2025-2026 FINANCIAL AUDIT PRESENTATION

November 6, 2026

AUDIT ROADMAP

June

Preliminary Testing



July

District works on finalizing 6/30 data



August

Financials due to auditors



September

Audit Starts



October

Audit Completed



GENERAL FUND

Revenue

$37,515,188

Ending Fund Balance

$6,609,945

Zero Audit Findings

Clean Audit

Expenditures

$37,513,578

Fund Balance Percentage

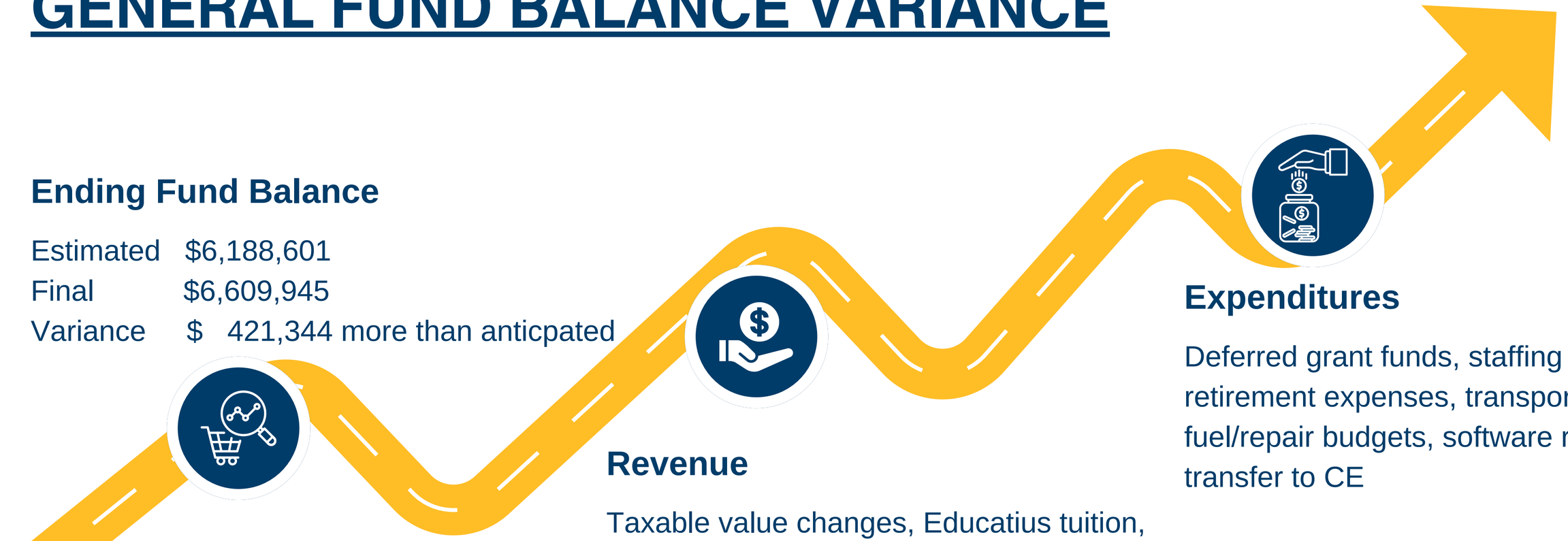
Actual 17.62%

Estimated 16.31%

GENERAL FUND BALANCE VARIANCE

Ending Fund Balance

Estimated	$6,188,601
Final	$6,609,945
Variance	$ 421,344 more than anticpated



Revenue

Taxable value changes, Educatius tuition, interest, transportation revenue, deferred grant revenue

Expenditures

Deferred grant funds, staffing savings, retirement expenses, transportation fuel/repair budgets, software renewals, transfer to CE

COMMUNITY EDUCATION

Revenue and Expenditures

$2,097,087

Deferred Revenue

$443,411

General Fund Impact

$87,019

Food Service

Revenue and Expenditures

Revenue $1,687,335
Expenses $1,721,305

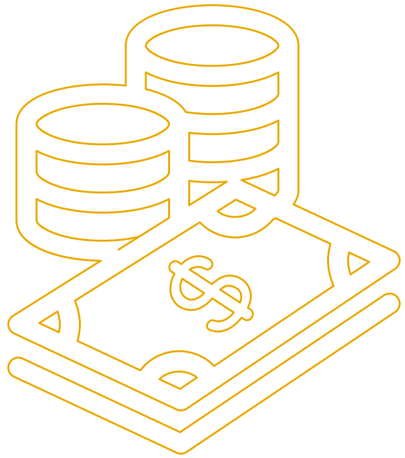
Fund Balance

Ending $387,591

Fund Balance Percentage

Final Budget 17.85%
Actual 22.52%

OTHER FUNDS



Sinking Fund

Fund Balance Change
$673,144

Ending Balance
$5,574,374

Capital Projects

Fund Balance Change
$25,826,771

Ending Balance
$34,386,329

Debt Service

Fund Balance Change
$619,001

Ending Balance
$2,712,107

Student Activity

Fund Balance Change
$28,527

Ending Balance
$651,690

