



DEFINING EXCELLENCE

	Fiscal Year 2025				
	Beginning Fund Balances	Revenues	Expenditures	Transfers In/(Out)	Ending Fund Balances
General Fund:					
Nonspendable - Inventory	\$ 23,064	\$ -	\$ -	\$ -	\$ 23,064
Nonspendable - Prepaid Items	6,559	-	-	25,925	32,484
Total Nonspendable	29,623	-	-	25,925	55,548
Restricted - Achievement & Integration	-	1,292,368	1,604,074	311,706	-
Restricted - Alternative Program	-	-	512,897	512,897	-
Restricted - Alternative Teacher Compensation	-	2,215,898	2,323,509	107,611	-
Restricted - American Indian Education Aid	37,243	31,757	50,073	-	18,927
Restricted - Area Learning Center	-	-	291,168	291,168	-
Restricted - Basic Skills	-	1,540,138	1,540,138	-	-
Restricted - Capital Projects Levy	67,931	8,476,346	8,213,131	-	331,146
Restricted - English Learner	-	1,886,281	1,886,281	-	-
Restricted - Gifted & Talented	-	124,037	1,220,824	1,096,787	-
Restricted - Learning & Development	-	1,961,345	1,961,345	-	-
Restricted - Literacy Aid	-	343,843	46,063	-	297,781
Restricted - Literacy Incentive Aid	-	512,283	517,152	4,868	-
Restricted - Long-Term Facilities Maintenance	-	11,331,524	11,331,524	-	-
Restricted - Medical Assistance	318,462	364,880	112,014	-	571,327
Restricted - Operating Capital	5,207,729	3,702,041	1,193,959	-	7,715,811
Restricted - Safe Schools	-	480,576	948,155	467,579	-
Restricted - School Library Aid	-	151,761	152,243	482	-
Restricted - Staff Development	582,764	1,389,258	1,378,731	-	593,292
Restricted - Student Activities	34,583	3,910	3,959	-	34,534
Restricted - Student Support Personnel Aid	-	161,052	161,409	357	-
Restricted - Teacher Compensation READ Act Aid	-	310,441	297,493	-	12,948
Total Restricted	6,248,712	36,279,740	35,746,140	2,793,455	9,575,766
Committed Fund Balance	2,484,388	-	-	62,744	2,547,132
Assigned - Donations Carryover	1,872,667	-	-	(458,289)	1,414,378
Assigned - Field Trip Carryover	-	-	-	111,416	111,416
Assigned - Facility Rental Operations	-	-	-	971,272	971,272
Assigned - Literacy & Curriculum	863,824	-	-	750,000	1,613,824
Assigned - OPEB & Severance	4,983,033	-	-	1,500,000	6,483,033
Assigned - Underfunded State Mandates	925,000	-	-	1,500,000	2,425,000
Total Assigned	8,644,524	-	-	4,374,399	13,018,923
Unassigned Fund Balance	9,202,273	136,152,787	126,823,818	(7,256,523)	11,274,718
Total General Fund	\$ 26,609,519	\$ 172,432,527	\$ 162,569,958	\$ -	\$ 36,472,088
Food Service Fund:					
Nonspendable - Inventory	113,966	-	-	(15,526.59)	98,439
Restricted - Food Service	1,938,457	5,126,906	4,878,030	15,526.59	2,202,859
Total Food Service Fund	2,052,422	5,126,906	4,878,030	-	2,301,298
Community Service Fund:					
Nonspendable - Prepaid Items	-	-	-	9,824	9,824
Restricted - Community Education	1,736,480	12,357,034	12,544,571	(9,824)	1,539,119
Restricted - Early Childhood Family Education	300,629	683,996	689,953	-	294,672
Restricted - School Readiness	93,538	263,042	271,935	-	84,646
Restricted - Community Service	144,126	319,171	406,244	-	57,053
Total Community Service Fund	2,274,773	13,623,243	13,912,703	-	1,985,313
Building Construction Fund:					
Restricted - Building Construction	932,285	32,232	3,996	-	960,520
Restricted - Long-Term Facilities Maintenance	2,347,798	13,090,943	8,041,395	-	7,397,346
Restricted - Building Projects Funded by COPs	-	-	-	-	-
Total Building Construction Fund	3,280,083	13,123,174	8,045,390	-	8,357,866
Debt Service Fund:					
Restricted - Debt Service	3,277,220	115,091,474	114,697,405	-	3,671,290
Total Debt Service Fund	3,277,220	115,091,474	114,697,405	-	3,671,290
Internal Service Fund:					
Internal Service Fund	468,007	886,461	963,507	-	390,961
Total Internal Service Fund	468,007	886,461	963,507	-	390,961
Total All Funds	\$ 37,962,025	\$ 320,283,785	\$ 305,066,993	\$ -	\$ 53,178,817

Fund Balance Calculation	FY2024	FY2025
Statutory Operating Debt Calculation (SOD)	16.70%	21.49%
Unassigned Fund Balance Percentage	7.41%	8.85%
Committed Fund Balance Percentage	2.00%	2.00%
Comparable school district average SOD calculation for fiscal year 2025:	19.34%	20.95%

Notes:
1 - Unassigned Fund Balance Policy - 6.0-10.0% of the subsequent years' unassigned expenditures.
2 - Committed Fund Balance Policy - 2.0% of the subsequent years' unassigned expenditures.
3 - Fiscal Year 2026 budgeted unassigned expenditures: \$127,356,603