FISCAL YEAR 2026-2027 OPERATING BUDGET

as of Aug 31st, 2026

	Original Budget	Current Budget	Forecast Adjustment	Projected Year-End	Jul 2026	Aug 2026	YTD Actuals	% Received / Used	Variance to Original	Variance to Current
	Budget	Calculated	Input	Calculated	Actuals	Actuals		Current Budget	Forecast	Forecast
Fund Balance, Beginning of year	$900,000.00	**$900,000.00**		**$900,000.00**			$900,000.00	100.0%	-	-
Revenues										
Local Sources	$3,489,494.00	$3,489,494.00		$3,489,494.00	$31,382.25	$18,544.39	$49,926.64	1.4%	-	-
State Sources	$8,833,360.00	$8,833,360.00	$770,697.00	$9,604,057.00	$713,687.88	$739,745.74	$1,453,433.62	16.5%	$770,697.00	$770,697.00
Federal Sources - direct	-	-		-	-	-	-	-	-	-
Special Revenue-Grants	$344,536.00	$344,536.00	$252,280.00	$596,816.00	$55,840.46	($55,840.46)	-	-	$252,280.00	$252,280.00
Transportation Grant	$350,421.50	$350,421.50		$350,421.50	-	-	-	-	-	-
Total Revenues	**$13,017,811.50**	**$13,017,811.50**	**$1,022,977.00**	**$14,040,788.50**	**$800,910.59**	**$702,449.67**	$1,503,360.26	11.5%	$1,022,977.00	$1,022,977.00
Expenditures										
Instructions	$3,622,731.15	$3,622,731.15	($194,220.15)	$3,428,511.00	$41,686.95	$229,884.71	$271,571.66	7.5%	($194,220.15)	($194,220.15)
Correspondence	$2,274,135.00	$2,274,135.00	$126,030.00	$2,400,165.00	$56,064.20	$86,944.19	$143,008.39	6.3%	$126,030.00	$126,030.00
Special Education-Instruct	$948,557.00	$948,557.00	$176,154.00	$1,124,711.00	$7,846.35	$35,054.59	$42,900.94	4.5%	$176,154.00	$176,154.00
Sped Support Services-Students	$352,673.00	$352,673.00	($16,564.00)	$336,109.00	$15,444.03	$16,344.03	$31,788.06	9.0%	($16,564.00)	($16,564.00)
Guidance Services	$150,384.00	$150,384.00	($16,784.00)	$133,600.00	-	$9,856.61	$9,856.61	6.6%	($16,784.00)	($16,784.00)
Health Services	$149,236.00	$149,236.00	($15,636.00)	$133,600.00	-	$12,056.98	$12,056.98	8.1%	($15,636.00)	($15,636.00)
Support Services-Instruct	$1,256,250.00	$1,256,250.00	$31,644.00	$1,287,894.00	$148,369.80	$93,828.97	$242,198.77	19.3%	$31,644.00	$31,644.00
Library Services	$40,778.00	$40,778.00		$40,778.00	-	-	-	-	-	-
School Administration	$676,560.00	$676,560.00	$9,561.00	$686,121.00	$54,473.92	$56,273.92	$110,747.84	16.4%	$9,561.00	$9,561.00
School Admin Support Services	$144,190.24	$144,190.24	($10,514.24)	$133,676.00	-	$4,623.27	$4,623.27	3.2%	($10,514.24)	($10,514.24)
District Administration	$622,387.00	$622,387.00	($20,729.00)	$601,658.00	$55,597.20	$38,970.64	$94,567.84	15.2%	($20,729.00)	($20,729.00)
District Admin Support Services	$597,513.00	$597,513.00	$22,085.00	$619,598.00	$211,366.01	$27,510.15	$238,876.16	40.0%	$22,085.00	$22,085.00
Operations and Maintenance	$1,752,595.40	$1,752,595.40	$104,407.60	$1,857,003.00	$223,021.46	$85,041.64	$308,063.10	17.6%	$104,407.60	$104,407.60
Student Activities	$302,649.00	$302,649.00	$6,647.00	$309,296.00	$309.43	$9,123.58	$9,433.01	3.1%	$6,647.00	$6,647.00
Special Fund - Grants	$344,536.00	$344,536.00	$247,455.00	$591,991.00	$117.58	$3,307.62	$3,425.20	1.0%	$247,455.00	$247,455.00
Transportation Services	$535,679.00	$535,679.00		$535,679.00	-	-	-	-	-	-
Total Expenditures	**$13,770,853.79**	**$13,770,853.79**	**$449,536.21**	**$14,220,390.00**	**$814,296.93**	**$708,820.90**	$1,523,117.83	11.1%	$449,536.21	$449,536.21
Excess (Deficiency) of Revenues over Expenditures	**($753,042.29)**	**($753,042.29)**	**$573,440.79**	**($179,601.50)**	**($13,386.34)**	**($6,371.23)**	($19,757.57)	2.6%	$573,440.79	$573,440.79
Other financing sources: Encumbered Healthcare Expenses	$1,000,000.00	$1,000,000.00		$1,000,000.00	-	-	-	-	-	-
Net Change in Fund Balance	**$246,957.71**	**$246,957.71**	**$573,440.79**	**$820,398.50**	**($13,386.34)**	**($6,371.23)**	($19,757.57)	(8.0%)	$573,440.79	$573,440.79
Fund Balance, End of year	**$1,146,957.71**	**$1,146,957.71**	**$573,440.79**	**$1,720,398.50**			**$880,242.43**	76.7%	$573,440.79	**$573,440.79**

Grant Summary — FY27 Consolidated Trial Balance

Grant balances are considered committed for their authorized purposes; no separate encumbrance report is maintained.

Fund	Grant / Fund Description	Grant Budget	YTD Expenses	Remaining
236	Early Learning - Preschool	$219,780.00	$117.58	$219,662.42
239	Safety and Well-Being Grant	$8,000.00	-	$8,000.00
270	Title IA - Basic	$49,943.00	$1,857.62	$48,085.38
271	School Improvement	$32,500.00	-	$32,500.00
272	Title II-A Professional Development	$21,797.87	-	$21,797.87
284	Title VI-B Special Education	$231,154.00	-	$231,154.00
285	Carl Perkins - CTE	$22,000.00	-	$22,000.00
296	Preschool Disabled (Section 619)	$4,340.00	-	$4,340.00
297	Indian Education - Federal Direct	$4,000.00	-	$4,000.00
350	SRSA	$16,341.00	$1,450.00	$14,891.00
TOTAL		**$609,855.87**	**$3,425.20**	**$606,430.67**

Bank Account Description		Current Balances	Fund Description		Fund Balances
FNBA Operating Account	$	1,000,000.00	Operating Fund	$	1,458,925.23
FNBA Business Interest Sweep Account	$	2,948,969.29	Transportation Fund	$	367,349.86
KeyBank- AMLIP Investment Account	$	2,020,091.08	Capital Projects Fund	$	1,642,161.58
FNBA Gaming Account	$	-	Student Allotments-Reserved (Carryover-6/30/26)	$	777,201.57
FNBA Payroll Account (Clearing Account)	$	-	Student Allotments-Reserved (Current Year-Unspent)	$	1,723,422.13
Total Balances as of August 31, 2026	**$**	**5,969,060.37**	**Total of all Funds as of August 31, 2026**	**$**	**5,969,060.37**

FY27 BOARD REPORT — COMPACT SUMMARY

as of Aug 31st, 2026

	ANNUAL BUDGET & FORECAST				YEAR-TO-DATE		BOARD VARIANCE		
Category	**Original Budget**	**Current Budget**	**Forecast Adjustment**	**Projected Year-End**	**YTD Actuals**	**% of Current**	**Variance to Original**	**Variance to Current**	**Management Comment**
Fund Balance, Beginning of year	$900,000.00	$900,000.00	-	$900,000.00	$900,000.00	100.0%	-	-	
Revenues									
Local Sources	$3,489,494.00	$3,489,494.00	-	$3,489,494.00	$49,926.64	1.4%	-	-	
State Sources	$8,833,360.00	$8,833,360.00	$770,697.00	$9,604,057.00	$1,453,433.62	16.5%	$770,697.00	$770,697.00	
Federal Sources - direct	-	-	-	-	-	-	-	-	
Special Revenue-Grants	$344,536.00	$344,536.00	$252,280.00	$596,816.00	-	-	$252,280.00	$252,280.00	
Transportation Grant	$350,421.50	$350,421.50	-	$350,421.50	-	-	-	-	
Total Revenues	**$13,017,811.50**	**$13,017,811.50**	**$1,022,977.00**	**$14,040,788.50**	**$1,503,360.26**	**11.5%**	**$1,022,977.00**	**$1,022,977.00**	
Expenditures									
Instructions	$3,622,731.15	$3,622,731.15	($194,220.15)	$3,428,511.00	$271,571.66	7.5%	($194,220.15)	($194,220.15)	
Correspondence	$2,274,135.00	$2,274,135.00	$126,030.00	$2,400,165.00	$143,008.39	6.3%	$126,030.00	$126,030.00	Increase PEAK allotment provision from 70% to 75%
Special Education-Instruct	$948,557.00	$948,557.00	$176,154.00	$1,124,711.00	$42,900.94	4.5%	$176,154.00	$176,154.00	
Sped Support Services-Students	$352,673.00	$352,673.00	($16,564.00)	$336,109.00	$31,788.06	9.0%	($16,564.00)	($16,564.00)	
Guidance Services	$150,384.00	$150,384.00	($16,784.00)	$133,600.00	$9,856.61	6.6%	($16,784.00)	($16,784.00)	
Health Services	$149,236.00	$149,236.00	($15,636.00)	$133,600.00	$12,056.98	8.1%	($15,636.00)	($15,636.00)	
Support Services-Instruct	$1,256,250.00	$1,256,250.00	$31,644.00	$1,287,894.00	$242,198.77	19.3%	$31,644.00	$31,644.00	
Library Services	$40,778.00	$40,778.00	-	$40,778.00	-	-	-	-	
School Administration	$676,560.00	$676,560.00	$9,561.00	$686,121.00	$110,747.84	16.4%	$9,561.00	$9,561.00	
School Admin Support Services	$144,190.24	$144,190.24	($10,514.24)	$133,676.00	$4,623.27	3.2%	($10,514.24)	($10,514.24)	
District Administration	$622,387.00	$622,387.00	($20,729.00)	$601,658.00	$94,567.84	15.2%	($20,729.00)	($20,729.00)	
District Admin Support Services	$597,513.00	$597,513.00	$22,085.00	$619,598.00	$238,876.16	40.0%	$22,085.00	$22,085.00	
Operations and Maintenance	$1,752,595.40	$1,752,595.40	$104,407.60	$1,857,003.00	$308,063.10	17.6%	$104,407.60	$104,407.60	Sprinkler upgrades at B&M needed for insurance. Van Re-purchase
Student Activities	$302,649.00	$302,649.00	$6,647.00	$309,296.00	$9,433.01	3.1%	$6,647.00	$6,647.00	
Special Fund - Grants	$344,536.00	$344,536.00	$247,455.00	$591,991.00	$3,425.20	1.0%	$247,455.00	$247,455.00	Early Learning Grant extension awarded. School Improvement missing from budget
Transportation Services	$535,679.00	$535,679.00	-	$535,679.00	-	-	-	-	
Total Expenditures	**$13,770,853.79**	**$13,770,853.79**	**$449,536.21**	**$14,220,390.00**	**$1,523,117.83**	**11.1%**	**$449,536.21**	**$449,536.21**	
Excess (Deficiency) of Revenues over Expenditures	**($753,042.29)**	**($753,042.29)**	**$573,440.79**	**($179,601.50)**	**($19,757.57)**	**2.6%**	**$573,440.79**	**$573,440.79**	
Other financing sources: Encumbered Healthcare Expens	$1,000,000.00	$1,000,000.00	-	$1,000,000.00	-	-	-	-	
Net Change in Fund Balance	**$246,957.71**	**$246,957.71**	**$573,440.79**	**$820,398.50**	**($19,757.57)**	**(8.0%)**	**$573,440.79**	**$573,440.79**	
Fund Balance, End of year	**$1,146,957.71**	**$1,146,957.71**	**$573,440.79**	**$1,720,398.50**	**$880,242.43**	**76.7%**	**$573,440.79**	**$573,440.79**	

Board Summary is output-only. Enter all budget revisions and forecast adjustments on FY27 Board P&L.