43,882 | \$46,400 |
| 521 Property Insurance | | \$118,150 | \$150,500 | \$121,709 | \$152,100 |
| 522 Liability Insurance | | \$52,400 | \$69,300 | \$55,979 | \$70,100 |
| 530 Communication (Telephone & Other) | | \$6,305 | \$3,000 | \$5,737 | \$3,100 |
| 540 Advertising | | \$8,160 | \$6,900 | \$8,394 | \$7,000 |
| 580 Travel/Per Diem | | \$31,033 | \$21,600 | \$23,186 | \$21,900 |
| TOTAL OTHER PURCHASED SERVICES | | \$216,048 | \$251,300 | \$215,006 | \$254,200 |
| 610 General Supplies | | \$27,490 | \$76,100 | \$75,364 | \$76,900 |
| 670 Software | | \$170 | \$11,400 | \$9,562 | \$11,600 |
| TOTAL SUPPLIES & MATERIALS | | \$27,660 | \$87,500 | \$84,926 | \$88,500 |
| 734 Technology Related Hardware | | | \$9,700 | \$7,780 | \$9,800 |
| TOTAL PROPERTY | | | \$9,700 | \$7,780 | \$9,800 |
| 810 Dues and Fees | | \$5,770 | \$21,700 | \$18,094 | \$22,000 |
| 870 Indirect Costs - Restricted | | | | \$1,091 | |
| 890 Misc Expenditures | | \$1,101 | | (\$3,046) | |
| TOTAL DEBT & MISCELLANEOUS | | \$6,871 | \$21,700 | \$16,140 | \$22,000 |
| TOTAL SUPPORT SERVICES - GENERAL DIST | | \$661,120 | \$851,700 | \$792,234 | \$861,500 |
| SUPPORT SERVICES - SCHOOL ADMIN | | | | | |
| Debt & Miscellaneous(800) | | | | | |
| 115 Salaries - Supervisors and Directors | | \$116,264 | \$122,800 | \$119,157 | \$124,200 |
| 121 Salaries - Principals and Assistants | | \$1,158,162 | \$1,218,500 | \$1,179,586 | \$1,231,600 |
| 152 Salaries - Secretarial and Clerical Personnel | | \$475,890 | \$516,200 | \$491,901 | \$522,000 |
| TOTAL SALARIES (HEADER ONLY) | | \$1,750,315 | \$1,857,500 | \$1,790,643 | \$1,877,800 |
| 210 State Retirement | | \$394,989 | \$418,900 | \$403,677 | \$424,200 |
| 220 Social Security | | \$129,050 | \$139,600 | \$133,497 | \$142,500 |
| 230 Local Retirement | | \$45,431 | \$46,300 | \$41,985 | \$47,800 |
| 240 Group Insurance | | \$365,305 | \$449,400 | \$436,387 | \$455,300 |
| 270 Workers' Compensation | | \$10,850 | \$11,900 | \$11,542 | \$12,100 |
| TOTAL BENEFITS | | \$945,626 | \$1,066,100 | \$1,027,087 | \$1,081,900 |
| 330 Prof Emp Training and Dev | | \$6,375 | \$400 | \$436 | \$500 |
| TOTAL PURCH/PROF SERV | | \$6,375 | \$400 | \$436 | \$500 |
| 530 Communication (Telephone & Other) | | \$51,343 | \$44,200 | \$50,871 | \$45,200 |
| 580 Travel/Per Diem | | \$13,413 | \$12,600 | \$13,951 | \$13,300 |
| TOTAL OTHER PURCHASED SERVICES | | \$64,756 | \$56,800 | \$64,821 | \$58,500 |
| 610 General Supplies | | \$136 | | | |
| TOTAL SUPPLIES & MATERIALS | | \$136 | | | |
| 810 Dues and Fees | | \$1,255 | \$2,200 | \$1,593 | \$2,600 |
| 890 Misc Expenditures | | | | \$240 | |
| TOTAL DEBT & MISCELLANEOUS | | \$1,255 | \$2,200 | \$1,833 | \$2,600 |
| TOTAL SUPPORT SERVICES - SCHOOL ADMIN | | \$2,768,464 | \$2,983,000 | \$2,884,821 | \$3,021,300 |
| Salaries (Header Only)(100) | | | | | |
| 114 Salaries - Business Administrator | | \$133,005 | \$146,700 | \$141,931 | \$148,200 |
| 151 Salaries - Professional Office Personnel | | \$175,080 | \$187,700 | \$181,864 | \$189,600 |
| 184 Salaries - Technology Support | | \$242,383 | \$257,100 | \$255,016 | \$259,700 |

| SUPPORT SERVICES - CENTRAL SERVICES | TOTAL SALARIES (HEADER ONLY) | \$550,469 | \$591,500 | \$578,811 | \$597,500 |
|-------------------------------------|---|-------------|-------------|-------------|-------------|
| | 210 State Retirement | \$121,160 | \$125,000 | \$124,350 | \$126,400 |
| | 220 Social Security | \$40,093 | \$42,500 | \$42,240 | \$43,000 |
| | 230 Local Retirement | \$12,743 | \$15,800 | \$15,440 | \$16,100 |
| | 240 Group Insurance | \$127,120 | \$141,100 | \$136,862 | \$142,600 |
| | 270 Workers' Compensation | \$1,008 | \$1,200 | \$1,072 | \$1,300 |
| | TOTAL BENEFITS | \$302,123 | \$325,600 | \$319,964 | \$329,400 |
| | 330 Prof Emp Training and Dev | \$2,125 | \$400 | \$475 | \$500 |
| | 350 Technical Services | \$127,461 | \$129,800 | \$106,103 | \$131,100 |
| | TOTAL PURCH/PROF SERV | \$129,586 | \$130,200 | \$106,578 | \$131,600 |
| OPERATION & MAINTENANCE OF PLANT | 530 Communication (Telephone & Other) | \$4,732 | \$3,100 | \$4,952 | \$3,100 |
| | 580 Travel/Per Diem | \$412 | | | |
| | TOTAL OTHER PURCHASED SERVICES | \$5,144 | \$3,100 | \$4,952 | \$3,100 |
| | 610 General Supplies | \$3,575 | \$900 | \$702 | \$1,000 |
| | 670 Software | \$19,040 | \$6,800 | \$5,441 | \$7,000 |
| | TOTAL SUPPLIES & MATERIALS | \$22,615 | \$7,700 | \$6,143 | \$8,000 |
| | 810 Dues and Fees | \$1,443 | \$800 | \$594 | \$900 |
| | TOTAL DEBT & MISCELLANEOUS | \$1,443 | \$800 | \$594 | \$900 |
| | TOTAL SUPPORT SERVICES - CENTRAL | \$1,011,380 | \$1,058,900 | \$1,017,041 | \$1,070,500 |
| | Salaries (Header Only)(100) | | | | |
| OPERATION & MAINTENANCE OF PLANT | 181 Salaries - Operation & Maint Superv | \$98,652 | \$101,200 | \$98,160 | \$102,300 |
| | 182 Salaries - Custodial & Maintenance | \$1,884,342 | \$2,008,600 | \$1,961,138 | \$2,029,400 |
| | TOTAL SALARIES (HEADER ONLY) | \$1,982,994 | \$2,109,800 | \$2,059,298 | \$2,131,700 |
| | 210 State Retirement | \$398,997 | \$418,600 | \$406,200 | \$423,400 |
| | 220 Social Security | \$149,860 | \$159,700 | \$155,301 | \$162,100 |
| | 230 Local Retirement | \$54,102 | \$51,000 | \$48,983 | \$52,000 |
| | 240 Group Insurance | \$327,588 | \$401,200 | \$391,804 | \$412,500 |
| | 270 Workers' Compensation | \$13,076 | \$14,400 | \$13,909 | \$14,600 |
| | TOTAL BENEFITS | \$943,624 | \$1,044,900 | \$1,016,197 | \$1,064,600 |
| | 330 Prof Emp Training and Dev | \$1,962 | \$1,600 | \$1,634 | \$1,700 |
| OPERATION & MAINTENANCE OF PLANT | 350 Technical Services | \$113,131 | \$47,300 | \$54,918 | \$47,800 |
| | TOTAL PURCH/PROF SERV | \$115,093 | \$48,900 | \$56,552 | \$49,500 |
| | 411 Water/Sewage | \$140,166 | \$163,500 | \$176,920 | \$165,600 |
| | 412 Disposal Service | \$33,010 | \$29,500 | \$31,320 | \$30,400 |
| | 430 Repairs & Maint Services | \$1,637 | | \$215 | |
| | 431 Non-Tech Repairs & Main. | \$271,215 | \$288,100 | \$288,096 | \$291,900 |
| | 441 Rental of Land & Buildings | \$30,500 | \$37,700 | \$30,500 | \$38,100 |
| | TOTAL PURCH PROPERTY SERVICES | \$476,529 | \$518,800 | \$527,052 | \$526,000 |
| | 530 Communication (Telephone & Other) | \$4,015 | \$2,600 | \$2,772 | \$2,700 |
| | 580 Travel/Per Diem | \$7,742 | \$2,500 | \$2,802 | \$2,600 |
| OPERATION & MAINTENANCE OF PLANT | TOTAL OTHER PURCHASED SERVICES | \$11,757 | \$5,100 | \$5,574 | \$5,300 |
| | 610 General Supplies | \$202,280 | \$261,800 | \$244,170 | \$265,400 |
| | 621 Natural Gas | \$305,507 | \$205,200 | \$180,900 | \$208,000 |
| | 622 Electricity | \$781,196 | \$803,000 | \$825,178 | \$811,600 |
| | 626 Motor Fuel (Gasoline & Diesel) | \$1,673 | | | |
| | 681 Lubricants | \$786 | \$1,100 | \$968 | \$1,200 |
| | 682 Tires and Tubes | \$10,109 | \$4,600 | \$3,792 | \$5,000 |
| | 683 Repair Parts for Buses & Other Vehicles | \$15,277 | \$25,700 | \$24,364 | \$26,500 |
| | 684 Repair Parts for Garage Equipment | \$2,641 | \$100 | \$32 | \$200 |
| | 689 Miscellaneous | \$521 | \$500 | \$371 | \$700 |
| OPERATION & MAINTENANCE OF PLANT | TOTAL SUPPLIES & MATERIALS | \$1,319,990 | \$1,302,000 | \$1,279,776 | \$1,318,600 |
| | 710 Land & Site Improvements | | \$33,200 | \$26,793 | \$33,600 |
| | 731 Machinery | \$45,072 | \$539,800 | \$229,320 | \$539,200 |
| | 733 Furniture and Fixtures | | \$6,400 | \$5,160 | \$6,500 |

| | | | | | |
|--|---|--------------|--------------|--------------|--------------|
| STUDENT TRANSPORTATION | 735 Non-Bus Vehicles | | \$329,200 | \$408,125 | \$332,500 |
| | TOTAL PROPERTY | \$45,072 | \$908,600 | \$669,398 | \$911,800 |
| | 810 Dues and Fees | \$5,712 | \$4,700 | \$5,400 | \$4,900 |
| | TOTAL DEBT & MISCELLANEOUS | \$5,712 | \$4,700 | \$5,400 | \$4,900 |
| | TOTAL OPERATION & MAINTENANCE OF | \$4,900,770 | \$5,942,800 | \$5,619,247 | \$6,012,400 |
| | Salaries (Header Only)(100) | | | | |
| | 152 Salaries - Secretarial and Clerical Personnel | \$58,195 | \$68,200 | \$59,529 | \$68,900 |
| | 172 Salaries - Bus Drivers | \$719,455 | \$895,200 | \$774,086 | \$904,400 |
| | 173 Mechanics/Other Garage Employees | \$129,338 | \$181,100 | \$140,616 | \$183,000 |
| | TOTAL SALARIES (HEADER ONLY) | \$906,988 | \$1,144,500 | \$974,230 | \$1,156,300 |
| | 210 State Retirement | \$172,931 | \$203,900 | \$176,603 | \$206,100 |
| | 220 Social Security | \$68,438 | \$87,300 | \$73,440 | \$88,400 |
| | 230 Local Retirement | \$32,137 | \$46,200 | \$60,916 | \$46,700 |
| | 240 Group Insurance | \$208,766 | \$230,800 | \$234,541 | \$233,400 |
| | 270 Workers' Compensation | \$8,287 | \$10,900 | \$8,815 | \$11,100 |
| | TOTAL BENEFITS | \$490,559 | \$579,100 | \$554,316 | \$585,700 |
| | 350 Technical Services | \$4,527 | \$4,800 | \$3,849 | \$4,900 |
| | TOTAL PURCH/PROF SERV | \$4,527 | \$4,800 | \$3,849 | \$4,900 |
| | 411 Water/Sewage | \$2,940 | \$3,000 | \$2,980 | \$3,100 |
| | 412 Disposal Service | \$2,088 | \$2,000 | \$2,088 | \$2,100 |
| | 431 Non-Tech Repairs & Main. | \$131 | \$100 | \$39 | \$200 |
| | TOTAL PURCH PROPERTY SERVICES | \$5,158 | \$5,100 | \$5,107 | \$5,400 |
| | 515 Payments in lieu of Transportation | \$38,151 | \$29,400 | \$31,754 | \$29,700 |
| | 516 Payments in lieu -- Dead Miles | \$570 | | | |
| | 521 Property Insurance | \$9,610 | \$17,800 | \$14,371 | \$18,000 |
| | 530 Communication (Telephone & Other) | \$2,253 | \$1,500 | \$2,586 | \$1,600 |
| | 580 Travel/Per Diem | \$2,724 | \$2,000 | \$2,964 | \$2,100 |
| | TOTAL OTHER PURCHASED SERVICES | \$53,307 | \$50,700 | \$51,676 | \$51,400 |
| | 610 General Supplies | \$4,065 | \$1,200 | \$1,632 | \$1,300 |
| | 621 Natural Gas | \$7,762 | \$3,100 | \$2,730 | \$3,200 |
| | 622 Electricity | \$5,734 | \$5,300 | \$5,339 | \$5,400 |
| | 626 Motor Fuel (Gasoline & Diesel) | \$194,009 | \$233,300 | \$224,414 | \$235,700 |
| | 670 Software | \$3,694 | | | |
| | 681 Lubricants | \$7,485 | \$1,400 | \$1,059 | \$1,500 |
| | 682 Tires and Tubes | \$26,543 | \$10,100 | \$15,106 | \$10,300 |
| | 683 Repair Parts for Buses & Other Vehicles | \$167,675 | \$124,200 | \$120,112 | \$125,500 |
| | 684 Repair Parts for Garage Equipment | \$1,950 | \$8,200 | \$7,880 | \$8,300 |
| | 689 Miscellaneous | \$3,026 | \$2,100 | \$2,959 | \$2,200 |
| | TOTAL SUPPLIES & MATERIALS | \$421,942 | \$388,900 | \$381,231 | \$393,400 |
| | 890 Misc Expenditures | \$4,064 | \$5,500 | \$5,432 | \$5,700 |
| | TOTAL DEBT & MISCELLANEOUS | \$4,064 | \$5,500 | \$5,432 | \$5,700 |
| | TOTAL STUDENT TRANSPORTATION | \$1,886,546 | \$2,178,600 | \$1,975,840 | \$2,202,800 |
| TOTAL EXPENDITURES, 10 GENERAL FUND | | \$41,553,583 | \$46,206,000 | \$43,496,221 | \$46,769,300 |

Other Financing

| SOURCES (USES) | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|----------------|--|-------------|-------------------|-------------|----------------------|
| | | | | | |
| | 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 |

| | | | | | |
|---|---|-----|-----|-----|-----|
| 5000 OTHER FINANCING | 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 OTHER | | \$0 | \$0 | \$0 | \$0 |

Summary

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|---|---|--------------------|--------------------------|--------------------|-----------------------------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$15,678,874 | \$15,797,968 | \$15,581,250 | \$17,156,768 |
| | 3000 Total STATE | \$23,481,809 | \$26,802,190 | \$26,579,647 | \$27,428,058 |
| | 4000 Total FEDERAL | \$2,533,757 | \$1,788,142 | \$1,831,243 | \$1,756,950 |
| | TOTAL REVENUES | \$41,694,440 | \$44,388,300 | \$43,992,140 | \$46,341,775 |
| EXPENDITURES BY OBJECT | 100 Salaries | \$23,651,988 | \$25,428,400 | \$24,691,501 | \$25,699,400 |
| | 200 Employee Benefits | \$11,736,962 | \$13,648,600 | \$12,109,547 | \$13,838,200 |
| | 300 Purchased Professional and Technical | \$596,583 | \$480,000 | \$468,952 | \$488,500 |
| | 400 Purchased property Services | \$547,278 | \$585,100 | \$596,068 | \$594,200 |
| | 500 Other Purchased Services | \$646,152 | \$694,700 | \$678,387 | \$707,500 |
| | 600 Supplies | \$3,149,770 | \$3,139,600 | \$2,881,427 | \$3,189,300 |
| | 700 Property | \$999,500 | \$1,934,400 | \$1,824,090 | \$1,949,900 |
| | 800 Other Objects | \$225,351 | \$295,200 | \$246,249 | \$302,300 |
| | TOTAL EXPENDITURES | \$41,553,583 | \$46,206,000 | \$43,496,221 | \$46,769,300 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | \$140,857 | (\$1,817,700) | \$495,919 | (\$427,525) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | \$0 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCE | | \$140,857 | (\$1,817,700) | \$495,919 | (\$427,525) |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$5,963,279 | \$6,104,136 | \$6,104,136 | |
| FUND BALANCE - ENDING | | \$6,104,136 | \$4,286,436 | \$6,600,055 | (\$427,525) |

Balance Sheet

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|--------------|--|--------------------|-------------------|--------------------|----------------------|
| | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8111 Cash in Banks | \$42,872 | | \$25,697 | |
| | 8120 Investments | \$934,461 | | \$980,685 | |
| | 8190 Other Current Assets | \$24,800 | | | |
| | 8450 Deferred Outflows of Resources | | | \$36,489 | |
| | TOTAL ASSETS | \$1,002,133 | | \$1,042,871 | |
| FUND BALANCE | 9869 Non-Spendable - Other | \$329,378 | | | |
| | 9879 Restricted -- Other | \$672,755 | | \$1,042,871 | |
| | TOTAL FUND BALANCES | \$1,002,133 | | \$1,042,871 | |
| | TOTAL LIABILITIES AND FUND BALANCES | \$1,002,133 | | \$1,042,871 | |
| | TOTAL ASSETS | \$1,002,133 | \$0 | \$1,042,871 | \$0 |

Revenue

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|-------|--|------------------|-------------------|-----------------|----------------------|
| LOCAL | 1510 Interest on Investments | \$49,442 | | \$46,265 | |
| | 1990 Miscellaneous | \$64,881 | \$300,000 | \$46,618 | \$300,000 |
| | TOTAL LOCAL | \$114,323 | \$300,000 | \$92,882 | \$300,000 |
| | TOTAL REVENUES, 20 DISTRICT FOUNDATION FUND | \$114,323 | \$300,000 | \$92,882 | \$300,000 |

Expenditure

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|--------------------|---|-----------------|-------------------|-----------------|----------------------|
| COMMUNITY SERVICES | Debt & Miscellaneous(800) | | | | |
| | 890 Misc Expenditures | \$79,702 | \$300,000 | \$52,144 | \$300,000 |
| | TOTAL DEBT & MISCELLANEOUS | \$79,702 | \$300,000 | \$52,144 | \$300,000 |
| | TOTAL COMMUNITY SERVICES | \$79,702 | \$300,000 | \$52,144 | \$300,000 |
| | TOTAL EXPENDITURES, 20 DISTRICT FOUNDATION | \$79,702 | \$300,000 | \$52,144 | \$300,000 |

Other Financing

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

Summary

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|------------|------------|---|--------------------------|--------------------|-----------------------------|
| REV | ENU | 1000 Total LOCAL | \$114,323 | \$300,000 | \$300,000 |
| | | TOTAL REVENUES | \$114,323 | \$300,000 | \$300,000 |
| EXP | END | 800 Other Objects | \$79,702 | \$300,000 | \$300,000 |
| | | TOTAL EXPENDITURES | \$79,702 | \$300,000 | \$300,000 |
| | | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | \$34,621 | \$0 | \$40,738 |
| | | OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | \$0 | \$0 | \$0 |
| | | NET CHANGE IN FUND BALANCE | \$34,621 | \$0 | \$40,738 |
| | | FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$967,512 | \$1,002,133 | \$1,002,133 |
| | | FUND BALANCE - ENDING | \$1,002,133 | \$1,002,133 | \$1,042,871 |

Balance Sheet

| | | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|--------|-------|--|-------------|-------------------|-------------|----------------------|
| ASS | ETS | 8111 Cash in Banks | \$0 | \$0 | \$0 | \$0 |
| | | TOTAL ASSETS | \$703,072 | \$703,072 | \$624,348 | \$624,348 |
| LIABIL | ITIES | 9510 Accounts Payable | \$4,209 | | \$470 | |
| | | 9561 Unearned Revenue- Local | (\$26,772) | | (\$36,066) | |
| | | TOTAL LIABILITIES | (\$22,563) | | (\$35,596) | |
| FUN | D | 9889 Committed – Other | \$725,635 | | \$659,944 | |
| | | TOTAL FUND BALANCES | \$725,635 | | \$659,944 | |
| | | TOTAL LIABILITIES AND FUND BALANCES | \$703,072 | | \$624,348 | |
| | | TOTAL ASSETS | \$703,072 | \$0 | \$624,348 | \$0 |

Revenue

| | | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|---|------|---------------------------------------|-------------|-------------------|-------------|----------------------|
| LOCAL | 1310 | Tuition From Pupils or Parents | | \$1,600 | | \$1,700 |
| | 1510 | Interest on Investments | \$1,391 | \$2,100 | \$1,402 | \$2,800 |
| | 1710 | Admissions | \$41,307 | \$38,400 | \$35,455 | \$38,900 |
| | 1720 | Bookstore Sales | \$6,342 | \$15,000 | \$5,827 | \$15,400 |
| | 1741 | General Student Fees | \$1,749,295 | \$3,694,800 | \$1,989,656 | \$3,703,300 |
| | 1742 | General Student Fee Waivers | (\$2,816) | | (\$2,013) | |
| | 1743 | Curricular Activity Fees | \$137,785 | | \$113,334 | |
| | 1744 | Curricular Activity Fee Waivers | (\$7,355) | | (\$5,916) | |
| | 1745 | Co-Curricular Activity Fees | \$78,137 | \$2,000 | \$93,312 | \$2,100 |
| | 1746 | Co-Curricular Activity Fee Waivers | | \$4,300 | | \$4,500 |
| | 1747 | Extra-Curricular Activity Fees | \$111,161 | \$400 | \$128,619 | \$500 |
| | 1748 | Extra-Curricular Activity Fee Waivers | (\$1,173) | | (\$2,092) | |
| | 1750 | School Vend & Stores | \$6,763 | \$7,500 | \$6,937 | \$8,200 |
| | 1760 | Fines | | \$200 | | \$300 |
| | 1770 | Fundraisers | | \$12,800 | | \$13,100 |
| TOTAL LOCAL | | | \$2,120,838 | \$3,779,100 | \$2,364,521 | \$3,790,800 |
| TOTAL REVENUES, 21 STUDENT ACTIVITY FUND | | | \$2,120,838 | \$3,779,100 | \$2,364,521 | \$3,790,800 |

Expenditure

| | | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|---|---------------------------------------|--|-------------|-------------------|-------------|----------------------|
| INSTRUCT | Supplies & Materials(600) | | | | | |
| | 610 General Supplies | | \$2,101,453 | \$3,812,200 | \$2,430,213 | \$3,818,200 |
| | TOTAL SUPPLIES & MATERIALS | | \$2,101,453 | \$3,812,200 | \$2,430,213 | \$3,818,200 |
| | TOTAL INSTRUCTION | | \$2,101,453 | \$3,812,200 | \$2,430,213 | \$3,818,200 |
| TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND | | | \$2,101,453 | \$3,812,200 | \$2,430,213 | \$3,818,200 |

Other Financing

| | | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|----------------|------|--|-------------|-------------------|-------------|----------------------|
| 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 |

| | | | | | |
|---|--|-----|-----|-----|-----|
| 5000 OTHER FINANCING | 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 OTHER | | \$0 | \$0 | \$0 | \$0 |

Summary

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|---|-----|---------------------------|-------------------|-------------|----------------------|
| REV | ENU | 1000 Total LOCAL | \$2,120,838 | \$3,779,100 | \$3,790,800 |
| | | TOTAL REVENUES | \$2,120,838 | \$3,779,100 | \$3,790,800 |
| EXP | END | 600 Supplies | \$2,101,453 | \$3,812,200 | \$3,818,200 |
| | | TOTAL EXPENDITURES | \$2,101,453 | \$3,812,200 | \$3,818,200 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | \$19,385 | (\$33,100) | (\$65,692) | (\$27,400) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | \$0 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCE | | \$19,385 | (\$33,100) | (\$65,692) | (\$27,400) |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$706,251 | \$725,635 | \$725,635 | |
| FUND BALANCE - ENDING | | \$725,635 | \$692,535 | \$659,944 | (\$27,400) |

Balance Sheet

| | | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|------|------|--|-------------|-------------------|-------------|----------------------|
| ASS | ETS | 8132 Local Property Taxes | \$0 | \$0 | \$0 | \$0 |
| | | TOTAL ASSETS | \$28,026 | | \$28,026 | |
| LIAB | ILIT | 9750 Deferred Inflows of Resources | \$28,026 | | \$28,026 | |
| | | TOTAL LIABILITIES | \$28,026 | | \$28,026 | |
| FUN | D | 9899 Unassigned Fund Balance | \$0 | | \$0 | |
| | | TOTAL FUND BALANCES | \$0 | | \$0 | |
| | | TOTAL LIABILITIES AND FUND BALANCES | \$28,026 | | \$28,026 | |
| | | TOTAL ASSETS | \$28,026 | | \$28,026 | |

Revenue

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|-----|----|---|-------------------|-------------|----------------------|
| LOC | AL | 1114 Board Local Levy | \$28,812 | \$103,000 | \$25,460 |
| | | TOTAL LOCAL | \$28,812 | \$103,000 | \$25,460 |
| | | TOTAL REVENUES, 26 PASS-THROUGH TAXES FUND | \$28,812 | \$103,000 | \$25,460 |

Expenditure

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|---------|-------------|---|-------------------|-------------|----------------------|
| COMMUNI | TY SERVICES | Debt & Miscellaneous(800) | | | |
| | | 890 Misc Expenditures | \$28,812 | \$103,000 | \$25,460 |
| | | TOTAL DEBT & MISCELLANEOUS | \$28,812 | \$103,000 | \$25,460 |
| | | TOTAL COMMUNITY SERVICES | \$28,812 | \$103,000 | \$25,460 |
| | | TOTAL EXPENDITURES, 26 PASS-THROUGH TAXES FUND | \$28,812 | \$103,000 | \$25,460 |

Other Financing

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

| | | | | | | |
|------|---|---|-----|-----|-----|-----|
| 6000 | 1 | 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 OTHER | \$0 | \$0 | \$0 | \$0 |

Summary

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 | |
|-----|-----|---|-------------------|-------------|----------------------|-----------|
| REV | ENU | 1000 Total LOCAL | \$28,812 | \$103,000 | \$25,460 | \$104,100 |
| | ES | TOTAL REVENUES | \$28,812 | \$103,000 | \$25,460 | \$104,100 |
| EXP | END | 800 Other Objects | \$28,812 | \$103,000 | \$25,460 | \$104,100 |
| | ITU | TOTAL EXPENDITURES | \$28,812 | \$103,000 | \$25,460 | \$104,100 |
| | | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | \$0 | \$0 | \$0 | \$0 |
| | | OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| | | NET CHANGE IN FUND BALANCE | \$0 | \$0 | \$0 | \$0 |
| | | FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$0 | \$0 | \$0 | |
| | | FUND BALANCE - ENDING | \$0 | \$0 | \$0 | \$0 |

Balance Sheet

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|--------|--|----------------|-------------------|----------------|----------------------|
| ASSETS | 8111 Cash in Banks | \$0 | \$0 | \$0 | \$0 |
| | TOTAL ASSETS | \$4,257 | | \$4,257 | |
| FUND | 9870 Restricted - Debt Service | \$4,257 | | \$4,257 | |
| | TOTAL FUND BALANCES | \$4,257 | | \$4,257 | |
| | TOTAL LIABILITIES AND FUND BALANCES | \$4,257 | | \$4,257 | |
| | TOTAL ASSETS | \$4,257 | | \$4,257 | |

Revenue

| | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|-------|---|-------------------|----------------|----------------------|
| LOCAL | 1510 Interest on Investments | \$192 | \$5,000 | \$5,000 |
| | TOTAL LOCAL | \$192 | \$5,000 | \$5,000 |
| | TOTAL REVENUES, 31 DEBT SERVICE FUND | \$192 | \$5,000 | \$0 |

Expenditure

| | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|--------------|---|-------------------|----------------|----------------------|
| DEBT SERVICE | Debt & Miscellaneous(800) | | | |
| | 830 Interest | \$5,000 | | \$5,000 |
| | TOTAL DEBT & MISCELLANEOUS | \$5,000 | | \$5,000 |
| | TOTAL DEBT SERVICE | \$5,000 | | \$5,000 |
| | TOTAL EXPENDITURES, 31 DEBT SERVICE FUND | \$0 | \$5,000 | \$0 |

Other Financing

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

| | | | | |
|---|-----|-----|-----|-----|
| TOTAL OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER | \$0 | \$0 | \$0 | \$0 |

Summary

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|------------------------|---|-------------|-------------------|-------------|----------------------|
| REV ENU ES BY | 1000 Total LOCAL | \$192 | \$5,000 | | \$5,000 |
| | TOTAL REVENUES | \$192 | \$5,000 | | \$5,000 |
| EXP END ITU RES | 800 Other Objects | | \$5,000 | | \$5,000 |
| | TOTAL EXPENDITURES | | \$5,000 | | \$5,000 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | \$192 | \$0 | | \$0 |
| | OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | \$0 | \$0 | | \$0 |
| | NET CHANGE IN FUND BALANCE | \$192 | \$0 | \$0 | \$0 |
| | FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$4,065 | \$4,257 | \$4,257 | |
| | FUND BALANCE - ENDING | \$4,257 | \$4,257 | \$4,257 | \$0 |

Balance Sheet

| | | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|-------------|--|-------------------------------|---------------------|-------------------|---------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8111 | Cash in Banks | \$54,954,913 | | \$31,904,915 | |
| | 8131 | Local | \$1,656,565 | | | |
| | 8132 | Local Property Taxes | \$5,496,329 | | \$6,222,538 | |
| | TOTAL ASSETS | | \$62,107,807 | | \$38,127,454 | |
| LIABILITIES | 9510 | Accounts Payable | \$3,697,046 | | \$4,749,107 | |
| | 9530 | Accrued Liabilities | \$101,977 | | | |
| | 9561 | Unearned Revenue- Local | \$120,918 | | | |
| | 9750 | Deferred Inflows of Resources | \$6,093,401 | | \$6,892,833 | |
| | TOTAL LIABILITIES | | \$10,013,342 | | \$11,641,940 | |
| FUND | 9871 | Restricted – Capital Outlay | \$52,094,464 | | \$26,485,514 | |
| | TOTAL FUND BALANCES | | \$52,094,464 | | \$26,485,514 | |
| | TOTAL LIABILITIES AND FUND BALANCES | | \$62,107,807 | | \$38,127,454 | |
| | TOTAL ASSETS | | \$62,107,807 | \$0 | \$38,127,454 | \$0 |

Revenue

| | | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|---------|---|--------------------------------------|--------------------|---------------------|---------------------|----------------------|
| LOCAL | 1124 | Capital Local Levy | \$5,073,868 | \$4,775,843 | \$5,575,885 | \$5,000,000 |
| | 1125 | Tax Sales and Redemp - Capital Local | \$62,868 | \$115,892 | \$119,483 | \$115,892 |
| | 1174 | FILT--Capital Local Levy | \$192,078 | \$189,748 | \$191,962 | \$189,748 |
| | 1199 | Penalties on Taxes | \$15,873 | \$28,775 | \$25,268 | \$28,775 |
| | 1510 | Interest on Investments | \$813,125 | \$2,431,119 | \$2,321,904 | \$500,000 |
| | 1990 | Miscellaneous | \$1,656,565 | \$6,227,500 | \$5,613,749 | \$1,010,000 |
| | TOTAL LOCAL | | \$7,814,376 | \$13,768,877 | \$13,848,251 | \$6,844,415 |
| STATE | 3700 | Capital Outlay Programs | \$35,897 | \$31,104 | \$31,104 | \$31,104 |
| | TOTAL STATE | | \$35,897 | \$31,104 | \$31,104 | \$31,104 |
| FEDERAL | 4300 | Restricted Fed Revenue Direct from | \$214,793 | \$288,900 | \$185,416 | \$291,800 |
| | TOTAL FEDERAL | | \$214,793 | \$288,900 | \$185,416 | \$291,800 |
| | TOTAL REVENUES, 32 CAPITAL PROJECTS FUND | | \$8,065,066 | \$14,088,881 | \$14,064,772 | \$7,167,319 |

Expenditure

| | | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|----------------------------------|---------------------------------------|--|------------------|-------------------|------------------|----------------------|
| INSTRUCTION | Supplies & Materials(600) | | | | | |
| | 350 Technical Services | | \$17,282 | | | |
| | TOTAL PURCH/PROF SERV | | \$17,282 | | | |
| | 641 Textbooks | | \$182,033 | \$637,800 | \$524,182 | \$644,800 |
| | TOTAL SUPPLIES & MATERIALS | | \$182,033 | \$637,800 | \$524,182 | \$644,800 |
| | 731 Machinery | | \$19,494 | \$15,300 | \$12,186 | \$15,700 |
| | 733 Furniture and Fixtures | | \$67,671 | \$14,600 | \$11,746 | \$14,900 |
| | 734 Technology Related Hardware | | \$289,003 | \$132,800 | \$113,051 | \$138,600 |
| | TOTAL PROPERTY | | \$376,167 | \$162,700 | \$136,983 | \$169,200 |
| | TOTAL INSTRUCTION | | \$575,483 | \$800,500 | \$661,166 | \$814,000 |
| OPERATION & MAINTENANCE OF PLANT | Purch/Prof Serv(300) | | | | | |
| | 350 Technical Services | | \$19,862 | \$14,900 | \$12,000 | \$15,100 |
| | TOTAL PURCH/PROF SERV | | \$19,862 | \$14,900 | \$12,000 | \$15,100 |
| | 431 Non-Tech Repairs & Main. | | \$49,658 | | | |
| | TOTAL PURCH PROPERTY SERVICES | | \$49,658 | | | |
| | 731 Machinery | | \$540,426 | \$97,000 | \$86,660 | \$127,500 |

| | | | | | |
|---|---|---------------------|---------------------|---------------------|---------------------|
| OPEN MAINTEN CE | 733 Furniture and Fixtures | \$183,811 | \$58,800 | \$47,536 | \$59,400 |
| | 735 Non-Bus Vehicles | \$298,079 | \$24,600 | \$19,849 | \$24,900 |
| | TOTAL PROPERTY | \$1,022,315 | \$180,400 | \$154,045 | \$211,800 |
| | TOTAL OPERATION & MAINTENANCE OF | \$1,091,835 | \$195,300 | \$166,045 | \$226,900 |
| STUDENT TRANSP ORTATION | Property(700) | | | | |
| | 732 School Buses | \$733,240 | \$1,097,100 | \$887,606 | \$1,108,100 |
| | TOTAL PROPERTY | \$733,240 | \$1,097,100 | \$887,606 | \$1,108,100 |
| | TOTAL STUDENT TRANSPORTATION | \$733,240 | \$1,097,100 | \$887,606 | \$1,108,100 |
| BUILDING IMPROVEMENT | Purch/Prof Serv(300) | | | | |
| | 350 Technical Services | \$755,558 | \$68,400 | \$62,415 | \$69,400 |
| | TOTAL PURCH/PROF SERV | \$755,558 | \$68,400 | \$62,415 | \$69,400 |
| | 670 Software | | \$4,000 | | \$4,100 |
| | TOTAL SUPPLIES & MATERIALS | | \$4,000 | | \$4,100 |
| | 710 Land & Site Improvements | \$183,082 | \$98,500 | \$169,038 | \$99,700 |
| | 720 Buildings | \$6,506,606 | \$39,512,100 | \$34,066,426 | \$29,774,100 |
| | 733 Furniture and Fixtures | \$719,268 | \$216,400 | \$193,412 | \$218,900 |
| | 734 Technology Related Hardware | \$239 | | | |
| | TOTAL PROPERTY | \$7,409,195 | \$39,827,000 | \$34,428,875 | \$30,092,700 |
| | TOTAL BUILDING IMPROVEMENT | \$8,164,753 | \$39,899,400 | \$34,491,290 | \$30,166,200 |
| DEBT SERVICE | Debt & Miscellaneous(800) | | | | |
| | 810 Dues and Fees | \$2,500 | \$6,800 | \$5,500 | \$6,900 |
| | 830 Interest | \$921,873 | \$3,569,800 | \$2,888,115 | \$3,605,500 |
| | 833 Amort of Bond Issuance & Related Costs | \$377,282 | | | |
| | 840 Redemption of Principal | \$574,000 | \$709,500 | \$574,000 | \$716,600 |
| | TOTAL DEBT & MISCELLANEOUS | \$1,875,655 | \$4,286,100 | \$3,467,615 | \$4,329,000 |
| TOTAL DEBT SERVICE | | \$1,875,655 | \$4,286,100 | \$3,467,615 | \$4,329,000 |
| TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND | | \$12,440,965 | \$46,278,400 | \$39,673,722 | \$36,644,200 |

Other Financing

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|---|---|---------------------|-------------------|-------------|----------------------|
| 5000 OTHER FINANCING SOURCES (USES) | 5000 Other Sources & Changes | \$0 | \$0 | \$0 | \$0 |
| | 5100 Sale of Bonds | \$47,615,000 | \$0 | \$0 | \$0 |
| | 5110 Face Amount of Bonds Sold | \$0 | \$0 | \$0 | \$0 |
| | 5120 Premium or Discount on the Issuance of | \$2,762,282 | \$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) | | \$50,377,282 | \$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 OTHER | \$50,377,282 | \$0 | \$0 | \$0 |
|---|--------------|-----|-----|-----|

Summary

| | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|--|---|--------------------------|--------------------|-----------------------------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$7,814,376 | \$13,768,877 | \$13,848,251 |
| | 3000 Total STATE | \$35,897 | \$31,104 | \$31,104 |
| | 4000 Total FEDERAL | \$214,793 | \$288,900 | \$185,416 |
| | TOTAL REVENUES | \$8,065,066 | \$14,088,881 | \$7,167,319 |
| EXPENDITURES BY OBJECT | 300 Purchased Professional and Technical | \$792,702 | \$83,300 | \$74,415 |
| | 400 Purchased property Services | \$49,658 | | |
| | 600 Supplies | \$182,033 | \$641,800 | \$524,182 |
| | 700 Property | \$9,540,917 | \$41,267,200 | \$35,607,510 |
| | 800 Other Objects | \$1,875,655 | \$4,286,100 | \$3,467,615 |
| | TOTAL EXPENDITURES | \$12,440,965 | \$46,278,400 | \$39,673,722 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | | | |
| | \$50,377,282 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCE | | | | |
| | \$46,001,383 | (\$32,189,519) | (\$25,608,950) | (\$29,476,881) |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | | | |
| | \$6,093,081 | \$52,094,464 | \$52,094,464 | |
| FUND BALANCE - ENDING | | | | |
| | \$52,094,464 | \$19,904,946 | \$26,485,514 | (\$29,476,881) |

Balance Sheet

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|---------------------|---|-------------|-------------------|-------------|----------------------|
| | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8111 Cash in Banks | \$442,468 | | \$214,927 | |
| | 8131 Local | | | \$251 | |
| | 8133 State | \$61,910 | | \$124,079 | |
| | 8134 Federal | \$26,690 | | \$24,486 | |
| | 8140 Inventories | \$207,215 | | \$309,093 | |
| | TOTAL ASSETS | \$738,283 | | \$672,835 | |
| LIABILITIES | 9510 Accounts Payable | \$49,388 | | \$92,029 | |
| | TOTAL LIABILITIES | \$49,388 | | \$92,029 | |
| FUND BALANCE | 9860 Non-Spendable - Inventories & Prepaid | \$207,215 | | \$309,093 | |
| | 9872 Restricted – Food Service | \$481,680 | | \$271,713 | |
| | TOTAL FUND BALANCES | \$688,895 | | \$580,806 | |
| | TOTAL LIABILITIES AND FUND BALANCES | \$738,283 | | \$672,835 | |
| | TOTAL ASSETS | \$738,283 | \$0 | \$672,835 | \$0 |

Revenue

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|----------------|--|-------------|-------------------|-------------|----------------------|
| LOCAL | 1510 Interest on Investments | \$25,814 | \$16,915 | \$17,028 | \$16,915 |
| | 1610 Sales to Students | \$526,033 | \$1,123,795 | \$539,803 | \$1,323,795 |
| | 1620 Sales to Adults | \$27,553 | \$29,436 | \$28,774 | \$29,436 |
| | 1690 Other Local Revenue | \$41,643 | \$20,697 | \$21,749 | \$20,697 |
| | TOTAL LOCAL | \$621,042 | \$1,190,844 | \$607,353 | \$1,390,844 |
| STATE | 3800 Non-MSP State Revenue (via USBE) | \$530,633 | \$271,760 | \$401,099 | \$271,760 |
| | TOTAL STATE | \$530,633 | \$271,760 | \$401,099 | \$271,760 |
| FEDERAL | 4560 Federal Child Nutrition Prog | \$1,215,600 | \$1,076,910 | \$1,124,758 | \$1,076,910 |
| | 4970 USDA Commodities | \$114,852 | | \$114,852 | |
| | TOTAL FEDERAL | \$1,330,452 | \$1,076,910 | \$1,239,610 | \$1,076,910 |
| | TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND | \$2,482,128 | \$2,539,514 | \$2,248,062 | \$2,739,514 |

Expenditure

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|-------------------|--|-------------|-------------------|-------------|----------------------|
| OPERATIONS | Salaries (Header Only)(100) | | | | |
| | 161 Salaries - Tchr Aides & Para-Prof | \$16,527 | \$12,000 | \$11,316 | \$12,200 |
| | 191 Salaries - Food Service Personnel | \$970,400 | \$957,400 | \$986,166 | \$967,700 |
| | 198 Salaries - Other Classified Personnel | \$48,570 | \$54,000 | \$55,893 | \$54,600 |
| | TOTAL SALARIES (HEADER ONLY) | \$1,035,497 | \$1,023,400 | \$1,053,375 | \$1,034,500 |
| | 210 State Retirement | \$254,047 | \$210,800 | \$215,843 | \$213,300 |
| | 220 Social Security | \$78,734 | \$78,900 | \$80,102 | \$80,100 |
| | 230 Local Retirement | \$32,269 | \$34,900 | \$28,131 | \$35,700 |
| | 240 Group Insurance | \$99,911 | \$76,900 | \$84,273 | \$78,400 |
| | 270 Workers' Compensation | \$8,304 | \$11,000 | \$8,833 | \$11,200 |
| | TOTAL BENEFITS | \$473,266 | \$412,500 | \$417,182 | \$418,700 |
| | 340 Other Contracted Professional Services | \$2,981 | \$3,100 | \$2,523 | \$3,200 |
| | 350 Technical Services | \$35 | \$900 | \$35 | \$1,100 |
| | TOTAL PURCH/PROF SERV | \$3,016 | \$4,000 | \$2,558 | \$4,300 |
| | 420 Cleaning Services | \$8,971 | \$9,400 | \$7,250 | \$10,200 |
| | 431 Non-Tech Repairs & Main. | \$26,286 | \$5,400 | \$4,335 | \$6,100 |
| | TOTAL PURCH PROPERTY SERVICES | \$35,257 | \$14,800 | \$11,585 | \$16,300 |

| | | | | | |
|---|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
| FOOD SERVICES | 530 Communication (Telephone & Other) | \$600 | \$800 | \$600 | \$900 |
| | 570 Food Service Management | \$8,464 | \$9,900 | \$8,490 | \$10,500 |
| | 580 Travel/Per Diem | \$161 | \$300 | \$116 | \$600 |
| | TOTAL OTHER PURCHASED SERVICES | \$9,225 | \$11,000 | \$9,206 | \$12,000 |
| | 610 General Supplies | \$30,284 | \$43,400 | \$35,498 | \$44,500 |
| | 626 Motor Fuel (Gasoline & Diesel) | \$626 | | | |
| | 630 Food | \$1,112,706 | \$1,984,700 | \$811,674 | \$2,006,000 |
| | 670 Software | \$10,295 | \$13,900 | \$11,340 | \$14,100 |
| | TOTAL SUPPLIES & MATERIALS | \$1,153,911 | \$2,042,000 | \$858,512 | \$2,064,600 |
| | 730 Equipment | \$1,630 | \$1,100 | \$869 | \$1,200 |
| | TOTAL PROPERTY | \$1,630 | \$1,100 | \$869 | \$1,200 |
| | 810 Dues and Fees | \$662 | \$1,300 | \$1,386 | \$1,400 |
| | 890 Misc Expenditures | \$1,379 | \$1,800 | \$1,478 | \$2,400 |
| | TOTAL DEBT & MISCELLANEOUS | \$2,041 | \$3,100 | \$2,863 | \$3,800 |
| TOTAL FOOD SERVICES OPERATIONS | | \$2,713,842 | \$3,511,900 | \$2,356,150 | \$3,555,400 |
| TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE | | \$2,713,842 | \$3,511,900 | \$2,356,150 | \$3,555,400 |

Other Financing

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

Summary

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|--------------------|---|--------------------|--------------------|--------------------|----------------------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$621,042 | \$1,190,844 | \$607,353 | \$1,390,844 |
| | 3000 Total STATE | \$530,633 | \$271,760 | \$401,099 | \$271,760 |
| | 4000 Total FEDERAL | \$1,330,452 | \$1,076,910 | \$1,239,610 | \$1,076,910 |
| | TOTAL REVENUES | \$2,482,128 | \$2,539,514 | \$2,248,062 | \$2,739,514 |
| EXPENSES BY SOURCE | 100 Salaries | \$1,035,497 | \$1,023,400 | \$1,053,375 | \$1,034,500 |
| | 200 Employee Benefits | \$473,266 | \$412,500 | \$417,182 | \$418,700 |
| | 300 Purchased Professional and Technical | \$3,016 | \$4,000 | \$2,558 | \$4,300 |

| EXPENDITURE OBJECT | 400 Purchased property Services | \$35,257 | \$14,800 | \$11,585 | \$16,300 |
|---|---|-------------|-------------|-------------|-------------|
| | 500 Other Purchased Services | \$9,225 | \$11,000 | \$9,206 | \$12,000 |
| | 600 Supplies | \$1,153,911 | \$2,042,000 | \$858,512 | \$2,064,600 |
| | 700 Property | \$1,630 | \$1,100 | \$869 | \$1,200 |
| | 800 Other Objects | \$2,041 | \$3,100 | \$2,863 | \$3,800 |
| | TOTAL EXPENDITURES | \$2,713,842 | \$3,511,900 | \$2,356,150 | \$3,555,400 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | (\$231,714) | (\$972,386) | (\$108,089) | (\$815,886) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | | | | |
| NET CHANGE IN FUND BALANCE | | | | | |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | | | | |
| FUND BALANCE - ENDING | | | | | |

Balance Sheet

| | | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|------|-----|--|-------------|-------------------|-------------|----------------------|
| ASS | ETS | 8111 Cash in Banks | \$0 | \$0 | \$0 | \$0 |
| | | TOTAL ASSETS | \$68,370 | | \$76,325 | |
| LIAB | LI | 9510 Accounts Payable | \$67 | | \$66 | |
| | | TOTAL LIABILITIES | \$67 | | \$66 | |
| FUN | D | 9820 Restricted Net Position | \$68,303 | | \$76,258 | |
| | | TOTAL FUND BALANCES | \$68,303 | | \$76,258 | |
| | | TOTAL LIABILITIES AND FUND BALANCES | \$68,370 | | \$76,325 | |
| | | TOTAL ASSETS | \$68,370 | \$0 | \$76,325 | \$0 |

Revenue

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|-------|--|-------------|-------------------|-------------|----------------------|
| LOCAL | 1510 Interest on Investments | \$3,057 | \$3,482 | \$3,457 | \$3,482 |
| | 1990 Miscellaneous | \$7,500 | \$7,500 | \$7,500 | \$7,500 |
| | TOTAL LOCAL | \$10,557 | \$10,982 | \$10,957 | \$10,982 |
| | TOTAL REVENUES, 50 ENTERPRISE FUNDS | \$10,557 | \$10,982 | \$10,957 | \$10,982 |

Expenditure

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|-----------------------|--|-------------|-------------------|-------------|----------------------|
| ENTERPRISE OPERATIONS | Purch Property Services(400) | | | | |
| | 411 Water/Sewage | \$835 | \$400 | \$392 | \$500 |
| | 431 Non-Tech Repairs & Main. | \$131 | | | |
| | TOTAL PURCH PROPERTY SERVICES | \$966 | \$400 | \$392 | \$500 |
| | 610 General Supplies | \$1,053 | \$17,200 | \$1,382 | \$17,400 |
| | 622 Electricity | \$869 | \$1,400 | \$1,227 | \$1,500 |
| | TOTAL SUPPLIES & MATERIALS | \$1,922 | \$18,600 | \$2,609 | \$18,900 |
| | TOTAL ENTERPRISE OPERATIONS | \$2,888 | \$19,000 | \$3,001 | \$19,400 |
| | TOTAL EXPENDITURES, 50 ENTERPRISE FUNDS | \$2,888 | \$19,000 | \$3,001 | \$19,400 |

Other Financing

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

| | | | | | |
|-------------------------|---|-----|-----|-----|-----|
| 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 OTHER | \$0 | \$0 | \$0 | \$0 |

Summary

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|--------------|---------------|---|--------------------------|--------------------|-----------------------------|
| REV | ENU | 1000 Total LOCAL | \$10,557 | \$10,982 | \$10,982 |
| | | TOTAL REVENUES | \$10,557 | \$10,982 | \$10,982 |
| EXPEN | DITURE | 400 Purchased property Services | \$966 | \$400 | \$392 |
| | S BY | 600 Supplies | \$1,922 | \$18,600 | \$2,609 |
| | OBJECT | TOTAL EXPENDITURES | \$2,888 | \$19,000 | \$18,900 |
| | | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | \$7,670 | (\$8,018) | \$3,001 |
| | | OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | \$0 | \$0 | \$0 |
| | | NET CHANGE IN FUND BALANCE | \$7,670 | (\$8,018) | \$7,955 |
| | | FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$60,633 | \$68,303 | (\$8,418) |
| | | FUND BALANCE - ENDING | \$68,303 | \$60,285 | \$76,258 |

SUMMARY - ALL FUNDS

| | | Actual 2024 | Final Budget 2025 | Actual 2025 | Original Budget 2026 |
|-------------------------------|---|--------------------|--------------------------|--------------------|-----------------------------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$26,389,014 | \$34,955,771 | \$32,530,674 | \$29,602,909 |
| | 3000 Total STATE | \$24,048,339 | \$27,105,054 | \$27,011,851 | \$27,730,922 |
| | 4000 Total FEDERAL | \$4,079,003 | \$3,153,953 | \$3,256,269 | \$3,125,660 |
| | TOTAL REVENUES | \$54,516,356 | \$65,214,778 | \$62,798,794 | \$60,459,491 |
| EXPENDITURES BY OBJECT | 100 Salaries | \$24,687,485 | \$26,451,800 | \$25,744,876 | \$26,733,900 |
| | 200 Employee Benefits | \$12,210,228 | \$14,061,100 | \$12,526,729 | \$14,256,900 |
| | 300 Purchased Professional and Technical | \$1,392,301 | \$567,300 | \$545,926 | \$577,300 |
| | 400 Purchased property Services | \$633,158 | \$600,300 | \$608,045 | \$611,000 |
| | 500 Other Purchased Services | \$655,377 | \$705,700 | \$687,593 | \$719,500 |
| | 600 Supplies | \$6,589,090 | \$9,654,200 | \$6,696,943 | \$9,739,900 |
| | 700 Property | \$10,542,047 | \$43,202,700 | \$37,432,469 | \$33,532,900 |
| | 800 Other Objects | \$2,211,560 | \$4,992,400 | \$3,794,331 | \$5,044,200 |
| | TOTAL EXPENDITURES | \$58,921,245 | \$100,235,500 | \$88,036,911 | \$91,215,600 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | (\$4,404,889) | (\$35,020,722) | (\$25,238,118) | (\$30,756,109) |
| | OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | \$50,377,282 | \$0 | \$0 | \$0 |
| | NET CHANGE IN FUND BALANCE | \$45,972,393 | (\$35,020,722) | (\$25,238,118) | (\$30,756,109) |
| | FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$14,715,430 | \$60,687,823 | \$60,687,823 | \$0 |
| | FUND BALANCE - ENDING | \$60,687,823 | \$25,667,101 | \$35,449,705 | (\$30,756,109) |