Lewiston Altura

Budget / Fund Balance Overview (BUDGET)

FY25 Revised Budget

		Beginning Fund Balance	Revenues	Expenditures	Transfers	End of Year Proj. Balance	Net Increase or Decrease
General Fund - 01							
422 Unassigned Fund Balance		377,869	7,515,593	7,708,890	-	184,572	(193,297)
		1.98%				***2.15%***	
Restricted							
403 Staff Development		-	92,486	92,486	-	-	-
424 Operating Capital		141,227	228,482	228,482	-	141,227	0
428 Learning and Development		-	104,998	104,998		-	-
438 Gifted and Talented		-	8,257	8,257		(0)	(0)
441 Basic Skills Programs		89,956	391,627	391,627		89,956	(0)
449 Safe Schools Levy		-	21,223	21,223	-	-	-
467 Long-Term Facilities Maint		333,417	189,457	-	-	522,874	189,457
Nonspendable		45,715	-	-		45,715	-
472 Medical Assistance		51,979	9,429	9,429	-	51,979	-
Subtotal Restricted		662,294	1,045,959	856,502	-	472,837	189,457
Assigned Funds							
Assigned-Scholarships		91,753				91,753	-
Subtotal Assigned - 462		91,753	-	-	-	91,753	-
Total General Fund		**1,131,916**	**8,561,552**	**8,565,392**	**-**	**1,128,076**	**(3,840)**
Activites Fund - 30							
Restricted/Reserved - Subtotal		136,959	150,850	150,850	-	136,959	-
Total Activities Fund		**136,959**	**150,850**	**150,850**	**-**	**136,959**	**-**
Food Service Fund - 02							
460 Nonspendable		14,227	-	-	-	14,227	-
464 Restricted		221,568	632,349	635,801	-	218,116	(3,452)
Total Food Servce		**235,795**	**632,349**	**635,801**	**-**	**232,343**	**(3,452)**
Community Services - 04							
464 Restricted		-	182,292	201,900	-	(19,608)	(19,608)
Restricted / Reserved							
431 Community Education		-	29,330	1,158	-	28,172	28,172
432 Early Childhood		30,830	35,229	45,988	-	20,071	(10,759)
444 School Readiness		13,771	106,543	190,319	-	(70,005)	(83,776)
Restricted/Reserved - Subtotal		44,601	171,102	237,465	-	(21,762)	(66,363)
Total Community Education		**44,601**	**353,394**	**439,365**	**-**	**(41,370)**	**(85,971)**
Construction - 06							
464 Restricted		389,704	20,041,484	1,271,952	-	19,159,236	18,769,532
Total Construction Fund		**389,704**	**20,041,484**	**1,271,952**	**-**	**19,159,236**	**18,769,532**
Debt Service - 07							
464 Restricted		86,164	540,877	546,325	-	80,716	(5,448)
Total Debt Service Fund		**86,164**	**540,877**	**546,325**	**-**	**80,716**	**(5,448)**
Total All Funds:	*Matches Audit	**2,025,139** *	**30,280,506**	**11,609,685**	**-**	**20,695,960**	**18,670,821**

							Difference
Per Audit the FY25 beginning fund balance decreased from:		$	2,039,551.00	to	$	2,025,139.00	$ (14,412.00)
	Fund 01	$	1,308,244.00		$	1,268,875.00	$ (39,369.00)
	Fund 02	$	192,007.00		$	235,795.00	$ 43,788.00
	Fund 04	$	142,809.00		$	44,601.00	$ (98,208.00)
	Fund 06	$	370,173.00		$	389,704.00	$ 19,531.00
	Fund 07	$	26,318.00		$	86,164.00	$ 59,846.00
							$ (14,412.00)

Adopted FY25	Revenues	Expenses	
Fund 01	($8,586,170.00)	$8,592,427.00	$6,257.00
Fund 02	($594,941.00)	594941	$ -
Fund 04	($443,250.00)	$442,590.00	($660.00)
Fund 06	$0.00	$0.00	$0.00
Fund 07	($738,442.00)	$721,325.00	($17,117.00)
Fund 30	($150,850.00)	$150,850.00	$ -
Totals	($10,513,653.00)	$10,502,133.00	($11,520.00)

Changes to Revised	Revenues	Expenses	
Fund 01	$24,617.60	($27,035.06)	($2,417.46)
Fund 02	($37,408.00)	$40,860.00	$3,452.00
Fund 04	$89,856.05	($3,225.00)	$86,631.05
Fund 06	($20,041,484.00)	$635,801.00	($19,405,683.00)
Fund 07	$197,565.15	($175,000.00)	$22,565.15
Fund 30	$ -	$ -	$ -
Totals	($19,766,853.20)	$471,400.94	($19,295,452.26)

Revised FY25	Revenues	Expenses	
Fund 01	($8,561,552.40)	$8,565,391.94	$3,839.54
Fund 02	($632,349.00)	$635,801.00	$3,452.00
Fund 04	($353,393.95)	$439,365.00	$85,971.05
Fund 06	($20,041,484.00)	$1,271,952.00	($18,769,532.00)
Fund 07	($540,876.85)	$546,325.00	$5,448.15
Fund 30	($150,850.00)	$150,850.00	$ -
Totals	($30,280,506.20)	$11,609,684.94	($18,670,821.26)

Lewiston Altura

Budget / Fund Balance Overview (BUDGET)

FY25 Adopted Budget

	Beginning Fund Balance	Revenues	Expenditures	Transfers	End of Year Proj. Balance	Net Increase or Decrease
General Fund - 01						
422 Unassigned Fund Balance	175,552	7,544,800	7,551,057	-	169,295	(6,257)
	1.98%				*1.97%*	
Restricted						
403 Staff Development	385	89,265	89,265	-	385	0
424 Operating Capital	86,520	228,482	228,482	-	86,520	0
428 Learning and Development	-	93,266	93,266		-	-
438 Gifted and Talented	-	7,969	7,969		-	-
441 Basic Skills Programs	80,863	391,736	391,736		80,863	(0)
449 Safe Schools Levy	11,368	21,223	21,223	-	11,368	0
467 Long-Term Facilities Maint	240,529	200,000	200,000	-	240,529	-
Nonspendable	35,583	-	-		35,583	-
472 Medical Assistance	65,355	9,429	9,429	-	65,355	-
Subtotal Restricted	1,031,385	1,041,370	1,041,370	-	1,031,385	0
Assigned Funds						
Assigned-Scholarships	88,588				88,588	-
Subtotal Assigned - 462	88,588	-	-	-	88,588	-
Total General Fund	**784,743**	**8,586,170**	**8,592,427**	**-**	**778,486**	**(6,257)**
Activites Fund - 30						
Restricted/Reserved - Subtotal	167,360	150,850	150,850	-	167,360	-
Total Activities Fund	**167,360**	**150,850**	**150,850**	**-**	**167,360**	**-**
Food Service Fund - 02						
460 Nonspendable	10,735	-	-	-	10,735	-
464 Restricted	182,690	594,941	594,941	-	182,690	-
Total Food Servce	**193,425**	**594,941**	**594,941**	**-**	**193,425**	**-**
Community Services - 04						
464 Restricted	86,157	182,292	201,900	-	66,549	(19,608)
Restricted / Reserved						
431 Community Education	55,602	29,330	1,158	-	83,774	28,172
432 Early Childhood	4,518	35,229	45,988	-	(6,241)	(10,759)
444 School Readiness	-	196,399	193,544	-	2,855	2,855
Restricted/Reserved - Subtotal	60,120	260,958	240,690	-	80,388	20,268
Total Community Education	**146,277**	**443,250**	**442,590**	**-**	**146,937**	**660**
Debt Service - 07						
464 Restricted	74,520	738,442	721,325	-	91,637	17,117
Total Debt Service Fund	**74,520**	**738,442**	**721,325**	**-**	**91,637**	**17,117**
Total All Funds:	**1,366,325**	**10,513,653**	**10,502,133**	**-**	**1,377,845**	**11,520**