

Annual Financial Report

(16) Kane District

10 General Fund

Balance Sheet

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|--|---------------------|-----------------------------------|---------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8111 | Cash in Banks | (\$1,439,473) | | | |
| | 8120 | Investments | \$15,016,696 | | | |
| | 8131 | Local | \$22,683 | | | |
| | 8132 | Local Property Taxes | \$7,959,017 | | | |
| | 8133 | State | \$587,535 | | | |
| | 8134 | Federal | \$1,148,651 | | | |
| | TOTAL ASSETS | | | \$23,295,109 | | |
| LIABILITIES | 9510 | Accounts Payable | \$184,636 | | | |
| | 9540 | Accrued Salaries and Withholdings | \$1,735,230 | | | |
| | 9561 | Unearned Revenue- Local | \$19 | | | |
| | 9563 | Unearned Revenue- State | \$431,462 | | | |
| | 9564 | Unearned Revenue- Federal | \$59,309 | | | |
| | 9750 | Deferred Inflows of Resources | \$7,865,756 | | | |
| TOTAL LIABILITIES | | | \$10,276,412 | | | |
| FUND BALANCES | 9879 | Restricted -- Other | \$96,272 | | | |
| | 9882 | Committed – Employee Obligations | \$230,731 | | | |
| | 9890 | Assigned – Unrestricted Programs | \$6,447,515 | | | |
| | 9899 | Unassigned Fund Balance | \$6,244,179 | | | |
| TOTAL FUND BALANCES | | | \$13,018,697 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$23,295,109 | | | |
| TOTAL ASSETS | | | \$23,295,109 | \$0 | \$0 | \$0 |

Revenue

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 | |
|-------|--------------------|--|-------------|----------------------|-------------------|----------------------|-------------|
| LOCAL | 1110 | Basic Rate (General Fund) | \$3,613,345 | \$3,500,000 | \$3,487,249 | \$3,838,653 | |
| | 1111 | Tax Sales and Redemp - Basic | \$382,180 | \$320,000 | \$251,774 | \$251,000 | |
| | 1112 | Voted Local Levy | \$175,703 | \$381,047 | \$192,062 | \$201,661 | |
| | 1113 | Tax Sales and Redemp - Voted Local | \$158,933 | \$132,012 | \$109,771 | \$110,000 | |
| | 1114 | Board Local Levy | \$2,561,275 | \$2,700,263 | \$2,604,275 | \$2,677,242 | |
| | 1115 | Tax Sales and Redemp-Board Local | \$270,903 | \$226,000 | \$188,025 | \$188,025 | |
| | 1160 | FILT--Basic Rate | \$267,992 | \$212,000 | \$238,995 | \$239,000 | |
| | 1162 | FILT--Voted Local | \$111,447 | \$88,000 | \$104,199 | \$104,000 | |
| | 1164 | FILT--Board Local | \$189,963 | \$150,000 | \$178,481 | \$179,000 | |
| | 1310 | Tuition From Pupils or Parents | \$56,455 | \$54,300 | \$45,113 | \$40,770 | |
| | 1510 | Interest on Investments | \$563,236 | \$442,900 | \$900,400 | \$604,000 | |
| | 1741 | General Student Fees | \$3,039 | \$9,701 | | | |
| | 1743 | Curricular Activity Fees | \$19,519 | \$15,837 | | | |
| | 1910 | Rentals | \$2,750 | \$3,800 | \$3,000 | \$3,000 | |
| | 1920 | Contributions and Donations From Private | \$3,035 | \$3,035 | \$44,280 | \$1,980 | |
| | 1950 | Misc. Revenue from Other School Dist | \$24,992 | \$14,000 | \$16,500 | \$19,298 | |
| | 1960 | Misc. Revenue from Other Local Gov | \$7,522 | \$7,600 | \$68,385 | \$18,400 | |
| | 1990 | Miscellaneous | \$75,111 | \$40,600 | \$67,119 | \$33,000 | |
| | TOTAL LOCAL | | | \$8,487,401 | \$8,301,095 | \$8,499,628 | \$8,509,029 |

| | | | | | | |
|--|--------------------|---|--------------|--------------|--------------|--------------|
| STATE | 3005 | Kindergarten | | | \$127,368 | \$127,368 |
| | 3010 | Regular School Programs K-12 | \$1,384,111 | \$2,996,686 | \$2,114,125 | \$2,138,038 |
| | 3013 | Foreign Exchange Students | | \$4,280 | \$4,280 | \$8,988 |
| | 3015 | Necessarily Existent Small Schools | \$3,310,687 | \$3,469,109 | \$3,443,032 | \$3,447,783 |
| | 3020 | Professional Staff | \$779,157 | \$866,235 | \$826,115 | \$865,695 |
| | 3100 | Restricted Basic School Program | \$2,193,481 | \$2,280,450 | \$2,427,515 | \$2,407,589 |
| | 3200 | Related to Basic Programs | \$492,465 | \$1,620,186 | \$1,679,005 | \$603,874 |
| | 3300 | Focus Populations | \$498,884 | \$414,626 | \$382,424 | \$327,616 |
| | 3400 | Educator Supports | \$582,762 | \$938,712 | \$988,669 | \$946,277 |
| | 3500 | Statewide Initiatives | \$1,504,881 | \$1,386,736 | \$1,649,196 | \$1,838,327 |
| | 3600 | Local Guarantee (Voted & Board) | \$10,290 | | \$42,289 | \$42,289 |
| | 3800 | Non-MSP State Revenue (via USBE) | \$160,300 | \$107,759 | \$949,214 | \$2,956,895 |
| | 3990 | State Revenue From Non-USBE State | \$44,459 | \$42,500 | \$107,424 | \$88,970 |
| | TOTAL STATE | | | \$10,961,478 | \$14,127,279 | \$14,740,656 |
| FEDERAL | 4100 | Unrestricted Grants-in-Aid Received | \$74,393 | | \$87,574 | \$62,235 |
| | 4200 | Unrestricted Federal-Received via State | \$596,601 | \$250,000 | \$327,010 | |
| | 4300 | Restricted Federal Grants-in-Aid Received | | | \$81,888 | |
| | 4522 | IDEA - B -- Pre-School Disabled (Sec 619) | \$22,018 | \$22,018 | \$22,421 | \$22,421 |
| | 4524 | IDEA - B -- Disabled (PL 101-476) | \$303,237 | \$291,374 | \$322,043 | \$322,043 |
| | 4538 | Formula Allocation | \$34,868 | \$49,000 | \$47,083 | |
| | 4600 | Other Fed/State Restricted Sources | | | \$6,406 | |
| | 4650 | UPSTART | \$6,854 | | \$27,565 | |
| | 4800 | Federal Elementary and Secondary | \$243,494 | \$220,973 | \$340,480 | \$212,777 |
| TOTAL FEDERAL | | | \$1,281,465 | \$833,365 | \$1,262,469 | \$619,476 |
| TOTAL REVENUES, 10 GENERAL FUND | | | \$20,730,343 | \$23,261,739 | \$24,502,753 | \$24,928,214 |

Expenditure

| | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|-------------|--|-------------|----------------------|-------------------|----------------------|
| INSTRUCTION | Salaries (Header Only)(100) | | | | |
| | 131 Salaries - Teachers | \$5,514,666 | \$5,760,712 | \$6,723,764 | \$6,568,288 |
| | 132 Salaries - Substitute Teachers | \$119,561 | \$84,000 | \$132,550 | \$129,150 |
| | 161 Salaries - Tchr Aides & Para-Prof | \$1,092,004 | \$1,137,050 | \$1,347,608 | \$1,080,108 |
| | 195 Athletic Coaches | \$265,404 | \$277,243 | \$266,788 | \$272,328 |
| | TOTAL SALARIES (HEADER ONLY) | \$6,991,636 | \$7,259,005 | \$8,470,709 | \$8,049,874 |
| | 210 State Retirement | \$1,263,241 | \$1,161,420 | \$1,374,109 | \$1,339,196 |
| | 220 Social Security | \$528,324 | \$522,666 | \$576,311 | \$551,785 |
| | 240 Group Insurance | \$1,431,121 | \$1,239,832 | \$1,431,837 | \$1,407,613 |
| | 280 Unemployment Insurance | | \$1,000 | \$15,500 | \$5,000 |
| | TOTAL BENEFITS | \$3,222,686 | \$2,924,918 | \$3,397,756 | \$3,303,594 |
| | 320 Professional - Educational Services | \$59,462 | \$76,120 | \$110,075 | \$99,670 |
| | 340 Other Contracted Professional Services | \$5,217 | \$8,685 | \$36,385 | \$8,980 |
| | TOTAL PURCH/PROF SERV | \$64,679 | \$84,805 | \$146,460 | \$108,650 |
| | 517 Student Travel Overnight | \$23,866 | \$3,000 | \$3,000 | \$3,000 |
| | 530 Communication (Telephone & Other) | \$3,053 | \$3,133 | \$1,833 | \$1,783 |
| | 562 Student Tuition to Other LEAs Out of State | \$192,543 | \$135,000 | \$147,000 | \$147,000 |
| | 565 Student Tuition to Postsecondary Schools | | | \$13,000 | |
| | 580 Travel/Per Diem | \$27,449 | \$28,485 | \$26,265 | \$25,200 |
| | TOTAL OTHER PURCHASED SERVICES | \$246,911 | \$169,618 | \$191,098 | \$176,983 |
| | 610 General Supplies | \$620,279 | \$290,748 | \$419,273 | \$334,235 |
| | 626 Motor Fuel (Gasoline & Diesel) | \$2,492 | \$3,150 | \$2,950 | \$2,950 |
| | 640 Books | \$269 | | | |

| | | | | | | |
|---|---|---|--------------|--------------|--------------|-----------|
| | 641 Textbooks | \$28,554 | \$26,900 | \$23,500 | \$22,000 | |
| | 644 Library Books | \$3,155 | \$4,204 | \$2,000 | | |
| | 650 Technology Supplies | \$193,597 | \$104,102 | \$128,533 | \$121,600 | |
| | 670 Software | \$97,132 | \$54,011 | \$74,366 | \$74,215 | |
| | TOTAL SUPPLIES & MATERIALS | \$945,477 | \$483,115 | \$650,622 | \$555,000 | |
| | 734 Technology Related Hardware | \$29,851 | \$8,000 | \$15,000 | \$8,000 | |
| | 735 Non-Bus Vehicles | \$30,245 | | \$33,000 | | |
| | 739 Other Equipment | | \$20,000 | | | |
| | TOTAL PROPERTY | \$60,096 | \$28,000 | \$48,000 | \$8,000 | |
| | 810 Dues and Fees | | | \$17,741 | \$17,741 | |
| | 850 Contingency (Budgeting Purposes Only) | | \$524,238 | \$49,546 | \$21,000 | |
| | 860 Indirect Costs - Unrestricted | (\$9,495) | \$102,355 | \$36,757 | \$23,032 | |
| | 870 Indirect Costs - Restricted | (\$971) | \$2,109 | \$4,530 | \$4,240 | |
| | 890 Misc Expenditures | \$24,402 | \$20,300 | \$21,083 | \$20,483 | |
| | TOTAL DEBT & MISCELLANEOUS | \$13,936 | \$649,002 | \$129,656 | \$86,496 | |
| | TOTAL INSTRUCTION | \$11,545,421 | \$11,598,463 | \$13,034,301 | \$12,288,597 | |
| | SUPPORT SERVICES - STUDENTS | Salaries (Header Only)(100) | | | | |
| | | 115 Salaries - Supervisors and Directors | \$104,685 | \$108,549 | \$99,218 | \$98,500 |
| | | 141 Salaries - Attend & Social Work Pers | | | \$1,777 | \$1,777 |
| | | 142 Salaries - Guidance Personnel | \$229,346 | \$205,800 | \$288,827 | \$288,861 |
| | | 143 Salaries - Health Services Personnel | \$656 | \$3,000 | | |
| | | 161 Salaries - Tchr Aides & Para-Prof | | | | \$80,000 |
| | | 198 Salaries - Other Classified Personnel | \$1,211 | \$1,200 | \$1,200 | \$1,200 |
| | | TOTAL SALARIES (HEADER ONLY) | \$335,897 | \$318,549 | \$391,022 | \$470,338 |
| | | 210 State Retirement | \$75,690 | \$72,396 | \$85,802 | \$85,611 |
| | | 220 Social Security | \$27,504 | \$25,745 | \$28,609 | \$36,459 |
| | | 240 Group Insurance | \$37,140 | \$36,976 | \$71,560 | \$73,758 |
| TOTAL BENEFITS | | \$140,335 | \$135,117 | \$185,971 | \$195,828 | |
| 320 Professional - Educational Services | | \$33,309 | \$33,100 | \$7,400 | \$7,400 | |
| 330 Prof Emp Training and Dev | | \$56,481 | \$64,861 | \$15,463 | \$9,938 | |
| 340 Other Contracted Professional Services | | \$250,138 | \$336,000 | \$393,294 | \$220,294 | |
| TOTAL PURCH/PROF SERV | | \$339,927 | \$433,961 | \$416,157 | \$237,632 | |
| 433 Custodial Services | | \$2,670 | \$3,000 | \$3,000 | \$3,000 | |
| 441 Rental of Land & Buildings | | \$7,903 | | | | |
| TOTAL PURCH PROPERTY SERVICES | | \$10,573 | \$3,000 | \$3,000 | \$3,000 | |
| 530 Communication (Telephone & Other) | | \$635 | \$700 | \$1,250 | \$650 | |
| 580 Travel/Per Diem | | \$2,918 | \$3,900 | \$3,400 | \$2,400 | |
| TOTAL OTHER PURCHASED SERVICES | | \$3,553 | \$4,600 | \$4,650 | \$3,050 | |
| 610 General Supplies | | \$80,621 | \$75,607 | \$95,164 | \$373,250 | |
| 626 Motor Fuel (Gasoline & Diesel) | | \$16,038 | \$13,000 | \$13,000 | \$13,000 | |
| 650 Technology Supplies | | \$8,260 | | | | |
| 670 Software | | \$12,337 | \$10,000 | \$10,000 | \$10,000 | |
| 683 Repair Parts for Buses & Other Vehicles | | \$13,692 | \$11,000 | \$14,000 | \$14,000 | |
| TOTAL SUPPLIES & MATERIALS | | \$130,948 | \$109,607 | \$132,164 | \$410,250 | |
| 810 Dues and Fees | | | | \$500 | \$500 | |
| 860 Indirect Costs - Unrestricted | | \$8,318 | \$8,772 | \$12,118 | \$12,118 | |
| 870 Indirect Costs - Restricted | | | | \$540 | | |
| 890 Misc Expenditures | | \$5,149 | \$5,500 | \$7,000 | \$7,000 | |
| TOTAL DEBT & MISCELLANEOUS | | \$13,467 | \$14,272 | \$20,158 | \$19,618 | |
| TOTAL SUPPORT SERVICES - STUDENTS | \$974,701 | \$1,019,105 | \$1,153,122 | \$1,339,716 | | |
| | Salaries (Header Only)(100) | | | | | |
| | 115 Salaries - Supervisors and Directors | \$250,602 | \$235,197 | \$185,540 | \$205,140 | |
| | 131 Salaries - Teachers | \$163,960 | \$189,347 | \$122,172 | \$82,257 | |

SUPPORT SERVICES - STAFF ASSISTANCE

| | | | | |
|--|-----------|-----------|-----------|-----------|
| 161 Salaries - Tchr Aides & Para-Prof | | | \$72,713 | \$72,714 |
| 162 Salaries - Media Pers - Non-Licensed | \$136,319 | \$136,157 | \$160,610 | \$139,643 |
| TOTAL SALARIES (HEADER ONLY) | \$550,881 | \$560,700 | \$541,036 | \$499,754 |
| 210 State Retirement | \$101,509 | \$91,818 | \$129,632 | \$125,261 |
| 220 Social Security | \$41,899 | \$41,177 | \$37,127 | \$37,613 |
| 240 Group Insurance | \$68,367 | \$64,727 | \$58,557 | \$65,465 |
| TOTAL BENEFITS | \$211,775 | \$197,723 | \$225,316 | \$228,339 |
| 330 Prof Emp Training and Dev | \$34,256 | \$110,510 | \$33,318 | \$39,268 |
| 340 Other Contracted Professional Services | \$4,000 | | \$3,300 | \$3,300 |
| TOTAL PURCH/PROF SERV | \$38,256 | \$110,510 | \$36,618 | \$42,568 |
| 530 Communication (Telephone & Other) | \$2,015 | \$2,200 | \$600 | \$1,400 |
| 580 Travel/Per Diem | \$2,940 | \$3,500 | \$3,600 | \$4,400 |
| TOTAL OTHER PURCHASED SERVICES | \$4,955 | \$5,700 | \$4,200 | \$5,800 |
| 610 General Supplies | \$12,570 | \$12,300 | \$7,567 | \$7,667 |
| 626 Motor Fuel (Gasoline & Diesel) | \$792 | \$900 | | \$500 |
| 640 Books | \$2,354 | \$2,600 | \$2,700 | \$2,600 |
| 644 Library Books | \$25,254 | \$32,539 | \$29,023 | \$25,600 |
| 650 Technology Supplies | \$6,669 | \$8,000 | | |
| 670 Software | \$3,716 | \$3,800 | \$5,600 | \$4,100 |
| 689 Miscellaneous | \$231 | \$500 | | \$300 |
| TOTAL SUPPLIES & MATERIALS | \$51,587 | \$60,639 | \$44,890 | \$40,767 |
| 735 Non-Bus Vehicles | | | | \$70,000 |
| TOTAL PROPERTY | | | | \$70,000 |
| 860 Indirect Costs - Unrestricted | \$1,176 | \$1,937 | \$1,724 | \$1,725 |
| 890 Misc Expenditures | \$7,697 | \$9,200 | \$9,200 | \$9,200 |
| TOTAL DEBT & MISCELLANEOUS | \$8,873 | \$11,137 | \$10,924 | \$10,925 |
| TOTAL SUPPORT SERVICES - STAFF | \$866,327 | \$946,409 | \$862,985 | \$898,152 |

SUPPORT SERVICES - GENERAL DIST ADMIN

| | | | | |
|---|-----------|-----------|-----------|-----------|
| Salaries (Header Only)(100) | | | | |
| 111 Compensation - School Board | \$40,070 | \$39,000 | \$43,400 | \$43,400 |
| 112 Salaries - Superintendent | \$176,940 | \$173,428 | \$200,666 | \$200,666 |
| 115 Salaries - Supervisors and Directors | \$2,000 | \$2,200 | \$36,748 | \$36,748 |
| 152 Salaries - Secretarial and Clerical Personnel | \$58,709 | \$60,169 | \$63,651 | \$63,651 |
| TOTAL SALARIES (HEADER ONLY) | \$277,719 | \$274,797 | \$344,465 | \$344,465 |
| 210 State Retirement | \$64,296 | \$67,314 | \$68,221 | \$68,220 |
| 220 Social Security | \$19,656 | \$20,171 | \$25,075 | \$25,159 |
| 240 Group Insurance | \$87,712 | \$83,627 | \$113,190 | \$113,318 |
| 270 Workers' Compensation | \$48,908 | \$49,000 | \$53,100 | \$53,100 |
| TOTAL BENEFITS | \$220,572 | \$220,113 | \$259,586 | \$259,797 |
| 330 Prof Emp Training and Dev | \$21,500 | \$21,500 | \$30,000 | \$30,000 |
| 345 Audit, Accounting, and Other Business-type Services | \$1,671 | \$1,600 | | |
| 349 Purchased Legal Services | \$8,464 | \$6,700 | \$14,000 | \$14,000 |
| TOTAL PURCH/PROF SERV | \$31,634 | \$29,800 | \$44,000 | \$44,000 |
| 520 Insurance (Other than employee benefits) | \$13,022 | \$13,200 | \$16,800 | \$16,800 |
| 521 Property Insurance | \$96,100 | \$97,000 | \$116,000 | \$116,000 |
| 522 Liability Insurance | \$19,662 | \$22,000 | \$22,000 | \$22,000 |
| 530 Communication (Telephone & Other) | \$1,086 | \$1,100 | \$2,100 | \$2,100 |
| 540 Advertising | \$5,388 | \$5,000 | \$6,000 | \$6,000 |
| 580 Travel/Per Diem | \$24,723 | \$17,000 | \$11,000 | \$11,000 |
| TOTAL OTHER PURCHASED SERVICES | \$159,981 | \$155,300 | \$173,900 | \$173,900 |
| 610 General Supplies | \$19,525 | \$15,100 | \$15,100 | \$15,100 |
| TOTAL SUPPLIES & MATERIALS | \$19,525 | \$15,100 | \$15,100 | \$15,100 |

| | | | | | |
|---|---|-------------|-------------|-------------|-------------|
| | 734 Technology Related Hardware | \$2,791 | | | |
| | TOTAL PROPERTY | \$2,791 | | | |
| | 810 Dues and Fees | \$12,820 | \$13,650 | \$13,000 | \$13,000 |
| | 850 Contingency (Budgeting Purposes Only) | \$1,164 | \$362,400 | \$250,000 | \$706,905 |
| | 890 Misc Expenditures | \$29,087 | \$29,000 | \$33,100 | \$33,100 |
| | TOTAL DEBT & MISCELLANEOUS | \$43,071 | \$405,050 | \$296,100 | \$753,005 |
| | TOTAL SUPPORT SERVICES - GENERAL DIST | \$755,294 | \$1,100,160 | \$1,133,150 | \$1,590,267 |
| | Salaries (Header Only)(100) | | | | |
| | 121 Salaries - Principals and Assistants | \$525,656 | \$594,313 | \$608,378 | \$609,602 |
| | 152 Salaries - Secretarial and Clerical Personnel | \$381,648 | \$364,509 | \$408,592 | \$407,300 |
| TOTAL SALARIES (HEADER ONLY) | \$907,304 | \$958,822 | \$1,016,970 | \$1,016,902 | |
| SUPPORT SERVICES - SCHOOL ADMIN | 210 State Retirement | \$194,797 | \$209,061 | \$202,323 | \$202,400 |
| | 220 Social Security | \$67,825 | \$67,404 | \$74,898 | \$75,051 |
| | 240 Group Insurance | \$142,562 | \$154,848 | \$137,386 | \$139,650 |
| | TOTAL BENEFITS | \$405,184 | \$431,313 | \$414,608 | \$417,101 |
| | 340 Other Contracted Professional Services | \$100 | | | |
| | TOTAL PURCH/PROF SERV | \$100 | | | |
| | 890 Misc Expenditures | \$5,500 | | | |
| | TOTAL DEBT & MISCELLANEOUS | \$5,500 | | | |
| | TOTAL SUPPORT SERVICES - SCHOOL ADMIN | \$1,318,088 | \$1,390,135 | \$1,431,577 | \$1,434,003 |
| | Salaries (Header Only)(100) | | | | |
| | 114 Salaries - School Bus. Administrator | \$133,036 | \$139,832 | \$161,151 | \$161,151 |
| | 115 Salaries - Supervisors and Directors | \$1,200 | \$1,320 | \$1,320 | \$1,320 |
| | 151 Salaries - Professional Office Personnel | \$46,562 | \$46,011 | \$50,479 | \$50,480 |
| | 152 Salaries - Secretarial and Clerical Personnel | \$58,806 | \$60,169 | \$65,667 | \$63,760 |
| | TOTAL SALARIES (HEADER ONLY) | \$239,605 | \$247,332 | \$278,617 | \$276,711 |
| | 210 State Retirement | \$54,769 | \$55,294 | \$64,160 | \$63,387 |
| | 220 Social Security | \$17,869 | \$17,826 | \$21,067 | \$21,068 |
| | 240 Group Insurance | \$50,840 | \$57,173 | \$53,940 | \$53,941 |
| | TOTAL BENEFITS | \$123,478 | \$130,293 | \$139,168 | \$138,396 |
| | 330 Prof Emp Training and Dev | \$39,323 | | | |
| 340 Other Contracted Professional Services | \$14,118 | \$8,950 | \$10,300 | \$96,289 | |
| 345 Audit, Accounting, and Other Business-type Services | \$24,054 | \$23,000 | \$27,921 | \$19,200 | |
| TOTAL PURCH/PROF SERV | \$77,495 | \$31,950 | \$38,221 | \$115,489 | |
| 530 Communication (Telephone & Other) | \$636 | \$700 | \$700 | \$700 | |
| 580 Travel/Per Diem | \$4,907 | \$2,500 | \$2,500 | \$2,500 | |
| TOTAL OTHER PURCHASED SERVICES | \$5,543 | \$3,200 | \$3,200 | \$3,200 | |
| 650 Technology Supplies | | | | \$2,000 | |
| TOTAL SUPPLIES & MATERIALS | | | | \$2,000 | |
| 734 Technology Related Hardware | \$7,302 | | \$25,339 | \$25,000 | |
| TOTAL PROPERTY | \$7,302 | | \$25,339 | \$25,000 | |
| 810 Dues and Fees | \$4,918 | \$5,000 | \$5,000 | \$5,000 | |
| 850 Contingency (Budgeting Purposes Only) | | \$700,000 | \$2,500,000 | \$2,700,000 | |
| 870 Indirect Costs - Restricted | \$971 | \$1,493 | \$1,493 | \$1,493 | |
| 890 Misc Expenditures | \$2,076 | \$1,600 | \$1,600 | \$1,600 | |
| TOTAL DEBT & MISCELLANEOUS | \$7,965 | \$708,093 | \$2,508,093 | \$2,708,093 | |
| TOTAL SUPPORT SERVICES - CENTRAL | \$461,386 | \$1,120,868 | \$2,992,637 | \$3,268,889 | |
| Salaries (Header Only)(100) | | | | | |
| | 181 Salaries - Operation & Maint Superv | \$97,024 | \$95,400 | \$94,806 | \$95,000 |
| | 182 Salaries - Custodial & Maintenance | \$618,946 | \$629,460 | \$671,522 | \$663,500 |
| | TOTAL SALARIES (HEADER ONLY) | \$715,970 | \$724,860 | \$766,328 | \$758,500 |

| | | | | | |
|---|--|-------------|-------------|-------------|-----------|
| OPERATION & MAINTENANCE OF PLANT | 210 State Retirement | \$137,875 | \$142,692 | \$144,396 | \$144,232 |
| | 220 Social Security | \$53,444 | \$54,272 | \$57,594 | \$57,486 |
| | 240 Group Insurance | \$137,657 | \$138,115 | \$158,054 | \$159,903 |
| | TOTAL BENEFITS | \$328,976 | \$335,080 | \$360,044 | \$361,621 |
| | 340 Other Contracted Professional Services | \$9,152 | \$8,000 | \$21,400 | \$17,100 |
| | TOTAL PURCH/PROF SERV | \$9,152 | \$8,000 | \$21,400 | \$17,100 |
| | 411 Water/Sewage | \$40,130 | \$37,050 | \$42,800 | \$42,800 |
| | 412 Disposal Service | \$25,835 | \$22,450 | \$24,670 | \$24,670 |
| | 420 Cleaning Services | \$5,100 | \$5,000 | \$5,000 | \$5,000 |
| | 423 Custodial Services | | | \$250 | \$250 |
| | 430 Repairs & Maint Services | \$75,241 | \$74,700 | \$76,000 | \$72,100 |
| | 441 Rental of Land & Buildings | \$5,800 | \$4,000 | \$3,000 | \$4,000 |
| | TOTAL PURCH PROPERTY SERVICES | \$152,106 | \$143,200 | \$151,720 | \$148,820 |
| | 530 Communication (Telephone & Other) | \$61,662 | \$57,950 | \$56,950 | \$56,950 |
| | 580 Travel/Per Diem | \$366 | | \$100 | |
| | TOTAL OTHER PURCHASED SERVICES | \$62,028 | \$57,950 | \$57,050 | \$56,950 |
| | 610 General Supplies | \$151,521 | \$158,500 | \$213,265 | \$151,800 |
| | 622 Electricity | \$179,531 | \$170,400 | \$219,600 | \$219,600 |
| | 623 Bottled Gas | \$124,743 | \$126,100 | \$141,300 | \$167,300 |
| | 625 Coal | \$18,146 | \$8,000 | \$15,500 | \$15,000 |
| | 629 Other | \$2,295 | \$2,300 | \$2,700 | \$2,700 |
| | 650 Technology Supplies | | | \$326,053 | |
| | 670 Software | \$8,704 | \$8,700 | \$83,895 | |
| | TOTAL SUPPLIES & MATERIALS | \$484,940 | \$474,000 | \$1,002,313 | \$556,400 |
| | 731 Machinery | | | \$7,500 | |
| TOTAL PROPERTY | | | \$7,500 | | |
| 850 Contingency (Budgeting Purposes Only) | | \$145,000 | \$145,000 | \$187,300 | |
| 860 Indirect Costs - Unrestricted | | \$600 | \$50,000 | | |
| TOTAL DEBT & MISCELLANEOUS | | \$145,600 | \$195,000 | \$187,300 | |
| TOTAL OPERATION & MAINTENANCE OF | \$1,753,173 | \$1,888,690 | \$2,561,355 | \$2,086,691 | |
| Salaries (Header Only)(100) | | | | | |
| 171 Salaries - Student Trans Supervisor | \$42,461 | \$41,181 | \$48,778 | \$49,000 | |
| 172 Salaries - Bus Drivers | \$316,618 | \$301,570 | \$335,550 | \$328,550 | |
| 175 Salaries - Bus Aides | \$50,421 | \$49,820 | \$35,000 | \$35,000 | |
| TOTAL SALARIES (HEADER ONLY) | \$409,501 | \$392,571 | \$419,328 | \$412,550 | |
| 210 State Retirement | \$15,585 | \$20,412 | \$18,019 | \$18,000 | |
| 220 Social Security | \$31,122 | \$30,091 | \$33,814 | \$31,918 | |
| 240 Group Insurance | \$13,101 | \$16,953 | \$13,600 | \$13,600 | |
| TOTAL BENEFITS | \$59,808 | \$67,456 | \$65,433 | \$63,518 | |
| 515 Payments in lieu of Transportation | \$20,661 | \$15,000 | \$20,000 | \$20,000 | |
| 530 Communication (Telephone & Other) | \$1,685 | \$1,800 | \$1,700 | \$1,700 | |
| 580 Travel/Per Diem | \$14,296 | \$13,000 | \$13,000 | \$13,000 | |
| 591 Services Purchased from a LEA In-State | \$83,026 | \$83,000 | \$83,000 | \$83,000 | |
| TOTAL OTHER PURCHASED SERVICES | \$119,669 | \$112,800 | \$117,700 | \$117,700 | |
| 610 General Supplies | \$7,351 | \$5,500 | \$6,600 | \$6,600 | |
| 622 Electricity | \$2,372 | \$2,300 | \$2,300 | \$2,300 | |
| 623 Bottled Gas | \$2,857 | \$3,200 | \$3,200 | \$3,200 | |
| 626 Motor Fuel (Gasoline & Diesel) | \$134,306 | \$124,000 | \$131,200 | \$131,200 | |
| 681 Lubricants | \$79 | \$200 | \$300 | \$300 | |
| 682 Tires and Tubes | \$21,704 | \$10,000 | \$7,500 | \$7,500 | |
| 683 Repair Parts for Buses & Other Vehicles | \$7,989 | \$7,000 | \$18,000 | \$8,500 | |
| TOTAL SUPPLIES & MATERIALS | \$176,658 | \$152,200 | \$169,100 | \$159,600 | |
| 732 School Buses | \$325,895 | | | | |
| STUDENT TRANSPORTATION | | | | | |

| | | | | | |
|--|--|--------------|--------------|--------------|--------------|
| | TOTAL PROPERTY | \$325,895 | | | |
| | 890 Misc Expenditures | \$8,042 | \$9,500 | \$4,700 | \$4,700 |
| | TOTAL DEBT & MISCELLANEOUS | \$8,042 | \$9,500 | \$4,700 | \$4,700 |
| | TOTAL STUDENT TRANSPORTATION | \$1,099,573 | \$734,527 | \$776,261 | \$758,068 |
| COMMUNITY SERVICES | Purch/Prof Serv(300) | | | | |
| | 340 Other Contracted Professional Services | | | \$100 | \$100 |
| | TOTAL PURCH/PROF SERV | | | \$100 | \$100 |
| | 890 Misc Expenditures | | | \$5,500 | \$5,500 |
| | TOTAL DEBT & MISCELLANEOUS | | | \$5,500 | \$5,500 |
| TOTAL COMMUNITY SERVICES | | | | \$5,600 | \$5,600 |
| FACILITIES ACQUISITION AND | Purch Property Services(400) | | | | |
| | 450 Construction Services | \$419,844 | | \$117,831 | \$35,000 |
| | TOTAL PURCH PROPERTY SERVICES | \$419,844 | | \$117,831 | \$35,000 |
| | TOTAL FACILITIES ACQUISITION AND | \$419,844 | | \$117,831 | \$35,000 |
| BUILDING IMPROVEMENT | Purch Property Services(400) | | | | |
| | 450 Construction Services | \$9,692 | | | |
| | TOTAL PURCH PROPERTY SERVICES | \$9,692 | | | |
| | TOTAL BUILDING IMPROVEMENT | \$9,692 | | | |
| TOTAL EXPENDITURES, 10 GENERAL FUND | | \$19,203,499 | \$19,798,357 | \$24,068,819 | \$23,704,983 |

Other Financing

| | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|---|--|-------------|----------------------|-------------------|----------------------|
| 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 |
| | 5210 Transfers out to Other Funds | \$0 | \$0 | \$0 | \$0 |
| | 5211 Transfers OUT to Other Funds or 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 Extraordinary Items | \$0 | \$0 | \$0 | \$0 |
| | TOTAL OTHER ITEMS | | \$0 | \$0 | \$0 |
| TOTAL OTHER FINANCING SOURCES (USES) AND | | \$0 | \$0 | \$0 | \$0 |

Summary

| | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|--------------------|-----------------------|--------------|----------------------|-------------------|----------------------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$8,487,401 | \$8,301,095 | \$8,499,628 | \$8,509,029 |
| | 3000 Total STATE | \$10,961,478 | \$14,127,279 | \$14,740,656 | \$15,799,709 |
| | 4000 Total FEDERAL | \$1,281,465 | \$833,365 | \$1,262,469 | \$619,476 |
| | TOTAL REVENUES | \$20,730,343 | \$23,261,739 | \$24,502,753 | \$24,928,214 |
| | 100 Salaries | \$10,428,513 | \$10,736,636 | \$12,228,473 | \$11,829,094 |

| | | | | | |
|---|---|--------------|--------------|--------------|--------------|
| EXPENDITURES BY OBJECT | 200 Employee Benefits | \$4,712,814 | \$4,442,012 | \$5,047,882 | \$4,968,194 |
| | 300 Purchased Professional and Technical | \$561,243 | \$699,026 | \$702,956 | \$565,539 |
| | 400 Purchased property Services | \$592,215 | \$146,200 | \$272,551 | \$186,820 |
| | 500 Other Purchased Services | \$602,640 | \$509,168 | \$551,798 | \$537,583 |
| | 600 Supplies | \$1,809,135 | \$1,294,661 | \$2,014,189 | \$1,739,117 |
| | 700 Property | \$396,083 | \$28,000 | \$80,839 | \$103,000 |
| | 800 Other Objects | \$100,855 | \$1,942,654 | \$3,170,131 | \$3,775,637 |
| | TOTAL EXPENDITURES | \$19,203,499 | \$19,798,357 | \$24,068,819 | \$23,704,983 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | \$1,526,844 | \$3,463,382 | \$433,934 | \$1,223,231 |
| OTHER FINANCING SOURCES (USES) AND OTHER | \$0 | \$0 | \$0 | \$0 | |
| NET CHANGE IN FUND BALANCE | \$1,526,844 | \$3,463,382 | \$433,934 | \$1,223,231 | |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$11,491,860 | | \$13,018,704 | | |
| FUND BALANCE - ENDING | \$13,018,704 | \$3,463,382 | \$13,452,638 | \$1,223,231 | |

20 Special Revenue Funds

Balance Sheet

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|--|----------------------------|-----------------------------------|-------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8111 | Cash in Banks | \$388,899 | | | |
| | TOTAL ASSETS | | \$388,899 | | | |
| LIABILITIES | 9510 | Accounts Payable | \$5,294 | | | |
| | 9540 | Accrued Salaries and Withholdings | \$875 | | | |
| | TOTAL LIABILITIES | | \$6,169 | | | |
| FUND BALANCES | 9869 | Non-Spendable - Other | \$27,520 | | | |
| | 9879 | Restricted -- Other | \$49,021 | | | |
| | 9890 | Assigned – Unrestricted Programs | \$306,189 | | | |
| | TOTAL FUND BALANCES | | \$382,730 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$388,899 | | | |
| TOTAL ASSETS | | | \$388,899 | \$0 | \$0 | \$0 |

Revenue

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|---|--------------------|-------------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1510 | Interest on Investments | \$14,291 | | | |
| | 1990 | Miscellaneous | \$89,654 | | | |
| | TOTAL LOCAL | | \$103,945 | | | |
| TOTAL REVENUES, 20 SPECIAL REVENUE FUNDS | | | \$103,945 | \$0 | \$0 | \$0 |

Expenditure

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|---|---------------------------------------|-----------------------|-------------|----------------------|-------------------|----------------------|
| COMMUNITY SERVICES | Debt & Miscellaneous(800) | | | | | |
| | | 890 Misc Expenditures | \$70,226 | | | |
| | TOTAL DEBT & MISCELLANEOUS | | \$70,226 | | | |
| | TOTAL COMMUNITY SERVICES | | \$70,226 | | | |
| TOTAL EXPENDITURES, 20 SPECIAL REVENUE FUNDS | | | \$70,226 | \$0 | \$0 | \$0 |

Other Financing

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|-------------------------------------|--|--|-------------|----------------------|-------------------|----------------------|
| 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 |
| | 5210 Transfers out to Other Funds | | \$0 | \$0 | \$0 | \$0 |
| | 5211 Transfers OUT to Other Funds or 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 |
| | 6050 Budget from Surplus | | \$0 | \$0 | \$0 | \$0 |

| | | | | | |
|---|--|-----|-----|-----|-----|
| 6000 OTHER ITEMS | 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 Extraordinary Items | \$0 | \$0 | \$0 | \$0 |
| | TOTAL OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER FINANCING SOURCES (USES) AND | | \$0 | \$0 | \$0 | \$0 |

Summary

| | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|---|--------------------------|--------------------|-----------------------------|--------------------------|-----------------------------|
| REV ENUES BY | 1000 Total LOCAL | \$103,945 | | | |
| TOTAL REVENUES | | \$103,945 | | | |
| EXP END ITU RES | 800 Other Objects | \$70,226 | | | |
| TOTAL EXPENDITURES | | \$70,226 | | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | \$33,719 | | | |
| OTHER FINANCING SOURCES (USES) AND OTHER | | \$0 | | | |
| NET CHANGE IN FUND BALANCE | | \$33,719 | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$349,011 | | \$382,730 | |
| FUND BALANCE - ENDING | | \$382,730 | \$0 | \$382,730 | \$0 |

21 Student Activity Fund

Balance Sheet

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|--|----------------------------|----------------------------------|-------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8111 | Cash in Banks | \$380,182 | | | |
| | 8131 | Local | \$1,281 | | | |
| | TOTAL ASSETS | | \$381,463 | | | |
| LIABILITIES | 9510 | Accounts Payable | \$59,832 | | | |
| | TOTAL LIABILITIES | | \$59,832 | | | |
| FUNDS | 9890 | Assigned – Unrestricted Programs | \$321,631 | | | |
| | TOTAL FUND BALANCES | | \$321,631 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$381,463 | | | |
| TOTAL ASSETS | | | \$381,463 | \$0 | \$0 | \$0 |

Revenue

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|---|--------------------|---------------------------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1741 | General Student Fees | \$13,424 | | | |
| | 1742 | General Student Fee Waivers | (\$380) | | | |
| | 1743 | Curricular Activity Fees | \$3,498 | | | |
| | 1744 | Curricular Activity Fee Waivers | (\$180) | | | |
| | 1745 | Co-Curricular Activity Fees | \$5,615 | | | |
| | 1746 | Co-Curricular Activity Fee Waivers | (\$420) | | | |
| | 1747 | Extra-Curricular Activity Fees | \$102,746 | | | |
| | 1748 | Extra-Curricular Activity Fee Waivers | (\$2,465) | | | |
| | 1780 | Non-Waivable Charges | \$650,477 | \$850,000 | \$1,000,000 | \$1,000,000 |
| | TOTAL LOCAL | | \$772,314 | \$850,000 | \$1,000,000 | \$1,000,000 |
| TOTAL REVENUES, 21 STUDENT ACTIVITY FUND | | | \$772,314 | \$850,000 | \$1,000,000 | \$1,000,000 |

Expenditure

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|---|---------------------------------------|----------------------|-------------|----------------------|-------------------|----------------------|
| INSTRUCTION | Supplies & Materials(600) | | | | | |
| | | 610 General Supplies | \$819,307 | \$850,000 | \$1,000,000 | \$1,000,000 |
| | TOTAL SUPPLIES & MATERIALS | | \$819,307 | \$850,000 | \$1,000,000 | \$1,000,000 |
| | TOTAL INSTRUCTION | | \$819,307 | \$850,000 | \$1,000,000 | \$1,000,000 |
| TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND | | | \$819,307 | \$850,000 | \$1,000,000 | \$1,000,000 |

Other Financing

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|--------------------------------|------|---|-------------|----------------------|-------------------|----------------------|
| 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 |
| | 5210 | Transfers out to Other Funds | \$0 | \$0 | \$0 | \$0 |
| | 5211 | Transfers OUT to Other Funds or Programs - | \$0 | \$0 | \$0 | \$0 |
| | 5300 | Sale of, or Compensation for Loss of, Fixed | \$0 | \$0 | \$0 | \$0 |
| | 5400 | Loan Proceeds | \$0 | \$0 | \$0 | \$0 |

| | | | | | |
|---|--|-----|-----|-----|-----|
| 5000 O | 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 Extraordinary Items | \$0 | \$0 | \$0 | \$0 |
| | TOTAL OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER FINANCING SOURCES (USES) AND | | \$0 | \$0 | \$0 | \$0 |

Summary

| | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|---|---------------------------|--------------------|-----------------------------|--------------------------|-----------------------------|
| REV ENUES BY | 1000 Total LOCAL | \$772,314 | \$850,000 | \$1,000,000 | \$1,000,000 |
| | TOTAL REVENUES | \$772,314 | \$850,000 | \$1,000,000 | \$1,000,000 |
| EXP ENDITURES | 600 Supplies | \$819,307 | \$850,000 | \$1,000,000 | \$1,000,000 |
| | TOTAL EXPENDITURES | \$819,307 | \$850,000 | \$1,000,000 | \$1,000,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | (\$46,993) | \$0 | \$0 | \$0 |
| OTHER FINANCING SOURCES (USES) AND OTHER | | \$0 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCE | | (\$46,993) | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$368,624 | | \$321,631 | |
| FUND BALANCE - ENDING | | \$321,631 | \$0 | \$321,631 | \$0 |

26 Pass-through Taxes Fund

Balance Sheet

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|--|--------------------------|-------------------------------|-------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8132 | Local Property Taxes | \$3,090 | | | |
| | TOTAL ASSETS | | \$3,090 | | | |
| LIABILITIES | 9750 | Deferred Inflows of Resources | \$3,090 | | | |
| | TOTAL LIABILITIES | | \$3,090 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$3,090 | | | |
| TOTAL ASSETS | | | \$3,090 | \$0 | \$0 | \$0 |

Revenue

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|---|--------------------|------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1114 | Board Local Levy | \$18,528 | \$6,514 | \$30,000 | \$5,453 |
| | TOTAL LOCAL | | \$18,528 | \$6,514 | \$30,000 | \$5,453 |
| TOTAL REVENUES, 26 PASS-THROUGH TAXES FUND | | | \$18,528 | \$6,514 | \$30,000 | \$5,453 |

Expenditure

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|--|---------------------------------------|-----------------------|-------------|----------------------|-------------------|----------------------|
| COMMUNITY SERVICES | Debt & Miscellaneous(800) | | | | | |
| | | 890 Misc Expenditures | \$18,528 | \$7,000 | \$30,000 | \$5,453 |
| | TOTAL DEBT & MISCELLANEOUS | | \$18,528 | \$7,000 | \$30,000 | \$5,453 |
| | TOTAL COMMUNITY SERVICES | | \$18,528 | \$7,000 | \$30,000 | \$5,453 |
| TOTAL EXPENDITURES, 26 PASS-THROUGH TAXES | | | \$18,528 | \$7,000 | \$30,000 | \$5,453 |

Other Financing

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|-------------------------------------|--|--|-------------|----------------------|-------------------|----------------------|
| 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 |
| | 5210 Transfers out to Other Funds | | \$0 | \$0 | \$0 | \$0 |
| | 5211 Transfers OUT to Other Funds or 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 Extraordinary Items | | \$0 | \$0 | \$0 | \$0 |
| | TOTAL OTHER ITEMS | | \$0 | \$0 | \$0 | \$0 |

TOTAL OTHER FINANCING SOURCES (USES) AND

\$0

\$0

\$0

\$0

Summary

| | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|------------|---|-------------|----------------------|-------------------|----------------------|
| REV | 1000 Total LOCAL | \$18,528 | \$6,514 | \$30,000 | \$5,453 |
| ENU | TOTAL REVENUES | \$18,528 | \$6,514 | \$30,000 | \$5,453 |
| ES | 800 Other Objects | \$18,528 | \$7,000 | \$30,000 | \$5,453 |
| BY | TOTAL EXPENDITURES | \$18,528 | \$7,000 | \$30,000 | \$5,453 |
| EXP | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | \$0 | (\$486) | \$0 | \$0 |
| END | OTHER FINANCING SOURCES (USES) AND OTHER | \$0 | \$0 | \$0 | \$0 |
| ITU | NET CHANGE IN FUND BALANCE | \$0 | (\$486) | \$0 | \$0 |
| RES | FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$0 | | \$0 | |
| | FUND BALANCE - ENDING | \$0 | (\$486) | \$0 | \$0 |

Balance Sheet

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|--|----------------------------|-------------------------------|--------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8111 | Cash in Banks | \$1,449,732 | | | |
| | 8112 | Petty Cash | \$206,557 | | | |
| | 8120 | Investments | \$8,965,907 | | | |
| | 8132 | Local Property Taxes | \$1,550,458 | | | |
| | TOTAL ASSETS | | \$12,172,654 | | | |
| LIABILITIES | 9510 | Accounts Payable | \$2,433,861 | | | |
| | 9750 | Deferred Inflows of Resources | \$1,532,656 | | | |
| | TOTAL LIABILITIES | | \$3,966,517 | | | |
| FUND | 9871 | Restricted – Capital Outlay | \$8,206,137 | | | |
| | TOTAL FUND BALANCES | | \$8,206,137 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$12,172,654 | | | |
| TOTAL ASSETS | | | \$12,172,654 | \$0 | \$0 | \$0 |

Revenue

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|---|--------------------|--|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1112 | Voted Local Levy | \$1,326,941 | \$1,324,443 | \$1,328,339 | \$1,360,518 |
| | 1124 | Capital Local Levy | \$1,465,461 | \$1,448,735 | \$1,483,197 | \$3,524,011 |
| | 1125 | Tax Sales and Redemp - Capital Local | \$155,000 | \$130,000 | \$107,085 | \$108,000 |
| | 1174 | FILT--Capital Local Levy | \$108,689 | \$85,807 | \$107,085 | \$102,000 |
| | 1510 | Interest on Investments | \$481,739 | \$205,000 | \$407,500 | \$359,000 |
| | 1920 | Contributions and Donations From Private | \$19,440 | | | |
| | 1960 | Misc. Revenue from Other Local Gov | | | \$208,482 | |
| | 1990 | Miscellaneous | \$5,000 | | \$6,430 | \$6,000 |
| | TOTAL LOCAL | | \$3,562,270 | \$3,193,985 | \$3,648,118 | \$5,459,529 |
| STATE | 3200 | Related to Basic Programs | \$649,822 | | | |
| | TOTAL STATE | | \$649,822 | | | |
| TOTAL REVENUES, 32 CAPITAL PROJECTS FUND | | | \$4,212,092 | \$3,193,985 | \$3,648,118 | \$5,459,529 |

Expenditure

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|--|---------------------------|---------------------------------------|-------------|----------------------|-------------------|----------------------|
| INSTRUCTION | Property(700) | | | | | |
| | | 731 Machinery | \$612 | \$700 | \$1,900 | \$600 |
| | | 734 Technology Related Hardware | \$459 | | | |
| | | TOTAL PROPERTY | \$1,071 | \$700 | \$1,900 | \$600 |
| | TOTAL INSTRUCTION | | \$1,071 | \$700 | \$1,900 | \$600 |
| SUPPORT SERVICES - STUDENTS | Property(700) | | | | | |
| | | 734 Technology Related Hardware | \$76,192 | \$70,000 | \$70,000 | \$70,000 |
| | | TOTAL PROPERTY | \$76,192 | \$70,000 | \$70,000 | \$70,000 |
| TOTAL SUPPORT SERVICES - STUDENTS | | \$76,192 | \$70,000 | \$70,000 | \$70,000 | |
| SUPPORT SERVICES - GENERAL DIST | Purch/Prof Serv(300) | | | | | |
| | | 349 Purchased Legal Services | \$2,500 | \$2,500 | \$2,500 | \$2,500 |
| | | TOTAL PURCH/PROF SERV | \$2,500 | \$2,500 | \$2,500 | \$2,500 |
| TOTAL SUPPORT SERVICES - GENERAL DIST | | \$2,500 | \$2,500 | \$2,500 | \$2,500 | |
| SUPPORT SERVICES - SCHOOL ADMIN | Supplies & Materials(600) | | | | | |
| | | 610 General Supplies | | | \$2,000 | |
| | | TOTAL SUPPLIES & MATERIALS | | | \$2,000 | |

| | | | | | |
|---|--|--------------|-------------|-------------|-------------|
| OPERATION & MAINTENANCE OF PLANT | TOTAL SUPPORT SERVICES - SCHOOL ADMIN | | | \$2,000 | |
| | Purch Property Services(400) | | | | |
| | 430 Repairs & Maint Services | \$132,711 | \$6,000 | \$2,112,213 | |
| | 431 Non-Tech Repairs & Main. | \$204,982 | \$74,000 | \$200,500 | \$121,000 |
| | TOTAL PURCH PROPERTY SERVICES | \$337,694 | \$80,000 | \$2,312,713 | \$121,000 |
| | 730 Equipment | \$5,876 | | | |
| | 731 Machinery | \$12,440 | | \$31,748 | |
| | 733 Furniture and Fixtures | \$64,784 | | \$43,000 | |
| | 739 Other Equipment | | | \$80,000 | |
| | TOTAL PROPERTY | \$83,100 | | \$154,748 | |
| 850 Contingency (Budgeting Purposes Only) | \$2,583 | \$1,300,000 | \$1,000,000 | \$2,300,000 | |
| TOTAL DEBT & MISCELLANEOUS | \$2,583 | \$1,300,000 | \$1,000,000 | \$2,300,000 | |
| TOTAL OPERATION & MAINTENANCE OF | \$423,376 | \$1,380,000 | \$3,467,461 | \$2,421,000 | |
| STUDENT TRANSPORTATION | Property(700) | | | | |
| | 732 School Buses | \$3,200 | \$85,000 | | \$85,000 |
| | 735 Non-Bus Vehicles | \$54,744 | | | |
| | TOTAL PROPERTY | \$57,944 | \$85,000 | | \$85,000 |
| TOTAL STUDENT TRANSPORTATION | \$57,944 | \$85,000 | | \$85,000 | |
| BUILDING ACQUISITION AND CONSTRU | Purch Property Services(400) | | | | |
| | 450 Construction Services | \$11,090,466 | \$1,022,108 | \$2,160,943 | |
| | TOTAL PURCH PROPERTY SERVICES | \$11,090,466 | \$1,022,108 | \$2,160,943 | |
| TOTAL BUILDING ACQUISITION AND | \$11,090,466 | \$1,022,108 | \$2,160,943 | | |
| BUILDING IMPROVEMENT | Purch Property Services(400) | | | | |
| | 450 Construction Services | \$4,921 | | \$3,000 | |
| | TOTAL PURCH PROPERTY SERVICES | \$4,921 | | \$3,000 | |
| TOTAL BUILDING IMPROVEMENT | \$4,921 | | \$3,000 | | |
| DEBT SERVICE | Debt & Miscellaneous(800) | | | | |
| | 830 Interest | \$588,613 | \$588,612 | \$588,612 | \$588,612 |
| | 840 Redemption of Principal | \$740,000 | \$740,000 | \$780,000 | \$780,000 |
| | 890 Misc Expenditures | \$227 | \$500 | \$500 | \$500 |
| | TOTAL DEBT & MISCELLANEOUS | \$1,328,840 | \$1,329,112 | \$1,369,112 | \$1,369,112 |
| TOTAL DEBT SERVICE | \$1,328,840 | \$1,329,112 | \$1,369,112 | \$1,369,112 | |
| TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND | | \$12,985,310 | \$3,889,420 | \$7,076,916 | \$3,948,212 |

Other Financing

| | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|---|-------------|----------------------|-------------------|----------------------|
| 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 |
| 5210 Transfers out to Other Funds | \$0 | \$0 | \$0 | \$0 |
| 5211 Transfers OUT to Other Funds or 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 |
| 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 Extraordinary Items | \$0 | \$0 | \$0 | \$0 |
| | TOTAL OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER FINANCING SOURCES (USES) AND | | \$0 | \$0 | \$0 | \$0 |

Summary

| | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|---|--|--------------------|-----------------------------|--------------------------|-----------------------------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$3,562,270 | \$3,193,985 | \$3,648,118 | \$5,459,529 |
| | 3000 Total STATE | \$649,822 | | | |
| | TOTAL REVENUES | \$4,212,092 | \$3,193,985 | \$3,648,118 | \$5,459,529 |
| EXPENDITURES BY OBJECT | 300 Purchased Professional and Technical | \$2,500 | \$2,500 | \$2,500 | \$2,500 |
| | 400 Purchased property Services | \$11,433,081 | \$1,102,108 | \$4,476,656 | \$121,000 |
| | 600 Supplies | | | \$2,000 | |
| | 700 Property | \$218,306 | \$155,700 | \$226,648 | \$155,600 |
| | 800 Other Objects | \$1,331,423 | \$2,629,112 | \$2,369,112 | \$3,669,112 |
| | TOTAL EXPENDITURES | \$12,985,310 | \$3,889,420 | \$7,076,916 | \$3,948,212 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) OTHER FINANCING SOURCES (USES) AND OTHER | (\$8,773,218) | (\$695,435) | (\$3,428,798) | \$1,511,317 |
| NET CHANGE IN FUND BALANCE | (\$8,773,218) | (\$695,435) | (\$3,428,798) | \$1,511,317 | |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$16,979,355 | | \$8,206,137 | | |
| FUND BALANCE - ENDING | \$8,206,137 | (\$695,435) | \$4,777,339 | \$1,511,317 | |

49 School Food Service Fund

Balance Sheet

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|--|----------------------------|---------------------------------------|-------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8111 | Cash in Banks | \$458,071 | | | |
| | 8140 | Inventories | \$12,059 | | | |
| | TOTAL ASSETS | | \$470,130 | | | |
| LIABILITIES | 9510 | Accounts Payable | \$450 | | | |
| | TOTAL LIABILITIES | | \$450 | | | |
| FUND BALANCES | 9860 | Non-Spendable - Inventories & Prepaid | \$6,878 | | | |
| | 9872 | Restricted – Food Service | \$462,802 | | | |
| | TOTAL FUND BALANCES | | \$469,680 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$470,130 | | | |
| TOTAL ASSETS | | | \$470,130 | \$0 | \$0 | \$0 |

Revenue

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|--|----------------------|----------------------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1610 | Sales to Students | \$182,459 | \$166,500 | \$178,685 | \$179,100 |
| | TOTAL LOCAL | | \$182,459 | \$166,500 | \$178,685 | \$179,100 |
| STATE | 3800 | Non-MSP State Revenue (via USBE) | \$99,294 | \$112,000 | \$150,000 | \$120,000 |
| | TOTAL STATE | | \$99,294 | \$112,000 | \$150,000 | \$120,000 |
| FEDERAL | 4560 | Federal Child Nutrition Prog | \$402,634 | \$425,000 | \$410,700 | \$410,700 |
| | 4970 | USDA Commodities | \$54,962 | \$35,000 | \$40,000 | \$50,000 |
| | TOTAL FEDERAL | | \$457,596 | \$460,000 | \$450,700 | \$460,700 |
| TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND | | | \$739,349 | \$738,500 | \$779,385 | \$759,800 |

Expenditure

| | | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|---|---------------------------------------|---------------------------------------|-------------|----------------------|-------------------|----------------------|
| FOOD SERVICES | Salaries (Header Only)(100) | | | | | |
| | 115 | Salaries - Supervisors and Directors | \$15,521 | \$17,140 | \$16,826 | \$16,800 |
| | 191 | Salaries - Food Service Personnel | \$245,040 | \$239,676 | \$274,825 | \$142,500 |
| | TOTAL SALARIES (HEADER ONLY) | | \$260,561 | \$256,817 | \$291,652 | \$159,300 |
| | 210 | State Retirement | \$30,608 | \$31,338 | \$31,467 | \$31,600 |
| | 220 | Social Security | \$19,671 | \$19,607 | \$21,512 | \$21,525 |
| | 240 | Group Insurance | \$21,333 | \$23,804 | \$24,988 | \$24,890 |
| | TOTAL BENEFITS | | \$71,613 | \$74,749 | \$77,967 | \$78,015 |
| | 430 | Repairs & Maint Services | \$8,794 | \$3,100 | \$5,200 | \$5,200 |
| | TOTAL PURCH PROPERTY SERVICES | | \$8,794 | \$3,100 | \$5,200 | \$5,200 |
| | 580 | Travel/Per Diem | \$362 | \$300 | \$300 | |
| | TOTAL OTHER PURCHASED SERVICES | | \$362 | \$300 | \$300 | |
| | 610 | General Supplies | \$25,547 | \$37,200 | \$28,100 | \$28,100 |
| | 626 | Motor Fuel (Gasoline & Diesel) | \$905 | \$1,000 | \$1,000 | \$1,000 |
| | 630 | Food | \$341,556 | \$278,500 | \$324,000 | \$324,000 |
| | TOTAL SUPPLIES & MATERIALS | | \$368,008 | \$316,700 | \$353,100 | \$353,100 |
| | 850 | Contingency (Budgeting Purposes Only) | | \$55,000 | \$200,000 | \$150,000 |
| | 890 | Misc Expenditures | \$1,975 | \$3,500 | \$5,000 | \$5,000 |
| | TOTAL DEBT & MISCELLANEOUS | | \$1,975 | \$58,500 | \$205,000 | \$155,000 |
| | TOTAL FOOD SERVICES | | \$711,313 | \$710,166 | \$933,219 | \$750,615 |
| TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE | | | \$711,313 | \$710,166 | \$933,219 | \$750,615 |

Other Financing

| | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|---|--|-------------|----------------------|-------------------|----------------------|
| 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 |
| | 5210 Transfers out to Other Funds | \$0 | \$0 | \$0 | \$0 |
| | 5211 Transfers OUT to Other Funds or 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 Extraordinary Items | \$0 | \$0 | \$0 | \$0 |
| | TOTAL OTHER ITEMS | | \$0 | \$0 | \$0 |
| TOTAL OTHER FINANCING SOURCES (USES) AND | | \$0 | \$0 | \$0 | \$0 |

Summary

| | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 | |
|---|---|-------------|----------------------|-------------------|----------------------|-----------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$182,459 | \$166,500 | \$178,685 | \$179,100 | |
| | 3000 Total STATE | \$99,294 | \$112,000 | \$150,000 | \$120,000 | |
| | 4000 Total FEDERAL | \$457,596 | \$460,000 | \$450,700 | \$460,700 | |
| | TOTAL REVENUES | \$739,349 | \$738,500 | \$779,385 | \$759,800 | |
| EXPENDITURES BY OBJECT | 100 Salaries | \$260,561 | \$256,817 | \$291,652 | \$159,300 | |
| | 200 Employee Benefits | \$71,613 | \$74,749 | \$77,967 | \$78,015 | |
| | 400 Purchased property Services | \$8,794 | \$3,100 | \$5,200 | \$5,200 | |
| | 500 Other Purchased Services | \$362 | \$300 | \$300 | | |
| | 600 Supplies | \$368,008 | \$316,700 | \$353,100 | \$353,100 | |
| | 800 Other Objects | \$1,975 | \$58,500 | \$205,000 | \$155,000 | |
| | TOTAL EXPENDITURES | | \$711,313 | \$710,166 | \$933,219 | \$750,615 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | \$28,036 | \$28,334 | (\$153,834) | \$9,185 |
| OTHER FINANCING SOURCES (USES) AND OTHER | | \$0 | \$0 | \$0 | \$0 | |
| NET CHANGE IN FUND BALANCE | | \$28,036 | \$28,334 | (\$153,834) | \$9,185 | |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$441,644 | | \$469,680 | | |
| FUND BALANCE - ENDING | | \$469,680 | \$28,334 | \$315,846 | \$9,185 | |

SUMMARY - ALL FUNDS

| | | Actual 2023 | Original Budget 2024 | Final Budget 2024 | Original Budget 2025 |
|---------------------------|-----------------------|--------------|----------------------|-------------------|----------------------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$13,126,917 | \$12,518,094 | \$13,356,432 | \$15,153,111 |
| | 3000 Total STATE | \$11,710,594 | \$14,239,279 | \$14,890,656 | \$15,919,709 |
| | 4000 Total FEDERAL | \$1,739,061 | \$1,293,365 | \$1,713,169 | \$1,080,176 |
| | TOTAL REVENUES | \$26,576,571 | \$28,050,738 | \$29,960,256 | \$32,152,996 |

| | | | | | |
|---|---|---------------|---------------|---------------|--------------|
| EXPENDITURES BY OBJECT | 100 Salaries | \$10,689,074 | \$10,993,453 | \$12,520,125 | \$11,988,394 |
| | 200 Employee Benefits | \$4,784,427 | \$4,516,761 | \$5,125,849 | \$5,046,209 |
| | 300 Purchased Professional and Technical | \$563,743 | \$701,526 | \$705,456 | \$568,039 |
| | 400 Purchased property Services | \$12,034,090 | \$1,251,408 | \$4,754,407 | \$313,020 |
| | 500 Other Purchased Services | \$603,002 | \$509,468 | \$552,098 | \$537,583 |
| | 600 Supplies | \$2,996,450 | \$2,461,361 | \$3,369,289 | \$3,092,217 |
| | 700 Property | \$614,389 | \$183,700 | \$307,487 | \$258,600 |
| | 800 Other Objects | \$1,523,007 | \$4,637,266 | \$5,774,243 | \$7,605,202 |
| | TOTAL EXPENDITURES | \$33,808,183 | \$25,254,942 | \$33,108,953 | \$29,409,263 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | (\$7,231,612) | \$2,795,796 | (\$3,148,697) | \$2,743,733 |
| OTHER FINANCING SOURCES (USES) AND OTHER | \$0 | \$0 | \$0 | \$0 | |
| NET CHANGE IN FUND BALANCE | (\$7,231,612) | \$2,795,796 | (\$3,148,697) | \$2,743,733 | |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$29,630,494 | \$0 | \$22,398,882 | \$0 | |
| FUND BALANCE - ENDING | \$22,398,882 | \$2,795,796 | \$19,250,185 | \$2,743,733 | |