



DEFINING EXCELLENCE

	Fiscal Year 2025		Fiscal Year 2026			
	Ending Fund Balances	Revised Revenues	Revised Expenditures	Revised Transfers In/(Out)	Revised Ending Fund Balances	
General Fund:						
Nonspendable - Inventory	\$ 23,064	\$ -	\$ -	\$ -	\$ 23,064	
Nonspendable - Prepaid Items	32,484	-	-	-	32,484	
Total Nonspendable	55,548	-	-	-	55,548	
Restricted - Achievement & Integration	-	1,367,821	1,800,206	432,385	-	
Restricted - Alternative Program	-	-	408,426	408,426	-	
Restricted - Alternative Teacher Compensation	-	2,241,758	2,227,668	-	14,090	
Restricted - American Indian Education Aid	18,927	77,500	77,500	-	18,927	
Restricted - Area Learning Center	-	-	452,450	452,450	-	
Restricted - Basic Skills	-	1,627,356	660,468	-	966,888	
Restricted - Capital Projects Levy	331,146	9,189,691	9,318,167	-	202,670	
Restricted - English Learner	-	560,507	1,547,866	987,359	-	
Restricted - Gifted & Talented	-	125,210	1,190,243	1,065,033	-	
Restricted - Learning & Development	-	1,981,978	1,985,059	3,081	-	
Restricted - Literacy Aid	297,781	-	297,781	-	-	
Restricted - Literacy Incentive Aid	-	178,596	552,148	373,552	-	
Restricted - Long-Term Facilities Maintenance	-	10,149,974	10,149,974	-	-	
Restricted - Medical Assistance	571,327	300,000	112,467	-	758,860	
Restricted - Operating Capital	7,715,811	1,778,013	1,886,482	-	7,607,342	
Restricted - Safe Schools	-	491,247	913,970	422,723	-	
Restricted - School Library Aid	-	152,842	152,842	-	-	
Restricted - Staff Development	593,292	1,441,036	1,440,278	-	594,050	
Restricted - Student Activities	34,534	-	-	-	34,534	
Restricted - Student Support Personnel Aid	-	287,633	500,595	212,962	-	
Restricted - Teacher Compensation READ Act Aid	12,948	-	12,948	-	-	
Total Restricted	9,575,766	31,951,162	35,687,538	4,357,971	10,197,361	
Committed Fund Balance	2,547,132	-	-	67,358	2,614,490	
Assigned - Donations Carryover	1,414,378	-	-	-	1,414,378	
Assigned - Field Trip Carryover	111,416	-	-	-	111,416	
Assigned - Facility Rental Operations	971,272	-	-	-	971,272	
Assigned - Curriculum & Literacy	1,613,824	-	-	-	1,613,824	
Assigned - OPEB & Severance	6,483,033	-	-	1,000,000	7,483,033	
Assigned - Underfunded State Mandates	2,425,000	-	-	2,000,000	4,425,000	
Total Assigned	13,018,923	-	-	3,000,000	16,018,923	
Unassigned Fund Balance	11,274,718	140,123,928	131,889,137	(7,425,329)	12,084,180	
Total General Fund	\$ 36,472,087	\$ 172,075,090	\$ 167,576,674	\$ -	\$ 40,970,502	
Food Service Fund:						
Nonspendable - Inventory	98,439	-	-	-	98,439	
Restricted - Food Service	2,202,859	5,265,078	5,058,082	-	2,409,855	
Total Food Service Fund	2,301,298	5,265,078	5,058,082	-	2,508,294	
Community Service Fund:						
Nonspendable - Prepaid Items	9,824	-	-	-	9,824	
Restricted - Community Education	1,539,119	12,505,804	12,086,317	-	1,958,606	
Restricted - Early Childhood Family Education	294,672	747,979	728,591	-	314,060	
Restricted - School Readiness	84,646	265,507	265,255	-	84,898	
Restricted - Community Service	57,053	253,642	218,887	-	91,808	
Total Community Service Fund	1,985,313	13,772,932	13,299,050	-	2,459,195	
Building Construction Fund:						
Restricted - Building Construction	932,285	-	-	-	932,285	
Restricted - Long-Term Facilities Maintenance	7,491,082	300,000	8,208,672	2,536,805	2,119,215	
Restricted - Building Projects Funded by COPs	-	-	-	-	-	
Total Building Construction Fund	8,423,366	300,000	8,208,672	2,536,805	3,051,499	
Debt Service Fund:						
Restricted - Debt Service	3,671,290	18,113,179	17,636,304	-	4,148,165	
Total Debt Service Fund	3,671,290	18,113,179	17,636,304	-	4,148,165	
Internal Service Fund:						
Internal Service Fund	395,550	910,000	910,000	-	395,550	
Total Internal Service Fund	395,550	910,000	910,000	-	395,550	
Total Governmental Funds	\$ 53,248,904	\$ 210,436,279	\$ 212,688,783	\$ 2,536,805	\$ 53,533,205	

Fund Balance Calculation	FY2026
Statutory Operating Debt Calculation (SOD):	23 . 33%
Unassigned Fund Balance Percentage:	9 . 16%
Committed Fund Balance Percentage:	2 . 00%
Comparable school district average SOD calculation for fiscal year 2025:	18 . 26%