

2026-2027 Financial Update

Governing Board Meeting

March 12, 2026

 High risk

Financial position— General Fund operating margin ratio



[Analysis ^](#)

-7.30%

FY 2025 unaudited

1.65%

FY 2024 audited

[Data v](#)

 High risk

Financial position— General Fund change in fund balance



[Analysis ^](#)

-60.75%

FY 2024 to 2025
unaudited

28.24%

FY 2023 to 2024
audited

[Data v](#)

GENERAL FUND - HIGH RISK ANALYSIS - AUDITOR GENERAL

	Beginning Fund Balance	Revenues	Transfers	Budgeted	Expenditures	Ending Fund Balance
Maintenance and Operation total	425,050	9,617,597	80	11,083,803	10,345,888	(303,161)
School Plant Fund	69,909	44,869	1,100	43,850	5,156	110,722
Auxiliary Operations	448,603	242,465	0	175,000	153,251	537,817
Insurance Proceeds	134,600	8,005	0	85,000	80,127	62,478
Litigation Recovery	1,725	108	0	0	0	1,833
Indirect Costs	83,713	4,204	15,849	75,000	56,653	47,113
Grand Total:	1,163,600	9,917,248	17,029	11,462,653	10,641,075	456,802

Operating Margin

Revenues vs. Expenditures

Change in Fund Balance

Beginning Fund Balance vs. Ending Fund Balance

Fiscal Year 2026 Revenue Budget December

Revenue	Adopted	With Base Level Increase	Current	Change
ADM	1,152	1,152	1,133	Loss of 19
Revenue Control Limit	9,151,744	9,495,439	9,340,320	(155,119)
Override	933,801	933,801	954,067	20,266
Carryforward	706,803	706,803	792,212	85,409
Dropout Prevention	31,652	31,652	31,652	-0-
One-Time State Aid Supplement	0	0	91,584	91,584
One Time FRPL	0	0	37,669	37,669
	10,824,000	11,167,871	11,247,504	79,809

Fiscal Year 2026 Revenue Budget March

Revenue	Adopted	With Base Level Increase	Current	Change
ADM	1,152	1,152	1,123	Loss of 29
Revenue Control Limit	9,151,744	9,495,439	9,340,990	(154,449)
Override	933,801	933,801	954,067	20,266
Carryforward	706,803	706,803	792,212	85,409
Dropout Prevention	31,652	31,652	31,652	-0-
One-Time State Aid Supplement	0	0	91,584	91,584
One Time FRPL	0	0	37,669	37,669
	10,824,000	11,167,871	11,252,632	84,761

Group B Weights

Budgeted Group B Weighted ADM

219.06

December Group B Weighted ADM

244.62

December Group B Weighted ADM

256.25

Food Service

- Breakfast and Lunch NSLP claims up slightly from last year by approx. \$4,000
- Snack Shop Revenues up by \$17,250 compared to last year
- Expenses down by \$10,000
- Loss last year of \$76,000