

FOLEY PUBLIC SCHOOLS ISD 0051		FOLEY PUBLIC SCHOOLS ISD 0051					REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES					May 31, 2025					
REVENUE												May 31, 2025		May 31, 2024		May 31, 2023	
REVENUE CATEGORIES		June 30, 2023	June 30, 2024	Adopted Budget	Revised Budget	Next Year Budget	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	May 31, 2024	May 31, 2023				
STATE		19,806,265	21,751,022	22,351,850	22,351,850	21,987,530	18,938,145	3,413,705	84.7%	84.7%	86.5%	18,425,437	17,138,684				
FEDERAL		1,556,307	668,763	558,765	558,765	558,765	230,530	328,235	41.3%	77.2%	20.3%	516,523	315,604				
PROPERTY TAXES		2,042,943	1,910,264	2,202,777	2,202,777	3,053,200	217	2,202,560	0.0%	66.5%	97.5%	1,270,348	1,991,673				
LOCAL (FEES, INTEREST, ETC.)		1,058,967	1,069,087	896,199	896,199	896,199	1,067,076	(170,877)	119.1%	81.2%	86.1%	867,686	911,725				
TOTALS		24,464,482	25,399,136	26,009,591	26,009,591	26,495,694	20,235,968	5,773,623	77.8%	83.0%	83.2%	21,079,993	20,357,685				
EXPENDITURES												May 31, 2025		May 31, 2024		May 31, 2023	
OBJECT SERIES		June 30, 2023	June 30, 2024	Adopted Budget	Revised Budget	Next Year Budget	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	May 31, 2024	May 31, 2023				
SALARIES & WAGES		14,365,939	15,238,711	15,437,438	15,528,074	15,466,945	12,414,203	3,113,871	79.9%	79.2%	79.6%	12,067,856	11,442,163				
EMPLOYEE BENEFITS		5,057,482	5,430,368	5,768,324	5,478,141	5,609,456	4,451,899	1,026,241	81.3%	80.9%	76.5%	4,393,267	3,871,474				
PURCHASED SERVICES		2,386,856	2,980,073	2,648,158	2,712,535	2,723,685	2,335,333	377,202	86.1%	88.9%	95.9%	2,650,394	2,289,621				
SUPPLIES		1,845,598	1,595,058	1,406,635	1,652,549	1,323,842	1,428,606	223,943	86.4%	95.9%	88.3%	1,529,848	1,630,422				
EQUIPMENT		679,578	737,288	682,170	904,199	676,658	932,939	(28,740)	103.2%	98.7%	92.8%	727,858	630,886				
DEBT SERVICE		-	-	-	-	-	-	-	0.0%	0.0%	0.0%	-	-				
OTHER EXPENDITURES		140,468	242,744	66,345	164,641	175,583	88,641	76,000	53.8%	23.7%	39.8%	57,581	55,939				
TOTALS		24,475,920	26,224,241	26,009,070	26,440,139	25,976,169	21,651,621	4,788,518	81.9%	81.7%	81.4%	21,426,804	19,920,505				
PROGRAM SERIES												May 31, 2025		May 31, 2024		May 31, 2023	
PROGRAM SERIES		June 30, 2023	June 30, 2024	Adopted Budget	Revised Budget	Next Year Budget	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	May 31, 2024	May 31, 2023				
SITE ADMINISTRATION		923,783	940,278	1,173,431	1,010,030	1,033,516	884,788	125,242	87.6%	96.6%	92.4%	908,306	853,444				
DISTRICT ADMINISTRATION		315,350	271,101	287,201	299,188	306,348	272,170	27,018	91.0%	92.6%	82.5%	251,112	260,193				
SUPPORT SERVICES		694,826	570,020	465,645	524,042	545,529	583,654	(59,612)	111.4%	88.9%	68.1%	506,851	473,449				
REGULAR INSTRUCTION		9,864,476	10,711,186	10,814,138	10,556,300	10,388,388	8,008,199	2,548,101	75.9%	78.0%	75.8%	8,354,439	7,472,420				
EXTRA-CURRICULAR ACTIVITES		1,177,494	1,272,951	1,177,565	1,317,795	1,243,745	1,317,172	623	100.0%	92.0%	90.7%	1,171,075	1,067,998				
VOCATIONAL INSTRUCTION		185,635	170,562	207,496	183,987	189,508	138,193	45,794	75.1%	77.0%	75.1%	131,308	139,321				
SPECIAL EDUCATION		4,607,336	5,005,986	5,170,282	5,466,342	5,276,523	4,515,118	951,224	82.6%	79.8%	81.8%	3,993,595	3,769,553				
INSTRUCTIONAL SUPPORT		1,781,410	1,688,733	1,680,291	1,797,078	1,688,862	1,260,864	536,214	70.2%	72.1%	78.0%	1,218,161	1,390,088				
PUPIL SUPPORT SERVICES		2,203,376	2,329,583	2,368,552	2,610,129	2,515,374	2,217,338	392,791	85.0%	84.8%	88.3%	1,975,833	1,944,814				
FACILITIES		2,569,511	3,068,434	2,474,469	2,506,483	2,614,548	2,286,288	220,195	91.2%	89.5%	87.6%	2,745,394	2,251,248				
OTHER FINANCING USES		152,724	195,407	190,000	168,765	173,828	167,837	928	99.5%	87.4%	195.1%	170,730	297,977				
TOTALS		24,475,920	26,224,241	26,009,070	26,440,139	25,976,169	21,651,621	4,788,518	81.9%	81.7%	81.4%	21,426,804	19,920,505				

FOLEY PUBLIC SCHOOLS ISD 0051	FOLEY PUBLIC SCHOOLS ISD 0051	REVENUE & EXPENDITURE SUMMARY BY SOURCE; OBJECT SERIES & PROGRAM SERIES	May 31, 2025
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FOLEY PUBLIC SCHOOLS ISD 0051		FOLEY PUBLIC SCHOOLS ISD 0051					REVENUE SUMMARY -- BY MAJOR CATEGORY				May 31, 2025			THIS REPORT SUMMARIZES REVENUE BY MAJOR CATEGORY AND SOURCE CODE			
Source Code	Description	June 30, 2023	June 30, 2024	Adopted Budget	Revised Budget	Next Year Budget	May 31, 2025	Budget Remaining	% Budget Received	% Actual Received	% Actual Received	Current YTD vs. Prior YTD	May 31, 2025		May 31, 2024		May 31, 2023
													REVISED		ACTIVE BUDGET		
													May 31, 2025	May 31, 2024	May 31, 2025	May 31, 2023	
STATE AID																	
201	PERMANENT SCHOOL TRUST FUND	92,002	112,499	125,233	125,233	-	126,688	(1,455)	101.16%	100.00%	100.00%	14,189	112,499	92,002			
211	BASIC FORMULA	14,579,892	14,796,119	14,975,690	14,975,690	15,268,972	15,285,604	(309,914)	102.07%	101.28%	100.84%	300,709	14,984,895	14,701,974			
211	OPERATING CAPITAL	352,725	345,228	326,592	326,592	322,055	-	326,592	0.00%	0.00%	0.00%	-	-	-			
211	AREA LEARNING CENTER	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-			
211	STAFF DEVELOPMENT	281,270	289,185	294,968	294,968	297,524	-	294,968	0.00%	0.00%	0.00%	-	-	-			
211	BASIC SKILLS - COMPENSATORY	230,043	722,867	753,417	753,417	731,710	449	752,968	0.06%	0.00%	0.21%	449	-	493			
211	TRANSPORTATION	-	-	-	-	-	6,684	(6,684)	#DIV/0!	#DIV/0!	0.00%	(4,030)	10,714	-			
211	LEARNING & DEVELOPMENT	431,465	437,599	414,673	414,673	395,708	-	414,673	0.00%	0.00%	0.00%	-	-	-			
211	GIFTED & TALENTED	26,639	26,334	26,333	26,333	25,854	-	26,333	0.00%	0.00%	0.00%	-	-	-			
212	LITERACY INCENTIVE AID	115,222	-	-	-	-	-	-	0.00%	#DIV/0!	90.00%	(0)	0	103,700			
213	SHARED TIME	41,041	101,927	51,965	51,965	51,965	51,965	0	100.00%	49.02%	100.00%	2,002	49,963	41,041			
227	ABATEMENT AID	1,635	159	178	178	178	160	18	89.84%	89.97%	90.00%	17	143	1,471			
229	DISPARITY REDUCTION AID	111	111	-	-	-	106	(106)	#DIV/0!	90.01%	90.12%	6	100	100			
234	HOMESTEAD/AG CREDIT	29,495	28,707	30,054	30,054	30,054	-	30,054	0.00%	90.00%	90.00%	(25,836)	25,836	26,545			
258	SCHOOL BOND AG CREDIT	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-			
312/300	LITERACY INCENTIVE AID	-	99,558	103,425	103,425	103,425	35,313	68,112	34.14%	79.04%	0.00%	(43,379)	78,692	-			
314/300	PARA TRAINING AID	-	12,332	10,000	10,000	10,000	(4,822)	14,822	-48.22%	0.00%	0.00%	(4,822)	-	-			
317	LTFM AID	469,516	428,684	463,355	463,355	29,000	278,657	184,698	60.14%	-4.87%	61.00%	299,514	(20,857)	286,411			
317/300	EL CROSS SUBSIDY	493	476	476	476	476	-	476	0.00%	57262.49%	0.00%	(272,335)	272,335	-			
343/300	LIBRARY AID	-	40,000	40,000	40,000	40,000	24,000	16,000	60.00%	59.75%	0.00%	100	23,900	-			
356/300	READ ACT - LITERACY AID	-	-	76,885	76,885	-	76,885	1	100.00%	0.00%	0.00%	76,885	-	-			
357/300	READ ACT - TEACHER COMP AID	-	-	69,416	69,416	-	69,416	1	100.00%	0.00%	0.00%	69,416	-	-			
373/300	STUDENT SUPPORT PERSONNEL AID	-	40,000	40,000	40,000	40,000	24,000	16,000	60.00%	57.87%	0.00%	852	23,148	-			
374/300	STUDENT SUPPORT PERSONNEL AID - COOP	-	40,000	40,000	40,000	40,000	(1,540)	41,540	-3.85%	57.87%	0.00%	(24,687)	23,148	-			
720/300	NONPUBLIC PUPIL TRANSPORTATION AID	29,688	46,785	41,365	41,365	41,365	19,551	21,814	47.27%	34.00%	50.44%	3,644	15,908	14,975			
830/300	CAREER TECH STATE AID	25,800	24,101	11,483	11,483	11,483	4,736	6,747	41.24%	52.71%	90.15%	(7,968)	12,704	23,259			
300	ACHIEVEMENT & INTEGRATION	78,609	57,568	81,687	81,687	81,687	39,089	42,598	47.85%	68.42%	48.83%	(300)	39,389	38,382			
300	SPECIAL EDUCATION	2,920,669	3,832,453	4,000,798	4,000,798	4,080,998	2,873,427	1,127,371	71.82%	67.65%	61.00%	280,646	2,592,781	1,781,685			
369	Rev-0th State Agency	-	173,501	284,857	284,857	284,857	6,396	278,461	2.25%	90.00%	0.00%	(149,755)	156,151	-			
370	MISC REV THRU WDE	26,644	23,988	24,000	24,000	24,000	21,381	2,619	89.09%	100.00%	100.00%	(2,606)	23,988	26,644			
397	TRA/PERA SPECIAL FUNDING	73,306	70,841	65,000	65,000	76,220	-	65,000	0.00%	0.00%	0.00%	-	-	-			
TOTAL STATE AID		19,806,265	21,751,022	22,351,850	22,351,850	21,987,530	18,938,145	3,413,705	84.73%	84.71%	86.53%	512,708	18,425,437	17,138,684			
FEDERAL																	
150/400	SUMMER ACADEMIC ENRICH & MENTAL HLTH	42,267	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-			
151/400	ESSER - 90%	3,904	-	-	-	-	-	-	0.00%	0.00%	100.00%	-	-	3,904			
155/400	ESSER II	156,334	-	-	-	-	-	-	0.00%	#DIV/0!	13.70%	(156,335)	156,335	21,413			
159/400	ARP - HOMELESS II	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-			
160/400	ESSER III	602,727	143,251	-	-	-	-	-	0.00%	100.00%	9.49%	(143,251)	143,251	57,196			
161/400	ESSER III - Learning Loss	44,115	374	-	-	-	-	-	0.00%	11900.78%	160.79%	(44,489)	44,489	70,932			
169/400	CARES/ESSER FEDERAL GRANT	-	-	-	-	-	-	-	0.00%	#DIV/0!	0.00%	-	-	10,000			
170/400	MN COVID Testing	46,432	-	-	-	-	-	-	0.00%	#DIV/0!	5.30%	(47,060)	47,060	2,459			

FOLEY PUBLIC SCHOOLS ISD 0051		FOLEY PUBLIC SCHOOLS ISD 0051				REVENUE SUMMARY - BY MAJOR CATEGORY		May 31, 2025				THIS REPORT SUMMARIZES REVENUE BY MAJOR CATEGORY AND SOURCE CODE			
Source Code	Description	June 30, 2023	June 30, 2024	Adopted Budget	Revised Budget	Next Year Budget	May 31, 2025	Budget Remaining	% Budget Received	% Actual Received	% Actual Received	Current YTD vs. Prior YTD	May 31, 2024	May 31, 2023	
171/400	Pandemic Enrollment Loss	(0)	-	-	-	-	-	-	0.00%	0.00%	0.00%	#####	-	-	32,437
174/400	TITLE I, PART A	628	3,256	-	-	-	-	-	0.00%	100.00%	100.00%	(3,256)	3,256	628	
401/400	TITLE I, PART A	178,893	169,973	218,740	218,740	218,740	213,863	4,877	97.77%	56.93%	100.00%	117,103	96,760	77,505	
414/400	TITLE II	33,498	-	-	-	-	-	-	0.00%	0.00%	97.60%	-	-	32,693	
428/400	CARL PERKINS	6,437	5,776	8,518	8,518	8,518	7,328	1,190	86.02%	148.63%	100.00%	(1,257)	8,584	6,437	
433/400	TITLE IV - FEDERAL GRANTS	18,997	10,744	10,000	10,000	10,000	9,339	661	93.39%	15.74%	0.00%	7,648	1,691	-	
619/400	FED AID ALLOCATION	325,177	289,757	250,000	250,000	250,000	-	250,000	0.00%	0.00%	0.00%	-	-	-	
405	OTHER SUB GRANT	-	-	-	-	-	-	-	0.00%	#DIV/0!	0.00%	(15,097)	15,097	-	
620/405	FED AID PRESCH AGES 3-5	6,937	8,000	20,000	20,000	20,000	-	20,000	0.00%	0.00%	0.00%	-	-	-	
625/405	CEIS - VOLUNTARY	-	-	51,507	51,507	51,507	-	51,507	0.00%	0.00%	0.00%	-	-	-	
629/405	CEIS - MANDATORY	11,583	37,633	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
640/405	ARP - FED ALLOCATION	57,746	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
641/405	ARP - FED PRESCH AGES 3-5	8,255	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
644/405	ARP - FED CEIS	12,377	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
TOTAL FEDERAL		1,556,307	668,763	558,765	558,765	558,765	230,530	328,235	41.26%	77.24%	20.28%	(285,993)	516,523	315,604	
LEVY															
001	GENERAL LEVY	1,183,196	987,754	1,289,165	1,289,165	1,568,792	-	1,289,165	0.00%	128.61%	99.92%	(1,270,348)	1,270,348	1,182,269	
001	LEASE LEVY	300,519	298,959	316,630	316,630	431,975	-	316,630	0.00%	0.00%	100.00%	-	-	300,519	
001	OPERATING CAPITAL	100,206	103,528	124,312	124,312	147,585	-	124,312	0.00%	0.00%	100.00%	-	-	100,206	
001	SAFE SCHOOLS	75,591	71,829	72,762	72,762	71,395	-	72,762	0.00%	0.00%	100.00%	-	-	75,591	
001	CAREER & TECHNICAL	50,343	53,333	64,313	64,313	64,313	-	64,313	0.00%	0.00%	0.00%	-	-	-	
001	ACHIEVEMENT & INTEGRATION	29,427	39,662	36,131	36,131	31,670	-	36,131	0.00%	0.00%	100.00%	-	-	29,427	
001	LTPM	203,348	222,282	231,873	231,873	669,879	-	231,873	0.00%	0.00%	100.00%	-	-	203,348	
010	COUNTY APPORTIONMENT	91,739	130,676	66,591	66,591	66,591	-	66,591	0.00%	0.00%	100.00%	-	-	91,739	
019	MISCELLANEOUS TAXES	8,574	2,240	1,000	1,000	1,000	217	783	21.71%	0.00%	100.00%	217	-	8,574	
TOTAL - LEVY		2,042,943	1,910,264	2,202,777	2,202,777	3,053,200	217	2,202,560	0.01%	66.50%	97.49%	(1,270,131)	1,270,348	1,991,673	
LOCAL - TUITION, FEES, ADMISSIONS, GIFTS & OTHER															
021	REV FROM OTH MIN SCH DISTRICT	96,001	162,263	125,000	125,000	125,000	13,445	111,555	10.76%	-43.93%	15.12%	84,722	(71,277)	14,518	
040	TUITION FROM PATRONS	7,321	6,580	6,500	6,500	6,500	8,622	(2,122)	132.65%	100.00%	98.69%	2,042	6,580	7,225	
050	FEES FROM PATRONS	104,079	119,142	111,253	111,253	111,253	136,786	(25,533)	122.95%	99.40%	97.48%	18,353	118,433	101,458	
060	ADMISSIONS	44,931	24,113	41,422	41,422	41,422	55,840	(14,418)	134.81%	100.00%	101.51%	31,727	24,113	45,611	
061	ENTRY FEE REVENUE	6,666	11,525	2,190	2,190	2,190	11,499	(9,309)	525.05%	90.69%	100.00%	1,047	10,452	6,666	
071	3RD PARTY BILLING	102,154	42,563	30,175	30,175	30,175	71,654	(41,479)	237.46%	68.04%	66.00%	42,695	28,959	67,418	
092	INTEREST EARNINGS	185,511	160,251	230,000	230,000	230,000	293,531	(63,531)	127.62%	156.29%	39.75%	43,080	250,451	73,749	
093	RENT OF SCHOOL FACILITIES	1,978	7,999	5,000	5,000	5,000	860	4,140	17.20%	72.23%	94.16%	(4,918)	5,778	1,863	
096	GIFTS & LOCAL GRANTS	28,217	44,464	49,785	49,785	49,785	49,550	235	99.53%	88.83%	87.75%	10,051	39,499	24,761	
099	MISCELLANEOUS REVENUES	301,555	285,126	200,461	200,461	200,461	314,769	(114,308)	157.02%	115.85%	132.11%	(15,563)	330,332	398,384	
099	STUDENT ACTIVITIES	78,447	109,603	81,413	81,413	81,413	99,440	(18,027)	122.14%	93.86%	99.51%	(3,427)	102,868	78,067	
621	INDUSTRIAL EDUC RESALE	17,611	14,660	13,000	13,000	13,000	11,081	1,919	85.24%	96.79%	42.65%	(3,109)	14,190	7,511	
624	SALE OF EQUIPMENT	-	665	-	-	-	-	-	0.00%	100.00%	0.00%	(665)	665	-	
625	JUDGEMENT FOR THE DISTRICT	84,495	6,645	-	-	-	-	-	0.00%	100.00%	100.00%	(6,645)	6,645	84,495	

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								REVISED	←	ACTIVE BUDGET					
								May 31, 2025	May 31, 2024	May 31, 2023					
Source Code	Description	June 30, 2023	June 30, 2024	Adopted Budget	Revised Budget	Next Year Budget	May 31, 2025	Budget Remaining	% Budget Received	% Actual Received	% Actual Received	Current YTD vs. Prior YTD	May 31, 2024	May 31, 2023	
639	LOAN PROCEEDS	-	73,489	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
650	GEN ED BY SITE	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
TOTAL - LOCAL		1,058,967	1,069,087	896,199	896,199	896,199	1,067,076	(170,877)	119.07%	81.16%	86.10%	199,390	867,686	911,725	
GENERAL FUND TOTAL		24,464,482	25,399,136	26,009,591	26,009,591	26,495,694	20,235,968	5,773,623	77.80%	82.99%	83.21%	(844,026)	21,079,993	20,357,685	

ISD 0051		FOLEY PUBLIC SCHOOLS ISD 0051					EXPENDITURES BY OBJECT CODE		May 31, 2025		THIS REPORT SHOWS EXPENDITURE HISTORY AND CURRENT YEAR ACTIVITY BY OBJECT CODE										
OBJECT CODE	DESCRIPTION	June 30, 2023	June 30, 2024	Adopted Budget	Revised Budget	Next Year Budget	Projected End of Year	Expenses YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	May 31, 2024	Active BUDGET	Active Budget % Change from Prior Yr Actual	ACTIVE BUDGET	June 30, 2024	June 30, 2023	Current YTD vs. Prior YTD		May 31, 2024	May 31, 2023
																\$ ADM	\$ ADM	\$ ADM			
SALARIES AND WAGES																					
110	Executive Salaries	818,659	933,064	894,110	1,028,695	1,059,556	965,563	845,941	182,754	82.23%	85.48%	89.74%	95,631	10.25%	#DIV/0!	#REF!	#REF!	48,340	797,602	734,669	79,935
120	Coordinator	86,947	88,349	92,767	92,767	95,550	94,887	85,036	7,731	91.67%	87.30%	91.94%	4,418	5.00%	#DIV/0!	#REF!	#REF!	7,906	77,130	79,935	
140	Licensed Salaries	7,889,543	8,460,968	8,661,514	8,607,555	8,549,193	8,699,899	6,461,160	2,146,395	75.06%	79.65%	74.23%	146,587	1.73%	#DIV/0!	#REF!	#REF!	172,587	6,288,573	5,856,147	49,583
141	Aides Non-Lic	52,584	45,360	46,223	46,645	48,044	40,025	37,152	9,493	70.65%	91.35%	94.29%	1,285	2.3%	#DIV/0!	#REF!	#REF!	(4,285)	41,437	49,583	
143	Lic Class Support	234,870	198,137	394,696	185,371	190,933	169,578	155,989	29,382	84.15%	92.46%	91.52%	(12,766)	-6.44%	#DIV/0!	#REF!	#REF!	(27,201)	183,190	214,946	
144	Non-Licensed Instr. Support	-	40,462	-	39,930	41,128	-	36,291	3,639	90.89%	0.00%	0.00%	(532)	-1.31%	#DIV/0!	#REF!	#REF!	36,291	-	-	
145	Substitute Teacher	208,248	177,357	181,790	186,168	191,753	230,000	261,146	(74,978)	140.27%	98.35%	93.28%	8,811	4.97%	#DIV/0!	#REF!	#REF!	86,707	174,439	194,248	
146	Substitute Non-Licensed Instr.	37,946	38,031	42,500	39,314	40,493	33,616	29,354	9,960	74.67%	85.65%	89.00%	1,283	3.37%	#DIV/0!	#REF!	#REF!	(3,219)	32,573	33,770	
152	Speech pathologist	284,951	306,394	242,111	239,966	247,165	243,315	182,424	57,542	76.02%	75.57%	74.38%	(66,428)	-21.68%	#DIV/0!	#REF!	#REF!	(49,111)	231,535	211,948	
154	School Nurse	60,276	64,883	70,232	67,131	69,145	67,120	50,438	16,693	75.13%	75.08%	75.21%	2,248	3.46%	#DIV/0!	#REF!	#REF!	1,722	48,716	45,333	
155	Licensed Nursing Services	-	35,441	21,857	86,705	89,306	86,705	79,890	6,815	91.25%	0.00%	0.00%	6,815	144.65%	#DIV/0!	#REF!	#REF!	58,181	21,709	-	
156	School Social Worker	141,296	136,602	146,220	158,137	162,881	164,696	118,722	39,415	75.08%	70.74%	73.93%	21,535	15.76%	#DIV/0!	#REF!	#REF!	22,776	95,946	104,464	
161	EA-SPED	643,173	867,190	782,469	788,985	862,654	863,793	785,231	3,754	99.52%	90.01%	91.80%	(78,205)	-9.02%	#DIV/0!	#REF!	#REF!	4,676	780,555	590,435	
162	EA-SPED One on One	593,070	522,367	532,445	571,212	588,350	603,282	551,302	19,910	96.51%	89.91%	92.85%	48,845	9.35%	#DIV/0!	#REF!	#REF!	81,627	469,675	550,694	
163	Foreign Language Interpreter	388	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	#DIV/0!	#REF!	#REF!	-	-	-	
164	Interpreter for Deaf	-	-	-	39,000	40,170	39,000	38,285	715	98.17%	0.00%	0.00%	0.00%	0.00%	#DIV/0!	#REF!	#REF!	38,285	-	-	
165	School Counselor	174,783	219,127	202,925	247,058	254,470	287,951	182,012	65,046	73.67%	57.57%	68.85%	27,931	12.75%	#DIV/0!	#REF!	#REF!	55,860	126,151	120,335	
170	Non-Instructional Support	2,206,334	2,213,296	2,032,744	2,008,649	2,088,905	2,035,732	1,797,998	210,651	89.51%	87.36%	89.28%	(204,647)	-9.25%	#DIV/0!	#REF!	#REF!	(135,626)	1,933,624	1,969,812	
174	Adaptive Phy Ed	48,902	51,297	55,208	54,745	56,387	55,036	40,778	13,967	74.45%	74.45%	73.73%	73,449	6.72%	#DIV/0!	#REF!	#REF!	2,586	38,192	36,058	
181	Event Worker	38,570	36,461	36,870	29,950	30,848	29,617	28,15	1,835	93.87%	93.02%	96.84%	(6,511)	-17.86%	#DIV/0!	#REF!	#REF!	(5,801)	33,916	37,350	
185	Other Salary Payment	785,530	772,589	790,792	951,651	728,012	748,329	607,339	344,312	63.82%	87.41%	74.91%	179,062	23.18%	#DIV/0!	#REF!	#REF!	(68,009)	675,348	588,403	
186	Other Salary Payment Non-Lic	20,064	24,070	7,880	22,431	20,717	36,094	24,310	(1,879)	108.37%	72.89%	61.81%	(1,639)	-6.81%	#DIV/0!	#REF!	#REF!	6,764	17,545	12,402	
191	Sick Live-Serv Unfund	39,804	7,268	-	10,956	11,285	104,665	15,290	(4,334)	139.55%	0.00%	29.22%	3,689	50.75%	#DIV/0!	#REF!	#REF!	15,290	-	11,630	
195	Salaries Chargeback	0	-	202,085	25,053	-	-	-	25,053	0.00%	0.00%	0.00%	0.00%	0.00%	#DIV/0!	#REF!	#REF!	-	-	-	
TOTAL SALARIES AND WAGES		14,365,939	15,238,711	15,437,438	15,528,074	15,466,945	15,597,903	12,414,203	3,113,871	79.95%	79.19%	79.65%	289,363	1.90%	#DIV/0!	#REF!	#REF!	346,347	12,067,856	11,442,163	
EMPLOYEE BENEFITS																					
210	FICA	1,037,509	1,087,786	1,149,530	1,081,636	1,129,135	1,114,824	887,166	194,470	82.02%	79.30%	79.86%	(6,150)	-0.57%	#DIV/0!	#REF!	#REF!	24,571	862,595	828,553	
214	PERA	268,414	296,417	276,891	289,044	312,491	303,746	269,150	19,694	90.33%	86.89%	90.33%	(7,373)	-2.49%	#DIV/0!	#REF!	#REF!	11,597	257,553	242,462	
218	TRA	859,451	941,219	948,522	969,179	992,882	972,587	740,237	228,942	76.38%	76.44%	77.96%	74,023	2.97%	#DIV/0!	#REF!	#REF!	20,757	719,480	651,282	
220	Group Hosp.	1,853,946	1,878,576	1,978,410	1,886,269	1,942,781	1,910,827	1,498,792	387,477	78.59%	78.59%	77.63%	7,693	0.41%	#DIV/0!	#REF!	#REF!	28,128	1,470,664	1,456,970	
230	Group Life	22,432	23,244	23,743	23,920	24,632	23,059	18,895	5,025	78.99%	81.72%	82.16%	676	2.91%	#DIV/0!	#REF!	#REF!	(101)	18,996	18,431	
235	Dental Ins	66,036	68,346	66,274	67,889	69,931	68,582	53,083	14,806	78.19%	77.50%	77.30%	(457)	-0.67%	#DIV/0!	#REF!	#REF!	116	52,967	51,049	
240	Long Term Disability	34,234	38,807	39,752	41,800	43,054	42,344	32,444	9,356	77.62%	79.85%	79.85%	2,993	7.71%	#DIV/0!	#REF!	#REF!	2,078	30,366	27,337	
250	TSA	170,341	185,627	198,529	202,570	208,644	254,125	200,169	2,401	98.81%	77.72%	79.82%	16,943	9.13%	#DIV/0!	#REF!	#REF!	55,907	144,262	135,966	
251	Emp Sponsor Hlth Reimb Arr	406,596	426,640	573,131	335,316	345,378	326,115	256,511	78,804	76.50%	86.84%	70.47%	(91,324)	-21.41%	#DIV/0!	#REF!	#REF!	(113,986)	370,498	286,538	
270	Workers Comp	113,808	134,733	150,000	101,690	104,739	209,545	101,690	0	100.00%	100.00%	99.94%	(2,944)	-24.52%	#DIV/0!	#REF!	#REF!	(33,043)	134,733	(3,349)	
280	Unemployment Comp.	43,220	23,239	10,000	36,609	37,707	46,565	36,092	517	98.59%	100.00%	55.02%	13,370	83.71%	#DIV/0!	#REF!	#REF!	12,853	23,239	23,779	
281	Unemployment-Aid Eligible	24,841	155,056	189,000	284,857	236,000	225,000	223,396	61,461	78.42%	100.00%	0.00%	129,801	83.71%	#DIV/0!	#REF!	#REF!	68,340	155,056	-	
291	Retiree Health (Pay as you Go)	155,792	169,255	163,000	156,362	161,052	143,680	134,180	22,182	85.81%	89.47%	97.31%	(12,893)	-7.62%	#DIV/0!	#REF!	#REF!	(17,254)	151,434	151,594	
295	Chargeback	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	#DIV/0!	#REF!	#REF!	-	-	-	
299	Other Empl Benefit	861	1,423	1,542	1,000	1,030	94	94	906	9.40%	100.00%	100.00%	(423)	-29.74%	#DIV/0!	#REF!	#REF!	(1,329)	1,423	861	
TOTAL EMPLOYEE BENEFITS		5,057,482	5,430,368	5,768,324	5,478,141	5,609,456	5,639,789	4,451,899	1,026,241	81.27%	80.90%	76.55%	47,773	0.88%	#DIV/0!	#REF!	#REF!	58,633	4,393,267	3,871,474	
PURCHASED SERVICES																					
303	Sub Award	4,730	-	-	-	-	-	-	-	0.00%	0.00%	66.67%	-	0.00%	#DIV/0!	#REF!	#REF!	-	-	-	
305	Consulting Fees	526,772	397,224	822,182	516,728	533,586	493,371	465,817	50,911	90.15%	93.99%	94.84%	119,504	30.08%	#DIV/0!	#REF!	#REF!	92,454	373,363	499,575	
310	School Resource Officer	38,701	67,102	51,000	51,000	52,530	55,159	40,835	10,165	80.07%	81.55%	66.51%	(16,102)	-24.00%	#DIV/0!	#REF!	#REF!	(13,887)	54,721	25,741	
313	Official Salaries	24,648	26,200	26,650	27,285	28,106	34,247	33,955	(6,670)	124.45%	100.00%	98.30%	1,0								

FOLEY PUBLIC SCHOOLS ISD 0051			EXPENDITURES BY OBJECT CODE					May 31, 2025		THIS REPORT SHOWS EXPENDITURE HISTORY AND CURRENT YEAR ACTIVITY BY OBJECT CODE											
OBJECT CODE	DESCRIPTION	June 30, 2023	June 30, 2024	Adopted Budget	Revised Budget	Next Year Budget	Projected End of Year	Expenses YTD	Budget Remaining	% of Budget Expended	REVISED				← ACTIVE BUDGET				Current YTD vs. Prior YTD	May 31, 2024	May 31, 2023
											May 31, 2025	% of Actuals Expended	% of Actuals Expended	% of Actuals Expended	May 31, 2025	% of Actuals Expended	% of Actuals Expended	% of Actuals Expended			
390	Tuition to MN Sch D	12,812	29,110	27,000	23,000	23,690	6,331	5,809	17,191	25.26%	83.51%	100.00%	83.51%	100.00%	(6,110)	-20.99%	#DIV/0!	#REF!	(18,501)	24,310	12,812
391	Reimb MN Sch Dist	-	28,032	-	6,763	6,966	-	8,181	(1,418)	120.97%	0.00%	0.00%	0.00%	0.00%	(21,269)	-75.87%	#DIV/0!	#REF!	8,181	-	-
392	Out of State Tuition	648	-	-	-	-	-	-	-	0.00%	0.00%	100.00%	-	100.00%	-	0.00%	#DIV/0!	#REF!	-	-	648
394	Tuition-Other Agency	60,034	55,714	138,000	213,000	55,000	189,081	181,493	31,507	85.21%	96.87%	95.10%	96.87%	95.10%	157,286	282.31%	#DIV/0!	#REF!	127,521	53,972	57,092
396	SpEd Salary Purchase	212,179	251,730	270,473	280,374	288,785	314,007	256,719	23,655	91.56%	67.38%	91.56%	67.38%	91.56%	28,644	11.38%	#DIV/0!	#REF!	87,098	169,621	203,967
397	SpEd Benefits Purchase	76,750	86,069	101,017	98,253	101,200	105,045	89,375	8,878	90.96%	69.06%	101.10%	69.06%	101.10%	12,184	14.16%	#DIV/0!	#REF!	29,935	59,440	77,597
TOTAL PURCHASED SERVICES		2,386,856	2,980,073	2,648,158	2,712,535	2,723,685	2,498,056	2,335,333	377,202	86.09%	88.94%	95.93%	88.94%	95.93%	(267,538)	-8.98%	#DIV/0!	#REF!	(315,061)	2,650,394	2,289,621
SUPPLIES																					
401	Supplies - Noninstructional	424,628	440,125	369,227	716,651	509,015	675,094	595,355	121,296	83.07%	92.53%	83.84%	92.53%	83.84%	276,526	62.83%	#DIV/0!	#REF!	188,087	407,267	356,017
405	Non-Inst Software License	149,756	154,422	210,366	147,529	151,955	134,109	144,931	2,598	98.24%	99.82%	116.32%	99.82%	116.32%	(6,893)	-4.46%	#DIV/0!	#REF!	(9,215)	154,145	174,192
406	Instructional Software License	51,705	105,462	96,558	84,071	86,594	73,186	73,186	10,885	87.05%	100.00%	100.00%	100.00%	100.00%	(21,391)	-20.28%	#DIV/0!	#REF!	(32,276)	105,462	51,705
430	Supplies- Non-individualized	408,917	334,955	399,519	386,796	336,450	483,757	428,291	(41,495)	110.73%	89.06%	88.01%	89.06%	88.01%	51,841	15.48%	#DIV/0!	#REF!	129,993	298,298	359,898
433	Supplies - Individualized	37,172	67,167	20,800	20,800	21,424	20,661	19,530	1,270	93.89%	97.91%	91.13%	97.91%	91.13%	(46,367)	-69.03%	#DIV/0!	#REF!	(46,235)	65,765	34,367
440	Fuel For Buildings	171,157	47,107	77,500	65,000	62,181	6,218	5,550	59,450	8.54%	117.60%	60.92%	117.60%	60.92%	17,893	9.39%	#DIV/0!	#REF!	(49,845)	55,396	104,265
442	Gas & Oil (Not Build	195,307	158,687	200,000	175,000	160,000	128,297	120,405	54,595	68.80%	100.14%	87.56%	100.14%	87.56%	16,313	10.28%	#DIV/0!	#REF!	(38,502)	158,907	171,009
455	Non-Inst. Technology Supplies	60	3,641	3,000	15,000	15,450	15,970	15,970	(970)	106.46%	100.00%	100.00%	100.00%	100.00%	11,359	31.98%	#DIV/0!	#REF!	12,329	3,641	60
456	Instr. Technology Supplies	20,124	8,577	10,000	12,000	12,360	11,532	11,590	410	96.58%	100.00%	101.00%	100.00%	101.00%	3,423	39.91%	#DIV/0!	#REF!	3,013	8,577	20,325
460	Textbooks Workbooks	61,323	80,740	4,200	4,818	4,963	2,325	2,087	7,731	43.32%	100.00%	79.59%	100.00%	79.59%	(75,922)	-94.03%	#DIV/0!	#REF!	(80,740)	80,740	48,804
461	Standardized Tests	15,863	15,652	-	8,666	8,926	1,204	1,202	7,464	13.87%	99.68%	100.00%	99.68%	100.00%	(6,986)	-44.63%	#DIV/0!	#REF!	(14,400)	15,602	15,863
465	Non-Inst Technology Suppl	775	-	-	2,918	3,006	5,837	2,918	(0)	100.01%	0.00%	100.00%	0.00%	100.00%	2,918	#DIV/0!	#REF!	#REF!	2,918	-	775
466	Inst Tech Devices	300,673	167,827	3,500	1,500	1,545	669	652	848	43.47%	100.00%	94.96%	100.00%	94.96%	(166,327)	-99.11%	#DIV/0!	#REF!	(167,175)	167,827	285,517
470	Media Resources	5,140	8,393	9,700	9,700	9,991	5,321	4,558	5,142	46.99%	70.51%	100.83%	70.51%	100.83%	1,307	15.58%	#DIV/0!	#REF!	(1,359)	5,918	5,183
490	Food	2,458	2,303	2,265	2,100	2,163	2,388	2,380	(280)	113.35%	100.00%	99.35%	100.00%	99.35%	(203)	-8.82%	#DIV/0!	#REF!	77	2,303	2,442
TOTAL SUPPLIES		1,845,598	1,595,058	1,406,635	1,652,549	1,323,842	1,566,569	1,428,606	223,943	86.45%	95.91%	88.34%	95.91%	88.34%	57,491	3.60%	#DIV/0!	#REF!	(101,242)	1,529,848	1,630,422
EQUIPMENT																					
505	Non-Inst Tech Software	7,960	15,713	-	-	-	-	-	-	0.00%	100.00%	100.00%	100.00%	100.00%	(15,713)	0.00%	#DIV/0!	#REF!	(15,713)	15,713	7,960
506	Instructional Tech Software	227,864	130,832	-	-	-	-	-	-	0.00%	100.00%	74.55%	100.00%	74.55%	(130,832)	0.00%	#DIV/0!	#REF!	(130,832)	130,832	169,864
520	Building Construction	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	0.00%	#DIV/0!	#REF!	-	-	-
522	Buildings-Improved	289	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	0.00%	#DIV/0!	#REF!	-	-	-
530	Equipment	146,825	176,963	68,974	93,178	60,500	117,629	102,474	(9,296)	109.98%	81.63%	92.60%	100.00%	92.60%	(83,785)	-47.35%	#DIV/0!	#REF!	(41,983)	144,457	135,963
532	Bus Equipment – Purchased	-	95,939	-	-	-	-	-	-	0.00%	100.00%	0.00%	100.00%	0.00%	(95,939)	0.00%	#DIV/0!	#REF!	(95,939)	95,939	-
535	Capital Lease	99,453	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	0.00%	#DIV/0!	#REF!	-	-	-
548	Eligible Pupil Tran	-	410	-	277,833	-	277,833	277,833	0	100.00%	100.00%	0.00%	100.00%	0.00%	277,423	6764.15%	#DIV/0!	#REF!	277,423	410	-
555	Tech Equipment & Software	29,250	23,949	100,000	7,286	7,505	7,934	7,286	0	100.00%	100.00%	83.67%	100.00%	83.67%	(16,663)	-69.58%	#DIV/0!	#REF!	(16,663)	23,949	24,473
560	Long Term Tech Lease Principal	18,303	18,303	186,226	175,116	176,686	4,116	176,686	4,116	97.72%	250.22%	-250.11%	162,499	-250.11%	687,888	#DIV/0!	#REF!	130,888	45,798	26,134	
561	Long Term Tech. Lease Interest	-	4,419	42,694	42,694	43,974	42,056	42,305	389	99.09%	0.00%	0.00%	0.00%	0.00%	38,275	866.15%	#DIV/0!	#REF!	42,305	-	-
580	Principal Cap Lease	217,139	216,957	481,471	270,681	328,453	263,649	270,876	(195)	100.07%	100.00%	105.48%	100.00%	105.48%	53,724	24.76%	#DIV/0!	#REF!	53,919	216,957	229,044
581	Int. On Capital Lease	60,700	53,803	31,725	31,725	50,000	68,621	55,479	(23,754)	174.87%	100.00%	61.70%	100.00%	61.70%	(22,078)	-41.03%	#DIV/0!	#REF!	1,675	53,803	37,449
589	Other Financing Sour	(99,453)	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	0.00%	#DIV/0!	#REF!	-	-	-
TOTAL EQUIPMENT		679,578	737,288	682,170	904,199	676,658	952,837	932,939	(28,740)	103.18%	98.72%	92.84%	98.72%	92.84%	166,911	22.64%	#DIV/0!	#REF!	205,080	727,858	630,886
TOTAL SUPPLIES & EQUIPMENT		2,525,176	2,332,346	2,088,805	2,556,748	2,000,500	2,519,407	2,361,544	195,204	92.37%	96.80%	89.55%	96.80%	89.55%	224,402	9.62%	#DIV/0!	#REF!	103,838	2,257,707	2,261,308
DEBT SERVICE																					
740	Interest Exp	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	0.00%	#DIV/0!	#REF!	-	-	-
790	Other Debt Exp	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	0.00%	#DIV/0!	#REF!	-	-	-
TOTAL DEBT SERVICE		-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	0.00%	#DIV/0!	#REF!	-	-	-
OTHER EXPENDITURES																					
820	Dues & Membership	34,246	31,877	29,177	35,985	37,067	36,270	34,565	1,420	96.05%	95.86%	94.74%	95.86%	94.74%	4,108	12.89%	#DIV/0!	#REF!	4,008	30,557	32,444
886	Uniforms	12,963	15,186	13,850	29,290	30,169	29,335	28,024	1,266	95.68%	96.02%	95.05%	96.02%	95.05%	14,104	92.87%	#DIV/0!	#REF!	13,442	14,581	12,321
890																					