

REV	Revenues	General Fund 2026-2027	YTD as of 4/20/2026	Variance	Notes
1510	Interest	\$ -			
1790	Other Pupil Activities	-			
1792	Field Trips	-			
1920	Contributions & Donations	850,000	625,000	225,000	Changed to suppliment the deficit
1922	Grants				
1950	Refund of Prior Year's expenditures	-			
1999	Other Income	-	131	(131)	2024-2025 had some remaining commerce grant funds
	Local Income (contributions, student activity, lunch sales	\$ 850,000	\$ 625,131	\$ 224,869	
3118	EEDA Career Specialists	-			
3127	Student Health and Fitness	-			
3135	Reading Coaches	-			
3136	Student Health & Fitness Nurse	-			
3187	Teacher Supplies	2,400	2,400	\$ -	6 teachers @ \$400 each
3103/3105	State Aid to Classrooms	839,000	1,000,000	\$ (161,000)	Reduced stated funding from \$1.3M in 24-25 FY
3511	Professional Development on Standards	-			
3532	National Board Certification	-			
3540	4K Program - Early Childhood	-			
3557	Summer Reading Camp	-			
3558	Reading	-			
3595	EEDA Supplies and Materials	-			
	State Revenue (Base funding & EIA funds)	841,400	1,002,400	\$ (161,000)	
4810	USDA Reimbursement - School Lunch	-			
4310	Title I	-			
4331	Title II	-			
4510	IDEA	-			
	Federal Revenue (IDEA, Title I, II, etc.)	-			
	Total revenue	1,691,400	1,627,531	\$ 63,869	
	Expenditures				

	Salaries	987,045	1,237,205	\$ (250,160)	
	Group Health & Life Insurance	132,934		\$ 132,934	
	Employee Retirement	27,850	-	\$ 27,850	
	Social Security	75,509	94,646	\$ (19,137)	
	Unemployment	6,416	8,042	\$ (1,626)	
	Worker's Compensation	5,922	7,423	\$ (1,501)	
	Total Personnel Expenses	1,235,676	1,347,316	\$ (111,641)	
182-311	Adult-Sec Edu-Services	52,535	52,535	\$ -	Certifications and sub services. 40k remains from first reading, now anticipating significant
126-313	Speech Services - Instructional	-			
127-300	LD - Instructional Services	-			
214-313	Psychological Services	-			
212-311	Guidance Services	697	697	\$ -	College & Career Salary position
215-311	Special Needs Services - OT	-			
215-313	Speech Services - Support	-			
224-313	Teacher Incentives	-	-		
231-312	Management Services	-			
233-332	Travel	5,000	-	\$ 5,000	New school director will need to attend the Excel conference
231-318	Audit Services	38,000	37,072	\$ 928	This is an estimated cost. New audit firm is being sought for the upcoming school year
231-319	Board -Legal Services	70,000	52,915	\$ 17,085	lobby/legal costs (lobby - updated to 5000 x 12 + 10,000 legal)
231-332	Admin-Travel	-	-		
252-315	Fiscal Services	28,000	27,752	\$ 248	Veris reduced services (\$2150/mo down from \$3250/mo)
252-395	2% District Fee	16,780	20,000	\$ (3,220)	Dependent on authorizer and oversight for 26-27
233-311	Administrative Services	3,000	3,089	\$ (89)	Teacher Evaluation contract/HR/Payroll
233-325	Admin Copier Lease	7,420	7,420	\$ -	Copier Lease estimate - potential to change copier plan to reduce costs
255-331	Transportation-Services	5,000	3,473	\$ 1,527	Several postings to "outside services" and "transportation" in 25-26
263-350	Marketing & Advertising Services	1,500	1,474	\$ 26	Facebook Ads. Suggest a summer push, late fall push, and late winter. 500 each
266-345	Technology Services (could be software as well)	35,000	15,780	\$ 19,220	TPX- 13544.16 + Microsoft EDU 2000 - No changes to Cell Phone plan- Includes Edmentum and
224-312	Professional Development	2,400	-	\$ 2,400	PD and teacher appreciation - will increase as funding is solidified
	Contracted Services	265,332	222,208	\$ 43,124	
182-410	Adult-Secondary Education-Supplies	12,000	29,075	\$ (17,075)	Edmentum Courseware and IXL diagnostics (IXL will be \$2250 in July of 2027)
400-001	Instructional Supplies - Other	-	-		
100-455	Instructional Equip & Furniture				
100-400	Teacher supply (offset in revenue)	<u>8,000</u>	2,400	\$ 5,600	
100-410	Title I Supplies (offset in revenue)	-			
126-410	Speech - Instructional Supplies	-			
127-400	SPED Supplies & Equipment	-			
139-410	Early Childhood (4K) Supplies (offset in revenue)	-			

188-410	Parent Involvement Supplies	-				
350-410	Child-Care Supples	1,200	-	\$ 1,200		
212-410	Guidance Supplies	-				
213-410	Health Supplies	-				
222-410	Library Supplies	-				
222-445	Library Equipment	-				
233-410	Admin-Office Supplies	2,000	11,211	\$ (9,211)		
233-440	Office Equipment/Furniture & Fixtures	-				
233-460	Software (may need to be in services)					
233-540	Office equipment	-				
256-410	Food Supplies	-				
256-460	Purchased Food	-				
263-410	Marketing & Advertising Supplies	-				
266-410	Technology Supplies	-				
266-445	Technology Equipment					
231-410	Board Supplies	-				
	Supplies	23,200	42,685	\$ (19,485)		
254-311	Contracted Services	-				
254-321	Water & Sewer Srvcs	-				
254-322	Cleaning Services	-				
254-323	Repairs & Maint.	-	-			
254-324	Property Insurance	-				
254-325	Operations-Facility Lease	136,600	131,659	\$ 4,941	Rent is increasing in 26-27	
254-329	Trash Srvc	-				
254-340	Operations-Telephone	-	-			
254-410	Operational Supplies	-				
254-470	Electric, Gas, Oil	-				
258-329	Building Security System	-				
500-620	Interest Expense	-				
500-610	Redemption of Principal	-				
	Facilities	136,600	131,659	\$ 4,941		
255-331	Student Transportation	5,000	5,000	\$ -	Gas cards and bus passes for students	
255-410	Transportation - Gas	-				
255-415	Transportation Supplies/Parts	-				
255-510	Transportation Equipment (>\$5K)	-				
	Transportation	5,000	5,000	\$ -		
231-650	Board Liability Insurance	21,892	18,343	\$ 3,550	8% increase from last year + additional \$145 for Employee Dishonesty Coverage	
231-660	Board - Other Expenses	1,500	-	\$ 1,500	Reduced due to funding challenges. Can increase once funding is solidified.	

231-640	Membership Dues & Fees	30,000	-	\$ 30,000	GEI Membership (Not charged in 25/26 - GEI may waive or reduce if needed)
252-690	FI-Bank Fees	924	843	\$ 81	
271-310	Pupil Activities - Sevices	2,000		\$ 2,000	Senior Graduate Events, Diploma Covers, Room Rental for Graduation, Photography, Caps/Gowns
271-410	Pupil Activities - Supplies	2,000	289	\$ 1,711	Outreach/Student Events
271-411	Field Trips (Meals)	-			
271-660	Field Trips	-			
	Other Expenses	58,316	19,474	\$ 38,842	
	Total Expenditures	1,724,123	1,768,343	\$ (44,219)	
	Surplus (Deficit)	(32,723)	(140,811)	\$ 108,088	

Fund balance 25/26	169,601
Net gain/loss FY26/27 (estimated)*	(32,723)
FY25/26 Surplus/Deficit	19,646
Remaining Fund Balance	156,523
Months of Operating Expenditures	1.09

*What have been called rollover funds to this point are actually the surplus where the school lands at the end of the fiscal year. These funds will shift to the net assets (fund balance) section of the balance sheet for FY25, so the deficit budgeted above is intentional to draw down on the fund balance to cover the operations for FY25, as that revenue has been recognized in FY24 in accordance with US GAAP.