

NORMANDY SCHOOLS COLLABORATIVE

FY 2025-26 BUDGET



Presented to the Joint Executive Governing Board (JEGB) for Approval

June 24, 2025

3855 Lucas & Hunt Rd.
St. Louis, MO 63121
www.normandysc.org

NORMANDY SCHOOLS COLLABORATIVE

FY 2025-26 BUDGET

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NSC MISSION STATEMENT & CORE VALUES

“Normandy Schools Collaborative prepares global leaders for college, career and productive citizenship by empowering a community of confident learners and valuing the unique contributions of every student.”

Our Values

Excellence, Dignity, Collaboration, Tenacity & Care

BRIEF HISTORY OF THE NORMANDY SCHOOLS COLLABORATIVE



The Normandy Schools Collaborative (NSC) is a comprehensive public school system located in North St. Louis County, Missouri that educates approximately 2,900 students at eight separate school sites (1 Early Education Center, 4 elementary schools, 1 middle school, 1 high school and 1 alternative education center). The District employs approximately 470 staff members, composed of approximately 266 certificated personnel, in addition to administrators, and support staff.

The District has a rich history and has provided educational services to its community for over 100 years. The school system is a political subdivision of the state of Missouri and serves 23 regional municipalities.

The District has an overall Board-approved expenditures budget of approximately \$69 million for the current 2025-26 fiscal year (July through June).

Joint Executive Governing Board

The Joint Executive Governing Board is made up of community leaders elected to serve three-year terms, providing oversight and guidance for the operations and services of the Normandy Schools Collaborative.

In April 2025, the board welcomed newly elected member **Deonna Davis Day**, alongside returning member **Erica S. Edwards**, who began her next term of service.

Cheryl Milton Roberts currently leads the board as President, with **Erica S. Edwards** serving as Vice President and **Violet Taylor** as Secretary.

All board members serve on a volunteer basis and receive no pay or compensation for their commitment to supporting Normandy students and families.

Cheryl Milton Roberts

President

Elected as Board President in April, 2025, Cheryl Milton Roberts is a proud resident of the Normandy area for nearly 43 years. She lived in Norwood Court, Greendale, Bellerive Acres, and currently resides in Bel Nor. Throughout her time in each community, she has actively engaged as a volunteer and served her neighborhoods. Roberts was elected and served two terms as Alderperson in Bellerive Acres and currently dedicates her time to volunteering on several area committees.

Milton-Roberts holds a dual major, earning a BS in HES & Journalism from the University of Missouri, Columbia, and an MA in Human Resource Development from Webster University. She has also attained certifications as a Senior Professional in Human Resources (SPHR) and a Certified Diversity Executive (CDE).

As a mother of two adult daughters, a mentor to two "adopted" adult sons, and the godmother of six, Roberts now proudly serves as the "God Grandmother" of a Kindergartner attending the Normandy Early Learning Center. Her passion for service has only deepened as a result.



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Erica S. Edwards

Vice President

Joining the board in 2024 and elected as Vice President in April 2025, Erica Edwards brings a decade of unwavering advocacy to the community, rooted in a profound commitment to education and community service. With past roles as a parent representative on the the YWCA Metro St. Louis board and a commissioner of the Pagedale Housing Authority, Edwards offers valuable experience in community engagement and collaborative decision-making. She is principal of the Edwards Agency Insurance Services and has played a crucial role in helping families plan for the future and safeguard their assets.

Dedicated to fostering a collaborative relationship between parents and the school, she aims to ensure children thrive in a supportive learning environment. Safety remains paramount, and Edwards is committed to implementing measures that prioritize well-being.

As a mother of two attending the Normandy School District, she is personally invested in the success and growth of the schools.



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Ms. Violet Taylor

Board Secretary/Treasurer

Elected in April 2023, Violet Taylor has been a resident of the Normandy footprint for 25 years. A retiree from AT&T after 20 years of service, Taylor works with Macy's Galleria for 1 ½ years. Her current position is polo specialist. This mother of four, grandmother of seven, the great grandmother of one and she is very active in her church. When asked why she is running for a spot on the NSC Joint Executive Governing Board, Taylor said, "I believe that if we are aware of the problems and issues that surround our children, we can and will be more effective in providing the tools necessary to ensure that our children will be successful not only in the classroom but in their lives as well."



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Deonna Davis Day

Director

Elected in April 2025, Deonna Davis Day is a proud Normandy alumna with over a decade of experience in education and a deep commitment to her community. A graduate of North County Technical High School, she earned a Bachelor's in Criminal Justice Administration with a minor in Human Services from Columbia University.

She has served as a long-term substitute teacher and worked with the Normandy Early Learning Center to support inclusive education for students with special needs. As former Vice President of the Special School District Parent Advisory Council, she advocated for stronger collaboration between families, schools, and the community.

A mother of two, including a child who receives special education services, Davis Day brings both personal insight and professional dedication to her work. She also leads youth programs at her church, reflecting her passion for empowering students and families.



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William Humphrey

Director

Humphrey is a retired district executive with the Greater St. Louis Area Council of the Boy Scouts of America. A resident of the district, Humphrey previously served for seven years as an elected member of the board of education in Normandy, and his two children are Normandy graduates. He has been an active member of multiple organizations and boards in the area, with a commitment to youth development in his community. He was appointed to the JGB in 2021, and elected in April, 2023.



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Ms. Theresa Pearson

Director

Theresa Pearson, elected in April 2023, has been a resident of the Normandy footprint her entire life. An alumnus of Normandy, current parent of Normandy Schools Collaborative students, and a long-time resident of Velda City, Pearson currently works as Operations Manager at Shaeffer Logistics. When asked why she is running for a spot on the NSC Joint Executive Governing Board, Pearson said, "I am a parent, and as a parent, I see what the school district is missing and needing at the moment. I believe that I can bring that to the board. I have been working with the community in conjunction with Beyond Housing and have heard what the community and parents need from the school district. I can be the voice of the parents, community, and school board. Teamwork for a better future, for our future, the students."



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Dr. Christopher Petty

Director

Dr. Petty is proven educator and school leader with 25 years of experience in the field of education. He holds a bachelor's degree in Elementary/Middle School Education from Harris Stowe State University, a master's degree in Educational Administration and a doctoral degree in Education Leadership with an emphasis in Policy Studies.

Dr. Petty is a certified educator holding licenses in Missouri that speak to both his skillset and qualifications that make him an ideal fit for this opportunity. He is certified as a K-8 school administrator, a 1-8 elementary school teacher, a grades 4-8 English Language Arts teacher, a grades 4-8 Social Studies teacher and a School Superintendent. He has served at the elementary, middle, and secondary levels of education in both urban and suburban schools, with the bulk of his service taking place in underserved communities with underprivileged populations of students.

Dr. petty has previously served on school boards and is currently serving on the Affinia Health Care Foundation Board and on the STL Artworks Board. In addition, he is the Chairman of the Trustee Board for the City of Pasadena Hills, the historic district subdivision where he resides with his wife and children.



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Budget Message

2025-26 Budget

TO: The Joint Executive Governing Board & Dr. Michael Triplett, Superintendent

FROM: Carlton Brooks, CFO

DATE: June 24, 2025

SUBJECT: 2024-25 Proposed Budget

Greetings JEGB Board of Education and Dr. Triplett. The following documents represent the proposed 2025-26 Budget for the Normandy Schools Collaborative (NSC). We recommend that the JEGB approve and adopt the budget proposal following your respective review. We ask that you review this information and be prepared to present and discuss any related questions you may have regarding this material. As you know, the state requires that we formally approve the budget for the upcoming fiscal year by a June 30th deadline.

Strategic Commitments:

The FY 2025-26 Proposed Budget incorporates the following strategic commitments, in conformity with the NSC's Strategic Plan for the 2025-2027 academic period, based on the District's overarching mission to prepare "global leaders for college, career and productive citizenship by empowering a community of confident learners and valuing the unique contributions of every student."

These 6 Strategic Plan Commitments include the following:

- Commitment One – Early Childhood Education
- Commitment Two – High Quality & Diverse Teachers & Leaders

- Commitment Three – College & Career Readiness
- Commitment Four – More Resources for All Students to Be Successful
- Commitment Five – Governance & Accountability
- Commitment Six – Engaging Environments

Additionally, the proposed FY 2025-26 Budget continues to address other major District objectives, and includes the following:

- A solid financial allocation of resources (i.e., salaries, benefits and recruitment resources, etc.) to solicit, hire and retain highly qualified personnel to instruct and serve our student population and community.
- A continued commitment to maintain safe learning environments that facilitate healthy instruction. The budget includes an allocation of resources for our safety and security operations in the form of personnel, equipment, and training, etc. to promote safe schools and facilities District-wide. Additionally, the budget incorporates an ongoing commitment to enhance instructional and operational spaces through the renovation of classrooms, etc. The District has also allocated resources to renovate and complete other essential facilities and venues that will enhance student experiences, including renovations to the multi-purpose athletic complex at the High School, Viking Hall, and the Bel-Ridge Operations Center and Transportation Depot, etc.
- A continued commitment to the professional development and continuing education of our teachers, administrators and classified personnel.

- Additionally, the budget maintains healthy fund reserves that exceed 30% for the upcoming fiscal year, as the District strives to effectively spend and operate within its financial parameters.
- Community Engagement – Resources are also allocated within the budget to facilitate healthy community engagement with stakeholders and key regional partners.

Revenues:

The FY 2025-26 Budget consists of revenue projections that include slight increases in Current & Delinquent Tax collections as the District continues to experience growth in its overall assessed valuation (A.V.), with overall A.V. for combined real estate, commercial, personal and agricultural properties coming in at \$422 million, up 2.4% over prior year levels and up approximately 56% versus the 2017 A.V. total of \$270,700,490 (a \$151,730,120 increase over the past 7 years). 2025 is a re-assessment year, with overall A.V. expected to grow again perhaps to over \$430 million.

Local Prop C (Sales Tax) revenues are expected to grow slightly versus the prior year levels. In addition, State Foundation Formula and Classroom Trust Fund revenues are expected to increase, in line with the projected growth in our overall enrollment (projected at 3,214 students versus an approximate 2,801 student total for the prior year) and the expectation that we will continue to experience strong overall average daily attendance (ADA) at 85% or greater.

Additionally, we have been advised that Federal funds from Title and grant allocations are expected to remain stable, with some slight reduction expected due to the current

administration's position on the Head Start initiative and similar Early Ed programming. All stimulus and ESSER funding ended during the prior year, but we anticipate receiving a final FY 2024-25 Title program payment in July based on a related Final Expenditure Report (FER) we are submitting this month. Overall revenues under this budget proposal total \$63,284,500 which is approximately \$414,000 more than prior year budgeted revenues.

Expenditures

The Salary and Benefits expenses reflected in the FY 2025-26 Expenditures budget incorporate salary increases to returning teachers of 2.25% in addition to a \$100 across the board increase, following the recently completed IBB 2-year negotiations process (year 2 calls for a 2.5% increase to teachers). A similar allocation is included and reflected in this budget for non-certified personnel as well. Additionally, the Expenditures budget includes a 12% increase in benefits costs for personnel over FY 2025 prior year levels.

Nearly all departmental functions are expected to experience a slight expenditure increase; however, we have prepaid some essential expenses for FY 2025-26 during June 2025 (i.e., a \$2 million Solution Tree year 3 expenditure), which will lower the overall expenditure budget for FY 2025-26 which is proposed at \$67,921,537.

Fund Reserves

Fund reserves should remain strong for FY 2025-26 as reflected in the proposed budget, with the projected ending Operating fund balance estimated at 37.03%. Please note that the state requires a minimum 3% Operating fund balance for its public school systems to remain solvent and avoid recognition as a "Distressed" school district.

In conclusion, the Administration believes it is presenting a solid prospective budget for the upcoming 2025-26 fiscal year that takes the District's recent financial results and other current information into consideration. We believe that this budget effectively supports NSC's strategic and instructional objectives, and accordingly, we ask that the JEGB approve and adopt the budget as presented.

Additional Considerations

We are currently working with our bond underwriter, Stifel Nicolaus, on a potential \$35-\$40 million no tax increase bond referendum we could potentially present to our community as early as the April 2026 election. This bond initiative would also allow the District to transfer a portion of its current debt service levy over to the operating levy, which could annually generate approximately \$2.5 to \$3 million in additional operating income that could fund district instructional programming and staff salary needs, etc. Additionally, we have commenced a long-term Master Plan that addresses capital and maintenance needs for all District facilities and will construct a prioritized long-term plan to address the needs that are identified by this initiative.

In conclusion, we will plan to amend the budget during the upcoming year if necessary, should any major events or revisions occur in the coming months that would warrant this action.

Carlton Brooks, Chief Financial Officer

FY 2025-26 Budget Calendar



Task	Responsible Party	Prospective Date/Timeframe
FY 2024-25 YTD Budget vs Actual Reports Provided to Principals, etc.	Business Office/Finance	January 2025 forward
Budget Workshop with JEGB & Community	CFO with the JEGB, Administrators & Community	February 19, 2025 (tentative)
Budget Workbooks created & provided to building & department administrators	Budget Administrators & CFO	March 2025
Evaluation of Staffing Needs and allocations	Superintendent & Building/Department Administrators	March 2025
Work with the Superintendent, Principals, Directors and other budget administrators, NNEA reps & personnel to complete respective budgets for buildings & departments	Superintendent, CFO & Other Budget Administrators & Stakeholders	March – April 2025
Preparation of (initial) budget document	Business Office/Finance	April 2025
Preliminary FY 2025-26 Budget presented to the JEGB for initial review & Consideration	Business Office/Administration & the JEGB	May 2025
FY 2024-25 Budget Approved & Formally Adopted by the JEGB. Budget must be approved by June 30, 2025, in accordance with Missouri statute. Approved final Amendment of the FY 2024-25 Budget.	Business Office/Administration & the JEGB	June 2025



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Budget Summary

2025-26 Budget

REVENUE

REVENUE BY SOURCE	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Approved	May 2025 YTD Actual	2024-25 Proposed 6/25 Amendment	2025-26 Proposed
TOTAL LOCAL	\$ 23,692,207	\$ 26,516,299	\$ 28,059,205	\$ 27,029,500	\$ 26,525,586	\$ 27,758,350	\$ 28,219,500
TOTAL COUNTY	\$ 557,659	\$ 628,018	\$ 599,341	\$ 630,000	\$ 619,832	\$ 650,000	\$ 650,000
TOTAL STATE	\$ 21,111,234	\$ 21,554,612	\$ 21,251,901	\$ 20,322,000	\$ 16,565,240	\$ 19,871,000	\$ 21,885,000
TOTAL FEDERAL	\$ 21,316,054	\$ 27,314,356	\$ 10,670,813	\$ 14,889,090	\$ 15,407,179	\$ 15,740,270	\$ 12,530,000
TOTAL OTHER REVENUE	\$ 1,000	\$ 6,600,000	\$ 7,465,000	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 66,678,154	\$ 82,613,285	\$ 68,046,261	\$ 62,870,590	\$ 59,217,817	\$ 64,019,620	\$ 63,284,500
REVENUE BY FUND	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Approved	May 2025 YTD Actual	2024-25 Proposed 6/25 Amendment	2024-25 Proposed
INCIDENTAL (Unrestricted)	\$ 33,299,992	\$ 32,577,740	\$ 31,973,620	\$ 31,435,295	\$ 29,608,909	\$ 32,009,810	\$ 31,642,250
TEACHERS (SPECIAL)	\$ 20,084,233	\$ 18,821,475	\$ 18,988,878	\$ 19,489,883	\$ 18,357,523	\$ 19,846,082	\$ 19,618,195
DEBT SERVICE (Unrestricted)	\$ 6,122,178	\$ 12,577,012	\$ 15,227,529	\$ 5,658,353	\$ 5,329,604	\$ 5,761,766	\$ 5,695,605
CAPITAL	\$ 7,171,751	\$ 18,637,058	\$ 1,856,234	\$ 6,287,059	\$ 5,921,782	\$ 6,401,962	\$ 6,328,450
GRAND TOTAL	\$ 66,678,154	\$ 82,613,285	\$ 68,046,261	\$ 62,870,590	\$ 59,217,817	\$ 64,019,620	\$ 63,284,500

EXPENDITURES

EXPENDITURES BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Approved	May 2025 YTD Actual	2024-25 Proposed 6/25 Amendment	2024-25 Proposed
TOTAL INSTRUCTION	\$ 18,897,917	\$ 17,647,305	\$ 18,281,025	\$ 19,155,898	\$ 14,575,381	\$ 16,563,500	\$ 17,751,537
TOTAL SUPPORT SERVICES	\$ 31,102,611	\$ 29,521,568	\$ 30,807,727	\$ 31,384,700	\$ 32,010,877	\$ 34,095,000	\$ 33,205,000
TOTAL NON INSTRUCTIONAL SUPPORT	\$ 23,745,475	\$ 35,263,578	\$ 30,048,415	\$ 17,052,996	\$ 15,355,871	\$ 16,180,628	\$ 16,965,000
GRAND TOTAL	\$ 73,746,003	\$ 82,432,451	\$ 79,137,167	\$ 67,593,594	\$ 61,942,129	\$ 66,839,128	\$ 67,921,537
EXPENDITURES BY FUND	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Approved	May 2025 YTD Actual	2024-25 Proposed 6/25 Amendment	2024-25 Proposed
INCIDENTAL (Unrestricted)	\$ 29,373,147	\$ 27,757,704	\$ 30,909,920	\$ 29,741,181	\$ 27,254,537	\$ 29,409,216	\$ 29,885,476
TEACHERS (SPECIAL)	\$ 20,789,795	\$ 20,488,255	\$ 18,863,000	\$ 21,629,950	\$ 19,821,481	\$ 21,388,521	\$ 21,734,892
DEBT SERVICE (Unrestricted)	\$ 3,705,043	\$ 14,102,795	\$ 13,704,324	\$ 6,083,423	\$ 5,574,792	\$ 6,015,522	\$ 6,112,938
CAPITAL	\$ 19,878,018	\$ 20,083,697	\$ 15,659,924	\$ 10,139,039	\$ 9,291,319	\$ 10,025,869	\$ 10,188,231
GRAND TOTAL	\$ 73,746,003	\$ 82,432,451	\$ 79,137,167	\$ 67,593,593	\$ 61,942,129	\$ 66,839,128	\$ 67,921,537

FUND BALANCES

FUND BALANCES	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Approved	May 2025 YTD Actual	2024-25 Proposed 6/25 Amendment	2024-25 Proposed
INCIDENTAL (Unrestricted)	\$ 11,913,365	\$ 11,913,365	\$ 17,917,587	\$ 23,044,338	\$ 20,271,959	\$ 20,513,781	\$ 22,028,733
TEACHERS (SPECIAL)	\$ 1,617,065	\$ 1,617,065	\$ 687,610	\$ (2,230,648)	\$ (796,348)	\$ (878,029)	\$ (2,913,045)
DEBT SERVICE (Unrestricted)	\$ 7,599,133	\$ 7,599,133	\$ 7,596,555	\$ 5,676,115	\$ 7,351,367	\$ 7,341,899	\$ 6,934,034
CAPITAL	\$ 15,949,166	\$ 15,949,166	\$ 698,838	\$ 7,039,136	\$ (2,670,700)	\$ (2,926,569)	\$ (6,530,481)
GRAND TOTAL	\$ 37,078,730	\$ 37,078,730	\$ 26,880,590	\$ 33,528,941	\$ 24,156,278	\$ 24,051,082	\$ 19,519,241
EOY OPER FUND BALANCE	26.97%	28.04%	37.34%	40.52%	41.37%	38.65%	37.03%

NSC 2025-26 Budget Summary: Revenue

DESCRIPTION	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Approved	May 2025 YTD Actual	2024-25 Proposed 6/24 Amendment	2025-26 Proposed
CURRENT TAXES	15,108,965	17,308,594	18,366,150	18,200,000	16,983,932	17,700,000	18,500,000
DELINQUENT TAXES	2,892,949	2,418,766	2,401,769	2,300,000	3,216,826	3,400,000	3,000,000
TRUST FUND (PROP C)	4,284,704	4,445,900	4,361,792	4,300,000	4,102,407	4,317,222	4,400,000
FINANCIAL INSTITUTIONS TAX	31,805	3,882	16,096	18,000	-	18,000	18,000
M&M SURCHARGE	785,722	766,530	846,014	760,000	858,197	900,000	900,000
IN LIEU OF TAXES	9,497	-	333,851	450,000	71,428	71,428	50,000
EARNINGS ON INVEST/BOND PREMIUM	167,912	829,676	1,468,356	600,000	725,906	750,000	700,000
FOOD SERVICE PROGRAM	963	853	129	1,500	1,698	1,700	1,500
STUDENT ACTIVITIES	45,548	36,511	33,426	50,000	49,095	50,000	50,000
OTHER LOCAL 5181-98	383,143	705,587	231,622	350,000	516,077	550,000	600,000
TOTAL LOCAL	23,692,208	\$ 26,516,298	\$ 28,059,205	\$ 27,029,500	\$ 26,525,566	\$ 27,758,350	\$ 28,219,500
FINES, FORFEITURES	11,604	28,343	38,972	30,000	49,909	50,000	50,000
STATE ASSESSED UTILITIES	546,055	599,675	560,369	600,000	569,924	600,000	600,000
TOTAL COUNTY	\$ 567,659	\$ 628,018	\$ 599,341	\$ 630,000	\$ 619,832	\$ 650,000	\$ 650,000
BASIC FORMULA	19,318,156	19,050,041	18,710,629	18,000,000	13,640,885	16,800,000	18,800,000
TRANSPORTATION	334,889	986,736	775,508	900,000	1,052,006	1,100,000	1,100,000
CLASSROOM TRUST FUND	1,263,431	1,237,495	1,131,651	1,100,000	1,262,381	1,400,000	1,400,000
ED SCREENING PROG / PAT	175,739	170,579	237,656	175,000	172,604	175,000	175,000
CAREER EDUCATION & CAREER LADDER	7,380	64,642	138,200	80,000	150,489	151,000	150,000
FOOD SERVICE - STATE	3,541	6,738	10,232	7,000	218,505	220,000	220,000
MO DNR ENERGY LOAN	-	-	-	-	-	-	-
RESIDENT PLACEMENT	8,098	38,381	40,346	60,000	24,070	25,000	40,000
EVIDENCE-BASED/SCHOOL SAFETY GRANTS	-	-	207,660	-	144,300	144,300	140,000
TOTAL STATE	\$ 21,111,234	\$ 21,564,612	\$ 21,251,901	\$ 20,322,000	\$ 16,665,240	\$ 19,871,000	\$ 21,895,000
MEDICAID	96,796	141,288	240,743	175,000	156,583	156,583	175,000
CARES ACT / ESSER I, II, & III	12,813,616	19,843,370	5,517,218	7,000,000	7,860,119	7,860,119	-
CARL PERKINS CAREER EDUCATION	230,986	139,665	217,319	166,000	105,000	105,000	150,000
FEDERAL SCHOOL LUNCH PROGRAM	1,293,306	1,797,896	1,533,907	1,450,000	1,294,813	1,500,000	1,550,000
SCHOOL LUNCH PROGRAM EQUIP GRANT	-	-	-	-	-	-	-
FEDERAL SCHOOL BREAKFAST	603,177	811,435	647,664	615,000	578,655	630,000	650,000
FRESH FRUITS & VEG	106,558	45,553	9,629	65,000	60,742	65,000	65,000
TITLE I - ESEA	4,501,845	3,630,949	2,027,081	4,600,000	3,763,561	3,763,561	8,000,000
21ST CENTURY GRANT	353,807	233,731	185,000	185,000	-	-	200,000
TITLE IV-A STUDENT SUPPORT	325,583	193,237	215,104	315,600	385,750	385,750	400,000
TITLE II, PART A - TCHR & PRIN	518,156	281,242.00	211,222.31	306,000	459,257	459,257	550,000
DEPT OF HEALTH FOOD SVC PRGRM	-	-	-	-	-	-	-
OTHER FEDERAL	472,222	195,990	50,926	11,490	164,044	200,000	175,000
TOTAL FEDERAL	21,316,052	\$ 27,314,356	\$ 10,670,813	\$ 14,889,090	\$ 15,407,179	\$ 16,740,270	\$ 12,530,000
SALE OF BONDS	-	-	-	-	-	-	-
NET INSURANCE RECOVERY	-	-	-	-	-	-	-
SALE OF PROPERTY / MOHEFA	1,000	-	-	-	-	-	-
REFUNDING OF BONDS	-	6,600,000	7,465,000	-	-	-	-
TOTAL OTHER REVENUE	1,000	\$ 6,600,000	\$ 7,465,000	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	86,678,163	\$ 82,613,285	\$ 68,046,261	\$ 62,870,590	\$ 59,217,817	\$ 64,019,620	\$ 63,284,500

NSC 2024-25 Budget Summary: Expenditures

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Approved	2024-25 May YTD	2024-25 Proposed 6/25 Amendment	2025-26 Proposed
ELEMENTARY							
MIDDLE SCHOOL / JR HIGH	11,689,899	12,218,029	9,185,907	13,000,000	6,510,638	7,500,000	8,000,000
SENIOR HIGH & ALTERNATIVE PROGRAMS	5,013,092	-	353,252	550,000	2,101,015	2,500,000	2,800,000
SUMMER SCHOOL (REGULAR)	594,664	3,944,645	5,148,765	3,875,000	3,684,186	4,000,000	4,400,000
GIFTED	2,647	341,504	558,636	575,000	508,854	600,000	600,000
SUPPLEMENTAL INSTRUCTION / NEGLECTED	87,739	51,155	925,578	3,500	-	3,500	1,537
CAREER AND TECHNICAL EDUCATION	296,992	226,238	1,649,951	59,000	881,595	950,000	950,000
STUDENT ACTIVITIES	211,262	183,799	163,619	125,200	94,930	110,000	300,000
Tuition to other Districts; Local Tax Effort; Virtual Instruction	677,820	418,921	232,846	155,000	191,694	200,000	200,000
CONTRACTED EDUCATIONAL SVCS	323,802	263,014	61,471	510,000	464,385	500,000	500,000
TOTAL INSTRUCTION	18,897,917	17,647,305	18,281,025	19,155,898	14,575,381	16,563,500	17,751,537
ATTENDANCE & SOCIAL WORK SVCS	956,033	1,130,586	829,027	560,000	1,160,161	1,200,000	1,300,000
GUIDANCE	886,252	669,189	697,841	840,000	418,912	450,000	500,000
HEALTH, PSYCH, SPEECH, AUDIO	606,649	825,496	817,254	840,000	722,426	840,000	900,000
IMPROVEMENT OF INSTRUCTION	1,195,655	404,687	3,124,403	185,800	490,871	500,000	550,000
PROFESSIONAL DEVELOPMENT 2213-2214	1,186,406	484,974	740,500	2,830,000	399,400	1,000,000	1,500,000
TECHNOLOGY & LIBRARY	4,826,365	3,274,023	2,930,716	2,810,000	2,899,366	3,200,000	3,300,000
BOARD OF EDUCATION SERVICES	364,543	433,795	395,034	400,000	501,013	525,000	550,000
EXECUTIVE ADMIN; COMM. & STATE RELATIONS	3,532,851	2,880,330	3,151,989	3,130,000	5,938,514	6,200,000	4,000,000
BUILDING LEVEL ADMINISTRATION	2,348,553	3,237,100	3,047,588	3,455,000	3,189,686	3,455,000	3,700,000
BUSINESS / CENTRAL SERVICES	739,490	920,483	832,627	905,000	725,928	775,000	905,000
OPERATION OF PLANT	6,336,270	6,069,459	5,037,043	6,300,000	6,225,267	6,300,000	6,500,000
SECURITY SERVICES	1,001,193	1,116,670	1,349,100	1,168,900	1,301,538	1,350,000	1,400,000
CONTRACTED TRANSP SVCS FOR STUDENTS	1,109,675	1,452,789	515,312	2,100,000	1,600,297	1,650,000	1,700,000
TRANSPORTATION DISTRICT OWNED	1,093,150	1,165,511	1,747,021	1,160,000	1,023,738	1,100,000	800,000
FOOD SERVICES	1,828,878	2,241,504	2,401,299	2,300,000	2,077,250	2,150,000	2,200,000
HR / CENTRAL OFFICE STAFF SERVICES	3,090,649	3,214,962	3,190,961	2,600,000	3,336,510	3,400,000	3,400,000
TOTAL SUPPORT SERVICES	31,102,611	29,621,568	30,807,727	31,384,700	32,010,877	34,095,000	33,205,000
EARLY CHILDHOOD PROGRAM	1,203,028	1,305,478	1,408,065	1,271,000	1,019,706	1,200,000	1,300,000
DISADVANTAGED STUDENT SVCS	293,910	141,810	232	65,000	1,685	5,000	65,000
COMMUNITY SVCS & PARENT INVOLVEMENT	528,621	438,377	475,989	610,000	276,490	300,000	400,000
FACILITIES ACQUISITION, CONSTR'N, IMPROVMT	17,445,409	18,708,846	13,896,247	7,500,000	5,882,362	6,500,000	7,000,000
PRINCIPAL	2,514,072	12,677,565	12,449,682	6,230,000	6,693,772	6,693,772	6,700,000
INTEREST & FEES	1,760,436	1,990,502	1,818,200	1,376,996	1,481,856	1,481,856	1,500,000
TOTAL NON INSTRUCTIONAL SUPPORT	23,745,476	35,263,578	30,048,415	17,052,995	15,365,871	16,180,628	16,965,000
GRAND TOTAL	73,746,004	82,432,451	79,137,167	87,593,594	61,942,129	66,839,128	67,921,537



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Revenue Detail

2025-26 Budget

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Account Code	Account Description	Budget Adopted	1st Prior Year Actual	2nd Prior Year Actual	3rd Prior Year Actual
GRAND TOTAL		63,294,500.00	58,639,169.92	68,046,260.86	82,613,287.54
110-0000-5111-0000-00111-1-000-000	TAXES/ADV/ALOREM-CURR YR	9,250,000.00	10,293,462.29	11,372,320.23	9,473,858.79
110-0000-5112-0000-00112-1-000-000	TAXES/DELINQUENT	1,700,000.00	1,943,732.72	1,314,617.25	1,456,830.11
110-0000-5114-0000-00114-1-000-000	FINANCIAL INSTITUTION TXS	18,000.00	0.00	16,098.10	3,882.47
110-0000-5115-0000-00115-1-000-000	M & M SURCHARGE	729,000.00	192,391.98	227,043.48	765,115.12
110-0000-5116-0000-00116-1-000-000	IN LIEU OF TAX	8,000.00	71,427.78	333,850.61	0.00
110-0000-5191-0000-00191-1-000-000	RENTALS	15,000.00	13,200.00	14,400.00	14,600.00
110-0000-5192-0000-00192-1-000-000	CIN COVID GRANT	0.00	0.00	0.00	0.00
110-0000-5192-0000-00123-1-000-000	UMSL MINIGRANT	0.00	0.00	0.00	0.00
110-0000-5192-0000-00147-1-000-000	INNOVATIVE TECHNOLOGYMS	30,000.00	55,863.20	57,560.00	0.00
110-0000-5192-0000-00148-1-000-000	INNOVATIVE TECHNOLOGY- WASHINGTON SCH	29,000.00	0.00	29,000.00	0.00
110-0000-5192-0000-00246-1-000-000	DONATION-IVY FOUNDATION	0.00	0.00	0.00	0.00
110-0000-5192-0000-00522-1-000-000	ATTUNED/OPPORTUNITY TRUST	0.00	0.00	0.00	0.00
110-0000-5192-0000-00524-1-000-000	DONATIONS	0.00	0.00	0.00	0.00
110-0000-5195-0000-00000-1-000-000	PRIOR YEAR ADJUSTMENTS	0.00	0.00	0.00	0.00
110-0000-5198-0000-00000-1-000-000	MISC REVENUE	100,000.00	12,104.18	14,967.33	609,329.27
110-0000-5198-0000-00000-1-000-000	CONTRACT RELEASES	0.00	0.00	3,096.54	3,000.00
110-0000-5198-0000-00000-1-000-000	MISC. LOCAL REVENUE	0.00	0.00	0.00	0.00
110-0000-5198-0000-00198-1-300-000	MISC. LOCAL REVENUE	0.00	0.00	0.00	0.00
110-0000-5198-0000-00198-1-350-000	United Way- Sum Learning	0.00	0.00	0.00	0.00
110-0000-5198-0000-00501-1-000-000	JAG Program Grant	20,000.00	31,234.00	31,875.00	28,000.00
110-0000-5198-0000-00502-4-000-000	MISSOURI FOUNDATION FOR HEALTH	0.00	0.00	0.00	0.00
110-0000-5198-0000-00513-1-000-000	STATE ASSESSED UTILITY TX	440,000.00	405,980.18	409,180.99	408,468.18
110-0000-5311-0000-00221-2-000-000	BASIC FORMULA	3,400,000.00	4,946,238.00	4,677,657.28	4,762,510.36
110-0000-5312-0000-00312-3-000-000	TRANSPORTATION	950,000.00	1,052,006.00	775,507.50	966,735.00
110-0000-5319-0000-00319-3-000-000	CLASSROOM TRUST FUND	1,200,000.00	1,262,380.62	1,131,650.55	1,237,465.19
110-0000-5324-0000-00324-3-000-000	PARENTS AS FIRST TEACHERS (PAFT)	175,000.00	172,604.00	237,656.16	170,579.04
110-0000-5332-0000-00332-3-000-000	VOCATIONAL/TECHNICAL AID	7,400.00	15,789.00	200.00	4,942.00
110-0000-5338-0000-33800-3-000-000	MISSOURI QUALITY PRE-K GRANT	124,445.00	207,407.62	0.00	0.00
110-0000-5342-0000-34200-3-000-000	EVIDENCE BASED READING	7,680.00	144,300.00	7,680.00	0.00
110-0000-5369-0000-00369-3-000-000	RESIDENT PLCM/EXCESS	34,000.00	24,069.65	40,346.31	33,381.96
110-0000-5384-0000-38400-1-000-000	SCHOOL SAFETY GRANT	200,000.00	0.00	200,000.00	0.00
110-0000-5397-0000-00000-3-000-000	Feminine Hygiene Grant	0.00	0.00	0.00	4,999.25
110-0000-5412-0000-00412-4-000-000	MEDICAID	140,000.00	156,582.92	240,743.34	141,268.23
110-0000-5422-0000-42200-4-000-000	ESSER III OPERATING REVENUE	4,125,655.00	16,711.30	5,018,547.40	3,955,550.80
110-0000-5422-0000-42201-4-000-000	TEACHER RETENTION GRANT	0.00	0.00	0.00	0.00
110-0000-5422-0000-42207-4-000-000	IMMEDIATE RESPONSE SERVICES	46,651.00	0.00	0.00	0.00
110-0000-5423-0000-42300-4-000-000	ESSER II OPERATING REVENUE	280,000.00	0.00	498,670.70	190,456.05
110-0000-5423-0000-42300-4-000-430	ESSER II-NHS PROJECTS	0.00	0.00	0.00	0.00
110-0000-5423-0000-42301-4-000-000	TEACHER RETENTION GRANT REVENUE	0.00	0.00	0.00	0.00
110-0000-5424-0000-42400-4-000-000	ESSER-CARESACT REVENUE	0.00	0.00	0.00	0.00
110-0000-5424-0000-42404-4-000-000	TEACHER RETENTION GRANT	0.00	0.00	0.00	390,452.55
110-0000-5424-0000-42500-4-000-000	MSC-C GEERS GRANT	0.00	0.00	0.00	117,910.27
110-0000-5425-0000-42500-4-000-000	GEERS-CARES ACT FUNDING	0.00	0.00	0.00	0.00
110-0000-5425-0000-42500-4-000-000		0.00	0.00	0.00	38,549.66

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110-0000-5425-0000-42501-4-000-000	GEERS-CARES ACT FUNDING	0.00	0.00	0.00	10,881.32
110-0000-5427-0000-42701-4-000-000	PERKINS BASIC 840484V04841400262016	126,000.00	105,000.00	217,319.11	108,015.61
110-0000-5428-0000-42801-4-000-000	CARES ACT--SUPPLY REIMBURSEMENT--DESE	0.00	0.00	0.00	0.00
110-0000-5428-0000-42803-4-000-000	TRANSPORTATION FOR MEAL DELIVERY GRANT	0.00	0.00	0.00	0.00
110-0000-5428-0000-42804-4-000-000	CRF--CARES Act-K-12 SUPPORT	0.00	0.00	0.00	0.00
110-0000-5437-0000-00000-3-000-000	SPEC ED MO MODEL DISTRICTS	0.00	0.00	0.00	147.00
110-0000-5451-0000-00462-4-000-000	TITLE I(a)	338,600.00	306,996.78	197,621.19	253,064.33
110-0000-5451-0000-45100-4-000-000	TITLE I/SEEA	4,100,000.00	3,456,564.54	1,829,459.88	3,377,885.01
110-0000-5459-0000-45900-4-000-000	21st CENTURY COMM	185,000.00	0.00	0.00	233,731.13
110-0000-5461-0000-46100-4-000-000	Title IV	315,600.00	375,622.75	215,103.52	193,237.26
110-0000-5462-0000-00462-4-000-000	TITLE III	11,490.00	10,127.23	0.00	1,878.05
110-0000-5465-0000-46500-4-000-000	TITLE I/ISENHOWER PROF	306,000.00	296,478.18	211,222.31	281,242.21
110-0000-5468-0000-46800-4-000-000	ARP II HOMELESS GRANT	86,000.00	162,778.88	0.00	115,880.48
110-0000-5497-0000-00000-4-000-000	MISSOURI SCHOOL HEALTH PROFILE	150.00	150.00	0.00	0.00
110-0000-5497-0000-00123-4-000-000	UMSL MINIGRANTS	0.00	10,102.82	5,525.45	11,200.00
110-0000-5497-0000-00497-4-000-000	CRRSA JAG	0.00	0.00	0.00	0.00
110-0000-5497-0000-00502-4-000-000	JAG	0.00	0.00	0.00	0.00
110-0000-5497-0000-00507-4-000-000	KINDERGARTEN ENTRY/ASSESSMENT	0.00	0.00	0.00	1,500.00
110-0000-5497-0000-00507-4-000-000	CARES ACT--SUPPLIES REIMBURSEMENT--STLCOUNTY	0.00	0.00	0.00	0.00
110-0000-5497-0000-004281-4-000-000	TRANSP RECEIPTS/OTH LEA'S	0.00	0.00	0.00	0.00
110-0000-5841-0000-00841-1-000-000	PROP C /SCH TRUST FUND	4,300,000.00	4,102,406.62	4,361,792.41	4,445,900.46
200-0000-5113-0000-00113-3-000-000	PRIOR YEAR ADJUSTMENTS	0.00	0.00	0.00	0.00
200-0000-5195-0000-00000-3-000-000	U Way Summer Lrng	0.00	0.00	0.00	0.00
200-0000-5271-0000-00211-2-000-000	FINEFORFET/ESCHEAT/ETC	25,000.00	49,908.65	38,971.60	28,343.26
200-0000-5311-0000-00311-3-000-000	BASIC FORMULA	15,600,000.00	8,694,647.30	14,032,971.86	14,287,531.09
200-0000-5317-0000-31700-3-000-000	CAREER LADDER GRANT	58,000.00	134,700.00	138,000.00	59,700.00
200-0000-5426-0000-00426-0-000-000	FEDERAL EDUCATION JOBS FUND CLASSROOM	0.00	0.00	0.00	0.00
300-0000-5111-0000-00000-1-000-000	TAXES/ADV/ALOREM-CURR YR	5,300,000.00	0.00	0.00	0.00
300-0000-5111-0000-00111-1-000-000	TAXES/ADV/ALOREM-CURR YR	730,000.00	5,886,885.91	6,133,559.53	5,055,320.98
300-0000-5112-0000-00112-1-000-000	TAXES/DELINQUENT	0.00	1,119,826.92	701,483.39	741,601.70
300-0000-5115-0000-00115-1-000-000	M & M SURCHARGE	0.00	275,637.22	273,753.40	572.93
300-0000-5116-0000-00116-1-000-000	IN LIEU OF TAX	0.00	0.00	0.00	0.00
300-0000-5221-0000-00221-2-000-000	STATE ASSESSED UTILITY TX	80,000.00	151,255.49	135,232.56	121,808.83
300-0000-5691-0000-00000-1-000-000	MOHEFA TEMP DEPOSIT	0.00	0.00	0.00	0.00
300-0000-5692-0000-00000-1-000-000	REFUNDING	0.00	0.00	0.00	0.00
400-0000-5111-0000-00111-1-000-000	CURRENT TAXES	500,000.00	793,593.59	860,270.48	6,600,000.00
400-0000-5112-0000-00112-1-000-000	DELINQUENT TAXES	200,000.00	153,265.90	385,668.29	2,779,413.98
400-0000-5115-0000-00115-1-000-000	M & M SURCHARGE	0.00	390,167.65	345,217.24	220,334.64
400-0000-5221-0000-00221-2-000-000	CAPITAL FUND--SARRAJ	40,000.00	12,688.03	15,895.88	841.49
400-0000-5422-0000-42200-4-000-000	ESSER III CAPITAL REVENUE	5,300,000.00	7,843,407.93	0.00	69,407.87
400-0000-5423-0000-42300-4-000-430	ESSER II CAPITAL REVENUE	0.00	0.00	0.00	8,541,905.38
400-0000-5424-0000-42400-4-000-000	ESSER CARES ACT CAPITAL REVENUE	0.00	0.00	0.00	6,597,663.00
400-0000-5427-0000-42701-4-000-000	PERKINS GRANT--CAPITAL	40,000.00	0.00	0.00	0.00
400-0000-5444-0000-44400-4-000-000	SFNS EQUIPMENT GRANT	0.00	0.00	0.00	31,649.00

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430-0000-5198-0000-0000-0000-000	Prop V	0.00	0.00	0.00	0.00
500-0000-5333-0000-00333-3-000-000	FOOD SERVICE-STATE	5,000.00	11,097.05	10,231.52	6,738.34
500-0000-5445-0000-00445-4-000-000	SCHOOL LUNCH PROGRAM	1,450,000.00	1,294,812.54	1,423,828.95	1,712,811.83
500-0000-5445-0000-44501-4-000-000	SUPPLY CHAIN ASSTNCE FUNDS	0.00	0.00	110,078.28	85,083.98
500-0000-5446-0000-00446-4-000-000	SCHOOL BREAKFAST PROGRAM	615,000.00	578,664.92	647,664.27	811,435.15
500-0000-5447-0000-00447-4-000-000	FOOD & NUTRITION SERVICES MILK	0.00	0.00	0.00	0.00
500-0000-5449-0000-00449-4-000-000	Fruit and Vegetable Grant	65,000.00	60,741.82	9,628.52	45,553.00
500-0000-5471-0000-00471-4-000-000	FOOD & NUTRITION SERVICES- CNEOC	0.00	0.00	0.00	0.00
500-0000-5481-0000-00481-4-000-000	SUMMER FOOD SERVICE PRG	0.00	0.00	0.00	0.00
500-0000-5481-0000-00485-1-530-000	BREAKFAST IN CLASSROOM	0.00	0.00	0.00	0.00
500-0000-5497-0000-00000-4-000-000	SFSP FOOD SERVICE:SY25-21 (WAIVER)	0.00	53,791.41	45,400.40	0.00
610-0000-5192-0000-00000-1-984-000	Donations	0.00	0.00	0.00	0.00
700-0000-5777-0000-00000-0-000-000	Contributions by Employees	0.00	0.00	0.00	0.00
LOCATION 0000 TOTAL		62,806,671.00	57,368,787.56	58,998,626.81	81,630,206.61
110-0000-5651-0130-00000-1-000-000	ALL DISTRICT	0.00	0.00	0.00	0.00
400-0000-5651-0130-00000-1-000-000	SALE OF OTHER PROPERTY	0.00	0.00	0.00	0.00
400-0000-5651-0130-00000-1-000-000	SALE OF OTHER PROPERTY	0.00	0.00	0.00	0.00
LOCATION 0130 TOTAL		0.00	0.00	0.00	0.00
630-0000-5179-0160-00179-1-130-000	SECURITY	0.00	0.00	0.00	0.00
200-0000-5141-0710-00141-3-000-000	ENT. SOURCES/OTHER INC.	0.00	0.00	0.00	0.00
LOCATION 0160 TOTAL		0.00	0.00	0.00	0.00
200-0000-5141-0710-00141-3-000-000	OMBUDESMAN P A L C	0.00	0.00	0.00	0.00
110-0000-5141-0720-00000-1-000-000	EARNINGS/TEMP DEPOSITS	0.00	7,037.11	417,142.21	0.00
300-0000-5141-0720-00000-1-000-000	INTEREST FROM COUNTY TAX	0.00	7,037.11	417,142.21	0.00
110-0000-5141-0730-00000-1-000-000	EARNINGS/TEMP DEPOSITS	5,000.00	11,306.94	-384,653.20	72,720.98
300-0000-5141-0730-00000-1-000-000	EARNINGS/TEMP DEPOSITS	6,000.00	6,472.59	108,683.86	4,743.12
110-0000-5141-0730-00000-1-000-000	INTEREST FROM LOCAL TAX	11,000.00	17,779.53	-275,989.34	77,464.08
300-0000-5141-0730-00000-1-000-000	EARNINGS/TEMP DEPOSITS	125,000.00	680,770.79	668,244.64	303,405.55
400-0000-5141-0730-00000-1-000-000	EARNINGS/TEMP DEPOSITS	5,000.00	2,078.31	147,907.41	18,721.73
410-0000-5141-0730-00000-1-000-000	EARNINGS/TEMP DEPOSITS	0.00	0.00	83.51	0.00
420-0000-5141-0730-00017-1-000-000	EARNINGS/TEMP DEPOSITS	0.00	0.00	0.00	0.00
430-0000-5141-0730-00430-1-000-000	PROP N	0.00	0.00	0.00	0.00
LOCATION 0730 TOTAL		75,000.00	7,964.75	249,098.86	395,841.89
300-0000-5141-0770-00000-1-000-000	INTEREST	205,000.00	700,814.95	1,065,334.42	717,969.17
LOCATION 0770 TOTAL		15,000.00	274.53	20,500.15	34,242.57
630-0000-5174-0800-00197-1-994-000	NORMANDY BANK INTEREST	15,000.00	274.53	20,500.15	34,242.57
630-0000-5174-0800-00197-1-997-000	MOSIP	0.00	0.00	0.00	0.00
200-0000-5181-0830-00518-3-000-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
600-0000-5174-0830-00198-1-918-000	GIFTED PROGRAM	0.00	0.00	0.00	0.00
LOCATION 0830 TOTAL		0.00	0.00	0.00	0.00
200-0000-5181-0830-00518-3-000-000	ALL ADMINISTRATION	0.00	0.00	0.00	0.00
600-0000-5174-0830-00198-1-918-000	MISC LOCAL REVENUE	0.00	0.00	0.00	0.00
110-0000-5192-0840-00000-1-993-000	MISC LOCAL REVENUE	0.00	0.00	0.00	0.00
LOCATION 0840 TOTAL		0.00	0.00	0.00	0.00
110-0000-5192-0910-00000-1-000-000	CURRICULAR SRVS DEPT	0.00	0.00	0.00	0.00
110-0000-5192-0910-00000-1-000-000	DONATIONS	0.00	0.00	0.00	0.00
110-0000-5192-0910-00000-1-000-000	PROFESSIONAL DEVELOPMENT	0.00	0.00	0.00	0.00
110-0000-5192-0910-00000-1-000-000	GIFTS	0.00	0.00	0.00	0.00
110-0000-5192-0910-00000-1-000-000	DONATIONS	0.00	0.00	0.00	0.00
110-0000-5192-0910-00000-1-000-000	SUPERINTENDENT'S OFFICE	0.00	0.00	0.00	0.00
110-0000-5192-0920-00017-1-000-000	Donations	0.00	0.00	0.00	0.00

FY 2025-26 Revenue Report With Prior Year Actual Data

Account Code	Account Description	Budget Adopted	1st Prior Year Actual	2nd Prior Year Actual	3rd Prior Year Actual
630-0000-5174-0920-00197-1-986-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
LOCATION 0920 TOTAL					
110-0000-5497-0940-00940-4-000-000	PUBLIC RELATIONS OFFICE	0.00	0.00	0.00	0.00
	Emergency Connectivity Fund	0.00	0.00	0.00	66,394.82
400-0000-5651-0940-00000-1-000-000	SALE OF OTHER PROPERTY	0.00	0.00	0.00	0.00
LOCATION 0940 TOTAL					
300-0000-5143-0950-00430-1-000-000	COMPUTER TECHNOLOGY	0.00	0.00	0.00	66,394.82
300-0000-5143-0950-00430-1-000-000	PREMIUMS ON BONDS SOLD	0.00	0.00	0.00	0.00
300-0000-5611-0950-00431-1-000-000	REFUND GO BONDS	0.00	0.00	241,348.50	0.00
420-0000-5143-0950-00017-1-000-000	PREMIUMS ON BONDS SOLD	0.00	0.00	7,465,000.00	0.00
420-0000-5611-0950-00017-1-000-000	SALE OF BONDS	0.00	0.00	0.00	0.00
430-0000-5143-0950-00430-1-000-000	PREMIUMS ON BONDS SOLD	0.00	0.00	0.00	0.00
430-0000-5611-0950-00430-1-000-000	SALE OF BONDS	0.00	0.00	0.00	0.00
LOCATION 0960 TOTAL					
400-0000-5366-0960-00000-3-000-700	FINANCE AND OPERATIONS	0.00	0.00	7,706,348.50	0.00
400-0000-5366-0960-00000-3-000-700	MODERATED ENERGY LOAN	0.00	0.00	0.00	0.00
400-0000-5651-0960-00000-1-000-000	SALE OF OTHER PROPERTY	0.00	0.00	0.00	0.00
LOCATION 0980 TOTAL					
500-0000-5161-0980-00000-1-000-000	BUILDING & GROUNDS DEPT	0.00	0.00	0.00	0.00
	Catering - Adult Food Services	0.00	0.00	0.00	0.00
500-0000-5497-0980-00487-4-000-000	St. Louis District Dairy Council	0.00	0.00	0.00	0.00
LOCATION 0990 TOTAL					
400-0000-5641-0990-00000-1-000-000	SCHOOL LUNCH SRVS DEPT	0.00	0.00	0.00	0.00
400-0000-5641-0990-00000-1-000-000	SALE OF BUSES	0.00	0.00	0.00	0.00
400-0000-5651-0990-00000-1-000-000	SALE OF OTHER PROPERTY	0.00	0.00	0.00	0.00
LOCATION 0990 TOTAL					
110-0000-5171-1050-00000-1-033-005	TRANSPORTATION DEPT	0.00	0.00	0.00	0.00
	MISC LOCAL REVENUE - TICKET SALES	7,000.00	0.00	0.00	0.00
110-0000-5171-1050-00000-1-034-005	MISC LOCAL REVENUE - TICKET SALES	0.00	3,764.00	6,991.00	4,551.85
110-0000-5174-1050-00000-1-034-004	MISC LOCAL REVENUE - CONCESSIONS	6,600.00	2,802.00	-364.46	6,207.55
110-0000-5179-1050-00000-1-707-000	C.A.S.A. INCENTIVE - FBI	0.00	0.00	0.00	0.00
110-0000-5179-1050-00000-1-975-000	OTH PUPIL ACTIVITY INCOME	1,000.00	1,510.10	0.00	10.00
110-0000-5192-1050-00158-1-158-000	DONATIONS	0.00	0.00	0.00	0.00
110-0000-5192-1050-99999-1-000-000	DONATIONS	0.00	0.00	0.00	0.00
110-0000-5198-1050-00000-1-017-000	MISC LOCAL REVENUE	0.00	0.00	0.00	0.00
110-0000-5198-1050-00000-1-033-000	MISCELLANEOUS LOCAL REVENUE	100.00	3,500.00	42,303.41	66.28
110-0000-5198-1050-00000-1-158-001	MISC LOCAL REVENUE	0.00	0.00	0.00	0.00
200-0000-5192-1050-00534-3-000-000	DONATIONS	0.00	0.00	0.00	0.00
200-0000-5198-1050-00000-1-033-000	Misc Revenue	0.00	0.00	0.00	0.00
500-0000-5151-1050-00000-1-000-000	SCHOOL LUNCH-REGULAR	500.00	212.23	0.00	28.75
610-0000-5173-1050-00173-1-921-000	STU ORG MEMBER DUESFEES	0.00	0.00	0.00	0.00
610-0000-5173-1050-00173-1-921-000	STU ORG MEMBER DUESFEES	1,000.00	0.00	0.00	0.00
610-0000-5173-1050-00173-1-923-000	FBLA MEMBER DUESFEES	0.00	0.00	0.00	0.00
610-0000-5173-1050-00173-1-925-000	STU ORG MEMBER DUESFEES	0.00	0.00	1,127.00	0.00
610-0000-5173-1050-00173-1-932-000	STU ORG MEMBER DUESFEES	0.00	0.00	0.00	0.00
610-0000-5173-1050-00173-1-936-000	Senior Drama MEMBER DUESFEES	500.00	0.00	0.00	0.00
610-0000-5173-1050-00179-1-923-000	SENIOR DRAMA MEMBER DUESFEES	0.00	0.00	0.00	0.00
610-0000-5173-1050-00179-1-945-000	ENT. SOURCE/OTHER INC.	0.00	0.00	0.00	0.00
610-0000-5179-1050-00000-1-934-000	OTH PUPIL ACTIVITY INCOME	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-452-000	OTH PUPIL ACTIVITY INCOME	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-479-000	ENT. SOURCE/OTHER INC.	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-923-000	ENT. SOURCE/OTHER INC.	500.00	0.00	0.00	0.00

FY 2025-26 Revenue Report With Prior Year Actual Data

Account Code	Account Description	Budget Adopted	1st Prior Year Actual	2nd Prior Year Actual	3rd Prior Year Actual
610-0000-5179-1050-00179-1-937-000	OTH PUPILACTIVITY INCOME	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-938-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-941-000	OTH PUPILACTIVITY INCOME	500.00	2,830.00	2,840.00	2,560.00
610-0000-5179-1050-00179-1-942-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-943-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-945-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-946-000	OTH PUPILACTIVITY INCOME	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-953-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-956-000	ENT. SOURCESOTHER INC.	500.00	340.00	500.00	0.00
610-0000-5179-1050-00179-1-957-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-959-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-965-000	Majorie Dance Team	500.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-970-000	REVENUE ACCO UNT - NHS CHSS	100.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-973-000	OTH PUPILACTIVITY INCOME	0.00	3,401.16	4,005.00	0.00
610-0000-5179-1050-00179-1-981-000	Other Student Activity Income	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-982-000	CLASS OF 2018	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-983-000	CLASS OF 2019	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-984-000	HS ACTIVITY CLUB	0.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-988-000	CLASS OF 2021	2,000.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-989-000	CLASS OF 2022	9.00	0.00	0.00	0.00
610-0000-5179-1050-00179-1-990-000	Class of 2023	200.00	0.00	0.00	-2,030.57
610-0000-5179-1050-00179-1-991-000	Activity Club	0.00	0.00	5,664.00	12,856.72
610-0000-5179-1050-00179-1-992-000	REVENUE ACCO UNT	0.00	17,398.16	886.00	1,350.60
610-0000-5179-1050-00179-1-993-000	REVENUE ACCO UNT	0.00	0.00	0.00	0.00
610-0000-5179-1050-00657-1-000-000	HIGH SCHOOL - CTE DEPT	0.00	0.00	0.00	0.00
620-0000-5192-1050-00057-0-934-934	Contributions	0.00	0.00	0.00	0.00
630-0000-5174-1050-00197-1-121-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
630-0000-5174-1050-00197-1-220-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
630-0000-5174-1050-00197-1-419-000	CONVENIENCE ACCOUNT/ADULT	3,000.00	0.00	0.00	0.00
630-0000-5174-1050-00197-1-962-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
630-0000-5174-1050-00197-1-974-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
630-0000-5174-1050-00197-1-987-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
630-0000-5179-1050-00000-1-326-000	Revenue - Literacy Initiative	0.00	0.00	0.00	0.00
630-0000-5179-1050-00000-1-329-000	REVENUE STUDENT ACTIVITY	0.00	0.00	0.00	0.00
630-0000-5179-1050-00179-1-129-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
630-0000-5179-1050-00179-1-130-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
630-0000-5179-1050-00179-1-130-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
630-0000-5179-1050-00179-1-940-000	ENT. SOURCESOTHER INCOME	0.00	0.00	0.00	0.00
630-0000-5179-1050-00179-1-947-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
630-0000-5179-1050-00179-1-948-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
630-0000-5179-1050-00179-1-949-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
630-0000-5179-1050-00179-1-954-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
630-0000-5179-1050-00179-1-980-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
630-0000-5179-1050-00179-1-985-000	ENT. SOURCESOTHER INC.	0.00	0.00	0.00	0.00
LOCATION 1060 TOTAL	HIGH SCHOOL/REGULAR	24,205.00	35,768.65	63,960.95	25,601.98

FY 2025-26 Revenue Report With Prior Year Actual Data

Account Code	Account Description	Budget Adopted	1st Prior Year Actual	2nd Prior Year Actual	3rd Prior Year Actual
110-0000-5192-3020-00000-1-000-301	MIDDLE SCHOOL STEM	7,920.00	7,920.00	0.00	0.00
110-0000-5192-3020-00345-1-000-000	FINE ARTS DONATIONS	0.00	0.00	0.00	250.00
200-0000-5192-3020-00000-3-000-000	AFTER SCHOOL PROGRAM	0.00	0.00	0.00	0.00
500-0000-5151-3020-00000-1-000-000	SCHOOL LUNCH-REGULAR	300.00	212.20	0.00	65.00
610-0000-5179-3020-00179-1-028-000	STUDENT ACTIVITY ACCOUNT	0.00	0.00	0.00	0.00
610-0000-5179-3020-00179-1-031-000	Lucas Crossing Band	0.00	0.00	0.00	0.00
610-0000-5179-3020-00179-1-910-000	ENT. SOURCE/OTHER INC.	0.00	0.00	0.00	0.00
630-0000-5174-3020-00197-1-108-000	CONVENIENCE ACCOUNT/ADULT	4,500.00	1,357.83	797.28	603.40
LOCATION 3020 TOTAL		12,720.00	9,500.03	797.28	918.40
500-0000-5151-4010-00000-1-000-000	MIDDLE SCHOOL	300.00	212.20	129.00	87.75
630-0000-5174-4010-00197-1-108-000	SCHOOL LUNCH - REGULAR	1,000.00	360.16	183.48	70.11
630-0000-5174-4010-00197-1-130-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
LOCATION 4010 TOTAL		1,300.00	572.36	312.48	157.86
630-0000-5174-4040-00197-1-108-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
630-0000-5174-4040-00197-1-130-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
630-0000-5174-4040-00197-1-979-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
LOCATION 4040 TOTAL		0.00	0.00	0.00	0.00
630-0000-5174-4060-00197-1-108-000	BEL-RIDGE-account closed	0.00	0.00	0.00	0.00
630-0000-5174-4060-00197-1-130-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
630-0000-5174-4060-00197-1-130-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
LOCATION 4060 TOTAL		0.00	0.00	0.00	0.00
110-0000-5192-4060-00149-1-000-000	GARFIELD-account closed	30,000.00	30,000.00	0.00	0.00
110-0000-5192-4060-00503-1-000-000	INNOVATIVE TECHNOLOGY	0.00	0.00	0.00	0.00
110-0000-5198-4060-00555-1-000-000	DONATIONS	0.00	0.00	0.00	0.00
200-0000-5192-4060-00000-3-000-000	MISC LOCAL REVENUE	0.00	0.00	0.00	0.00
500-0000-5151-4060-00000-1-000-000	AFTER SCHOOL PROGRAM	100.00	212.20	0.00	112.00
610-0000-5179-4060-00000-1-327-000	SCHOOL LUNCH-REGULAR	0.00	0.00	0.00	0.00
610-0000-5179-4060-00000-1-328-000	STUDENT ACTIVITY ACCOUNT	0.00	0.00	0.00	0.00
610-0000-5179-4060-00179-1-028-000	STUDENT ACTIVITY ACCOUNT	0.00	0.00	0.00	0.00
630-0000-5174-4060-00197-1-034-000	STUDENT ACTIVITY ACCOUNT	0.00	0.00	0.00	0.00
630-0000-5174-4060-00197-1-108-000	MIDDLE SCHOOL FOOTBALL ACTIVITIES	0.00	0.00	0.00	0.00
630-0000-5179-4060-00000-1-130-000	CONVENIENCE ACCOUNT/ADULT	0.00	100.00	0.00	0.00
630-0000-5179-4060-00000-1-326-000	ENT. SOURCE/OTHER INC.	0.00	0.00	0.00	0.00
630-0000-5179-4060-00000-1-328-000	Revenue Student Activity	0.00	0.00	0.00	0.00
630-0000-5179-4060-00130-1-000-000	REVENUE STUDENT ACTIVITY	0.00	0.00	0.00	0.00
MS Washington DC Trip		0.00	0.00	0.00	0.00
Bel Nor		30,312.20	30,312.20	0.00	112.00
500-0000-5151-4100-00000-1-000-000	SCHOOL LUNCH-REGULAR	100.00	212.20	0.00	4.00
630-0000-5174-4100-00197-1-108-000	CONVENIENCE ACCOUNT/ADULT	6,000.00	1,036.14	500.00	-1,939.10
630-0000-5174-4100-00197-1-130-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
LOCATION 4100 TOTAL		6,100.00	1,248.34	500.00	-1,535.10
630-0000-5174-4150-00197-1-108-000	JEFFERSON	0.00	0.00	0.00	0.00
630-0000-5174-4150-00197-1-130-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
630-0000-5174-4150-00197-1-130-000	CONVENIENCE ACCOUNT/ADULT	0.00	0.00	0.00	0.00
LOCATION 4150 TOTAL		0.00	0.00	0.00	0.00
110-0000-5192-4160-00416-1-000-000	PINE LAWN-closed account	0.00	0.00	0.00	0.00
110-0000-5192-4160-00520-1-000-000	SSD GRANT	0.00	0.00	0.00	0.00
110-0000-5192-4160-00521-1-000-000	DONATIONS	0.00	0.00	0.00	0.00
110-0000-5192-4160-00521-1-000-000	DONATIONS	0.00	0.00	0.00	0.00

FY 2025-26 Revenue Report With Prior Year Actual Data

Account Code	Account Description	Budget Adopted	1st Prior Year Actual	2nd Prior Year Actual	3rd Prior Year Actual
110-0000-5198-4160-46700-0-000-000	MISC REVENUE	0.00	0.00	0.00	10,000.00
200-0000-5192-4160-00000-3-000-000	AFTER SCHOOL PROGRAM	0.00	0.00	0.00	0.00
500-0000-5151-4160-00000-1-000-000	SCHOOL LUNCH-REGULAR	100.00	212.20	0.00	381.00
630-0000-5174-4160-00197-1-108-000	CONVENIENCEACCOUNT/ADULT	3,000.00	828.45	-1,327.60	797.60
630-0000-5174-4160-00197-1-130-000	CONVENIENCEACCOUNT/ADULT	0.00	0.00	0.00	0.00
LOCATION 4160 TOTAL	WASHINGTON	3,100.00	1,041.65	-1,327.60	11,178.60
110-0000-5192-5020-00000-1-000-222	GIFTS	0.00	0.00	0.00	0.00
110-0000-5198-5020-00000-1-000-000	EARLY CHILDHOOD SPECIAL EDUCATION	40,000.00	342,253.68	38,420.00	39,211.37
110-0000-5431-5020-43100-4-000-030	PRESCHOOL STARTUP GRANT	100,000.00	100,000.00	0.00	0.00
500-0000-5151-5020-00000-1-000-000	SCHOOL LUNCH-REGULAR	200.00	212.20	0.00	109.00
500-0000-5151-5020-00000-1-418-000	SCHOOL LUNCH-REGULAR	100.00	212.20	0.00	64.00
630-0000-5174-5020-00197-1-108-000	CONVENIENCEACCOUNT/ADULT	19,000.00	0.00	0.00	0.00
630-0000-5174-5020-00197-1-418-000	CONVENIENCEACCOUNT/ADULT	0.00	13,355.03	11,615.00	11,473.40
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	169,300.00	465,033.11	50,035.00	50,857.77
FUNCTION 0000 TOTAL	SECOND ELEMENT	63,274,600.00	58,619,159.92	68,046,260.86	82,613,287.54
110-1131-5192-3020-00503-1-000-000	PROJECT LEAD THE WAY GRANT-MS	10,000.00	20,000.00	0.00	0.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	10,000.00	20,000.00	0.00	0.00
FUNCTION 1131 TOTAL	MIDDLE/JUNIOR HIGH	10,000.00	20,000.00	0.00	0.00
610-1411-5179-1050-00179-1-955-000	ENT. SOURCES/OTHER INC.	0.00	0.00	0.00	0.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	0.00	0.00	0.00	0.00
FUNCTION 1411 TOTAL	STUDENT ACTIVITIES	0.00	0.00	0.00	0.00
110-2551-5131-0000-00000-1-000-000	TRANSP. FEES - LOCAL	0.00	0.00	0.00	0.00
LOCATION 0000 TOTAL	ALL DISTRICT	0.00	0.00	0.00	0.00
FUNCTION 2551 TOTAL	PUPIL TRANSP-CONTRACTED	0.00	0.00	0.00	0.00
630-2671-5174-0920-00197-1-999-000	COMMUNICATIONS OFFICE	0.00	0.00	0.00	0.00
LOCATION 0920 TOTAL	PUBLIC RELATIONS OFFICE	0.00	0.00	0.00	0.00
FUNCTION 2671 TOTAL	COMMUNICATION OFFICE	0.00	0.00	0.00	0.00



NORMANDY SCHOOLS
COLLABORATIVE

3855 Lucas & Hunt Rd. • St. Louis, MO 63121 • www.normandysc.org

Expenditures Detail

2025-26 Budget

Account Code	Account Description	FY 2025-26 Adopted			
		Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
GRAND TOTAL		87,921,539.00	61,942,128.11	78,137,187.32	82,432,459.22
110-0000-6411-0830-34200-3-000-000	SUPPLIES-EVIDENCEBASED READING	144,300.00	127,549.24	0.00	0.00
LOCATION 8639 TOTAL	CURRICULAR SRVS DEPT	144,300.00	127,549.24	0.00	0.00
110-0000-6319-1050-42207-4-000-000	PURCHASED SERVICE	46,651.00	43,427.45	0.00	0.00
LOCATION 1859 TOTAL	HIGH SCHOOL/REGULAR	46,651.00	43,427.45	0.00	0.00
110-0000-6319-5020-00338-3-000-000	purchase services	50,000.00	10,740.17	0.00	0.00
110-0000-6411-5020-00338-3-000-000	MATERIALS/SUPPLIES	74,000.00	0.00	0.00	0.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	124,000.00	10,740.17	0.00	0.00
FUNCTION 0008 TOTAL	SECOND ELEMENT	214,951.00	181,716.89	0.00	0.00
110-1111- 6311-0830-40001-1-000-000	Purchased Services	600,000.00	205,087.50	0.00	0.00
LOCATION 0838 TOTAL	CURRICULAR SRVS DEPT	600,000.00	205,087.50	0.00	0.00
110-1111- 6319-0880-40001-1- 000-000	PURCHASED SERVICE	130,000.00	121,928.97	0.00	0.00
LOCATION 0880 TOTAL	STATEFED PROG ADMIN TT	130,000.00	121,928.97	0.00	0.00
110-1111- 6151-3020-40001-1- 000-000	CLASSIFIED SALARY	0.00	213,269.73	91,422.49	0.00
110-1111- 6152-3020-40001-1- 000-000	SUPPLEMENTAL PAY LUCAS CROSSING	500.00	0.00	5,729.33	0.00
110-1111- 6211-3020-40001-1-000-000	CERTIFIED RETIREMENT	10,200.00	0.00	0.00	10,482.72
110-1111- 6221-3020-40001-1- 000-000	CLASSIFIED RETIREMENT	45,200.00	17,388.32	12,659.33	40,335.81
110-1111- 6231-3020-40001-1- 000-000	OASDI	37,700.00	11,424.83	10,132.07	31,280.00
110-1111- 6231-3020-40001-1- 000-001	OASDI	100.00	0.00	0.00	0.00
110-1111- 6232-3020-40001-1- 000-000	MEDICARE TAX	9,400.00	2,672.20	2,315.28	7,332.57
110-1111- 6241-3020-40001-1- 000-000	EMPLOYEE INSURANCE	132,900.00	39,899.17	24,456.91	150,254.45
110-1111- 6319-3020-40001-1- 000-000	PURCHASED SERVICE	9,000.00	2,259.32	8,536.00	5,755.06
110-1111- 6411-3020-00123-4-000-000	SUPPLIES	0.00	0.00	0.00	2,652.30
110-1111- 6411-3020-40001-1-000-000	GENERAL SUPPLIES	95,000.00	16,171.55	22,634.27	35,928.73
110-1111- 6411-3020-42300-4-000-000	GENERAL SUPPLIES	0.00	0.00	0.00	871.07
110-1111- 6431-3020-40001-1- 000-083	TEXTBOOKS	800.00	0.00	0.00	0.00
200-1111-6111-3020-40001-3-000-000	REGULAR SALARY WAGE	62,800.00	57,965.46	373,762.21	0.00
200-1111-6111-3020-40001-3-000-044	REGULAR WAGES/CERTTEACH	72,927.00	66,614.52	184,268.59	311,551.33
200-1111-6211-3020-40001-3- 000-000	CERTIFIED RETIREMENT	0.00	9,762.44	61,237.64	0.00
200-1111-6211-3020-40001-3- 000-044	CERTIFIED RETIREMENT	0.00	10,988.24	22,149.53	0.00
200-1111-6232-3020-40001-3-000-000	MEDICARE TAX	0.00	824.00	5,977.07	0.00
200-1111-6232-3020-40001-3-000-044	MEDICARE TAX	0.00	954.52	2,009.30	0.00
200-1111-6241-3020-40001-3-000-000	EMPLOYEE INSURANCE	0.00	9,667.04	63,269.40	0.00
200-1111-6241-3020-40001-3-000-044	EMPLOYEE INSURANCE	0.00	9,179.64	16,504.82	0.00
LOCATION 3525 TOTAL	MIDDLE SCHOOL	476,527.00	468,040.98	907,164.24	556,448.04
110-1111- 6151-4010-40001-1- 000-000	CLASSIFIED SALARIES- REGULAR	57,500.00	198,756.37	81,057.45	42,695.16
110-1111- 6152-4010-40001-1- 000-000	SUPPLEMENTAL PAY	500.00	0.00	5,297.49	244.42
110-1111- 6161-4010-00000-1- 000-045	STOP Grant Stipend BOE	0.00	0.00	2,200.00	0.00
110-1111- 6211-4010-00000-1-000-045	CERTIFIED RETIREMENT	0.00	0.00	87.00	0.00
110-1111- 6211-4010-40001-1-000-000	CERTIFIED RETIREMENT	0.00	0.00	5,266.23	0.00
110-1111- 6221-4010-00000-1- 000-045	CLASSIFIED RETIREMENT	0.00	0.00	109.76	0.00
110-1111- 6221-4010-40001-1- 000-000	CLASSIFIED RETIREMENT	4,300.00	14,964.26	4,062.01	5,546.87
110-1111- 6231-4010-00000-1- 000-045	OASDI	0.00	0.00	99.20	0.00
110-1111- 6231-4010-40001-1- 000-000	OASDI	4,400.00	3,890.26	3,394.85	4,188.82
110-1111- 6232-4010-00000-1- 000-045	MEDICARE TAX	0.00	0.00	31.90	0.00
110-1111- 6232-4010-40001-1- 000-000	MEDICARE TAX	3,400.00	909.77	1,227.75	1,012.81
110-1111- 6241-4010-40001-1- 000-000	EMPLOYEE INSURANCE	27,100.00	19,276.57	12,866.72	30,220.64
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-1111- 6319-4010-00000-1- 000-045	STOP Grant Stipend	0.00	0.00	1,400.00	0.00
110-1111- 6319-4010-40001-1- 000-000	PURCHASED SERVICE	10,000.00	871.57	22,351.76	645.96
110-1111- 6411-4010-00000-4-000-045	STOP Grant Materials Supplies BOE	580.00	580.00	1,628.23	0.00
110-1111- 6411-4010-40001-1-000-000	GENERAL SUPPLIES	24,000.00	12,183.88	18,720.45	24,264.96
110-1111- 6431-4010-40001-1- 000-083	TEXTBOOKS	500.00	0.00	0.00	0.00
200-1111-6111-4010-40001-3-000-000	SALARIES/CERT TEACH	468,122.00	455,746.95	662,220.90	994,928.07
200-1111-6111-4010-40001-3-000-044	REGULAR WAGES/CERTTEACH	53,400.00	0.00	15,332.30	47,998.07
200-1111-6131-4010-00000-4-000-045	STOP Grant Stipends-EPED	0.00	0.00	8,800.00	0.00
200-1111-6131-4010-14317-1-000-000	SUPPLEMENTAL PAY-CAREER LADDER MATCH	1,200.00	0.00	0.00	6,000.00
200-1111-6131-4010-31700-3-000-000	CAREER LADDER EPED	18,000.00	0.00	20,000.00	14,000.00
200-1111-6131-4010-40001-3-000-000	SUPPLEMENTAL PAY	0.00	0.00	700.00	0.00
200-1111-6211-4010-00000-4- 000-045	CERTIFIED RETIREMENT	0.00	0.00	1,247.00	0.00
200-1111-6211-4010-31700-3- 000-000	CERTIFIED RETIREMENT	0.00	0.00	2,900.00	0.00
200-1111-6211-4010-40001-3- 000-000	CERTIFIED RETIREMENT	151,700.00	74,922.23	108,559.41	146,074.79
200-1111-6211-4010-40001-3- 000-044	CERTIFIED RETIREMENT	8,400.00	0.00	2,368.71	6,150.64
200-1111-6232-4010-00000-4-000-045	MEDICARE TAX	0.00	0.00	127.60	0.00
200-1111-6232-4010-31700-3-000-000	MEDICARE TAX	0.00	0.00	290.00	0.00
200-1111-6232-4010-40001-3-000-000	MEDICARE TAX	16,800.00	4,751.72	9,321.84	11,781.09
200-1111-6232-4010-40001-3-000-044	MEDICARE TAX	3,400.00	0.00	204.09	473.27
200-1111-6241-4010-40001-3-000-000	EMPLOYEE INSURANCE	189,900.00	60,491.50	117,146.39	214,890.91
200-1111-6241-4010-40001-3-000-044	EMPLOYEE INSURANCE	11,200.00	0.00	3,369.72	11,999.48
LOCATION 4010 TOTAL	BARACK OBAMA	1,054,402.00	847,345.08	1,112,384.76	1,563,115.84
110-1111- 6151-4090-40001-1- 000-000	CLASSIFIED SALARIES-REGULAR	239,900.00	154,935.38	168,146.04	220,349.50
110-1111- 6152-4090-40001-1- 000-000	SUPPLEMENTAL PAY	0.00	0.00	0.00	1,680.00
110-1111- 6211-4090-40001-1-000-000	CERTIFIED RETIREMENT	3,100.00	0.00	0.00	2,704.24

		FY 2025-26 Adopted			
Account Code	Account Description	Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
110-1111-6221-4090-40001-1-000-000	CLASSIFIED RETIREMENT	15,700.00	12,920.55	13,750.13	17,515.62
110-1111-6231-4090-40001-1-000-000	OASDI	15,600.00	6,762.28	10,517.84	13,164.42
110-1111-6231-4090-40001-3-000-000	OASDI	0.00	0.00	207.57	0.00
110-1111-6232-4090-40001-1-000-000	MEDICARE TAX	5,200.00	1,581.51	2,410.77	3,328.83
110-1111-6241-4090-40001-1-000-000	EMPLOYEE INSURANCE	44,700.00	33,396.56	37,871.36	50,897.36
110-1111-6319-4090-00148-1-000-000	ITEF-CATAPULT BELNOR	32,100.00	32,097.69	0.00	0.00
110-1111-6319-4090-40001-1-000-000	PURCHASESERVICE	3,000.00	451.10	437,187.47	2,896.04
110-1111-6411-4090-40001-1-000-000	GENERAL SUPPLIES	53,690.00	9,484.12	11,640.41	14,062.99
110-1111-6411-4090-40001-1-997-000	GENERAL SUPPLIES	300.00	272.22	0.00	0.00
110-1111-6431-4090-40001-1-000-083	TEXTBOOKS	600.00	0.00	0.00	0.00
200-1111-6111-4090-40001-3-000-000	REGULAR SALARIES	799,300.00	766,528.89	1,031,279.59	724,941.76
200-1111-6111-4090-40001-3-000-044	REGULAR WAGES/CERTTEACH	0.00	0.00	55,696.80	0.00
200-1111-6131-4090-14317-1-000-000	SUPPLEMENTAL PAY--CAREER LADDER MATCH	4,000.00	0.00	5,000.00	2,000.00
200-1111-6131-4090-31700-3-000-000	CAREER LADDER EPED	6,000.00	0.00	5,000.00	3,000.00
200-1111-6131-4090-40001-3-000-000	SUPPLEMENTAL PAY	0.00	0.00	0.00	6,240.00
200-1111-6131-4090-42200-4-000-000	SUPPLEMENTAL PAY	0.00	0.00	1,575.00	0.00
200-1111-6211-4090-14317-1-000-000	CERTIFIED RETIREMENT	0.00	0.00	725.00	0.00
200-1111-6211-4090-31700-3-000-000	CERTIFIED RETIREMENT	0.00	0.00	725.00	0.00
200-1111-6211-4090-40001-3-000-000	CERTIFIED RETIREMENT	92,400.00	115,294.90	136,616.37	90,860.79
200-1111-6211-4090-40001-3-000-044	CERTIFIED RETIREMENT	0.00	0.00	9,003.78	0.00
200-1111-6211-4090-42200-4-000-000	CERTIFIED RETIREMENT	0.00	0.00	228.38	0.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
200-1111-6221-4090-40001-3-000-000	CLASSIFIED RETIREMENT	5,100.00	0.00	0.00	3,845.99
200-1111-6231-4090-40001-3-000-000	OASDI	1,500.00	0.00	2.58	1,074.94
200-1111-6232-4090-14317-1-000-000	MEDICARE TAX	0.00	0.00	72.50	0.00
200-1111-6232-4090-31700-3-000-000	MEDICARE TAX	0.00	0.00	72.50	0.00
200-1111-6232-4090-40001-3-000-000	MEDICARE TAX	11,100.00	10,309.03	20,003.98	9,126.16
200-1111-6232-4090-40001-3-000-044	MEDICARE TAX	0.00	0.00	796.26	0.00
200-1111-6232-4090-42200-4-000-000	MEDICARE TAX	0.00	0.00	22.84	0.00
200-1111-6241-4090-40001-3-000-000	EMPLOYEE INSURANCE	116,900.00	134,528.41	191,323.67	132,671.03
200-1111-6241-4090-40001-3-000-044	EMPLOYEE INSURANCE	0.00	0.00	6,419.98	0.00
LOCATION 4090 TOTAL	Del Norte	1,460,190.00	1,278,662.84	2,146,295.82	1,300,160.97
110-1111-6151-4100-00000-1-000-000	CLASSIFIED SALARIES	900.00	0.00	0.00	0.00
110-1111-6151-4100-40001-1-000-000	CLASSIFIED SALARIES- REGULAR	68,900.00	8,141.09	87,087.67	53,236.86
110-1111-6221-4100-40001-1-000-000	CLASSIFIED RETIREMENT	8,400.00	680.79	7,213.68	6,704.03
110-1111-6231-4100-40001-1-000-000	OASDI	6,300.00	465.55	5,332.43	4,995.06
110-1111-6231-4100-40001-1-000-001	OASDI	3,100.00	0.00	0.00	0.00
110-1111-6232-4100-40001-1-000-000	MEDICARE TAX	1,300.00	108.90	1,247.11	1,201.37
110-1111-6241-4100-00000-1-000-000	EMPLOYEE INSURANCE	5,900.00	0.00	0.00	5,924.89
110-1111-6241-4100-40001-1-000-000	EMPLOYEE INSURANCE	30,200.00	2,344.29	18,130.32	33,501.91
110-1111-6319-4100-40001-1-000-000	PURCHASED SERVICE	2,000.00	828.76	167,614.16	1,223.42
110-1111-6411-4100-00246-1-000-000	SUPPLIES	4,000.00	0.00	0.00	0.00
110-1111-6411-4100-40001-1-000-000	GENERAL SUPPLIES	45,250.00	14,525.93	12,334.08	18,136.15
110-1111-6411-4100-40001-1-000-001	ROBOTICS SUPPLIES--LEGO	2,000.00	0.00	0.00	0.00
110-1111-6431-4100-40001-1-000-083	TEXTBOOKS	300.00	0.00	0.00	0.00
200-1111-6111-4100-40001-3-000-000	SALARIES/CERT TEACH	886,864.00	521,732.28	1,090,860.23	1,434,002.70
200-1111-6111-4100-40001-3-000-044	REGULAR WAGES/CERTTEACH	85,900.00	66,005.18	59,565.35	79,091.98
200-1111-6131-4100-14317-1-000-000	SUPPLEMENTAL PAY--CAREER LADDER MATCH	3,800.00	0.00	5,000.00	5,800.00
200-1111-6131-4100-31700-3-000-000	CAREER LADDER EPED	5,700.00	0.00	50,000.00	5,700.00
200-1111-6131-4100-40001-3-000-001	SUPPLEMENTAL PAY	0.00	0.00	3,225.00	0.00
200-1111-6211-4100-14317-1-000-000	CERTIFIED RETIREMENT	0.00	0.00	725.00	0.00
200-1111-6211-4100-31700-3-000-000	CERTIFIED RETIREMENT	0.00	0.00	7,250.00	0.00
200-1111-6211-4100-40001-3-000-000	CERTIFIED RETIREMENT	199,500.00	99,414.30	177,279.26	187,658.48
200-1111-6211-4100-40001-3-000-001	CERTIFIED RETIREMENT	0.00	0.00	467.65	0.00
200-1111-6211-4100-40001-3-000-044	CERTIFIED RETIREMENT	13,500.00	11,203.31	10,900.70	20,629.32
200-1111-6231-4100-40001-3-000-000	OASDI	0.00	0.00	269.18	0.00
200-1111-6232-4100-14317-1-000-000	MEDICARE TAX	0.00	0.00	72.50	0.00
200-1111-6232-4100-31700-3-000-000	MEDICARE TAX	0.00	0.00	725.00	0.00
200-1111-6232-4100-40001-3-000-000	MEDICARE TAX	20,300.00	8,744.85	15,933.38	16,581.49
200-1111-6232-4100-40001-3-000-001	MEDICARE TAX	0.00	0.00	46.75	0.00
200-1111-6232-4100-40001-3-000-044	MEDICARE TAX	1,100.00	905.40	886.09	1,869.40
200-1111-6241-4100-40001-3-000-000	EMPLOYEE INSURANCE	191,500.00	78,258.60	150,592.87	217,881.01
200-1111-6241-4100-40001-3-000-044	EMPLOYEE INSURANCE	11,100.00	10,361.89	9,426.16	12,508.97
LOCATION 4100 TOTAL	JEFFERSON	1,597,814.00	822,721.12	1,682,164.57	2,196,647.54
110-1111-6151-4160-40001-1-000-000	CLASSIFIED SALARIES- REGULAR	309,100.00	318,255.63	245,618.85	306,744.01
110-1111-6152-4160-40001-1-000-000	SUPPLEMENTAL PAY	0.00	0.00	1,440.00	0.00
110-1111-6161-4160-40001-1-000-000	SUPPLEMENTAL PAY	0.00	0.00	1,206.90	0.00
110-1111-6221-4160-00416-1-000-000	CLASSIFIED RETIREMENT	2,100.00	0.00	0.00	0.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-1111-6221-4160-40001-1-000-000	CLASSIFIED RETIREMENT	20,800.00	25,631.12	20,688.82	23,070.88
110-1111-6231-4160-00416-1-000-000	OASDI	1,000.00	0.00	0.00	0.00
110-1111-6231-4160-40001-1-000-000	OASDI	17,600.00	6,037.79	14,853.85	16,755.74

		FY 2025-26 Adopted			
Account Code	Account Description	Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
110-1111-6231-4160-40001-1-000-001	OASDI	100.00	0.00	0.00	0.00
110-1111-6231-4160-40001-3-000-000	OASDI	0.00	0.00	266.98	0.00
110-1111-6232-4160-40001-1-000-000	MEDICARE TAX	2,700.00	1,412.12	3,437.43	3,951.84
110-1111-6241-4160-00416-1-000-000	EMPLOYEE INSURANCE	3,500.00	0.00	0.00	2,926.27
110-1111-6241-4160-40001-1-000-000	EMPLOYEE INSURANCE	53,300.00	55,584.41	57,160.52	61,540.34
110-1111-6319-4160-00123-1-000-000	PURCHASED SRV-WASHINGTON - LITERACY GRANT	0.00	0.00	826.00	0.00
110-1111-6319-4160-00148-1-000-000	PURCHASED SERVICE	14,500.00	10,959.85	0.00	0.00
110-1111-6319-4160-40001-1-000-000	PURCHASED SERVICE	3,500.00	576.20	1,842.96	3,500.00
110-1111-6411-4160-00123-1-000-000	SUPPLIES	0.00	0.00	1,700.00	392.00
110-1111-6411-4160-00148-1-000-000	SUPPLIES	14,500.00	159.42	21,119.52	0.00
110-1111-6411-4160-40001-1-000-000	GENERAL SUPPLIES	24,000.00	20,438.97	20,670.00	26,918.30
110-1111-6411-4160-40001-1-031-000	GENERAL SUPPLIES	300.00	272.22	0.00	0.00
110-1111-6431-4160-40001-1-000-083	TEXTBOOKS	400.00	0.00	0.00	0.00
110-1111-6491-4160-46700-0-000-000	GATHERING CHURCH OTH SUPPL	0.00	0.00	9,349.90	0.00
200-1111-6111-4160-40001-3-000-000	SALARIES/CERT TEACH	527,968.00	507,116.47	689,436.78	1,006,531.22
200-1111-6131-4160-14317-1-000-000	SUPPLEMENTAL PAY-CAREER LADDER MATCH	2,000.00	0.00	14,087.84	0.00
200-1111-6131-4160-31700-3-000-000	CAREER LADDER EPED	3,000.00	0.00	0.00	3,000.00
200-1111-6131-4160-40001-3-000-000	SUPPLEMENTAL PAY	0.00	0.00	100.00	0.00
200-1111-6211-4160-40001-1-000-000	CERTIFIED RETIREMENT	0.00	0.00	245.03	0.00
200-1111-6211-4160-40001-3-000-000	CERTIFIED RETIREMENT	145,300.00	85,171.03	108,538.13	137,701.31
200-1111-6221-4160-40001-3-000-000	CLASSIFIED RETIREMENT	5,400.00	0.00	3,132.18	5,360.18
200-1111-6231-4160-40001-3-000-000	OASDI	8,400.00	0.00	2,068.72	4,969.86
200-1111-6232-4160-40001-3-000-000	MEDICARE TAX	15,600.00	5,272.35	10,344.21	12,288.46
200-1111-6241-4160-40001-3-000-000	EMPLOYEE INSURANCE	184,400.00	79,957.17	136,389.04	209,069.17
LOCATION 4160 TOTAL	WASHINGTON	1,358,448.00	1,116,644.75	1,364,523.56	1,624,719.34
110-1111-6151-5020-40001-1-000-000	CLASSIFIED SALARIES- REGULAR	251,100.00	169,597.94	113,310.30	218,946.73
110-1111-6152-5020-40001-1-000-000	SUPPLEMENTAL PAY	0.00	0.00	600.00	0.00
110-1111-6161-5020-43100-4-000-030	EPED-STIPEND-SUPPLEMENTAL SALARIES	10,000.00	6,840.00	0.00	0.00
110-1111-6221-5020-40001-1-000-000	CLASSIFIED RETIREMENT	8,300.00	14,592.72	9,069.24	13,016.72
110-1111-6221-5020-43100-4-000-030	CLASSIFIED RETIREMENT	0.00	469.20	0.00	0.00
110-1111-6231-5020-40001-1-000-000	OASDI	14,400.00	10,364.59	7,011.55	10,151.01
110-1111-6231-5020-40001-3-000-000	OASDI	0.00	0.00	158.71	0.00
110-1111-6231-5020-43100-4-000-030	OASDI	0.00	424.08	0.00	0.00
110-1111-6232-5020-40001-1-000-000	MEDICARE TAX	1,000.00	2,424.05	1,601.93	2,407.18
110-1111-6232-5020-43100-4-000-030	MEDICARE TAX	0.00	99.18	0.00	0.00
110-1111-6241-5020-40001-1-000-000	EMPLOYEE INSURANCE	13,500.00	43,220.87	19,865.80	16,024.13
110-1111-6319-5020-40001-1-000-000	PURCHASED SERVICE	1,000.00	836.75	101,979.22	1,672.19
110-1111-6319-5020-40001-1-418-000	PURCHASED SERVICE	200.00	29.00	0.00	148.21
110-1111-6363-5020-40001-1-000-000	PRINTING & BINDING	0.00	0.00	0.00	136.00
110-1111-6411-5020-40001-1-000-000	GENERAL SUPPLIES	28,000.00	-1,165.51	12,100.42	4,123.21
110-1111-6411-5020-43100-4-000-030	SUPPLIES/MATERIALS	90,000.00	63,547.84	0.00	0.00
200-1111-6111-5020-40001-3-000-000	REGULAR WAGES/CERTTEACH	1,027,019.00	984,926.27	1,054,618.24	1,461,371.39
200-1111-6111-5020-40001-3-000-044	REGULAR WAGES/CERTTEACH	100.00	0.00	31,801.97	13,229.25
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
200-1111-6131-5020-14317-1-000-000	SUPPLEMENTAL PAY--CAREER LADDER MATCH	7,600.00	0.00	5,000.00	7,600.00
200-1111-6131-5020-31700-3-000-000	CAREER LADDER EPED	11,400.00	0.00	18,000.00	11,400.00
200-1111-6211-5020-14317-1-000-000	CERTIFIED RETIREMENT	0.00	0.00	725.00	0.00
200-1111-6211-5020-31700-3-000-000	CERTIFIED RETIREMENT	0.00	0.00	2,610.00	0.00
200-1111-6211-5020-40001-3-000-000	CERTIFIED RETIREMENT	227,600.00	168,716.75	167,971.27	211,503.76
200-1111-6211-5020-40001-3-000-044	CERTIFIED RETIREMENT	0.00	0.00	4,912.59	0.00
200-1111-6231-5020-40001-3-000-000	OASDI	2,000.00	1,209.11	0.00	1,219.66
200-1111-6232-5020-14317-1-000-000	MEDICARE TAX	0.00	0.00	72.50	0.00
200-1111-6232-5020-31700-3-000-000	MEDICARE TAX	0.00	0.00	261.00	0.00
200-1111-6232-5020-40001-3-000-000	MEDICARE TAX	22,500.00	13,777.42	14,791.52	17,324.75
200-1111-6232-5020-40001-3-000-044	MEDICARE TAX	0.00	0.00	448.54	0.00
200-1111-6241-5020-40001-3-000-000	EMPLOYEE INSURANCE	226,800.00	170,196.88	202,458.47	261,432.76
200-1111-6241-5020-40001-3-000-044	EMPLOYEE INSURANCE	11,800.00	0.00	3,982.08	12,655.95
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	1,954,319.00	1,848,197.14	1,773,386.35	2,264,962.99
FUNCTION 1111 TOTAL	ELEMENTARY SCHOOLS	8,622,725.00	6,510,638.18	9,185,907.40	9,858,449.57
110-1131-6151-3020-40001-1-000-000	CLASSIFIED SALARIES- REGULAR	634,800.00	438,822.58	229,383.20	609,800.00
110-1131-6161-3020-40001-1-000-000	SUPPLEMENTAL PAY/EPED - CLASSIFIED	3,000.00	3,000.00	3,000.00	0.00
110-1131-6221-3020-40001-1-000-000	CLASSIFIED RETIREMENT	0.00	34,299.10	13,417.99	0.00
110-1131-6231-3020-40001-1-000-000	OASDI	0.00	13,431.98	9,852.04	0.00
110-1131-6232-3020-40001-1-000-000	MEDICARE TAX	0.00	3,141.39	2,304.02	0.00
110-1131-6241-3020-40001-1-000-000	EMPLOYEE INSURANCE	0.00	58,271.89	32,632.26	0.00
110-1131-6319-3020-00147-1-000-000	PURCHASESERVICE- MS	15,000.00	2,703.50	166.37	0.00
110-1131-6411-3020-00000-1-000-301	GREATER KC COMMUNITY FOUNDATION	7,920.00	5,653.62	0.00	0.00
110-1131-6411-3020-00000-4-000-045	STOP Grant Materials/Supplies MS	900.00	900.00	2,580.98	0.00
110-1131-6411-3020-00147-1-000-000	SUPPLIES-INNOVATIVE TECHNOLOGY-MS	15,000.00	0.00	54,118.02	0.00
200-1131-6111-3020-40001-3-000-000	CERTIFIED SALARIES - LUCAS MIDDLE	1,449,000.00	1,176,129.13	1,149,807.69	1,442,094.76
200-1131-6131-3020-14317-1-000-000	SUPPLEMENTAL PAY--CAREER LADDER MATCH	4,000.00	0.00	0.00	0.00
200-1131-6131-3020-14317-3-000-000	CAREER LADDER - MIDDLESCHOOL	0.00	0.00	5,000.00	0.00
200-1131-6131-3020-31700-3-000-000	CAREER LADDER EPED	6,000.00	0.00	0.00	0.00

Account Code	Account Description	FY 2025-26 Adopted	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
		Budget			
200-1131-6211-3020-14317-3-000-000	CERTIFIED RETIREMENT	0.00	0.00	725.00	0.00
200-1131-6211-3020-40001-3-000-000	CERTIFIED RETIREMENT	192,700.00	182,054.18	0.00	0.00
200-1131-6211-3020-40001-3-000-044	CERTIFIED RETIREMENT	36,300.00	0.00	0.00	0.00
200-1131-6221-3020-40001-3-000-044	CLASSIFIED RETIREMENT	4,100.00	0.00	0.00	0.00
200-1131-6231-3020-40001-3-000-044	OASDI	4,100.00	0.00	0.00	0.00
200-1131-6232-3020-14317-3-000-000	MEDICARE TAX	0.00	0.00	72.50	0.00
200-1131-6232-3020-40001-3-000-000	MEDICARE TAX	22,200.00	13,808.77	16,204.47	16,837.12
200-1131-6232-3020-40001-3-000-044	MEDICARE TAX	4,600.00	0.00	0.00	0.00
200-1131-6241-3020-40001-3-000-000	EMPLOYEE INSURANCE	189,000.00	168,799.05	0.00	0.00
200-1131-6241-3020-40001-3-000-001	EMPLOYEE INSURANCE	500.00	0.00	0.00	0.00
200-1131-6241-3020-40001-3-000-044	EMPLOYEE INSURANCE	33,300.00	0.00	0.00	0.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	2,622,426.56	2,191,015.19	1,519,264.54	2,066,731.88
FUNCTION 1131 TOTAL	MIDDLE/JUNIOR HIGH	2,622,426.56	2,191,015.19	1,519,264.54	2,066,731.88
110-1151-6151-1050-00502-4-000-000	J.A.G.	15,800.00	25,000.00	10,682.00	14,500.00
110-1151-6151-1050-40001-1-000-000	CLASSIFIED SALARIES- REGULAR	630,300.00	691,261.09	579,992.32	611,423.92
110-1151-6152-1050-40001-1-000-000	SUPPLEMENTAL PAY	7,000.00	0.00	20,198.92	18,424.65
110-1151-6152-1050-42200-4-000-000	SUPPLEMENTAL PAY	0.00	0.00	2,774.00	10,152.00
110-1151-6161-1050-00000-1-000-045	STOP Grant Stipend HS	0.00	0.00	2,800.00	0.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-1151-6161-1050-40001-1-000-000	CLASSIFIED - SUPPLEMENTAL PAY (HIGH SCHOOL)	0.00	400.00	213.72	0.00
110-1151-6211-1050-00000-1-000-045	CERTIFIED RETIREMENT	0.00	0.00	29.00	0.00
110-1151-6211-1050-40001-1-000-000	CERTIFIED RETIREMENT	19,400.00	0.00	5,382.08	16,777.08
110-1151-6221-1050-00000-1-000-045	CLASSIFIED RETIREMENT	0.00	0.00	164.64	0.00
110-1151-6221-1050-40001-1-000-000	CLASSIFIED RETIREMENT	43,000.00	53,103.98	43,275.77	37,265.79
110-1151-6221-1050-42200-4-000-000	CLASSIFIED RETIREMENT	0.00	0.00	190.30	0.00
110-1151-6231-1050-00000-1-000-045	OASDI	0.00	0.00	161.20	0.00
110-1151-6231-1050-40001-1-000-000	OASDI	36,600.00	25,351.90	34,571.66	28,643.66
110-1151-6231-1050-40001-3-000-000	OASDI	0.00	0.00	849.84	0.00
110-1151-6231-1050-42200-4-000-000	OASDI	0.00	0.00	171.97	0.00
110-1151-6232-1050-00000-1-000-045	MEDICARE TAX	0.00	0.00	40.60	0.00
110-1151-6232-1050-40001-1-000-000	MEDICARE TAX	9,900.00	5,929.14	8,477.84	7,931.82
110-1151-6232-1050-42200-4-000-000	MEDICARE TAX	0.00	0.00	40.21	0.01
110-1151-6241-1050-00502-4-000-000	J.A.G.	8,000.00	5,000.00	1,260.00	10,332.21
110-1151-6241-1050-40001-1-000-000	EMPLOYEE INSURANCE	122,100.00	81,787.63	130,408.11	135,079.33
110-1151-6311-1050-42300-4-000-000	PURCHASED SERVICES	200.00	0.00	0.00	0.00
110-1151-6319-1050-00000-1-000-045	STOP Grant Stipend	0.00	0.00	2,900.00	0.00
110-1151-6319-1050-40001-1-000-000	PURCHASED SERVICE	12,000.00	11,963.10	705,063.17	11,952.14
110-1151-6319-1050-40001-1-000-109	PURCHASED SERVICE	1,000.00	997.37	57,446.52	645.68
110-1151-6319-1050-40001-1-031-000	PURCHASED SERVICE	500.00	0.00	0.00	0.00
110-1151-6319-1050-40001-1-959-000	Purchased Service	500.00	0.00	0.00	0.00
110-1151-6319-1050-40001-1-997-000	Purchased Service	500.00	206.25	0.00	0.00
110-1151-6319-1050-42207-4-000-000	PURCHASED SERVICE	0.00	0.00	46,651.00	0.00
110-1151-6361-1050-40001-1-000-000	COMMUNICATION	100.00	0.00	0.00	2.37
110-1151-6363-1050-40001-1-000-000	PRINTING & BINDING	2,000.00	0.00	0.00	0.00
110-1151-6411-1050-00000-1-000-000	SUPPLIES-EVIDENCEBASED READING	0.00	0.00	2,833.71	0.00
110-1151-6411-1050-00000-4-000-045	STOP Grant Materials/Supplies HS	3,200.00	2,533.75	215.34	0.00
110-1151-6411-1050-00123-4-000-000	SUPPLIES	0.00	0.00	0.00	398.70
110-1151-6411-1050-00158-1-158-001	GENERAL SUPPLIES	500.00	0.00	0.00	0.00
110-1151-6411-1050-00555-1-000-000	GENERAL SUPPLIES	600.00	0.00	0.00	-311.42
110-1151-6411-1050-40001-1-000-000	GENERAL SUPPLIES	25,145.00	13,289.64	141,008.62	15,863.69
110-1151-6411-1050-40001-1-002-000	GENERAL SUPPLIES	5,000.00	1,473.14	991.03	4,489.85
110-1151-6411-1050-40001-1-003-000	GENERAL SUPPLIES	500.00	118.74	0.00	0.00
110-1151-6411-1050-40001-1-005-000	GENERAL SUPPLIES	4,000.00	1,862.34	2,189.03	3,940.86
110-1151-6411-1050-40001-1-008-000	GENERAL SUPPLIES	500.00	89.74	0.00	285.26
110-1151-6411-1050-40001-1-009-000	GENERAL SUPPLIES	8,000.00	5,688.73	6,512.16	6,436.98
110-1151-6411-1050-40001-1-011-000	GENERAL SUPPLIES	2,000.00	779.31	700.92	976.90
110-1151-6411-1050-40001-1-012-000	GENERAL SUPPLIES	700.00	230.69	0.00	609.13
110-1151-6411-1050-40001-1-013-000	GENERAL SUPPLIES	800.00	364.04	0.00	819.87
110-1151-6411-1050-40001-1-015-000	GENERAL SUPPLIES	1,500.00	1,000.52	1,481.97	1,000.89
110-1151-6411-1050-40001-1-031-000	GENERAL SUPPLIES	3,000.00	475.65	182.50	1,367.92
110-1151-6411-1050-42300-4-000-430	NHS SUPPLIES-IMPROVEMENT PROJECTS	0.00	0.00	0.00	249,814.24
110-1151-6411-1050-99999-1-000-000	GENERAL SUPPLIES	5,600.00	0.00	0.00	0.00
110-1151-6431-1050-40001-1-000-083	TEXTBOOKS	900.00	0.00	0.00	0.00
200-1151-6111-1050-40001-3-000-000	SALARIES/CERT TEACH	2,226,300.00	2,075,157.33	2,413,826.82	1,970,094.13
200-1151-6111-1050-40001-3-000-044	REGULAR WAGES/CERTTEACH	90,200.00	537.48	1,557.31	80,377.38
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
200-1151-6131-1050-00000-4-000-045	STOP Grant Stipends-EPED, High School	0.00	0.00	10,200.00	0.00
200-1151-6131-1050-14317-1-000-000	SUPPLEMENTAL PAY--CAREER LADDER MATCH	8,600.00	0.00	10,000.00	0.00
200-1151-6131-1050-31700-3-000-000	CAREER LADDER EPED	12,900.00	0.00	5,000.00	0.00
200-1151-6131-1050-40001-3-000-000	SUPPLEMENTAL PAY/CERT	6,000.00	14,050.00	15,373.54	14,745.75
200-1151-6131-1050-40001-3-000-083	SUPPLEMENTAL PAY	7,000.00	0.00	0.00	0.00
200-1151-6131-1050-42200-4-000-000	SUPPLEMENTAL PAY	0.00	0.00	1,500.00	0.00

		FY 2025-26 Adopted			
Account Code	Account Description	Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
200-1151-6211-1050-00000-4-000-045	CERTIFIED RETIREMENT	0.00	0.00	1,479.00	0.00
200-1151-6211-1050-14317-1-000-000	CERTIFIED RETIREMENT	0.00	0.00	1,450.00	0.00
200-1151-6211-1050-31700-3-000-000	CERTIFIED RETIREMENT	0.00	0.00	725.00	0.00
200-1151-6211-1050-40001-3-000-000	CERTIFIED RETIREMENT	287,200.00	333,712.71	244,471.12	255,199.21
200-1151-6211-1050-40001-3-000-001	CERTIFIED RETIREMENT	0.00	0.00	177.10	0.00
200-1151-6211-1050-40001-3-000-044	CERTIFIED RETIREMENT	10,400.00	0.00	292.08	20,945.25
200-1151-6211-1050-42200-4-000-000	CERTIFIED RETIREMENT	0.00	0.00	217.50	0.00
200-1151-6221-1050-40001-3-000-000	CLASSIFIED RETIREMENT	8,200.00	2,121.83	1,141.15	6,934.48
200-1151-6231-1050-40001-3-000-000	OASDI	27,600.00	4,021.41	1,683.18	21,565.27
200-1151-6232-1050-00000-4-000-045	MEDICARE TAX	0.00	0.00	147.90	0.00
200-1151-6232-1050-14317-1-000-000	MEDICARE TAX	0.00	0.00	145.00	0.00
200-1151-6232-1050-31700-3-000-000	MEDICARE TAX	0.00	0.00	72.50	0.00
200-1151-6232-1050-40001-3-000-000	MEDICARE TAX	25,800.00	24,888.72	33,629.49	20,797.07
200-1151-6232-1050-40001-3-000-044	MEDICARE TAX	2,400.00	0.00	21.29	1,983.09
200-1151-6232-1050-42200-4-000-000	MEDICARE TAX	0.00	0.00	21.75	0.00
200-1151-6241-1050-40001-3-000-000	EMPLOYEE INSURANCE	279,200.00	290,977.00	366,860.90	324,232.21
200-1151-6241-1050-40001-3-000-001	EMPLOYEE INSURANCE	100.00	0.00	0.00	66.32
200-1151-6241-1050-40001-3-000-044	EMPLOYEE INSURANCE	1,700.00	0.00	458.57	1,393.96
400-1151-6541-1050-42200-4-000-000	EQUIPMENT-GENERAL	0.00	0.00	67,255.18	0.00
LOCATION 1060 TOTAL	HIGH SCHOOL-REGULAR	3,964,445.00	3,674,373.23	4,987,566.53	3,907,157.65
FUNCTION 1151 TOTAL	HIGH SCHOOL INSTRUCTION	3,964,445.00	3,674,373.23	4,987,566.53	3,907,157.65
110-1191-6151-1050-40001-1-062-000	REGULAR WAGES/CLASSIFIED	62,800.00	33,022.50	62,833.21	62,530.21
110-1191-6211-1050-40001-1-062-000	CERTIFIED RETIREMENT	0.00	809.46	646.30	753.59
110-1191-6221-1050-40001-1-062-000	RETIREMENT/CLASSIFIED	5,400.00	1,635.41	2,879.73	2,706.42
110-1191-6231-1050-40001-1-062-000	FICA	5,400.00	1,478.08	3,154.94	2,923.96
110-1191-6232-1050-40001-1-062-000	MEDICARE	100.00	426.63	737.85	745.63
110-1191-6319-1050-40001-1-062-000	SUMMER SCHOOL-PUR.SERVICES-HIGH SCHOOL/CASA	27,650.00	27,622.50	0.00	0.00
110-1191-6411-1050-40001-1-062-000	GENERAL SUPPLIES summer school	85,250.00	70,058.00	883.88	1,448.06
200-1191-6131-1050-40001-3-062-000	SUPPLEMENTAL PAY/CERT	73,400.00	47,340.00	42,937.80	76,685.00
200-1191-6211-1050-40001-3-062-000	RETIREMENT/CERTIFICATED	17,200.00	6,032.00	6,225.98	13,104.10
200-1191-6232-1050-40001-3-062-000	MEDICARE	700.00	603.20	622.60	1,074.44
LOCATION 1050 TOTAL	HIGH SCHOOL-REGULAR	277,900.00	189,027.78	120,522.29	161,977.41
110-1191-6151-3020-40001-1-062-000	REGULAR WAGES/CLASSIFIED	6,103.00	0.00	16,590.00	20,355.29
110-1191-6221-3020-40001-1-062-000	RETIREMENT/CLASSIFIED	500.00	0.00	1,138.07	1,194.89
110-1191-6231-3020-40001-1-062-000	FICA	700.00	0.00	1,028.58	1,112.04
110-1191-6232-3020-40001-1-062-000	MEDICARE	300.00	0.00	240.56	260.09
110-1191-6319-3020-40001-1-062-000	OTH PROF & TECH SRVS	11,500.00	0.00	11,775.75	8,685.56
110-1191-6411-3020-40001-1-062-000	GENERAL SUPPLIES summer school	14,200.00	0.00	0.00	2,026.16
200-1191-6131-3020-40001-3-000-000	Summer School Teachers Out of District	0.00	0.00	610.00	0.00
200-1191-6131-3020-40001-3-062-000	SUPPLEMENTAL PAY/CERT	4,551.00	0.00	22,032.50	36,823.00
200-1191-6211-3020-40001-3-062-000	RETIREMENT/CERTIFICATED	12,900.00	0.00	3,164.27	6,292.38
Account Code	Account Description	Budget	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
200-1191-6232-3020-40001-3-062-000	MEDICARE	2,900.00	0.00	319.47	515.93
LOCATION 3020 TOTAL	MIDDLE SCHOOL	53,854.00	0.00	56,895.20	77,165.44
110-1191-6151-4010-40001-1-062-000	REGULAR WAGES/CLASSIFIED	32,123.00	32,122.50	6,911.14	11,233.75
110-1191-6211-4010-40001-1-062-000	CERTIFIED RETIREMENT	0.00	794.24	0.00	0.00
110-1191-6221-4010-40001-1-062-000	RETIREMENT/CLASSIFIED	500.00	1,827.84	294.81	586.08
110-1191-6231-4010-40001-1-062-000	FICA	400.00	1,652.00	266.45	673.01
110-1191-6232-4010-40001-1-062-000	MEDICARE	100.00	465.77	62.32	157.40
110-1191-6319-4010-40001-1-062-000	OTH PROF & TECH SRVS	13,500.00	13,370.00	227,685.53	4,350.43
110-1191-6411-4010-40001-1-062-000	GENERAL SUPPLIES summer school	578.00	577.97	4,512.93	1,021.69
200-1191-6131-4010-40001-3-062-000	SUPPLEMENTAL PAY/CERT	45,100.00	40,276.25	21,416.73	17,770.00
200-1191-6211-4010-40001-3-062-000	RETIREMENT/CERTIFICATED	8,800.00	5,840.06	3,105.43	3,036.56
200-1191-6232-4010-40001-3-062-000	MEDICARE	400.00	584.02	310.54	248.99
LOCATION 4010 TOTAL	BARACK OBAMA	161,503.00	97,510.83	264,365.88	39,677.91
110-1191-6151-4090-40001-1-062-000	REGULAR WAGES/CLASSIFIED	32,275.00	32,275.00	774.50	6,649.50
110-1191-6221-4090-40001-1-062-000	RETIREMENT/CLASSIFIED	2,100.00	2,214.06	53.13	515.58
110-1191-6231-4090-40001-1-062-000	FICA	200.00	2,001.05	48.02	398.37
110-1191-6232-4090-40001-1-062-000	MEDICARE	100.00	468.00	11.23	93.17
110-1191-6319-4090-40001-1-062-000	SUMMER SCHOOL PURCHASED SERVICES	18,000.00	17,918.00	8,820.00	3,185.00
110-1191-6411-4090-40001-1-062-000	GENERAL SUPPLIES	0.00	0.00	1,566.17	0.00
200-1191-6131-4090-40001-3-062-000	SUPPLEMENTAL PAY/CERT	58,288.00	46,287.50	33,829.34	525.00
200-1191-6211-4090-40001-3-062-000	RETIREMENT/CERTIFICATED	5,600.00	6,711.69	4,549.42	89.72
200-1191-6232-4090-40001-3-062-000	MEDICARE	0.00	671.17	417.22	7.35
200-1191-6241-4090-40001-3-062-000	EMPLOYEE INSURANCE	0.00	0.00	410.22	0.00
LOCATION 4090 TOTAL	Bel Net	116,583.00	108,547.47	50,478.25	11,463.88
110-1191-6151-4100-40001-1-062-000	REGULAR WAGES/CLASSIFIED	6,200.00	0.00	4,480.00	0.00
110-1191-6221-4100-40001-1-062-000	RETIREMENT/CLASSIFIED	0.00	0.00	307.33	0.00
110-1191-6231-4100-40001-1-062-000	FICA	0.00	0.00	277.76	0.00
110-1191-6232-4100-40001-1-062-000	MEDICARE	0.00	0.00	64.96	0.00
110-1191-6319-4100-40001-1-062-000	OTH PROF & TECH SRVS	3,000.00	0.00	3,990.00	2,940.00
110-1191-6411-4100-40001-1-062-000	SUMMER SCHOOL SUPPLIES - JEFFERSON	13,320.00	0.00	0.00	0.00
200-1191-6131-4100-40001-3-062-000	SUPPLEMENTAL PAY/CERT	12,700.00	0.00	13,230.00	6,125.00

Account Code	Account Description	FY 2025-26 Adopted			
		Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
200-1191-6211-4100-40001-3-062-000	RETIREMENT/CERTIFICATED	5,600.00	0.00	1,918.35	1,046.65
200-1191-6232-4100-40001-3-062-000	MEDICARE	200.00	0.00	191.84	85.82
LOCATION 4100 TOTAL		41,020.00	0.00	24,460.24	10,197.47
110-1191-6151-4160-40001-1-062-000	REGULAR WAGES/CLASSIFIED	8,200.00	0.00	795.00	0.00
110-1191-6221-4160-40001-1-062-000	RETIREMENT/CLASSIFIED	0.00	0.00	54.54	0.00
110-1191-6231-4160-40001-1-062-000	FICA	0.00	0.00	49.29	0.00
110-1191-6232-4160-40001-1-062-000	MEDICARE	0.00	0.00	11.53	0.00
200-1191-6131-4160-40001-3-062-000	SUPPLEMENTAL PAY/CERT	26,000.00	0.00	4,502.50	4,512.50
200-1191-6211-4160-40001-3-062-000	RETIREMENT/CERTIFICATED	5,900.00	0.00	652.86	771.11
200-1191-6232-4160-40001-3-062-000	MEDICARE	300.00	0.00	65.29	63.23
LOCATION 4160 TOTAL		40,400.00	0.00	6,131.21	5,346.84
110-1191-6151-5020-40001-1-062-000	REGULAR WAGES/CLASSIFIED	20,400.00	11,452.50	5,167.50	14,168.00
110-1191-6221-5020-40001-1-062-000	RETIREMENT/CLASSIFIED	800.00	785.65	354.49	745.75
110-1191-6231-5020-40001-1-062-000	FICA	600.00	710.06	320.39	576.22
110-1191-6232-5020-40001-1-062-000	MEDICARE	200.00	166.06	74.92	134.76
110-1191-6319-5020-40001-1-062-000	PURCHASE SERVICES	44,010.00	44,009.00	0.00	0.00
Account Code	Account Description	Budget Adopted	1st Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-1191-6411-5020-40001-1-062-000	GENERAL SUPPLIES summer school	21,772.00	772.12	8,596.34	3,923.86
200-1191-6131-5020-40001-3-062-000	SUPPLEMENTAL PAY/CERT	46,462.00	46,461.75	17,822.00	14,552.50
200-1191-6211-5020-40001-3-062-000	RETIREMENT/CERTIFICATED	7,000.00	6,736.96	2,584.21	1,922.65
200-1191-6232-5020-40001-3-062-000	MEDICARE	300.00	673.70	258.41	157.67
LOCATION 5020 TOTAL		141,544.00	111,767.80	35,178.26	36,181.81
FUNCTION 1191 TOTAL		772,862.00	506,863.70	568,836.13	341,804.37
110-1193-6319-1050-40001-3-000-777	PURCHASED SERVICES	2,033.00	1,863.77	150,270.84	301.04
110-1193-6334-1050-40001-1-000-777	EQUIPMENT LEASE/RENTAL	0.00	0.00	0.00	8,000.00
110-1193-6411-1050-40001-1-000-777	GENERAL SUPPLIES	7,067.00	6,881.09	2,323.84	342.09
110-1193-6411-1050-40001-1-707-777	C.A.S.A. INCENTIVES-PBIS	1,100.00	1,067.52	588.43	0.00
200-1193-6111-1050-40001-3-000-777	SALARIES CERT	0.00	0.00	7,370.38	15,307.68
200-1193-6131-1050-40001-3-000-777	VITUAL LEARNING INSTRUCTION	1,500.00	0.00	0.00	0.00
200-1193-6211-1050-40001-3-000-777	CERTIFIED RETIREMENT	2,100.00	0.00	1,127.96	1,429.82
200-1193-6232-1050-40001-3-000-777	MEDICARE TAX	100.00	0.00	106.67	106.87
200-1193-6241-1050-40001-3-000-777	EMPLOYEE INSURANCE	0.00	0.00	410.22	11,999.40
LOCATION 1050 TOTAL		13,900.00	9,812.38	162,196.34	37,488.90
FUNCTION 1193 TOTAL		13,900.00	9,812.38	162,196.34	37,488.90
110-1251-6151-0880-45100-4-000-000	CLASSIFIED SALARIES- REGULAR	35,000.00	66,518.30	0.00	0.00
110-1251-6221-0880-45100-4-000-000	CLASSIFIED RETIREMENT	0.00	5,294.98	0.00	0.00
110-1251-6231-0880-45100-4-000-000	OASDI	0.00	4,097.58	0.00	0.00
110-1251-6232-0880-45100-4-000-000	MEDICARE TAX	0.00	958.40	0.00	0.00
110-1251-6241-0880-45100-4-000-000	EMPLOYEE INSURANCE	0.00	10,521.90	0.00	0.00
110-1251-6319-0880-45100-4-000-000	PURCHASED SERVICE	25,000.00	11,044.95	0.00	0.00
110-1251-6411-0880-45100-4-000-000	GENERAL SUPPLIES	15,000.00	13,092.57	0.00	0.00
LOCATION 0880 TOTAL		75,000.00	111,828.65	0.00	0.00
110-1251-6151-1050-45100-4-000-000	CLASSIFIED SALARIES- REGULAR	0.00	0.00	66,536.44	0.00
110-1251-6221-1050-45100-4-000-000	CLASSIFIED RETIREMENT	0.00	0.00	839.84	0.00
110-1251-6231-1050-45100-4-000-000	OASDI	0.00	0.00	668.91	0.00
110-1251-6232-1050-45100-4-000-000	MEDICARE TAX	0.00	0.00	156.44	0.00
110-1251-6241-1050-45100-4-000-000	EMPLOYEE INSURANCE	0.00	0.00	1,375.71	0.00
110-1251-6319-1050-45100-4-000-000	PURCHASED SERVICE Title I	255,200.00	231,382.28	50,964.78	0.00
110-1251-6411-1050-45100-4-000-000	GENERAL SUPPLIES Title I	144,402.00	130,729.18	271,973.24	0.00
200-1251-6211-1050-45100-4-000-000	CERTIFIED RETIREMENT Title I	5,000.00	0.00	0.00	0.00
200-1251-6232-1050-45100-4-000-000	MEDICARE TAX Title I	5,000.00	0.00	0.00	0.00
LOCATION 1050 TOTAL		405,602.00	362,111.46	382,315.36	0.00
110-1251-6319-3020-45100-4-000-000	Purchased Services Title I	6,300.00	6,237.00	19,733.76	0.00
110-1251-6411-3020-45100-4-000-000	GENERAL SUPPLIES Title I	57,024.00	39,991.97	91,582.31	0.00
LOCATION 3020 TOTAL		63,324.00	46,228.97	111,316.07	0.00
110-1251-6319-4010-45100-4-000-000	PURCHASED SERVICE Title I	60,000.00	60,000.00	24,821.10	0.00
110-1251-6411-4010-45100-4-000-000	GENERAL SUPPLIES Title I	37,000.00	31,991.63	43,031.82	0.00
200-1251-6131-4010-45100-4-000-000	Salary Title ITutoring	0.00	0.00	3,510.00	0.00
200-1251-6211-4010-45100-4-000-000	Certified Retirement Title I	0.00	0.00	508.95	0.00
200-1251-6232-4010-45100-4-000-000	MEDICARE TAX	0.00	0.00	50.91	0.00
LOCATION 4010 TOTAL		97,000.00	91,991.63	71,932.78	0.00
110-1251-6161-4090-45100-4-000-000	Supplemental Pay - Classified Staff (Bel Nor)	5,000.00	324.00	480.00	0.00
110-1251-6221-4090-45100-4-000-000	CLASSIFIED RETIREMENT	0.00	22.22	32.93	0.00
110-1251-6231-4090-45100-4-000-000	OASDI	0.00	20.08	29.76	0.00
Account Code	Account Description	Budget Adopted	1st Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-1251-6232-4090-45100-4-000-000	MEDICARE TAX	0.00	4.70	6.96	0.00
110-1251-6319-4090-45100-4-000-000	PURCHASED SERVICE Title I	68,100.00	68,100.00	7,682.66	0.00
110-1251-6411-4090-45100-4-000-000	GENERAL SUPPLIES Title I	11,900.00	8,373.75	68,141.54	0.00
200-1251-6131-4090-45100-4-000-000	After school Tutoring Title I	12,000.00	10,605.00	2,070.00	0.00
200-1251-6211-4090-45100-4-000-000	CERTIFIED RETIREMENT	0.00	1,537.78	300.15	0.00
200-1251-6232-4090-45100-4-000-000	MEDICARE TAX	0.00	153.81	30.02	0.00
LOCATION 4090 TOTAL		97,000.00	89,141.34	78,774.02	0.00
110-1251-6319-4100-45100-4-000-000	PURCHASED SERVICE	65,000.00	43,200.00	0.00	0.00

Account Code	Account Description	FY 2025-26 Adopted			
		Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
110-1251-6319-4100-45100-4-087-000	PURCHASED SERVICES Title I	0.00	0.00	1,849.33	0.00
110-1251-6411-4100-45100-4-287-000	GENERAL SUPPLIES Title I	31,800.00	18,131.49	80,348.36	0.00
LOCATION 4189 TOTAL	JEFFERSON	96,800.00	61,321.48	82,197.69	0.00
110-1251-6319-4160-45100-4-087-000	PURCHASED SERVICES Title I	0.00	0.00	17,914.62	0.00
110-1251-6411-4160-45100-4-000-000	GENERAL SUPPLIES Title I	37,021.00	24,217.80	56,666.33	0.00
200-1251-6111-4160-45100-4-000-000	REGULAR WAGES/CERTTEACH	0.00	0.00	1,440.00	0.00
200-1251-6211-4160-45100-4-000-000	CERTIFIED RETIREMENT	0.00	0.00	208.80	0.00
200-1251-6232-4160-45100-4-000-000	MEDICARE TAX	0.00	0.00	20.88	0.00
LOCATION 4169 TOTAL	WASHINGTON	37,021.00	24,217.80	78,259.63	0.00
110-1251-6319-5020-45100-4-418-250	Purchased Services Title I	0.00	0.00	10,662.00	0.00
110-1251-6411-5020-45100-4-000-000	GENERAL SUPPLIES Title I	34,000.00	15,793.79	73,165.99	0.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	34,000.00	15,793.79	83,827.99	0.00
FUNCTION 1251 TOTAL	TITLE I SCHOOL IMPROVEMENT	906,747.00	802,345.18	897,004.34	0.00
110-1254-6319-1050-45100-4-000-000	PURCHASED SERVICES ECH	18,000.00	16,329.43	14,891.63	10,452.88
110-1254-6411-1050-45100-4-000-000	GENERAL SUPPLIES	17,000.00	16,338.81	3,414.34	16,302.10
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	35,000.00	32,668.24	18,306.97	26,754.98
110-1254-6319-3000-45100-4-000-000	PURCHASED SERVICES	20,000.00	9,380.00	0.00	0.00
110-1254-6411-3000-45100-4-000-000	GENERAL SUPPLIES	19,000.00	17,760.80	0.00	0.00
LOCATION 3000 TOTAL	MIDDLE SCHOOL	39,000.00	27,140.80	0.00	0.00
110-1254-6319-3020-45100-4-000-000	PURCHASED SERVICES	15,000.00	15,000.00	2,255.54	3,178.15
LOCATION 3020 TOTAL	MIDDLE SCHOOL	15,000.00	15,000.00	2,255.54	3,178.15
110-1254-6319-4010-45100-4-000-000	PURCHASED SERVICES	15,000.00	3,941.11	5,579.88	7,959.44
LOCATION 4010 TOTAL	BARACK OBAMA	15,000.00	3,941.11	5,579.88	7,959.44
110-1254-6319-4090-45100-4-000-000	PURCHASED SERVICES	0.00	0.00	2,330.76	7,012.86
110-1254-6411-4090-45100-4-000-000	GENERAL SUPPLIES	500.00	500.00	0.00	0.00
LOCATION 4090 TOTAL	Bal Nor	500.00	500.00	2,330.76	7,012.86
110-1254-6319-4100-45100-4-000-000	PURCHASED SERVICES	1,500.00	0.00	0.00	4,719.86
LOCATION 4100 TOTAL	JEFFERSON	1,500.00	0.00	0.00	4,719.86
110-1254-6319-4160-45100-4-000-000	PURCHASED SERVICES	2,000.00	0.00	101.00	1,529.81
LOCATION 4160 TOTAL	WASHINGTON	2,000.00	0.00	101.00	1,529.81
FUNCTION 1254 TOTAL	Neglected	108,008.00	78,250.15	28,573.15	81,155.10
110-1302-6343-1050-42701-4-000-000	TRAVEL	3,006.00	2,711.09	0.00	0.00
200-1302-6241-1050-42701-4-000-000	EMPLOYEE INSURANCE	3,000.00	0.00	0.00	0.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	6,006.00	2,711.09	0.00	0.00
FUNCTION 1302 TOTAL	DARL PERKINS GRANT	6,006.00	2,711.09	0.00	0.00
200-1311-6131-3020-14317-1-000-000	SUPPLEMENTAL PAY--CAREER LADDER MATCH	0.00	0.00	0.00	4,000.00
200-1311-6131-3020-31700-3-000-000	CAREER LADDER EPED	0.00	0.00	0.00	6,000.00
200-1311-6211-3020-40001-3-000-000	CERTIFIED RETIREMENT	0.00	0.00	176,773.89	177,956.34
200-1311-6211-3020-40001-3-000-044	CERTIFIED RETIREMENT	0.00	0.00	6,749.47	42,246.96
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
200-1311-6221-3020-40001-3-000-000	CLASSIFIED RETIREMENT	0.00	0.00	1,801.60	0.00
200-1311-6221-3020-40001-3-000-044	CLASSIFIED RETIREMENT	0.00	0.00	0.00	3,119.55
200-1311-6231-3020-40001-3-000-000	OASDI	0.00	0.00	1,600.56	0.00
200-1311-6231-3020-40001-3-000-044	OASDI	0.00	0.00	0.00	2,346.07
200-1311-6232-3020-40001-3-000-044	MEDICARE TAX	0.00	0.00	612.19	4,491.84
200-1311-6241-3020-40001-3-000-000	EMPLOYEE INSURANCE	0.00	0.00	172,881.48	214,591.12
200-1311-6241-3020-40001-3-000-001	EMPLOYEE INSURANCE	0.00	0.00	0.00	412.61
200-1311-6241-3020-40001-3-000-044	EMPLOYEE INSURANCE	0.00	0.00	3,690.42	38,683.08
LOCATION 3526 TOTAL	MIDDLE SCHOOL	0.00	0.00	264,159.81	493,847.57
FUNCTION 1311 TOTAL	Function 1311	0.00	0.00	264,159.81	493,847.57
110-1321-6311-1050-42701-4-000-000	PURCHASED SERVICES	57,559.00	17,009.17	5,735.95	0.00
110-1321-6411-1050-42701-4-000-000	GENERAL SUPPLIES	18,505.00	11,382.38	3,000.00	0.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	76,064.00	28,391.55	8,735.95	0.00
FUNCTION 1321 TOTAL	Business Ed	76,064.00	28,391.55	8,735.95	0.00
110-1331-6311-1050-42701-4-000-000	PURCHASED SERVICES	12,464.00	10,164.92	0.00	1,255.50
110-1331-6411-1050-42701-4-000-000	GENERAL SUPPLIES	15,000.00	6,956.15	15,500.00	26,022.13
200-1331-6111-1050-00505-3-000-000	CTE GRANT	5,000.00	0.00	0.00	4,942.00
200-1331-6111-1050-42701-4-000-000	REGULAR SALARIES	20,000.00	0.00	0.00	33,000.00
200-1331-6211-1050-42701-4-000-000	CERTIFIED RETIREMENT	3,400.00	0.00	0.00	0.00
200-1331-6232-1050-42701-4-000-000	MEDICARE TAX	600.00	0.00	0.00	0.00
200-1331-6241-1050-42701-4-000-000	EMPLOYEE INSURANCE	0.00	0.00	0.00	3,132.10
400-1331-6543-1050-42701-4-000-000	EQUIPMENT HARDWARE FACS	0.00	0.00	34,064.04	5,234.65
400-1331-6543-1050-42701-4-000-001	EQUIPMENT--HARDWARE PERKINS FACS	0.00	0.00	0.00	7,459.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	56,484.00	17,121.07	49,054.04	81,045.38
FUNCTION 1331 TOTAL	FACS	56,484.00	17,121.07	49,054.04	81,045.38
110-1341-6311-1050-42701-4-000-000	PURCHASED SERVICES	200.00	0.00	0.00	0.00
110-1341-6411-1050-42701-4-000-000	GENERAL SUPPLIES	0.00	0.00	23,484.55	0.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	200.00	0.00	23,484.55	0.00
FUNCTION 1341 TOTAL	Health Sciences Education	200.00	0.00	23,484.55	0.00
110-1371-6161-1050-00000-1-000-000	SUPPLEMENTAL PAY - PROJECT LEAD THEWAY	0.00	0.00	2,735.68	0.00
110-1371-6311-1050-42701-4-000-000	PURCHASED SERVICES	2,000.00	1,743.86	0.00	2,200.00
110-1371-6411-1050-42701-4-000-000	GENERAL SUPPLIES	36,829.00	36,929.25	0.00	0.00
200-1371-6131-1050-00000-3-000-000	SUPPLEMENTAL PAY/EPED - PROJECT LEADTHEWAY	0.00	0.00	6,957.98	0.00
400-1371-6543-1050-42701-4-000-000	EQUIPMENT HARDWARE PERKINS	0.00	0.00	0.00	123,515.20

		FY 2025-26 Adopted			
Account Code	Account Description	Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	38,829.00	38,873.11	8,693.88	125,715.20
FUNCTION 1371 TOTAL	PROJ LEAD THEWAY	38,829.00	38,873.11	8,693.88	125,715.20
110-1391-6311-1050-00502-4-000-000	PROFESSIONAL SERVICES	10,000.00	5,914.54	7,500.00	9,225.40
110-1391-6312-1050-00502-4-000-000	PROFESSIONAL SERVICES	1,000.00	0.00	760.00	0.00
110-1391-6319-1050-40001-1-000-316	CCR Coordinator-Purchased Services	11,000.00	0.00	12,000.00	7,071.90
110-1391-6411-1050-00502-4-000-000	GENERAL SUPPLIES	3,000.00	2,118.86	8,090.99	3,053.13
110-1391-6411-1050-40001-1-000-316	Supplies	0.00	0.00	0.00	126.90
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	25,000.00	8,033.40	28,350.89	19,477.33
FUNCTION 1391 TOTAL	PROFESSIONAL SERVICES	25,000.00	8,033.40	28,350.89	19,477.33
610-1411-6319-1050-00173-1-932-000	OTH PROF & TECH SRVS	0.00	195.00	1,585.41	0.00
610-1411-6391-1050-00179-1-941-000	Student Council PURCHASED SERVICES	0.00	2,174.00	550.00	4,600.50
610-1411-6391-1050-00179-1-959-000	Viking Choir PURCHASED SERVICES	500.00	272.23	0.00	0.00
610-1411-6411-1050-00173-1-923-000	GENERAL SUPPLIES	3,500.00	0.00	0.00	0.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
610-1411-6411-1050-00173-1-932-000	GENERAL SUPPLIES	0.00	190.00	884.42	1,106.30
610-1411-6411-1050-00179-1-941-000	GENERAL SUPPLIES	0.00	1,123.53	1,002.40	0.00
610-1411-6411-1050-00179-1-959-000	SUPPLIES	500.00	0.00	0.00	0.00
610-1411-6491-1050-00179-1-970-000	EXPENSE ACCOUNT- GENEAL SUPPLIES	0.00	0.00	2,919.42	0.00
610-1411-6491-1050-00179-1-989-000	ACTIVITY CLUB	0.00	0.00	0.00	386.57
610-1411-6491-1050-00179-1-990-000	Class of 2023	0.00	0.00	2,200.56	7,630.75
610-1411-6491-1050-00179-1-991-000	Activity Club	0.00	752.00	5,978.00	0.00
610-1411-6491-1050-00179-1-992-000	EXPENSE ACCOUNT	1,000.00	18,618.07	0.00	0.00
LOCATION 1090 TOTAL	HIGH SCHOOL/REGULAR	5,500.00	23,324.83	15,120.21	13,724.12
630-1411-6411-4090-00000-1-130-000	GENERAL SUPPLIES & SERVICES	2,000.00	1,836.63	0.00	0.00
LOCATION 4090 TOTAL	Est Nor	2,500.00	1,836.63	0.00	0.00
FUNCTION 1411 TOTAL	STUDENT ACTIVITIES	7,500.00	25,181.46	15,120.21	13,724.12
620-1421-6131-1050-00097-1-000-000	CO-CURRICULAR STIPEND	1,300.00	60.00	4,617.50	0.00
620-1421-6131-1050-00097-1-030-000	Supplemental Pay	200.00	0.00	0.00	0.00
620-1421-6131-1050-00097-1-032-100	CO-CURRICULAR STIPEND	1,000.00	4,500.00	3,000.00	0.00
620-1421-6131-1050-00097-1-033-000	SUPPLEMENTAL PAY	300.00	0.00	0.00	0.00
620-1421-6131-1050-00097-1-033-100	CO-CURRICULAR STIPEND	700.00	0.00	575.00	1,500.00
620-1421-6131-1050-00097-1-034-000	CO-CURRICULAR STIPEND	6,000.00	2,500.00	0.00	5,000.00
620-1421-6131-1050-00097-1-034-100	Co Curricular Stipend	2,300.00	0.00	0.00	2,000.00
620-1421-6131-1050-00097-1-035-100	CO-CURRICULAR STIPEND	1,100.00	3,000.00	0.00	500.00
620-1421-6131-1050-00097-1-037-100	SUPPLEMENTAL PAY	1,800.00	9,000.00	6,000.00	0.00
620-1421-6131-1050-00097-1-038-000	CO-CURRICULAR STIPEND	200.00	0.00	0.00	0.00
620-1421-6131-1050-00097-1-045-100	Co-Curricular Stipend	300.00	0.00	0.00	0.00
620-1421-6131-1050-00097-1-144-100	CO-CURRICULAR STIPEND	300.00	0.00	0.00	0.00
620-1421-6131-1050-00097-1-934-100	CO-CURRICULAR STIPEND-INT	300.00	2,120.00	0.00	0.00
620-1421-6131-1050-00173-1-923-000	SR DRAMA SUPPLEMENTAL PAY/STIPENDS	4,500.00	0.00	0.00	0.00
620-1421-6161-1050-00097-1-039-100	HIGH SCHOOL WRESTLING EPED/STIPEND	3,000.00	0.00	0.00	0.00
620-1421-6211-1050-00097-1-000-000	CERTIFIED RETIREMENT	800.00	8.70	162.04	0.00
620-1421-6211-1050-00097-1-033-000	CERTIFIED RETIREMENT	400.00	0.00	0.00	0.00
620-1421-6211-1050-00097-1-033-100	CERTIFIED RETIREMENT	0.00	0.00	83.38	0.00
620-1421-6211-1050-00097-1-034-000	CERTIFIED RETIREMENT	300.00	0.00	0.00	0.00
620-1421-6211-1050-00097-1-034-100	CERTIFIED RETIREMENT	900.00	0.00	0.00	0.00
620-1421-6211-1050-00097-1-035-100	CERTIFIED RETIREMENT	300.00	0.00	0.00	0.00
620-1421-6211-1050-00097-1-037-100	CERTIFIED RETIREMENT	200.00	1,305.00	870.00	0.00
620-1421-6211-1050-00097-1-038-000	CERTIFIED RETIREMENT	300.00	0.00	0.00	0.00
620-1421-6211-1050-00097-1-972-100	CERTIFIED RETIREMENT	200.00	0.00	0.00	0.00
620-1421-6221-1050-00097-1-000-000	CLASSIFIED RETIREMENT	100.00	0.00	205.80	0.00
620-1421-6221-1050-00097-1-032-100	CLASSIFIED RETIREMENT	200.00	308.70	205.80	0.00
620-1421-6221-1050-00097-1-033-000	CLASSIFIED RETIREMENT	200.00	0.00	0.00	0.00
620-1421-6221-1050-00097-1-033-100	CLASSIFIED RETIREMENT	100.00	0.00	0.00	0.00
620-1421-6221-1050-00097-1-034-000	CLASSIFIED RETIREMENT	100.00	171.50	0.00	0.00
620-1421-6221-1050-00097-1-034-100	CLASSIFIED RETIREMENT	100.00	0.00	0.00	68.60
620-1421-6221-1050-00097-1-035-100	CLASSIFIED RETIREMENT	0.00	205.80	0.00	0.00
620-1421-6221-1050-00097-1-934-100	CLASSIFIED RETIREMENT	0.00	145.43	0.00	0.00
620-1421-6231-1050-00097-1-000-000	OASDI	100.00	0.00	186.00	0.00
620-1421-6231-1050-00097-1-032-100	OASDI	100.00	279.00	186.00	0.00
620-1421-6231-1050-00097-1-033-000	OASDI	100.00	0.00	0.00	0.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
620-1421-6231-1050-00097-1-034-000	OASDI	300.00	155.00	0.00	0.00
620-1421-6231-1050-00097-1-034-100	OASDI	300.00	0.00	0.00	62.00
620-1421-6231-1050-00097-1-035-100	OASDI	0.00	186.00	0.00	0.00
620-1421-6231-1050-00097-1-038-000	OASDI	100.00	0.00	0.00	0.00
620-1421-6231-1050-00097-1-934-100	OASDI	0.00	131.44	0.00	0.00
620-1421-6232-1050-00097-1-000-000	MEDICARE TAX	0.00	0.87	59.70	0.00
620-1421-6232-1050-00097-1-032-100	MEDICARE TAX	0.00	65.25	43.50	0.00
620-1421-6232-1050-00097-1-033-000	MEDICARE TAX	100.00	0.00	0.00	0.00
620-1421-6232-1050-00097-1-033-100	MEDICARE TAX	100.00	0.00	8.34	0.00
620-1421-6232-1050-00097-1-034-000	MEDICARE TAX	100.00	36.25	0.00	0.00

Account Code	Account Description	FY 2025-26 Adopted			
		Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
620-1421-6232-1050-00097-1-034-100	MEDICARE TAX	200.00	0.00	0.00	14.50
620-1421-6232-1050-00097-1-035-100	MEDICARE TAX	200.00	43.50	0.00	0.00
620-1421-6232-1050-00097-1-037-100	MEDICARE TAX	100.00	130.50	87.00	0.00
620-1421-6232-1050-00097-1-144-100	MEDICARE TAX	100.00	0.00	0.00	0.00
620-1421-6232-1050-00097-1-934-100	MEDICARE TAX	0.00	30.74	0.00	0.00
620-1421-6319-1050-00097-1-000-000	CO-CURRICULAR STIPEND EXTERNAL	100.00	0.00	540.00	0.00
620-1421-6319-1050-00097-1-000-100	PURCHASED SERVICE	23,200.00	22,664.84	22,301.69	19,634.97
620-1421-6319-1050-00097-1-032-100	Co-Curricular Stipend - External	900.00	10,000.00	0.00	1,500.00
620-1421-6319-1050-00097-1-033-000	PURCHASED SERVICES	400.00	0.00	0.00	0.00
620-1421-6319-1050-00097-1-033-100	Co-Curricular Stipend - External	16,900.00	10,000.00	15,000.00	18,000.00
620-1421-6319-1050-00097-1-034-100	Co-Curricular Stipend - External	11,600.00	12,500.00	15,500.00	9,440.00
620-1421-6319-1050-00097-1-035-100	Co-Curricular Stipend - External	3,500.00	4,500.00	3,500.00	4,500.00
620-1421-6319-1050-00097-1-037-100	Co-Curricular Stipend - External	5,700.00	7,500.00	4,500.00	6,000.00
620-1421-6319-1050-00097-1-038-000	Co-Curricular Stipend - External	3,500.00	3,000.00	4,500.00	1,500.00
620-1421-6319-1050-00097-1-144-100	Co-Curricular Stipend - External	700.00	0.00	0.00	0.00
620-1421-6319-1050-00097-1-934-100	CO-CURRICULAR STIPEND EXTERNAL	6,500.00	9,500.00	4,000.00	2,000.00
620-1421-6343-1050-00097-1-000-000	ATHLETIC DIRECTOR TRAVEL, ETC.	1,000.00	376.83	0.00	0.00
620-1421-6343-1050-00097-1-033-000	TRAVEL, SEMINARS, MTGS & ENT	2,600.00	1,989.81	2,146.46	2,275.59
620-1421-6343-1050-00097-1-034-000	TRAVEL, SEMINARS, MTGS & ENT	200.00	169.06	103.40	200.00
620-1421-6343-1050-00097-1-037-000	TRAVEL, SEMINARS, MTGS & EVENTS	1,400.00	0.00	3,147.52	1,237.47
620-1421-6343-1050-00097-1-039-000	TRAVEL, SEMINARS, MTGS & ENT	700.00	700.00	300.00	1,000.00
620-1421-6411-1050-00097-1-000-000	General Supplies	4,800.00	2,704.75	3,513.96	32,170.23
620-1421-6411-1050-00097-1-000-100	GENERAL SUPPLIES	9,200.00	8,859.56	10,107.50	13,916.46
620-1421-6411-1050-00097-1-000-102	GENERAL SUPPLIES	8,828.00	8,226.73	11,364.47	4,816.61
620-1421-6411-1050-00097-1-030-100	GENERAL SUPPLIES	3,400.00	2,999.00	3,089.93	0.00
620-1421-6411-1050-00097-1-033-000	GENERAL SUPPLIES	700.00	600.00	467.42	175.67
620-1421-6411-1050-00097-1-033-100	GENERAL SUPPLIES	200.00	200.00	0.00	0.00
620-1421-6411-1050-00097-1-034-100	GENERAL SUPPLIES	8,541.00	7,664.82	554.18	2,099.00
620-1421-6411-1050-00097-1-037-100	GENERAL SUPPLIES	4,900.00	4,349.80	4,802.11	618.86
620-1421-6411-1050-00097-1-038-100	GENERAL SUPPLIES	700.00	665.30	597.00	0.00
620-1421-6411-1050-00097-1-039-000	GENERAL SUPPLIES	500.00	470.74	494.85	750.00
620-1421-6411-1050-00097-1-045-100	GENERAL SUPPLIES	200.00	200.00	128.93	0.00
620-1421-6411-1050-00097-1-934-934	General Supplies	800.00	396.08	1,182.45	0.00
620-1421-6411-1050-00097-1-972-000	Dance Supplies	200.00	0.00	0.00	0.00
LOCATION 1059 TOTAL		151,368.00	144,626.86	128,131.53	170,978.36
620-1421-6131-3020-00097-1-033-097	SUPPLEMENTAL PAY	0.00	0.00	0.00	3,000.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
620-1421-6131-3020-00097-1-037-097	SUPPLEMENTAL PAY	600.00	2,000.00	0.00	0.00
620-1421-6211-3020-00097-1-045-100	CERTIFIED RETIREMENT	200.00	0.00	0.00	0.00
620-1421-6221-3020-00097-1-033-097	CLASSIFIED RETIREMENT	100.00	0.00	0.00	0.00
620-1421-6221-3020-00097-1-037-097	CLASSIFIED RETIREMENT	100.00	137.20	0.00	0.00
620-1421-6231-3020-00097-1-037-097	OASDI	0.00	124.00	0.00	0.00
620-1421-6232-3020-00097-1-037-097	MEDICARE TAX	100.00	29.00	0.00	0.00
620-1421-6319-3020-00097-1-000-097	OFFICIALS AND FEES	3,500.00	1,731.78	2,056.76	5,790.00
620-1421-6319-3020-00097-1-033-097	SUPPLEMENTAL PAY	300.00	2,500.00	0.00	1,000.00
620-1421-6319-3020-00097-1-034-300	MSFall Athleti cs-Ext. LC 32%	500.00	0.00	1,128.36	750.00
620-1421-6319-3020-00097-1-037-097	ASST BASEBALL	0.00	1,000.00	0.00	0.00
LOCATION 3020 TOTAL		5,400.00	7,821.98	3,185.12	16,540.00
620-1421-6131-4010-00097-1-038-300	MSFall Athleti cs-VB-Int. BO 19% 2 of 2	2,900.00	0.00	1,635.00	1,000.00
620-1421-6211-4010-00097-1-038-300	CERTIFIED RETIREMENT	200.00	0.00	0.00	145.00
620-1421-6221-4010-00097-1-038-300	CLASSIFIED RETIREMENT	300.00	0.00	112.16	0.00
620-1421-6231-4010-00097-1-038-300	OASDI	100.00	0.00	101.37	0.00
620-1421-6232-4010-00097-1-038-300	MEDICARE TAX	0.00	0.00	23.71	14.50
620-1421-6319-4010-00097-1-034-300	MSFall Athleti cs-FB-Ext BO 19% 1of 2	500.00	0.00	0.00	1,500.00
LOCATION 4010 TOTAL		4,000.00	0.00	1,872.14	2,659.50
620-1421-6131-4160-00097-1-033-000	SUPPLEMENTAL PAY	1,000.00	0.00	0.00	0.00
620-1421-6131-4160-00097-1-934-300	MSFall Athleti cs-Int. BN 17%	2,600.00	0.00	0.00	1,500.00
620-1421-6131-4160-00097-1-972-000	SUPPLEMENTAL PAY	200.00	0.00	0.00	0.00
620-1421-6211-4160-00097-1-033-000	CERTIFIED RETIREMENT	400.00	0.00	0.00	0.00
620-1421-6211-4160-00097-1-038-300	CERTIFIED RETIREMENT	200.00	0.00	0.00	0.00
620-1421-6211-4160-00097-1-934-300	CERTIFIED RETIREMENT	300.00	0.00	0.00	0.00
620-1421-6221-4160-00097-1-033-000	CLASSIFIED RETIREMENT	100.00	0.00	0.00	0.00
620-1421-6221-4160-00097-1-934-300	CLASSIFIED RETIREMENT	100.00	0.00	0.00	102.90
620-1421-6231-4160-00097-1-033-000	OASDI	100.00	0.00	0.00	0.00
620-1421-6231-4160-00097-1-934-300	OASDI	100.00	0.00	0.00	93.00
620-1421-6232-4160-00097-1-934-300	MEDICARE TAX	100.00	0.00	0.00	21.75
620-1421-6319-4160-00097-1-033-000	SUPPLEMENTAL PAY	200.00	0.00	0.00	500.00
620-1421-6411-4160-00097-1-000-000	GENERAL SUPPLIES	1,300.00	0.00	1,109.12	1,068.88
620-1421-6411-4160-00097-1-033-000	GENERAL SUPPLIES	200.00	0.00	0.00	0.00
620-1421-6411-4160-00097-1-034-000	GENERAL SUPPLIES	200.00	0.00	0.00	270.38
620-1421-6411-4160-00097-1-037-000	GENERAL SUPPLIES	300.00	0.00	0.00	0.00
620-1421-6411-4160-00097-1-038-000	GENERAL SUPPLIES	4,600.00	2,310.36	1,828.24	6,674.04
620-1421-6411-4160-00097-1-045-000	GENERAL SUPPLIES	300.00	0.00	0.00	0.00

		FY 2025-26 Adopted			
Account Code	Account Description	Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
620-1421-6411-4160-00097-1-934-000	GENERAL SUPPLIES	900.00	720.00	-300.00	300.00
LOCATION 4160 TOTAL	WASHING TON	13,200.00	3,030.38	2,837.98	10,530.98
FUNCTION 1421 TOTAL	BASEBALL/BOYS	173,869.00	158,173.14	135,828.85	154,710.41
630-1491-6411-1050-00197-1-220-000	GENERAL SUPPLIES	0.00	0.00	0.00	283.92
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	0.00	0.00	0.00	283.92
610-1491-6319-3020-00179-1-031-000	Lucas Crossing Band Purchase Service	500.00	0.00	0.00	0.00
610-1491-6411-3020-00179-1-031-000	GENERAL SUPPLIES	300.00	0.00	0.00	0.00
630-1491-6411-3020-00197-1-108-000	GENERAL SUPPLIES	0.00	0.00	0.00	1,223.60
LOCATION 3020 TOTAL	MIDDLE SCHOOL	800.00	0.00	0.00	1,223.60
630-1491-6411-4010-00197-1-108-000	GENERAL SUPPLIES	1,500.00	1,043.82	1,682.00	0.00
LOCATION 4010 TOTAL	BARACK OBAMA	1,800.00	1,043.82	1,682.00	0.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
630-1491-6411-4100-00197-1-108-000	GENERAL SUPPLIES	0.00	0.00	465.63	-2,139.10
630-1491-6411-4100-00197-1-130-000	GENERAL SUPPLIES	2,000.00	0.00	0.00	0.00
LOCATION 4100 TOTAL	JEFFERSON	2,000.00	0.00	465.63	-2,139.10
630-1491-6411-4160-00197-1-108-000	GENERAL SUPPLIES	3,075.00	1,241.14	343.53	2,093.30
LOCATION 4160 TOTAL	WASHING TON	3,075.00	1,241.14	343.53	2,093.30
630-1491-6411-5020-00197-1-418-000	GENERAL SUPPLIES	0.00	9,074.60	10,180.67	13,902.75
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	0.00	9,074.60	10,180.67	13,902.75
FUNCTION 1491 TOTAL	Early Childhood Center	7,375.00	11,359.58	12,871.83	15,384.47
200-1911-6311-1050-40001-3-000-000	INSTRUCTIONAL SERVICES	216,600.00	204,821.82	65,141.75	110,600.03
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	216,600.00	204,821.82	65,141.75	110,600.03
200-1911-6311-3020-40001-3-000-000	INSTRUCTIONAL SERVICES	133,200.00	117,354.90	87,082.50	60,060.00
200-1911-6311-3020-40001-3-000-001	INSTRUCTIONAL SERVICES	300.00	0.00	0.00	301.01
LOCATION 3020 TOTAL	MIDDLE SCHOOL	133,500.00	117,354.90	87,082.50	60,361.01
200-1911-6311-4010-40001-3-000-000	INSTRUCTIONAL SERVICES	13,700.00	8,160.00	10,485.03	8,273.98
LOCATION 4010 TOTAL	BARACK OBAMA	13,700.00	8,160.00	10,485.03	8,273.98
200-1911-6311-4090-40001-3-000-000	INSTRUCTIONAL SERVICES	59,700.00	49,568.53	50,189.50	58,652.11
LOCATION 4090 TOTAL	Bel Nor	59,700.00	49,568.53	50,189.50	58,652.11
200-1911-6311-4100-40001-3-000-000	INSTRUCTIONAL SERVICES	40,700.00	0.00	0.00	70,667.00
LOCATION 4100 TOTAL	JEFFERSON	40,700.00	0.00	0.00	70,667.00
200-1911-6311-4160-40001-3-000-000	INSTRUCTIONAL SERVICES	64,800.00	42,840.00	11,432.48	55,070.00
LOCATION 4160 TOTAL	WASHING TON	64,800.00	42,840.00	11,432.48	55,070.00
200-1911-6311-5020-40001-3-000-000	INSTRUCTIONAL SERVICES	55,500.00	41,640.00	8,515.17	55,296.40
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	55,500.00	41,640.00	8,515.17	55,296.40
FUNCTION 1911 TOTAL	LOCAL TAX EFFORT	584,500.00	464,385.25	232,845.45	418,920.53
200-1941-6311-1050-00000-3-913-000	INSTRUCTIONAL SERVICES	60,200.00	0.00	4,029.79	59,168.65
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	60,200.00	0.00	4,029.79	59,168.65
200-1941-6311-3020-00000-3-913-000	INSTRUCTIONAL SERVICES	85,000.00	0.00	5,843.20	73,178.16
LOCATION 3020 TOTAL	MIDDLE SCHOOL	85,000.00	0.00	5,843.20	73,178.16
200-1941-6311-4010-00000-3-913-000	INSTRUCTIONAL SERVICES	50,000.00	47,083.81	3,425.33	40,172.99
LOCATION 4010 TOTAL	BARACK OBAMA	50,000.00	47,083.81	3,425.33	40,172.99
200-1941-6311-4100-00000-3-913-000	INSTRUCTIONAL SERVICES	35,000.00	35,000.00	2,417.88	32,493.73
LOCATION 4100 TOTAL	JEFFERSON	35,000.00	35,000.00	2,417.88	32,493.73
200-1941-6311-4160-00000-3-913-000	INSTRUCTIONAL SERVICES	33,000.00	33,000.00	20,510.93	33,000.00
LOCATION 4160 TOTAL	WASHING TON	33,000.00	33,000.00	20,510.93	33,000.00
200-1941-6311-5020-00000-3-913-000	INSTRUCTIONAL SERVICES	25,000.00	25,000.00	24,840.46	25,000.00
200-1941-6311-5020-40001-3-418-000	INSTRUCTIONAL SERVICES	15,000.00	0.00	402.94	0.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	40,000.00	25,000.00	25,243.40	55,000.00
FUNCTION 1941 TOTAL	TUITION-SPEC SCHOOL DISTR	305,200.00	140,883.81	61,470.83	263,013.83
110-2112-6411-3020-42200-4-000-000	ATTENDANCE SERVICES	0.00	0.00	193.88	736.22
LOCATION 3020 TOTAL	MIDDLE SCHOOL	0.00	0.00	193.88	736.22
110-2112-6411-4090-40001-1-000-085	GENERAL SUPPLIES	0.00	0.00	47,887.15	0.00
LOCATION 4090 TOTAL	Bel Nor	0.00	0.00	47,887.15	0.00
FUNCTION 2112 TOTAL	ATTENDANCE SRVS	0.00	0.00	48,081.03	736.22
110-2113-6151-1050-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	0.00	0.00	36,945.79	82,052.88
110-2113-6152-1050-42300-4-000-085	SUPPLEMENTAL PAY	1,000.00	3,000.00	1,560.50	1,110.00
110-2113-6221-1050-40001-1-000-000	CLASSIFIED RETIREMENT	6,700.00	0.00	2,683.36	7,699.79
110-2113-6221-1050-42300-4-000-085	CLASSIFIED RETIREMENT	0.00	205.80	107.05	9.43
110-2113-6231-1050-40001-1-000-000	OASDI	4,700.00	0.00	2,260.02	5,861.65
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-2113-6231-1050-42300-4-000-085	OASDI	0.00	186.00	96.75	8.51
110-2113-6232-1050-40001-1-000-000	MEDICARE TAX	1,000.00	0.00	528.55	1,404.04
110-2113-6232-1050-42300-4-000-085	MEDICARE TAX	0.00	43.50	22.63	2.00
110-2113-6241-1050-40001-1-000-000	EMPLOYEE INSURANCE	13,500.00	0.00	3,855.80	15,332.63
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	26,900.00	3,435.30	48,060.45	113,480.86
110-2113-6151-3020-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	0.00	0.00	28,975.03	10,571.90
110-2113-6152-3020-40001-1-000-000	MIDDLE SCHOOL CLASSIFIED STIPENDS/EPED	0.00	0.00	1,500.00	0.00
110-2113-6221-3020-40001-1-000-000	CLASSIFIED RETIREMENT	0.00	0.00	2,277.04	0.00
110-2113-6231-3020-40001-1-000-000	OASDI	0.00	0.00	1,857.74	0.00
110-2113-6232-3020-40001-1-000-000	MEDICARE TAX	0.00	0.00	434.49	0.00
110-2113-6241-3020-40001-1-000-000	EMPLOYEE INSURANCE	0.00	0.00	3,982.08	0.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	0.00	0.00	35,026.38	10,571.90
110-2113-6151-4010-40001-1-000-000	CLASSIFIED SALARIES- REGULAR	88,000.00	74,898.58	84,944.58	80,386.02

Account Code	Account Description	FY 2025-26 Adopted			
		Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
110-2113-6152-4010-40001-1-000-000	BARACKOBAMACLASSIFIED SUPPLEMENTAL WAGES	0.00	0.00	1,500.00	0.00
110-2113-6221-4010-40001-1-000-000	CLASSIFIED RETIREMENT	8,800.00	5,837.62	6,747.78	7,712.44
110-2113-6231-4010-40001-1-000-000	OASDI	5,600.00	4,220.82	4,796.25	5,484.35
110-2113-6232-4010-40001-1-000-000	MEDICARE TAX	800.00	987.04	1,121.73	1,311.12
110-2113-6241-4010-40001-1-000-000	EMPLOYEE INSURANCE	11,600.00	10,165.52	14,662.92	13,049.87
LOCATION 4010 TOTAL	BARACK OBAMA	114,800.00	98,189.58	113,773.28	107,923.80
110-2113-6152-4100-40001-1-000-000	JEFFERSON CLASSIFIED SUPPLEMENTAL WAGES/EPED	0.00	0.00	1,125.00	0.00
110-2113-6221-4100-40001-1-000-000	CLASSIFIED RETIREMENT	0.00	0.00	77.18	0.00
110-2113-6231-4100-40001-1-000-000	OASDI	0.00	0.00	69.75	0.00
110-2113-6232-4100-40001-1-000-000	MEDICARE TAX	0.00	0.00	16.31	0.00
110-2113-6319-4100-40001-1-000-000	PURCHASED SERVICE	0.00	0.00	0.00	6,900.00
LOCATION 4100 TOTAL	JEFFERSON	0.00	0.00	1,288.24	6,900.00
110-2113-6152-5020-40001-1-000-000	EARLY LEARNING CTR CLASS.SUPPLEMENTALWAGES	0.00	0.00	1,500.00	0.00
110-2113-6221-5020-40001-1-000-000	CLASSIFIED RETIREMENT	0.00	0.00	102.90	0.00
110-2113-6231-5020-40001-1-000-000	OASDI	0.00	0.00	93.00	0.00
110-2113-6232-5020-40001-1-000-000	MEDICARE TAX	0.00	0.00	21.75	0.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	0.00	0.00	1,717.65	0.00
FUNCTION 2113 TOTAL	GRANTS/SOCIAL WORK SRVS	141,700.00	99,544.88	203,885.98	238,978.82
110-2114-6319-0830-40001-1-000-000	PURCHASED SERVICES	1,549,405.00	0.00	0.00	0.00
LOCATION 0830 TOTAL	CURRICULAR SRVS DEPT	1,549,405.00	0.00	0.00	0.00
200-2114-6111-0850-40001-3-000-085	REGULAR WAGES/CERTADM	245,765.00	234,698.48	0.00	0.00
200-2114-6211-0850-40001-3-000-085	CERTIFIED RETIREMENT	0.00	36,234.65	0.00	0.00
200-2114-6231-0850-40001-3-000-085	OASDI	0.00	2,123.78	0.00	0.00
200-2114-6232-0850-40001-3-000-085	MEDICARE TAX	0.00	3,290.14	0.00	0.00
200-2114-6241-0850-00000-3-000-085	EMPLOYEE INSURANCE	0.00	0.00	1,138.30	0.00
200-2114-6241-0850-40001-3-000-085	EMPLOYEE INSURANCE	0.00	28,442.81	0.00	0.00
LOCATION 0850 TOTAL	PUPIL PERSONNEL SERVICE	245,765.00	304,789.88	1,138.30	0.00
110-2114-6411-0950-40001-1-000-085	GENERAL SUPPLIES	485,926.00	0.00	0.00	0.00
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	485,926.00	0.00	0.00	0.00
110-2114-6152-1050-42200-4-000-000	SUPPLEMENTAL PAY	0.00	0.00	1,500.00	1,500.00
110-2114-6221-1050-42200-4-000-000	CLASSIFIED RETIREMENT	0.00	0.00	102.90	0.00
110-2114-6231-1050-42200-4-000-000	OASDI	0.00	0.00	93.00	0.00
110-2114-6232-1050-42200-4-000-000	MEDICARE TAX	0.00	0.00	21.75	0.00
110-2114-6319-1050-40001-1-000-000	PURCHASED SERVICES	92,800.00	80,895.59	0.00	52,823.83
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-2114-6319-1050-40001-1-000-085	PURCHASED SERVICES	181,323.00	103,135.38	146,823.68	69,981.76
110-2114-6319-1050-42300-4-000-085	PURCHASED SERVICES	0.00	0.00	-4,533.80	646.87
110-2114-6334-1050-40001-1-000-085	EQUIPMENT LEASE/RENTAL	0.00	0.00	0.00	569.56
110-2114-6343-1050-40001-1-000-085	TRAVEL, SEMINARS, MTGS & ENT	0.00	0.00	0.00	1,808.91
110-2114-6361-1050-40001-1-000-085	COMMUNICATION	0.00	0.00	0.00	47.52
110-2114-6411-1050-40001-1-000-085	GENERAL SUPPLIES	10,000.00	7,551.70	9,922.02	331,138.00
110-2114-6411-1050-42300-4-000-085	SUPPLIES	0.00	0.00	0.00	7,000.00
200-2114-6111-1050-40001-3-000-085	REGULAR WAGES/CERTADM	0.00	0.00	76,528.46	0.00
200-2114-6211-1050-00000-3-000-085	CERTIFIED RETIREMENT	0.00	0.00	2,371.24	0.00
200-2114-6211-1050-40001-3-000-000	CERTIFIED RETIREMENT	0.00	0.00	3,085.62	0.00
200-2114-6211-1050-40001-3-000-085	CERTIFIED RETIREMENT	0.00	0.00	9,838.64	0.00
200-2114-6232-1050-00000-3-000-085	MEDICARE TAX	0.00	0.00	99.52	0.00
200-2114-6232-1050-40001-3-000-000	MEDICARE TAX	0.00	0.00	199.05	0.00
200-2114-6232-1050-40001-3-000-085	MEDICARE TAX	0.00	0.00	831.00	0.00
200-2114-6241-1050-40001-3-000-085	EMPLOYEE INSURANCE	0.00	0.00	8,466.78	0.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	284,123.00	191,582.87	255,349.86	466,516.46
110-2114-6319-3020-40001-1-000-085	PURCHASED SERVICE	266,372.00	265,650.32	15,950.00	42,111.07
110-2114-6334-3020-40001-1-000-085	EQUIPMENT LEASE/RENTAL	0.00	0.00	0.00	672.11
110-2114-6343-3020-00000-1-000-085	MEALS	0.00	0.00	0.00	2,489.82
110-2114-6343-3020-40001-1-000-085	TRAVEL, SEMINARS, MTGS & ENT	0.00	0.00	0.00	2,964.90
110-2114-6411-3020-40001-1-000-085	GENERAL SUPPLIES	15,000.00	456.88	15,603.25	144,854.89
110-2114-6411-3020-42300-4-000-085	SUPPLIES	0.00	0.00	0.00	6,000.00
200-2114-6111-3020-00416-1-000-085	CERTIFIED SALARY	0.00	201,051.55	93,337.02	68,210.39
200-2114-6211-3020-00416-1-000-085	CERTIFIED RETIREMENT	0.00	32,945.04	13,684.03	870.78
200-2114-6232-3020-00416-1-000-085	MEDICARE TAX	0.00	2,850.29	1,197.86	76.17
200-2114-6241-3020-00416-1-000-085	EMPLOYEE INSURANCE	0.00	25,782.90	8,678.90	8.44
LOCATION 3020 TOTAL	MIDDLE SCHOOL	281,372.00	528,738.98	148,461.98	268,282.57
110-2114-6319-4010-40001-1-000-085	PURCHASED SERVICES	9,900.00	9,566.81	18,900.00	18,883.64
110-2114-6334-4010-40001-1-000-085	EQUIPMENT LEASE/RENTAL	0.00	0.00	0.00	371.69
110-2114-6343-4010-40001-1-000-085	TRAVEL, SEMINARS, MTGS & ENT	0.00	0.00	0.00	962.91
110-2114-6361-4010-40001-1-000-085	COMMUNICATION	0.00	0.00	0.00	100.00
110-2114-6411-4010-40001-1-000-085	GENERAL SUPPLIES	8,000.00	223.98	7,397.34	7,787.52
110-2114-6411-4010-42300-4-000-085	SUPPLIES	0.00	0.00	0.00	3,990.00
LOCATION 4010 TOTAL	BARACK OBAMA	17,900.00	9,790.79	26,297.34	32,695.76
110-2114-6319-4090-40001-1-000-085	PURCHASED SERVICES	11,500.00	2,059.04	8,697.13	11,536.09
110-2114-6334-4090-40001-1-000-085	EQUIPMENT LEASE/RENTAL	0.00	0.00	0.00	371.69
110-2114-6343-4090-40001-1-000-085	TRAVEL, SEMINARS, MTGS & ENT	0.00	0.00	0.00	578.46
110-2114-6361-4090-40001-1-000-085	COMMUNICATION	0.00	0.00	0.00	4.38

		FY 2025-26 Adopted			
Account Code	Account Description	Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
110-2114-6411-4090-40001-1-000-085	GENERAL SUPPLIES	4,000.00	3,197.32	3,480.82	12,755.52
LOCATION 4090 TOTAL	BEL NOR	15,500.00	8,258.36	12,177.99	25,346.14
110-2114-6319-4100-40001-1-000-085	PURCHASED SERVICES	17,000.00	16,831.98	17,000.00	16,998.25
110-2114-6334-4100-40001-1-000-085	EQUIPMENT LEASE/RENTAL	0.00	0.00	0.00	140.00
110-2114-6411-4100-40001-1-000-085	GENERAL SUPPLIES	7,000.00	899.99	61,304.38	0.00
110-2114-6411-4100-42300-4-000-085	SUPPLIES	0.00	0.00	0.00	3,000.00
LOCATION 4100 TOTAL	JEFFERSON	24,000.00	17,731.97	78,304.38	20,138.25
110-2114-6319-4160-40001-1-000-085	PURCHASED SERVICES	16,700.00	2,110.48	16,700.00	16,669.99
110-2114-6343-4160-40001-1-000-085	TRAVEL, SEMINARS, MTGS & ENT	0.00	0.00	0.00	300.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-2114-6411-4160-40001-1-000-085	GENERAL SUPPLIES	0.00	0.00	17,799.79	38,998.13
110-2114-6411-4160-42300-4-000-085	SUPPLIES	0.00	0.00	0.00	3,000.00
LOCATION 4160 TOTAL	WASHINGTON	15,700.00	2,110.48	34,469.79	58,958.12
110-2114-6319-5020-40001-1-000-085	PURCHASED SERVICES	18,000.00	310.48	17,930.94	17,994.49
110-2114-6319-5020-40001-1-418-085	PURCHASED SERVICES	2,000.00	90.67	1,230.36	1,974.76
110-2114-6343-5020-40001-1-000-085	TRAVEL, SEMINARS, MTGS & ENT	0.00	0.00	0.00	742.73
110-2114-6343-5020-40001-1-418-085	TRAVEL, SEMINARS, MTGS & ENT	0.00	0.00	0.00	47.66
110-2114-6411-5020-40001-1-000-085	GENERAL SUPPLIES	6,000.00	215.80	1,700.00	0.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	24,000.00	616.85	20,861.30	20,758.84
FUNCTION 2114 TOTAL	PUPIL PERSONNEL SERVICES	2,945,491.00	1,060,615.06	577,079.59	860,952.82
110-2122-6161-1050-00000-1-000-085	SUPPLEMENTAL PAY - COUNSELING SERVICES	0.00	0.00	1,000.00	0.00
110-2122-6161-1050-42200-4-000-000	Supplemental Pay - Classified (Counseling)	0.00	0.00	5,186.72	0.00
110-2122-6211-1050-00000-1-000-085	OASDI	0.00	0.00	62.00	0.00
110-2122-6221-1050-00000-1-000-085	CLASSIFIED RETIREMENT	0.00	0.00	68.60	0.00
110-2122-6232-1050-00000-1-000-085	MEDICARE TAX	0.00	0.00	14.50	0.00
110-2122-6411-1050-40001-1-000-000	GENERAL SUPPLIES	1,000.00	46.99	1,000.00	773.45
200-2122-6111-1050-42200-4-000-000	REGULAR SALARIES	0.00	1,500.00	279,135.37	218,166.26
200-2122-6111-1050-45100-4-000-000	REGULAR SALARIES	210,000.00	186,041.80	0.00	0.00
200-2122-6131-1050-00000-3-000-000	SUPPLEMENTAL PAY - COUNSELING SERVICES, ETC	3,000.00	0.00	0.00	0.00
200-2122-6131-1050-42200-4-000-000	SUPPLEMENTAL PAY	0.00	3,000.00	71,596.87	6,217.00
200-2122-6211-1050-42200-4-000-000	CERTIFIED RETIREMENT	0.00	6,774.60	55,501.69	41,258.36
200-2122-6211-1050-45100-4-000-000	CERTIFIED RETIREMENT	0.00	25,474.73	0.00	0.00
200-2122-6232-1050-42200-4-000-000	MEDICARE TAX	0.00	603.58	4,931.77	3,534.43
200-2122-6232-1050-45100-4-000-000	MEDICARE TAX	0.00	2,205.29	0.00	0.00
200-2122-6241-1050-42200-4-000-000	EMPLOYEE INSURANCE	0.00	4,663.55	41,093.16	46,927.49
200-2122-6241-1050-45100-4-000-000	EMPLOYEE INSURANCE	0.00	22,339.74	0.00	0.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	214,000.00	251,650.28	489,590.69	316,678.54
200-2122-6131-3020-42200-4-000-000	MIDDLE SCHOOL CERTIFIED SUPPLEMENTAL PAY/EPED	0.00	0.00	2,437.50	0.00
200-2122-6211-3020-42200-4-000-000	CERTIFIED RETIREMENT	0.00	0.00	353.44	0.00
200-2122-6232-3020-42200-4-000-000	MEDICARE TAX	0.00	0.00	35.34	0.00
200-2122-6241-3020-42200-4-000-000	EMPLOYEE INSURANCE	0.00	0.00	0.00	3,151.44
LOCATION 3020 TOTAL	MIDDLE SCHOOL	0.00	0.00	2,826.28	3,151.44
200-2122-6111-4010-42200-4-000-000	REGULAR SALARIES	0.00	0.00	0.00	21,608.25
200-2122-6131-4010-42200-4-000-000	BARACK OBAMA CERTIFIED SUPPLEMENTAL PAY/EPED	0.00	0.00	1,500.00	0.00
200-2122-6211-4010-42200-4-000-000	CERTIFIED RETIREMENT	0.00	0.00	217.50	3,752.20
200-2122-6232-4010-42200-4-000-000	MEDICARE TAX	0.00	0.00	21.75	255.55
200-2122-6241-4010-42200-4-000-000	EMPLOYEE INSURANCE	0.00	0.00	0.00	10,948.64
LOCATION 4010 TOTAL	BARACK OBAMA	0.00	0.00	1,739.25	36,564.64
200-2122-6111-4090-40001-3-000-000	REGULAR SALARIES	59,996.00	56,372.58	0.00	0.00
200-2122-6111-4090-42200-4-000-000	REGULAR SALARIES	0.00	0.00	63,917.00	61,364.94
200-2122-6131-4090-42200-4-000-000	BEL-NOR CERTIFIED SUPPLEMENTAL PAY/EPED	0.00	0.00	1,500.00	0.00
200-2122-6211-4090-40001-3-000-000	CERTIFIED RETIREMENT	0.00	7,979.58	0.00	0.00
200-2122-6211-4090-42200-4-000-000	CERTIFIED RETIREMENT	0.00	1,809.12	10,851.49	18,219.97
200-2122-6232-4090-40001-3-000-000	MEDICARE TAX	0.00	612.06	0.00	0.00
200-2122-6232-4090-42200-4-000-000	MEDICARE TAX	0.00	131.76	840.17	1,662.84
200-2122-6241-4090-40001-3-000-000	EMPLOYEE INSURANCE	0.00	8,930.16	0.00	0.00
200-2122-6241-4090-42200-4-000-000	EMPLOYEE INSURANCE	0.00	2,233.32	12,548.60	12,731.19
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
LOCATION 4090 TOTAL	BEL NOR	59,996.00	78,088.58	85,637.25	93,578.94
200-2122-6111-4100-42200-4-000-000	REGULAR SALARIES	0.00	0.00	82,295.48	77,086.94
200-2122-6211-4100-42200-4-000-000	CERTIFIED RETIREMENT	0.00	0.00	11,618.31	20,165.37
200-2122-6232-4100-42200-4-000-000	MEDICARE TAX	0.00	0.00	1,179.02	1,919.39
200-2122-6241-4100-42200-4-000-000	EMPLOYEE INSURANCE	0.00	0.00	101.66	1,187.18
LOCATION 4100 TOTAL	JEFFERSON	0.00	0.00	95,194.47	100,358.88
200-2122-6111-4160-42200-4-000-000	REGULAR SALARIES	0.00	0.00	37,144.68	7,692.30
200-2122-6131-4160-42200-4-000-000	WASHINGTON CERTIFIED SUPPLEMENTAL PAY/EPED	0.00	0.00	1,500.00	0.00
200-2122-6211-4160-42200-4-000-000	CERTIFIED RETIREMENT	0.00	0.00	6,330.24	0.00
200-2122-6232-4160-42200-4-000-000	MEDICARE TAX	0.00	0.00	577.91	0.00
200-2122-6241-4160-42200-4-000-000	EMPLOYEE INSURANCE	0.00	0.00	3,280.66	10,006.08
LOCATION 4160 TOTAL	WASHINGTON	0.00	0.00	48,633.49	17,698.38
200-2122-6111-5020-40001-3-000-000	REGULAR SALARIES	81,977.00	75,979.74	0.00	0.00
200-2122-6111-5020-42200-4-000-000	REGULAR SALARIES	0.00	0.00	0.00	68,792.10

Account Code	Account Description	FY 2025-26 Adopted			
		Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
200-2122-6211-5020-40001-3-000-000	CERTIFIED RETIREMENT	0.00	9,042.72	0.00	0.00
200-2122-6211-5020-42200-4-000-000	CERTIFIED RETIREMENT	0.00	1,982.65	0.00	19,198.84
200-2122-6232-5020-40001-3-000-000	MEDICARE TAX	0.00	903.60	0.00	0.00
200-2122-6232-5020-42200-4-000-000	MEDICARE TAX	0.00	198.10	0.00	1,760.35
200-2122-6241-5020-40001-3-000-000	EMPLOYEE INSURANCE	0.00	68.08	0.00	0.00
200-2122-6241-5020-42200-4-000-000	EMPLOYEE INSURANCE	0.00	17.80	0.00	10,808.82
LOCATION 5520 TOTAL	KINDERGARTEN CENTER	81,977.00	68,192.89	8.00	100,966.11
FUNCTION 2122 TOTAL	GUIDANCE SERVICES	355,973.00	418,911.55	897,841.43	669,188.38
200-2134-6131-0850-40001-3-000-085	SUPPLEMENTAL PAY	3,000.00	3,000.00	0.00	0.00
200-2134-6221-0850-40001-3-000-085	CLASSIFIED RETIREMENT	0.00	205.80	0.00	0.00
200-2134-6231-0850-40001-3-000-085	OASDI	0.00	186.00	0.00	0.00
200-2134-6232-0850-40001-3-000-085	MEDICARE TAX	0.00	43.50	0.00	0.00
LOCATION 0850 TOTAL	PUPIL PERSONNEL SERVICE	3,000.00	3,435.30	0.00	0.00
110-2134-6151-1050-40001-1-000-000	CLASSIFIED SALARIES- REGULAR	336,893.00	292,490.56	258,993.47	304,975.30
110-2134-6152-1050-40001-1-000-000	SUPPLEMENTAL PAY	800.00	0.00	3,000.00	1,500.00
110-2134-6211-1050-40001-1-000-000	CERTIFIED RETIREMENT	3,100.00	1,422.07	4,917.04	2,814.06
110-2134-6221-1050-40001-1-000-000	CLASSIFIED RETIREMENT	24,900.00	24,244.34	18,060.26	22,971.20
110-2134-6231-1050-40001-1-000-000	OASDI	22,300.00	16,730.19	14,270.14	18,902.88
110-2134-6232-1050-40001-1-000-000	MEDICARE TAX	6,200.00	4,027.02	3,733.26	4,209.69
110-2134-6241-1050-40001-1-000-000	EMPLOYEE INSURANCE	44,900.00	69,812.95	66,343.26	51,221.57
110-2134-6411-1050-40001-1-000-000	GENERAL SUPPLIES	26,000.00	2,403.23	3,936.51	7,925.75
LOCATION 1050 TOTAL	HIGH SCHOOL-REGULAR	466,093.00	411,130.36	373,253.84	412,530.48
110-2134-6151-3020-40001-1-000-000	CLASSIFIED SALARIES- REGULAR	0.00	0.00	2,547.54	0.00
110-2134-6152-3020-40001-1-000-000	SUPPLEMENTAL PAY	900.00	0.00	937.50	0.00
110-2134-6221-3020-40001-1-000-000	CLASSIFIED RETIREMENT	0.00	0.00	267.10	0.00
110-2134-6231-3020-40001-1-000-000	OASDI	0.00	0.00	214.29	0.00
110-2134-6232-3020-40001-1-000-000	MEDICARE TAX	0.00	0.00	50.11	0.00
110-2134-6241-3020-40001-1-000-000	EMPLOYEE INSURANCE	0.00	0.00	435.22	0.00
110-2134-6411-3020-40001-1-000-000	GENERAL SUPPLIES	23,000.00	2,016.53	1,011.64	1,226.03
LOCATION 3020 TOTAL	MIDDLE SCHOOL	23,900.00	2,016.53	5,463.40	1,226.03
110-2134-6151-4010-40001-1-000-000	CLASSIFIED SALARIES- REGULAR	44,000.00	46,797.12	52,666.04	43,449.12
110-2134-6152-4010-40001-1-000-000	SUPPLEMENTAL PAY	500.00	0.00	1,125.00	0.00
110-2134-6221-4010-40001-1-000-000	CLASSIFIED RETIREMENT	3,700.00	3,877.82	4,310.61	5,295.56
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-2134-6231-4010-40001-1-000-000	OASDI	2,100.00	2,880.16	3,243.97	3,954.04
110-2134-6232-4010-40001-1-000-000	MEDICARE TAX	500.00	673.63	758.65	957.90
110-2134-6241-4010-40001-1-000-000	EMPLOYEE INSURANCE	11,000.00	9,667.04	10,085.10	12,549.63
110-2134-6411-4010-40001-1-000-000	GENERAL SUPPLIES	21,400.00	1,395.81	1,274.11	999.28
LOCATION 4010 TOTAL	BARACK OBAMA	83,200.00	65,291.54	73,453.48	67,205.53
110-2134-6151-4090-40001-1-000-000	CLASSIFIED SALARIES- REGULAR	57,700.00	54,075.88	61,024.26	58,458.92
110-2134-6152-4090-40001-1-000-000	SUPPLEMENTAL PAY	600.00	0.00	0.00	0.00
110-2134-6221-4090-40001-1-000-000	CLASSIFIED RETIREMENT	3,500.00	4,400.76	4,806.76	6,230.36
110-2134-6231-4090-40001-1-000-000	OASDI	2,800.00	3,326.48	3,654.05	4,626.48
110-2134-6232-4090-40001-1-000-000	MEDICARE TAX	700.00	777.98	854.56	1,115.18
110-2134-6241-4090-40001-1-000-000	EMPLOYEE INSURANCE	11,000.00	9,657.32	10,482.90	12,548.75
110-2134-6411-4090-40001-1-000-000	GENERAL SUPPLIES	1,000.00	760.47	893.12	1,000.00
LOCATION 4090 TOTAL	Bel Nor	77,300.00	72,998.89	81,716.85	83,978.69
110-2134-6151-4100-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	50,300.00	50,884.68	82,393.64	55,192.84
110-2134-6152-4100-40001-1-000-000	SUPPLEMENTAL PAY	300.00	0.00	0.00	0.00
110-2134-6221-4100-40001-1-000-000	CLASSIFIED RETIREMENT	3,000.00	3,490.62	6,271.40	5,961.88
110-2134-6231-4100-40001-1-000-000	OASDI	2,500.00	3,154.83	5,055.32	4,547.22
110-2134-6232-4100-40001-1-000-000	MEDICARE TAX	600.00	737.73	1,182.35	1,096.63
110-2134-6241-4100-40001-1-000-000	EMPLOYEE INSURANCE	11,000.00	24.96	13,912.31	12,423.89
110-2134-6411-4100-40001-1-000-000	GENERAL SUPPLIES	7,000.00	906.39	0.00	1,947.83
LOCATION 4100 TOTAL	JEFFERSON	74,700.00	59,199.31	108,316.02	81,176.29
110-2134-6151-4160-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	40,807.00	40,516.82	85,899.14	82,630.66
110-2134-6152-4160-40001-1-000-000	SUPPLEMENTAL PAY	400.00	0.00	750.00	0.00
110-2134-6221-4160-40001-1-000-000	CLASSIFIED RETIREMENT	4,700.00	3,157.28	6,569.58	7,738.01
110-2134-6231-4160-40001-1-000-000	OASDI	3,800.00	2,519.72	5,351.37	5,950.85
110-2134-6232-4160-40001-1-000-000	MEDICARE TAX	900.00	589.29	1,251.54	1,424.90
110-2134-6241-4160-40001-1-000-000	EMPLOYEE INSURANCE	11,000.00	5,225.09	10,384.12	12,423.50
110-2134-6411-4160-40001-1-000-000	GENERAL SUPPLIES	1,000.00	845.15	356.42	353.96
LOCATION 4160 TOTAL	WASHINGTON	62,607.00	52,853.35	110,562.17	110,521.88
110-2134-6151-5020-40001-1-000-000	CLASSIFIED SALARIES- REGULAR	0.00	0.00	2,117.03	1,850.00
110-2134-6151-5020-40001-1-418-000	CLASSIFIED SALARIES- REGULAR	43,000.00	39,526.96	42,925.75	42,389.10
110-2134-6152-5020-40001-1-000-000	SUPPLEMENTAL PAY	400.00	0.00	0.00	0.00
110-2134-6152-5020-40001-1-418-000	SUPPLEMENTAL PAY	200.00	0.00	0.00	0.00
110-2134-6221-5020-40001-1-000-000	CLASSIFIED RETIREMENT	0.00	0.00	173.26	0.00
110-2134-6221-5020-40001-1-418-000	CLASSIFIED RETIREMENT	2,800.00	3,368.42	3,542.06	5,228.10
110-2134-6231-5020-40001-1-000-000	OASDI	0.00	0.00	130.40	0.00
110-2134-6231-5020-40001-1-418-000	OASDI	2,200.00	2,431.98	2,641.41	3,988.40
110-2134-6232-5020-40001-1-000-000	MEDICARE TAX	0.00	0.00	30.49	25.93
110-2134-6232-5020-40001-1-418-000	MEDICARE TAX	500.00	568.70	617.72	965.94

Account Code	Account Description	FY 2025-26 Adopted			
		Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
110-2134-6241-5020-40001-1-000-000	EMPLOYEE INSURANCE	0.00	0.00	410.22	0.00
110-2134-6241-5020-40001-1-418-000	EMPLOYEE INSURANCE	11,000.00	9,604.76	9,991.84	12,424.79
110-2134-6411-5020-40001-1-000-000	GENERAL SUPPLIES	1,600.00	0.00	1,400.30	2,000.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	61,700.00	58,590.82	63,989.48	68,872.28
FUNCTION 2134 TOTAL	NURSING SRVS	851,500.00	722,426.04	817,254.14	825,498.13
110-2212-6319-0830-00000-1-000-000	PURCHASED SERVICES C & I	397,313.00	392,909.30	0.00	0.00
110-2212-6411-0830-45100-4-000-000	General Supplies Title I	100,000.00	97,961.47	0.00	0.00
LOCATION 0830 TOTAL	CURRICULAR SRVS DEPT	497,313.00	490,870.77	0.00	0.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-2212-6319-1050-45100-4-000-000	Purchased Service Title I	0.00	0.00	1,094,600.97	0.00
110-2212-6411-1050-40001-1-000-000	GENERAL SUPPLIES	2,000.00	0.00	0.00	12,485.76
110-2212-6411-1050-42200-4-000-000	General Supplies	0.00	0.00	196,466.45	0.00
110-2212-6411-1050-45100-4-000-000	General Supplies Title I	0.00	0.00	98,001.75	0.00
110-2212-6431-1050-42200-4-000-000	TEXTBOOKS	0.00	0.00	474,560.06	212,259.76
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	2,000.00	0.00	1,883,629.23	224,745.52
110-2212-6311-3020-40001-1-000-000	INSTRUCTIONAL SERVICES	10,000.00	0.00	0.00	5,150.70
110-2212-6341-3020-00345-1-000-000	SUPPLIES	300.00	0.00	0.00	0.00
110-2212-6411-3020-40001-1-000-000	INSTR SUPPLIES/MATERIALS	50,000.00	0.00	0.00	0.00
110-2212-6431-3020-42200-4-000-000	TEXTBOOKS	0.00	0.00	379,256.61	4,800.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	50,300.00	0.00	379,256.61	5,550.70
110-2212-6311-4010-40001-1-000-000	INSTRUCTIONAL SERVICES	0.00	0.00	0.00	4,279.50
110-2212-6431-4010-42200-4-000-000	TEXTBOOKS	0.00	0.00	241,345.11	19,594.90
LOCATION 4010 TOTAL	BARACK OBAMA	0.00	0.00	241,345.11	23,874.40
110-2212-6311-4090-40001-1-000-000	INSTRUCTIONAL SERVICES	6,100.00	0.00	0.00	2,030.15
110-2212-6411-4090-40001-1-996-000	General Supplies	10,000.00	0.00	0.00	0.00
110-2212-6431-4090-42200-4-000-000	TEXTBOOKS	0.00	0.00	120,672.55	17,821.50
LOCATION 4090 TOTAL	Bell Net	16,100.00	0.00	120,672.55	19,851.65
110-2212-6311-4100-40001-1-000-000	INSTRUCTIONAL SERVICES	10,000.00	0.00	0.00	4,200.30
110-2212-6431-4100-42200-4-000-000	TEXTBOOKS	0.00	0.00	173,577.96	19,800.00
LOCATION 4100 TOTAL	JEFFERSON	10,000.00	0.00	173,577.96	24,000.30
110-2212-6311-4160-40001-1-000-000	INSTRUCTIONAL SERVICES	0.00	0.00	0.00	5,250.70
110-2212-6431-4160-42200-4-000-000	TEXTBOOKS	0.00	0.00	190,629.84	43,409.00
LOCATION 4160 TOTAL	WASHINGTON	0.00	0.00	190,629.84	48,659.70
110-2212-6311-5020-40001-1-000-000	INSTRUCTIONAL SERVICES	4,000.00	0.00	0.00	1,928.65
110-2212-6431-5020-42200-4-000-000	TEXTBOOKS	0.00	0.00	155,291.90	51,675.82
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	4,000.00	0.00	155,291.90	53,604.47
FUNCTION 2212 TOTAL	INSTR & CURR DEVS SRVS	568,713.00	490,870.77	3,124,403.20	404,689.74
110-2213-6311-1050-42701-4-000-000	PURCHASED SERVICES	10,100.00	8,925.05	0.00	0.00
110-2213-6319-1050-42200-4-000-000	PURCHASED SERVICES	0.00	0.00	0.00	25,571.14
200-2213-6111-1050-45100-4-000-000	SALARY/Title I (S.I.)	0.00	99,646.08	165,854.56	0.00
200-2213-6131-1050-14317-1-000-000	SUPPLEMENTAL PAY--CAREER LADDER MATCH	4,000.00	0.00	5,000.00	4,000.00
200-2213-6131-1050-31700-3-000-000	CAREER LADDER EPED	6,000.00	0.00	0.00	6,000.00
200-2213-6131-1050-42200-4-000-000	SUPPLEMENTAL PAY	0.00	0.00	0.00	5,435.00
200-2213-6211-1050-14317-1-000-000	CERTIFIED RETIREMENT	0.00	0.00	725.00	0.00
200-2213-6211-1050-42200-4-000-000	CERTIFIED RETIREMENT	0.00	0.00	0.00	628.84
200-2213-6211-1050-45100-4-000-000	CERTIFIED RETIREMENT	0.00	15,969.80	2,606.90	0.00
200-2213-6232-1050-14317-1-000-000	MEDICARE TAX	0.00	0.00	72.50	0.00
200-2213-6232-1050-42200-4-000-000	MEDICARE TAX	0.00	0.00	0.00	51.56
200-2213-6232-1050-45100-4-000-000	MEDICARE TAX	0.00	1,433.58	239.27	0.00
200-2213-6241-1050-45100-4-000-000	EMPLOYEE INSURANCE	0.00	10,521.90	1,375.71	0.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	20,100.00	136,496.41	179,873.94	41,680.54
110-2213-6152-3020-42200-4-000-000	SUPPLEMENTAL PAY	0.00	0.00	0.00	6,580.00
110-2213-6319-3020-42200-4-000-000	PURCHASED SERVICE	0.00	0.00	40,000.00	26,050.00
200-2213-6111-3020-42200-4-000-000	REGULAR SALARIES	0.00	0.00	2,653.88	21,610.15
200-2213-6131-3020-42200-4-000-000	SUPPLEMENTAL PAY	0.00	0.00	0.00	7,662.50
200-2213-6211-3020-42200-4-000-000	CERTIFIED RETIREMENT	0.00	0.00	384.81	1,887.17
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
200-2213-6232-3020-42200-4-000-000	MEDICARE TAX	0.00	0.00	38.48	142.69
200-2213-6241-3020-42200-4-000-000	EMPLOYEE INSURANCE	0.00	0.00	0.00	11,267.61
LOCATION 3020 TOTAL	MIDDLE SCHOOL	0.00	0.00	43,677.17	75,208.12
110-2213-6319-4010-42200-4-000-000	PURCHASED SERVICES	0.00	0.00	100,200.00	18,600.00
200-2213-6131-4010-14317-1-000-000	SUPPLEMENTAL PAY--CAREER LADDER MATCH	2,000.00	0.00	0.00	4,000.00
200-2213-6131-4010-31700-3-000-000	CAREER LADDER EPED	3,000.00	0.00	0.00	6,000.00
200-2213-6131-4010-42200-4-000-000	SUPPLEMENTAL PAY	0.00	0.00	0.00	540.00
200-2213-6211-4010-42200-4-000-000	CERTIFIED RETIREMENT	0.00	0.00	0.00	92.28
200-2213-6232-4010-42200-4-000-000	MEDICARE TAX	0.00	0.00	0.00	7.57
LOCATION 4010 TOTAL	BARACK OBAMA	5,000.00	0.00	100,200.00	29,239.85
110-2213-6319-4090-42200-4-000-000	PURCHASED SERVICES	0.00	0.00	100,200.00	16,630.00
LOCATION 4090 TOTAL	Bell Net	0.00	0.00	100,200.00	16,630.00
110-2213-6319-4100-42200-4-000-000	PURCHASED SERVICE	0.00	0.00	54,970.00	17,450.00
200-2213-6131-4100-14317-1-000-000	SUPPLEMENTAL PAY-CAREER LADDER MATCH	600.00	0.00	3,000.00	600.00
200-2213-6131-4100-31700-3-000-000	CAREER LADDER EPED	900.00	0.00	0.00	900.00
200-2213-6211-4100-14317-1-000-000	CERTIFIED RETIREMENT	0.00	0.00	435.00	0.00

Account Code	Account Description	FY 2025-26 Adopted			
		Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
200-2213-6232-4100-14317-1-000-000	MEDICARE TAX	0.00	0.00	43.50	0.00
LOCATION 4100 TOTAL	JEFFERSON	1,500.00	0.00	58,448.50	18,950.00
110-2213-6319-4160-42200-4-000-000	PURCHASED SERVICES	0.00	0.00	56,997.98	18,550.00
LOCATION 4160 TOTAL	WASHINGTON	0.00	0.00	56,997.98	18,550.00
110-2213-6152-5020-42200-4-000-000	SUPPLEMENTAL PAY	0.00	0.00	0.00	205.00
110-2213-6319-5020-42200-4-000-000	PURCHASED SERVICES	0.00	0.00	50,700.00	10,000.00
200-2213-6131-5020-42200-4-000-000	SUPPLEMENTAL PAY	0.00	0.00	0.00	1,285.00
200-2213-6211-5020-42200-4-000-000	CERTIFIED RETIREMENT	0.00	0.00	0.00	-0.01
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	0.00	0.00	50,700.00	11,489.99
FUNCTION 2213 TOTAL	INSTR TRNG(TITLE II & VI)	25,600.00	135,488.41	585,497.59	211,748.50
110-2214-6319-0830-00000-3-000-000	PD PURCHASED SERVICES	52,000.00	42,648.20	0.00	0.00
110-2214-6343-0830-00000-3-000-000	C&I P.D. TRAVEL, SEMINARS, MEETINGS & EVENTS	56,000.00	46,158.81	0.00	0.00
LOCATION 0830 TOTAL	CURRICULAR SVCS DEPT	108,000.00	88,807.01	0.00	0.00
110-2214-6343-0840-00000-3-000-001	LEADERSHIP RETREAT TRAVEL REIMBURSEMENT	9,500.00	8,779.68	0.00	0.00
LOCATION 0840 TOTAL	PROFESSIONAL DEVELOPMENT	9,500.00	8,779.68	0.00	0.00
110-2214-6343-0850-00000-3-000-000	PD TRAVEL, SEMINARS-STUDENT SUPPORT SERVICES	10,000.00	7,222.44	0.00	0.00
LOCATION 0850 TOTAL	PUPIL PERSONNEL SERVICE	10,000.00	7,222.44	0.00	0.00
110-2214-6343-0910-00000-3-000-000	PD TRAVELACCOUNT - SUPERINTENDENT'S OFFICE	16,000.00	5,772.00	0.00	0.00
LOCATION 0910 TOTAL	SUPERINTENDENT'S OFFICE	16,000.00	5,772.00	0.00	0.00
110-2214-6343-0940-00000-3-000-000	PD TRAVEL - TECHNOLOGY	5,000.00	3,063.97	0.00	0.00
LOCATION 0940 TOTAL	COMPUTER TECHNOLOGY	5,000.00	3,063.97	0.00	0.00
110-2214-6319-1050-00000-3-000-001	PURCHASED SERVICES	65,400.00	61,060.00	5,756.84	27,415.94
110-2214-6343-1050-00000-3-000-000	TRAVEL, SEMINARS, MTGS & EVENTS	0.00	0.00	45,150.00	0.00
110-2214-6343-1050-00000-3-000-001	TRAVEL, SEMINARS, MTGS & ENT	10,000.00	4,278.05	3,465.75	11,510.48
200-2214-6131-1050-00000-3-000-000	SUPPLEMENTAL PAY	5,000.00	21,117.50	28,530.64	5,095.00
200-2214-6211-1050-00000-3-000-000	CERTIFIED RETIREMENT	0.00	3,062.04	4,170.14	0.00
200-2214-6232-1050-00000-3-000-000	MEDICARE TAX	0.00	306.23	373.80	0.00
200-2214-6241-1050-00000-3-000-000	EMPLOYEE INSURANCE	0.00	0.00	2,486.32	0.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	80,400.00	89,873.82	56,833.49	44,021.42
110-2214-6161-3020-00000-3-000-000	SUPPLEMENTAL PAY	1,100.00	1,302.00	0.00	0.00
110-2214-6221-3020-00000-3-000-000	CLASSIFIED RETIREMENT	0.00	89.32	0.00	0.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-2214-6231-3020-00000-3-000-000	OASDI	0.00	80.72	0.00	0.00
110-2214-6232-3020-00000-3-000-000	MEDICARE TAX	0.00	18.88	0.00	0.00
110-2214-6319-3020-00000-3-000-001	PURCHASED SERVICES	25,000.00	22,581.76	3,454.98	67,924.27
110-2214-6343-3020-00000-3-000-000	TRAVEL, SEMINARS, MTGS & EVENTS	0.00	0.00	35,000.00	-237.34
110-2214-6343-3020-00000-3-000-001	Travel, Seminars, Mtgs & Ent	16,000.00	590.88	6,185.86	16,070.73
200-2214-6131-3020-00000-3-000-000	SUPPLEMENTAL PAY	0.00	3,115.00	2,995.35	3,810.00
200-2214-6131-3020-00000-3-000-001	Supplemental Pay	6,000.00	0.00	0.00	2,000.00
200-2214-6211-3020-00000-3-000-000	CERTIFIED RETIREMENT	0.00	451.68	493.59	0.00
200-2214-6211-3020-00000-3-000-001	CERTIFIED RETIREMENT	1,600.00	0.00	0.00	341.76
200-2214-6232-3020-00000-3-000-000	MEDICARE TAX	0.00	45.17	43.23	-0.01
200-2214-6232-3020-00000-3-000-001	MEDICARE TAX	100.00	0.00	0.00	28.06
200-2214-6241-3020-00000-3-000-000	EMPLOYEE INSURANCE	0.00	0.00	410.22	0.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	46,600.00	28,275.41	46,593.23	89,937.47
110-2214-6319-4010-00000-3-000-001	PURCHASED SERVICES	37,700.00	4,150.68	0.00	42,723.10
110-2214-6343-4010-00000-3-000-000	TRAVEL, SEMINARS, MTGS & EVENTS	2,000.00	0.00	1,512.54	9,833.05
200-2214-6131-4010-00000-3-000-000	SUPPLEMENTAL PAY	0.00	630.00	0.00	6,910.00
200-2214-6211-4010-00000-3-000-000	CERTIFIED RETIREMENT	0.00	91.35	0.00	639.26
200-2214-6232-4010-00000-3-000-000	MEDICARE TAX	0.00	9.14	0.00	57.04
200-2214-6241-4010-00000-3-000-000	EMPLOYEE INSURANCE	0.00	0.00	0.00	410.22
LOCATION 4010 TOTAL	BARACK OBAMA	39,700.00	4,881.17	1,512.54	60,572.67
110-2214-6161-4090-00000-3-000-000	SUPPLEMENTAL PAY	0.00	0.00	307.76	0.00
110-2214-6319-4090-00000-3-000-001	PURCHASED SERVICE	10,033.00	1,788.12	0.00	10,580.03
110-2214-6343-4090-00000-3-000-000	TRAVEL, SEMINARS, MTGS, EVENTS	1,000.00	629.01	545.42	3,497.38
200-2214-6131-4090-00000-3-000-000	SUPPLEMENTAL PAY	0.00	1,912.50	360.00	2,050.00
200-2214-6211-4090-00000-3-000-000	CERTIFIED RETIREMENT	0.00	277.31	24.70	0.00
200-2214-6232-4090-00000-3-000-000	MEDICARE TAX	0.00	27.73	27.54	0.00
LOCATION 4090 TOTAL	BRI Net	11,033.00	4,634.87	1,265.42	16,127.41
110-2214-6161-4100-00000-3-000-000	SUPPLEMENTAL PAY	0.00	576.00	0.00	0.00
110-2214-6221-4100-00000-3-000-000	CLASSIFIED RETIREMENT	0.00	39.52	0.00	0.00
110-2214-6231-4100-00000-3-000-000	OASDI	0.00	35.72	0.00	0.00
110-2214-6232-4100-00000-3-000-000	MEDICARE TAX	0.00	8.36	0.00	0.00
110-2214-6319-4100-00000-3-000-001	PURCHASED SERVICES	16,300.00	2,220.76	1,202.40	18,277.72
110-2214-6343-4100-00000-3-000-001	TRAVEL, SEMINARS, MTGS & ENT	1,000.00	0.00	563.51	1,052.76
200-2214-6131-4100-00000-3-000-000	SUPPLEMENTAL PAY	0.00	420.00	0.00	1,710.00
200-2214-6211-4100-00000-3-000-000	CERTIFIED RETIREMENT	0.00	60.90	0.00	0.00
200-2214-6232-4100-00000-3-000-000	MEDICARE TAX	0.00	6.09	0.00	0.00
LOCATION 4100 TOTAL	JEFFERSON	17,300.00	3,367.35	1,765.91	21,040.48
110-2214-6161-4160-00000-3-000-000	SUPPLEMENTAL PAY	920.00	420.00	0.00	0.00
110-2214-6221-4160-00000-3-000-000	CLASSIFIED RETIREMENT	0.00	28.81	0.00	0.00
110-2214-6231-4160-00000-1-000-000	OASDI	0.00	0.00	160.46	0.00
110-2214-6231-4160-00000-3-000-000	OASDI	0.00	26.04	0.00	0.00
110-2214-6232-4160-00000-3-000-000	MEDICARE TAX	0.00	6.09	0.00	0.00

Account Code	Account Description	FY 2025-26 Adopted			
		Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
110-2214-6319-4160-00000-3-000-001	PURCHASED SERVICES	3,300.00	1,220.76	0.00	5,339.62
110-2214-6343-4160-00000-3-000-000	TRAVEL, SEMINARS, MTGS & EVENTS	12,000.00	3,622.80	6,628.70	6,522.98
200-2214-6131-4160-00000-3-000-000	SUPPLEMENTAL PAY	5,000.00	630.00	2,952.85	9,702.88
200-2214-6211-4160-00000-3-000-000	CERTIFIED RETIREMENT	600.00	91.35	230.60	341.76
200-2214-6232-4160-00000-3-000-000	MEDICARE TAX	100.00	9.14	37.52	28.02
Account Code	Account Description	Budget Adopted	1st Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
200-2214-6241-4160-00000-3-000-000	EMPLOYEE INSURANCE	0.00	0.00	410.22	0.00
LOCATION 4160 TOTAL	WASHINGTON	21,920.00	6,054.95	10,420.35	21,934.26
110-2214-6161-5020-00000-3-000-000	SUPPLEMENTAL PAY	0.00	0.00	600.00	0.00
110-2214-6221-5020-00000-3-000-000	CLASSIFIED RETIREMENT	0.00	0.00	41.16	0.00
110-2214-6231-5020-00000-3-000-000	OASDI	0.00	0.00	37.20	0.00
110-2214-6232-5020-00000-3-000-000	MEDICARE TAX	0.00	0.00	8.70	0.00
110-2214-6319-5020-00000-3-000-000	PDC-KINDERGARTEN CENTER	18,200.00	7,670.76	0.00	18,199.01
110-2214-6343-5020-00000-3-000-000	TRAVEL, SEMINARS, MTGS & EVENTS	1,000.00	330.09	834.31	484.27
200-2214-6131-5020-00000-3-000-000	SUPPLEMENTAL PAY	2,000.00	3,640.00	0.00	910.00
200-2214-6211-5020-00000-3-000-000	CERTIFIED RETIREMENT	0.00	527.81	0.00	0.00
200-2214-6232-5020-00000-3-000-000	MEDICARE TAX	0.00	52.78	0.00	0.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	21,200.00	12,221.44	1,521.37	19,593.28
FUNCTION 2214 TOTAL	PROFESSIONAL DEVELOPMENT	380,853.00	262,903.95	155,002.31	273,237.95
110-2222-6311-1050-40001-1-000-000	PURCHASED SERVICES	3,500.00	0.00	0.00	2,002.87
110-2222-6441-1050-40001-1-000-000	LIBRARY BOOKS	3,000.00	1,032.93	0.00	0.00
200-2222-6111-1050-40001-3-000-000	REGULAR SALARIES	0.00	0.00	0.00	25,364.23
200-2222-6211-1050-40001-3-000-000	CERTIFIED RETIREMENT	5,300.00	0.00	0.00	4,453.03
200-2222-6232-1050-40001-3-000-000	MEDICARE TAX	900.00	0.00	0.00	356.72
200-2222-6241-1050-40001-3-000-000	EMPLOYEE INSURANCE	11,000.00	0.00	0.00	11,958.51
LOCATION 1050 TOTAL	HIGH SCHOOL-REGULAR	23,700.00	1,032.93	0.00	44,126.35
110-2222-6311-3020-40001-1-000-000	PURCHASED SERVICES	2,500.00	192.50	0.00	500.00
110-2222-6441-3020-40001-1-000-000	LIBRARY BOOKS	2,000.00	1,987.25	2,252.37	1,557.57
200-2222-6111-3020-40001-3-000-000	REGULAR SALARIES	0.00	0.00	1,080.00	75,570.12
200-2222-6211-3020-40001-3-000-000	CERTIFIED RETIREMENT	13,300.00	0.00	156.60	20,147.28
200-2222-6232-3020-40001-3-000-000	MEDICARE TAX	1,100.00	0.00	15.66	1,889.87
200-2222-6241-3020-40001-3-000-000	EMPLOYEE INSURANCE	11,000.00	0.00	0.00	12,629.40
LOCATION 3020 TOTAL	MIDDLE SCHOOL	29,900.00	2,179.75	3,504.63	112,294.34
110-2222-6311-4010-40001-1-000-000	PURCHASED SERVICES	1,400.00	0.00	0.00	1,125.71
110-2222-6441-4010-40001-1-000-000	LIBRARY BOOKS	1,000.00	0.00	0.00	0.00
200-2222-6111-4010-40001-3-000-000	REGULAR SALARIES	100,500.00	76,159.54	86,606.00	93,006.12
200-2222-6211-4010-40001-3-000-000	CERTIFIED RETIREMENT	14,700.00	12,414.86	14,909.57	22,575.80
200-2222-6232-4010-40001-3-000-000	MEDICARE TAX	1,400.00	1,105.16	1,341.11	2,073.40
200-2222-6241-4010-40001-3-000-000	EMPLOYEE INSURANCE	11,000.00	9,146.19	10,402.06	12,500.92
LOCATION 4010 TOTAL	BARACK OBAMA	130,000.00	98,825.75	113,258.74	131,281.95
110-2222-6311-4090-40001-1-000-000	PURCHASED SERVICES	1,000.00	855.41	988.53	1,000.00
110-2222-6441-4090-40001-1-000-000	LIBRARY BOOKS	1,000.00	0.00	0.00	0.00
200-2222-6111-4090-40001-3-000-000	REGULAR SALARIES	1,400.00	0.00	37,079.42	15,685.80
200-2222-6211-4090-40001-3-000-000	CERTIFIED RETIREMENT	0.00	0.00	5,983.94	0.00
200-2222-6232-4090-40001-3-000-000	MEDICARE TAX	0.00	0.00	555.08	0.00
200-2222-6241-4090-40001-3-000-000	EMPLOYEE INSURANCE	6,300.00	0.00	3,880.70	6,299.39
LOCATION 4090 TOTAL	Barack	9,700.00	855.41	48,507.67	22,985.19
110-2222-6311-4100-40001-1-000-000	PURCHASED SERVICES	1,000.00	0.00	0.00	1,000.00
110-2222-6441-4100-40001-1-000-000	LIBRARY BOOKS	1,000.00	0.00	0.00	0.00
200-2222-6111-4100-40001-3-000-000	REGULAR SALARIES	71,000.00	53,737.49	72,465.44	65,631.54
200-2222-6211-4100-40001-3-000-000	CERTIFIED RETIREMENT	10,000.00	9,114.34	11,018.20	18,848.66
200-2222-6232-4100-40001-3-000-000	MEDICARE TAX	700.00	775.13	964.70	1,791.87
200-2222-6241-4100-40001-3-000-000	EMPLOYEE INSURANCE	11,000.00	9,146.19	10,402.06	12,500.92
Account Code	Account Description	Budget Adopted	1st Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
LOCATION 4100 TOTAL	JEFFERSON	94,700.00	72,773.15	84,850.40	98,772.95
110-2222-6311-4160-40001-1-000-000	PURCHASED SERVICES	0.00	0.00	0.00	1,125.71
110-2222-6441-4160-40001-1-000-000	LIBRARY BOOKS	1,000.00	0.00	0.00	0.00
200-2222-6241-4160-40001-3-000-000	EMPLOYEE INSURANCE	100.00	0.00	0.00	64.38
LOCATION 4160 TOTAL	WASHINGTON	1,100.00	0.00	0.00	1,190.09
110-2222-6311-5020-40001-1-000-000	PURCHASED SERVICES	2,500.00	0.00	969.51	1,302.50
110-2222-6441-5020-40001-1-000-000	LIBRARY BOOKS	1,000.00	0.00	0.00	468.33
200-2222-6111-5020-40001-3-000-000	REGULAR SALARIES	71,500.00	54,353.80	67,119.36	64,670.22
200-2222-6211-5020-40001-3-000-000	CERTIFIED RETIREMENT	10,500.00	9,235.19	11,066.00	18,659.78
200-2222-6232-5020-40001-3-000-000	MEDICARE TAX	900.00	782.62	962.29	1,775.22
200-2222-6241-5020-40001-3-000-000	EMPLOYEE INSURANCE	11,000.00	9,192.90	10,331.32	12,500.92
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	97,400.00	73,584.51	90,448.45	99,376.97
FUNCTION 2222 TOTAL	SCHOOL LIBRARY SRVS	386,500.00	249,231.50	350,648.52	511,036.78
110-2311-6315-0900-00000-1-000-000	AUDIT SERVICES	80,400.00	80,349.90	81,557.80	56,004.41
110-2311-6317-0900-00000-1-000-000	LEGAL SERVICES	77,000.00	29,784.00	43,352.23	83,684.71
110-2311-6318-0900-00017-1-000-000	Election Services	18,000.00	15,413.91	13,157.81	0.00
110-2311-6319-0900-00000-1-000-000	PURCHASED SERVICE	40,000.00	29,029.43	29,635.20	47,324.73
110-2311-6334-0900-00000-1-000-000	EQUIPMENT LEASE/RENTAL	8,000.00	6,383.99	8,000.00	7,630.60

Account Code	Account Description	FY 2025-26 Adopted			
		Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
110-2311-6343-0900-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	50,000.00	19,984.06	17,498.62	23,299.16
110-2311-6352-0900-00000-1-000-000	LIABILITY INSURANCE	275,000.00	274,344.00	193,413.00	190,260.00
110-2311-6353-0900-00000-1-000-000	FIDELITY BOND	100.00	0.00	0.00	0.00
110-2311-6359-0900-00000-1-000-000	JUDGMENTS & SETTLEMENTS	500.00	0.00	0.00	0.00
110-2311-6362-0900-00000-1-000-000	ADVERTISING	0.00	0.00	0.00	596.25
110-2311-6371-0900-00000-1-000-000	DUES/FEE/MEMBERSHIPS	43,000.00	40,925.32	0.00	20,656.73
110-2311-6411-0900-00000-1-000-000	GENERAL SUPPLIES	11,000.00	4,797.94	8,419.01	4,338.72
LOCATION 0800 TOTAL	BOARD OF EDUCATION OFFICE	603,900.00	501,612.55	395,033.67	433,795.31
FUNCTION 2311 TOTAL	BOARD OF EDUCATION SRVS	603,900.00	501,612.55	395,033.67	433,795.31
110-2321-6151-0830-00000-1-000-000	CLASSIFIED SALARIES- REGULAR	65,000.00	50,137.97	0.00	0.00
110-2321-6151-0830-42200-4-000-001	CLASSIFIED SALARIES- REGULAR	0.00	0.00	52,176.09	108,010.34
110-2321-6211-0830-42200-4-000-001	CERTIFIED RETIREMENT	0.00	0.00	0.00	1,643.93
110-2321-6221-0830-00000-1-000-000	CLASSIFIED RETIREMENT	0.00	3,152.04	0.00	0.00
110-2321-6221-0830-42200-4-000-001	CLASSIFIED RETIREMENT	0.00	1,071.87	4,183.89	11,059.73
110-2321-6231-0830-00000-1-000-000	OASDI	0.00	2,286.75	0.00	0.00
110-2321-6231-0830-42200-4-000-001	OASDI	0.00	785.86	3,121.47	7,037.10
110-2321-6232-0830-00000-1-000-000	MEDICARE TAX	0.00	534.81	0.00	0.00
110-2321-6232-0830-42200-4-000-001	MEDICARE TAX	0.00	183.79	729.99	1,901.91
110-2321-6241-0830-00000-1-000-000	EMPLOYEE INSURANCE	0.00	8,420.48	0.00	0.00
110-2321-6241-0830-42200-4-000-000	EMPLOYEE INSURANCE	0.00	0.00	0.00	10,013.39
110-2321-6241-0830-42200-4-000-001	EMPLOYEE INSURANCE	0.00	2,868.54	11,066.94	25,654.35
110-2321-6319-0830-00000-1-000-000	C & I Purchased Services	464,592.00	457,856.33	0.00	0.00
110-2321-6319-0830-42200-4-000-000	PURCHASED SERVICE	2,000.00	2,196,829.06	485.11	314.95
110-2321-6334-0830-42200-4-000-000	EQUIPMENT LEASE/RENTAL	0.00	0.00	0.00	2,892.43
110-2321-6343-0830-40001-1-000-000	Travel, Meetings, Professional Development	80,000.00	112,760.00	113,692.05	0.00
110-2321-6371-0830-42200-4-000-001	DUES/FEE/MEMBERSHIPS	0.00	0.00	0.00	170.00
110-2321-6411-0830-00000-1-000-000	C & I GENERAL SUPPLIES	91,000.00	68,702.59	0.00	0.00
110-2321-6411-0830-00000-1-000-001	CURRICULUM SUPPLIES	108,687.00	103,200.68	0.00	0.00
110-2321-6411-0830-42200-4-000-000	CURRICULUM SUPPLIES	0.00	0.00	41,999.40	31,503.37
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-2321-6411-0830-42200-4-000-001	GENERAL SUPPLIES	0.00	-252.28	40,000.00	19,287.58
110-2321-6411-0830-42200-4-000-002	GENERAL SUPPLIES	0.00	0.00	2,907.35	3,529.64
110-2321-6411-0830-42400-4-000-000	CURRICULUM SUPPLIES	0.00	0.00	97,015.70	0.00
200-2321-6111-0830-42200-4-000-000	REGULAR SALARIES	0.00	0.00	5,003.33	139,961.79
200-2321-6211-0830-42200-4-000-000	CERTIFIED RETIREMENT	0.00	0.00	421.70	33,555.69
200-2321-6232-0830-42200-4-000-000	MEDICARE TAX	0.00	0.00	42.17	2,940.84
200-2321-6241-0830-00000-3-000-000	EMPLOYEE INSURANCE	100.00	0.00	0.00	97.54
200-2321-6241-0830-42200-4-000-000	EMPLOYEE INSURANCE	0.00	0.00	0.00	38,508.35
LOCATION 0830 TOTAL	CURRICULAR SRVS DEPT	511,379.00	2,008,338.41	372,545.15	431,032.33
110-2321-6151-0850-42200-4-000-085	CLASSIFIED SALARIES- REGULAR	0.00	0.00	123,882.26	166,590.15
110-2321-6221-0850-42200-4-000-085	CLASSIFIED RETIREMENT	0.00	2,434.75	9,967.56	14,949.41
110-2321-6231-0850-42200-4-000-085	OASDI	0.00	1,810.42	7,530.65	11,065.51
110-2321-6232-0850-42200-4-000-085	MEDICARE TAX	0.00	423.41	1,761.24	2,621.09
110-2321-6241-0850-42200-4-000-085	EMPLOYEE INSURANCE	0.00	5,596.26	24,157.97	54,540.56
LOCATION 0850 TOTAL	PUPIL PERSONNEL SERVICE	0.00	10,264.84	157,339.88	245,756.72
110-2321-6171-0900-00000-1-000-000	RELEASE FROM CLAIMS	0.00	0.00	0.00	108,297.50
LOCATION 0900 TOTAL	BOARD OF EDUCATION OFFICE	0.00	0.00	0.00	108,297.50
110-2321-6151-0910-00000-1-000-000	CLASSIFIED SALARIES- REGULAR	307,900.00	125,090.15	125,634.99	276,540.86
110-2321-6171-0910-00000-1-000-000	RELEASE FROM CLAIMS-SEVERANCE	0.00	0.00	0.00	251,000.00
110-2321-6221-0910-00000-1-000-000	CLASSIFIED RETIREMENT	20,600.00	10,421.25	13,999.69	21,848.44
110-2321-6231-0910-00000-1-000-000	OASDI	20,900.00	7,522.35	10,741.07	16,106.57
110-2321-6232-0910-00000-1-000-000	MEDICARE TAX	5,300.00	1,759.36	2,512.02	3,624.21
110-2321-6241-0910-00000-1-000-000	EMPLOYEE INSURANCE	45,800.00	26,478.90	29,537.92	54,468.82
110-2321-6319-0910-00000-1-000-000	PURCHASED SERVICE	2,000.00	319.50	3,314.41	76,325.11
110-2321-6319-0910-42300-4-000-000	PURCHASED SERVICES	0.00	0.00	488,514.18	0.00
110-2321-6334-0910-00000-1-000-000	EQUIPMENT LEASE/RENTAL	4,000.00	3,983.99	4,000.00	3,900.96
110-2321-6343-0910-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	50,000.00	40,009.06	0.00	62,576.93
110-2321-6343-0910-00000-1-000-200	DEPUTYSUP TRAVEL, SEMINARS, REGISTRATION	0.00	0.00	1,222.48	0.00
110-2321-6361-0910-00000-1-000-000	COMMUNICATION	0.00	0.00	0.00	63.89
110-2321-6371-0910-00000-1-000-000	DUES/FEE/MEMBERSHIPS	0.00	0.00	969.00	863.00
110-2321-6411-0910-00000-1-000-000	GENERAL SUPPLIES	50,000.00	18,693.77	0.00	69,126.45
110-2321-6411-0910-00000-1-000-200	DEPUTYSUPR - MISC. SUPPLIES	3,000.00	461.72	447.45	0.00
110-2321-6411-0910-00000-1-300-000	GENERAL SUPPLIES	1,200.00	0.00	0.00	0.00
200-2321-6111-0910-00000-1-000-000	SALARY	0.00	0.00	85,746.33	13,538.46
200-2321-6111-0910-00000-3-000-000	REGULAR SALARIES	0.00	189,061.35	184,954.38	0.00
200-2321-6111-0910-42200-4-000-000	REGULAR SALARIES	0.00	0.00	0.00	32,688.68
200-2321-6111-0910-42200-4-000-001	CERTIFIED SALARIES	0.00	0.00	111,160.82	81,230.76
200-2321-6131-0910-00000-3-000-000	SUPPLEMENTAL PAY-EPED	0.00	0.00	6,600.00	0.00
200-2321-6131-0910-42200-4-000-001	SUPPLEMENTAL PAY	0.00	0.00	0.00	14,915.97
200-2321-6211-0910-00000-1-000-000	CERTIFIED RETIREMENT	4,100.00	0.00	5,010.21	3,470.21
200-2321-6211-0910-00000-3-000-000	CERTIFIED RETIREMENT	0.00	29,362.68	33,744.89	0.00
200-2321-6211-0910-42200-4-000-001	CERTIFIED RETIREMENT	0.00	0.00	15,104.97	19,948.59
200-2321-6232-0910-00000-1-000-000	MEDICARE TAX	500.00	0.00	474.13	283.00

Account Code		Account Description		FY 2025-26 Adopted	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
				Budget			
200-2321-6232-0910-00000-3-000-000	MEDICARE TAX			0.00	2,756.71	3,360.24	0.00
200-2321-6232-0910-42200-4-000-001	MEDICARE TAX			0.00	0.00	1,573.02	1,894.99
200-2321-6241-0910-00000-1-000-000	EMPLOYEE INSURANCE			0.00	0.00	1,639.32	0.00
200-2321-6241-0910-00000-3-000-000	EMPLOYEE INSURANCE			0.00	17,917.32	18,832.44	0.00
Account Code	Account Description			Budget Adopted	1st Prior Year Actual	2nd Prior Year Actual	3rd Prior Year Actual
200-2321-6241-0910-42200-4-000-000	EMPLOYEE INSURANCE			0.00	0.00	0.00	3,478.05
200-2321-6241-0910-42200-4-000-001	EMPLOYEE INSURANCE			0.00	0.00	6,720.32	1,037.98
LOCATION 0910 TOTAL	SUPERINTENDENT'S OFFICE			515,306.00	473,838.11	1,155,814.28	1,609,121.93
FUNCTION 3321 TOTAL	SUPERINTENDENT SERVICES			1,328,879.00	3,482,641.44	1,685,959.15	1,805,278.08
110-2322-6151-0920-00000-1-000-000	CLASSIFIED SALARIES- REGULAR			175,700.00	181,115.63	192,162.08	163,085.92
110-2322-6221-0920-00000-1-000-000	CLASSIFIED RETIREMENT			16,800.00	14,175.45	13,864.34	13,820.32
110-2322-6231-0920-00000-1-000-000	OASDI			9,400.00	10,867.44	11,772.76	9,289.92
110-2322-6232-0920-00000-1-000-000	MEDICARE TAX			5,200.00	2,541.54	2,753.34	3,957.16
110-2322-6241-0920-00000-1-000-000	EMPLOYEE INSURANCE			17,800.00	26,314.77	28,515.50	21,516.49
110-2322-6319-0920-00000-1-000-000	PURCHASED SERVICE			1,000.00	417.53	327.91	9,083.51
110-2322-6343-0920-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT			7,200.00	3,098.60	6.97	1,125.00
110-2322-6361-0920-00000-1-000-000	COMMUNICATION			20,500.00	13,966.75	928.09	23,155.01
110-2322-6363-0920-00000-1-000-000	PRINTING & BINDING			5,000.00	1,272.09	4,011.53	3,631.34
110-2322-6391-0920-00000-1-000-000	OTHER PURCHASED SERVICES (HURD, ETC.)			19,700.00	19,043.26	395.00	0.00
110-2322-6411-0920-00000-1-000-000	GENERAL SUPPLIES			11,400.00	11,272.57	26,385.57	2,620.81
200-2322-6241-0920-00000-3-000-000	EMPLOYEE INSURANCE			2,000.00	0.00	0.00	2,230.90
LOCATION 0920 TOTAL	PUBLIC RELATIONS OFFICE			291,700.00	284,045.83	281,123.09	253,816.32
FUNCTION 3322 TOTAL	COMMUNITY RELATIONS SVCS			291,700.00	284,045.83	281,123.09	253,816.32
200-2324-6111-0880-45100-4-000-000	REGULAR SALARIES			126,000.00	113,964.20	59,021.43	0.00
200-2324-6211-0880-45100-4-000-000	CERTIFIED RETIREMENT			0.00	18,286.41	9,380.40	0.00
200-2324-6232-0880-45100-4-000-000	MEDICARE TAX			0.00	1,680.77	843.91	0.00
200-2324-6241-0880-45100-4-000-000	EMPLOYEE INSURANCE			0.00	10,615.32	5,689.68	0.00
LOCATION 0880 TOTAL	STATE/ED PROG ADMIN T1			126,000.00	144,526.70	74,935.42	0.00
FUNCTION 3324 TOTAL	State & Fed Relations Svcs			126,000.00	144,526.70	74,935.42	0.00
110-2329-6398-0000-00466-1-000-000	OTHER EXEC ADM SVCS			0.00	0.00	0.00	3,044.75
LOCATION 0880 TOTAL	ALL DISTRICT			0.00	0.00	0.00	3,044.75
200-2329-6111-0830-00000-3-000-000	C & I CERTIFIED STAFF			0.00	846,351.75	0.00	0.00
200-2329-6111-0830-42200-4-000-000	REGULAR SALARIES			0.00	0.00	744,797.17	609,246.36
200-2329-6131-0830-00000-3-000-000	CERTIFIED MENTOR STIPENDS/EPED			11,000.00	14,000.00	0.00	0.00
200-2329-6131-0830-42200-4-000-000	EPED/SUPPLEMENTAL PAY (MENTORS, ETC.)			0.00	0.00	280.00	0.00
200-2329-6211-0830-00000-3-000-000	CERTIFIED RETIREMENT			0.00	107,587.09	0.00	0.00
200-2329-6211-0830-42200-4-000-000	CERTIFIED RETIREMENT			0.00	17,826.04	135,716.41	110,048.20
200-2329-6231-0830-00000-3-000-000	OASDI			0.00	4,428.49	0.00	0.00
200-2329-6231-0830-42200-4-000-000	OASDI			0.00	1,530.18	1,991.11	0.00
200-2329-6232-0830-00000-3-000-000	MEDICARE TAX			0.00	10,803.57	0.00	0.00
200-2329-6232-0830-42200-4-000-000	MEDICARE TAX			0.00	2,034.77	12,914.68	9,042.28
200-2329-6241-0830-00000-3-000-000	EMPLOYEE INSURANCE			0.00	68,281.15	0.00	0.00
200-2329-6241-0830-42200-4-000-000	EMPLOYEE INSURANCE			0.00	8,496.30	78,966.58	73,619.96
LOCATION 0830 TOTAL	CURRICULAR SVCS DEPT			11,000.00	1,081,335.34	974,685.95	801,856.80
110-2329-6152-0840-00000-3-000-000	SUPPLEMENTAL PAY			0.00	2,569.20	0.00	0.00
110-2329-6221-0840-00000-3-000-000	CLASSIFIED RETIREMENT			0.00	176.25	0.00	0.00
110-2329-6231-0840-00000-3-000-000	OASDI			0.00	159.29	0.00	0.00
110-2329-6232-0840-00000-3-000-000	MEDICARE TAX			0.00	37.25	0.00	0.00
200-2329-6131-0840-00000-3-000-000	SUPPLEMENTAL PAY			12,000.00	10,565.00	0.00	250.00
200-2329-6211-0840-00000-3-000-000	RETIREMENT/CERTIFICATED			300.00	1,531.93	0.00	42.72
200-2329-6232-0840-00000-3-000-000	MEDICARE			0.00	153.20	0.00	3.51
LOCATION 0840 TOTAL	PROFESSIONAL DEVELOPMENT			12,300.00	15,193.12	0.00	296.23
Account Code	Account Description			Budget Adopted	1st Prior Year Actual	2nd Prior Year Actual	3rd Prior Year Actual
110-2329-6151-0850-00000-1-000-000	CLASSIFIED SALARIES- REGULAR			160,000.00	67,527.81	0.00	0.00
110-2329-6151-0850-00000-3-000-000	CLASSIFIED SALARIES			5,600.00	46,627.98	0.00	3,578.84
110-2329-6151-0850-00097-3-000-085	ATHLETIC DIRECTOR			0.00	88,000.90	45,999.98	0.00
110-2329-6161-0850-00000-1-000-000	SUPPLEMENTAL PAY/STIPENDS - CLASSIFIED			3,000.00	0.00	0.00	0.00
110-2329-6221-0850-00000-1-000-000	CLASSIFIED RETIREMENT			0.00	3,045.42	0.00	0.00
110-2329-6221-0850-00000-3-000-000	CLASSIFIED RETIREMENT			0.00	3,743.39	0.00	277.48
110-2329-6221-0850-00097-3-000-085	CLASSIFIED RETIREMENT			0.00	6,790.42	3,531.82	0.00
110-2329-6231-0850-00000-1-000-000	OASDI			0.00	2,319.01	0.00	0.00
110-2329-6231-0850-00000-3-000-000	OASDI			0.00	2,858.64	0.00	214.40
110-2329-6231-0850-00097-3-000-085	OASDI			0.00	5,466.18	2,840.78	0.00
110-2329-6232-0850-00000-1-000-000	MEDICARE TAX			0.00	542.38	0.00	0.00
110-2329-6232-0850-00000-3-000-000	MEDICARE TAX			0.00	668.53	0.00	50.15
110-2329-6232-0850-00097-3-000-085	MEDICARE TAX			0.00	1,278.44	664.39	0.00
110-2329-6241-0850-00000-1-000-000	EMPLOYEE INSURANCE			0.00	6,801.90	0.00	0.00
110-2329-6241-0850-00000-3-000-000	EMPLOYEE INSURANCE			0.00	7,770.48	0.00	4.81
110-2329-6241-0850-00097-3-000-085	EMPLOYEE INSURANCE			5,900.00	10,521.90	5,502.84	6,700.23
110-2329-6312-0850-00000-4-000-045	STOP Grant Consultant Services			20,000.00	20,000.00	58,946.31	0.00
110-2329-6319-0850-00000-1-000-085	STUDENT SERVICES - PURCHASED SERVICES			750,000.00	407,157.31	148.61	0.00
110-2329-6319-0850-00524-1-000-085	PURCHASED SERVICES			0.00	0.00	0.00	4,245.00

		FY 2025-26 Adopted			
Account Code	Account Description	Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
110-2329-6343-0850-00000-1-000-085	STUDENT SERVICES DEPT - TRAVEL/REGISTRATION	14,203.00	12,615.52	785.96	0.00
110-2329-6343-0850-00000-4-000-045	STOP Grant Travel/Registration	26,000.00	13,730.36	5,647.72	0.00
110-2329-6411-0850-00000-1-000-085	SUPPLIES	2,000.00	1,232.89	0.00	1,165.82
110-2329-6411-0850-45100-4-000-000	Student Supports Materials and Supplies	25,000.00	14,069.87	1,236.83	0.00
200-2329-6111-0850-00000-3-000-000	REGULAR SALARIES	0.00	143,811.10	0.00	0.00
200-2329-6211-0850-00000-3-000-000	CERTIFIED RETIREMENT	0.00	16,926.30	0.00	0.00
200-2329-6232-0850-00000-3-000-000	MEDICARE TAX	0.00	1,516.20	0.00	0.00
200-2329-6241-0850-00000-3-000-000	EMPLOYEE INSURANCE	0.00	8,781.52	0.00	0.00
LOCATION 0850 TOTAL	PUPIL PERSONNEL SERVICE	1,011,703.00	893,894.43	125,305.44	16,231.73
110-2329-6151-0950-00000-1-000-999	CLASSIFIED SALARIES- REGULAR	200,000.00	0.00	0.00	0.00
110-2329-6411-0950-00000-1-000-999	GENERAL SUPPLIES	100,000.00	0.00	0.00	0.00
200-2329-6111-0950-00000-3-000-999	REGULAR SALARIES	150,000.00	0.00	0.00	0.00
200-2329-6311-0950-00000-3-000-999	PURCHASED SERVICES	100,000.00	26,923.93	0.00	0.00
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	550,000.00	26,923.93	0.00	0.00
FUNCTION 3329 TOTAL	DISTRICT CONTINGENCY	1,585,003.00	2,017,269.84	1,088,073.39	821,534.61
110-2331-6151-0940-00094-1-000-000	CLASSIFIED SALARIES- REGULAR	500,200.00	532,565.09	541,349.49	497,469.31
110-2331-6221-0940-00094-1-000-000	CLASSIFIED RETIREMENT	34,700.00	42,815.68	41,731.36	35,355.62
110-2331-6231-0940-00094-1-000-000	OASDI	30,400.00	31,433.75	32,150.07	26,091.93
110-2331-6232-0940-00094-1-000-000	MEDICARE TAX	7,800.00	7,351.34	7,518.94	6,135.34
110-2331-6241-0940-00094-1-000-000	EMPLOYEE INSURANCE	63,200.00	90,692.98	96,388.94	76,414.61
110-2331-6319-0940-00094-1-000-000	PURCHASED SERVICE	250,000.00	276,208.79	308,973.78	276,647.87
110-2331-6319-0940-00094-1-170-000	PURCHASED SERVICE	1,000.00	977.01	0.00	699.00
110-2331-6319-0940-00094-1-191-000	PURCHASED SERVICE	50,000.00	17,634.46	40,919.52	50,778.57
110-2331-6319-0940-00094-1-193-000	PURCHASED SERVICE	14,000.00	14,000.00	0.00	0.00
110-2331-6319-0940-00094-1-200-000	PURCHASED SERVICE	0.00	0.00	0.00	108,000.00
110-2331-6332-0940-00094-1-000-000	REPAIRS & MAINTENANCE	9,000.00	1,451.61	8,553.77	8,997.00
110-2331-6334-0940-00000-1-000-000	EQUIPMENT LEASE - TECHNOLOGY(VANTAGE, ETC.)	40,000.00	40,000.00	208,724.41	0.00
110-2331-6334-0940-00094-1-000-000	EQUIPMENT LEASE/RENTAL	192,000.00	161,534.09	76,178.27	116,100.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-2331-6334-0940-00094-1-000-001	EQUIPMENT LEASE/RENTAL Data Management	2,000.00	2,000.00	1,975.51	18,942.83
110-2331-6343-0940-00094-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	3,000.00	3,000.00	3,490.45	3,714.63
110-2331-6343-0940-00094-1-000-001	TRAVEL, SEMINARS, MTG Etc Data Management	8,000.00	3,197.38	8,000.00	9,354.99
110-2331-6361-0940-00094-1-154-000	TELEPHONE/FAX/DATA LINE	325,000.00	308,270.64	178,000.00	317,378.00
110-2331-6361-0940-00094-1-175-000	TELEPHONE/FAX/DATA LINE	28,000.00	25,054.83	28,000.00	28,047.01
110-2331-6361-0940-00094-1-176-000	TELEPHONE/FAX/DATA LINE	180,000.00	158,484.60	175,000.00	179,938.68
110-2331-6361-0940-00094-1-201-000	TELEPHONE/FAX/DATA LINE	2,000.00	2,000.00	1,968.50	1,005.00
110-2331-6411-0940-00094-1-000-001	GENERAL SUPPLIES Data Management	10,000.00	8,434.00	0.00	9,363.99
110-2331-6411-0940-00094-1-150-000	GENERAL SUPPLIES	6,000.00	6,000.00	0.00	4,778.87
110-2331-6411-0940-00094-1-192-000	GENERAL SUPPLIES	1,000.00	1,000.00	-327.06	-205.00
110-2331-6411-0940-00094-1-200-000	GENERAL SUPPLIES	100,000.00	101,042.04	161,705.83	315,606.98
400-2331-6543-0940-00094-1-000-000	TECHNOLOGY EQUIPMENT	475,000.00	464,985.43	300,424.85	672,371.11
400-2331-6543-0940-00094-1-000-044	MISC. TECH EQUIPMENT	350,000.00	350,000.00	507,677.61	0.00
LOCATION 0940 TOTAL	COMPUTER TECHNOLOGY	2,862,300.00	2,660,133.72	2,739,402.24	2,762,986.38
FUNCTION 3331 TOTAL	Admin Technology Svcs	2,862,300.00	2,660,133.72	2,739,402.24	2,762,986.38
110-2411-6151-1050-00000-1-000-000	CLASSIFIED SALARIES- REGULAR	100,000.00	0.00	0.00	0.00
110-2411-6241-1050-00000-1-000-000	EMPLOYEE INSURANCE	4,700.00	0.00	0.00	4,737.40
110-2411-6319-1050-00000-1-000-000	OTH PROF & TECH SRVS	1,000.00	546.29	320.00	512.11
110-2411-6334-1050-00000-1-000-000	EQUIPMENT LEASE/RENTAL	38,000.00	37,945.90	37,917.71	37,983.64
110-2411-6343-1050-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	1,000.00	268.60	0.00	772.12
110-2411-6361-1050-00000-1-000-000	POSTAGE	1,000.00	1,000.00	640.26	1,103.98
110-2411-6411-1050-00000-1-000-000	GENERAL SUPPLIES	11,000.00	7,444.55	9,087.89	15,369.80
200-2411-6112-1050-00000-3-000-000	REGULAR SALARIES	693,100.00	250,692.45	368,330.07	637,359.89
200-2411-6112-1050-40001-3-000-000	SALARY/CERTTEACH	313,175.00	296,331.57	212,664.27	0.00
200-2411-6131-1050-00000-3-000-000	Supplemental Pay	0.00	0.00	0.00	4,000.00
200-2411-6211-1050-00000-3-000-000	CERTIFIED RETIREMENT	117,000.00	39,276.10	57,363.70	113,453.13
200-2411-6211-1050-40001-3-000-000	CERTIFIED RETIREMENT	0.00	47,587.58	34,273.55	0.00
200-2411-6232-1050-00000-3-000-000	MEDICARE TAX	10,400.00	3,556.64	5,239.68	9,372.61
200-2411-6232-1050-40001-3-000-000	MEDICARE TAX	0.00	4,227.80	3,014.13	0.00
200-2411-6241-1050-00000-3-000-000	EMPLOYEE INSURANCE	36,000.00	24,014.07	33,406.50	45,804.04
200-2411-6241-1050-40001-3-000-000	EMPLOYEE INSURANCE	0.00	31,539.84	23,780.04	0.00
LOCATION 1050 TOTAL	HIGH SCHOOL REGULAR	1,336,375.00	744,431.38	786,637.85	870,448.74
110-2411-6151-3020-00000-1-000-000	CLASSIFIED SALARIES- REGULAR	70,200.00	170,934.79	155,364.26	65,818.55
110-2411-6221-3020-00000-1-000-000	CLASSIFIED RETIREMENT	6,100.00	14,412.45	12,538.86	7,203.36
110-2411-6231-3020-00000-1-000-000	OASDI	6,100.00	10,491.20	9,486.81	5,405.05
110-2411-6232-3020-00000-1-000-000	MEDICARE TAX	1,000.00	2,453.55	2,218.76	1,297.24
110-2411-6241-3020-00000-1-000-000	EMPLOYEE INSURANCE	3,200.00	38,711.89	30,183.83	4,320.95
110-2411-6319-3020-00000-1-000-000	PURCHASED SERVICES	6,000.00	321.75	3,975.00	9,000.00
110-2411-6334-3020-00000-1-000-000	EQUIPMENT LEASE/RENTAL	19,000.00	15,976.29	18,935.28	13,500.00
110-2411-6361-3020-00000-1-000-000	POSTAGE	300.00	300.00	159.09	278.16
110-2411-6411-3020-00000-1-000-000	GENERAL SUPPLIES	10,000.00	7,759.62	6,986.27	8,700.00
200-2411-6112-3020-00000-3-000-000	REGULAR SALARIES	372,400.00	169,675.01	195,693.75	338,321.18
200-2411-6112-3020-40001-3-000-000	SALARY/CERTTEACH	111,335.00	106,901.83	124,817.39	0.00
200-2411-6131-3020-00000-3-000-000	SUPPLEMENTAL PAY	0.00	0.00	0.00	870.60

Account Code	Account Description	FY 2025-26 Adopted			
		Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
200-2411-6211-3020-00000-3-000-000	CERTIFIED RETIREMENT	45,800.00	27,491.78	30,940.59	56,158.67
200-2411-6211-3020-40001-3-000-000	CERTIFIED RETIREMENT	0.00	16,838.53	19,321.18	0.00
200-2411-6232-3020-00000-3-000-000	MEDICARE TAX	6,300.00	2,395.58	2,835.67	5,476.41
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
200-2411-6232-3020-40001-3-000-000	MEDICARE TAX	0.00	1,531.64	1,737.90	0.00
200-2411-6241-3020-00000-3-000-000	EMPLOYEE INSURANCE	26,400.00	19,596.99	17,429.38	28,218.23
200-2411-6241-3020-40001-3-000-000	EMPLOYEE INSURANCE	0.00	9,255.90	12,945.74	0.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	684,135.00	615,046.30	645,585.76	544,598.40
110-2411-6151-4010-00000-1-000-000	CLASSIFIED SALARIES- REGULAR	100,300.00	91,905.45	88,432.36	83,649.32
110-2411-6211-4010-00000-1-000-000	CERTIFIED RETIREMENT	4,000.00	0.00	0.00	2,800.25
110-2411-6221-4010-00000-1-000-000	CLASSIFIED RETIREMENT	3,400.00	7,936.02	7,287.56	6,024.70
110-2411-6231-4010-00000-1-000-000	OASDI	2,600.00	5,345.07	5,053.68	4,451.99
110-2411-6232-4010-00000-1-000-000	MEDICARE TAX	1,000.00	1,250.08	1,181.90	1,553.27
110-2411-6241-4010-00000-1-000-000	EMPLOYEE INSURANCE	11,200.00	23,231.28	21,377.24	13,106.43
110-2411-6319-4010-00000-1-000-000	PURCHASED SERVICES - PRINCIPAL INCENTIVES	5,000.00	699.02	0.00	0.00
110-2411-6334-4010-00000-1-000-000	EQUIPMENT LEASE/RENTAL	10,000.00	8,458.99	10,000.00	10,000.00
110-2411-6343-4010-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	900.00	0.00	0.00	845.98
110-2411-6361-4010-00000-1-000-000	POSTAGE	300.00	131.74	177.95	265.47
110-2411-6411-4010-00000-1-000-000	GENERAL SUPPLIES	7,000.00	4,367.75	3,978.56	6,331.63
200-2411-6112-4010-00000-3-000-000	REGULAR SALARIES	333,900.00	426,095.98	312,575.30	306,718.53
200-2411-6112-4010-40001-3-000-000	REGULAR WAGES/CERTTEACH	0.00	0.00	52,102.05	0.00
200-2411-6211-4010-00000-3-000-000	CERTIFIED RETIREMENT	48,700.00	68,228.10	49,753.64	59,970.46
200-2411-6211-4010-40001-3-000-000	CERTIFIED RETIREMENT	0.00	0.00	8,377.06	0.00
200-2411-6232-4010-00000-3-000-000	MEDICARE TAX	5,400.00	6,025.30	4,443.78	5,092.07
200-2411-6232-4010-40001-3-000-000	MEDICARE TAX	0.00	0.00	745.71	0.00
200-2411-6241-4010-00000-3-000-000	EMPLOYEE INSURANCE	21,700.00	44,389.94	31,515.70	24,694.87
200-2411-6241-4010-40001-3-000-000	EMPLOYEE INSURANCE	0.00	0.00	5,689.68	0.00
LOCATION 4010 TOTAL	BARACK OBAMA	555,400.00	588,064.72	602,592.17	525,504.91
110-2411-6151-4090-00000-1-000-000	CLASSIFIED SALARIES- REGULAR	53,200.00	85,323.37	40,697.15	42,249.14
110-2411-6221-4090-00000-1-000-000	CLASSIFIED RETIREMENT	5,100.00	6,581.33	3,168.08	5,924.49
110-2411-6231-4090-00000-1-000-000	OASDI	5,100.00	5,221.94	2,502.72	4,491.68
110-2411-6232-4090-00000-1-000-000	MEDICARE TAX	1,000.00	1,221.15	585.28	1,083.65
110-2411-6241-4090-00000-1-000-000	EMPLOYEE INSURANCE	0.00	10,553.10	5,518.44	1,037.98
110-2411-6319-4090-00000-1-000-000	PURCHASED SERVICE	500.00	219.48	0.00	269.61
110-2411-6334-4090-00000-1-000-000	EQUIPMENT LEASE/RENTAL	11,000.00	8,598.99	10,926.85	10,763.38
110-2411-6343-4090-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	600.00	0.00	1,095.00	1,440.33
110-2411-6361-4090-00000-1-000-000	POSTAGE	100.00	0.69	0.00	0.00
110-2411-6411-4090-00000-1-000-000	GENERAL SUPPLIES	10,567.00	10,411.20	5,202.88	9,342.09
200-2411-6112-4090-00000-3-000-000	REGULAR SALARIES	80,400.00	110,737.76	120,630.48	94,664.73
200-2411-6112-4090-40001-3-000-000	REGULAR WAGES/CERTTEACH	28,452.00	28,451.80	0.00	0.00
200-2411-6211-4090-00000-3-000-000	CERTIFIED RETIREMENT	5,900.00	18,082.22	19,344.31	16,508.82
200-2411-6211-4090-40001-3-000-000	CERTIFIED RETIREMENT	0.00	4,331.09	16,275.05	0.00
200-2411-6232-4090-00000-3-000-000	MEDICARE TAX	1,800.00	1,392.32	1,556.93	1,601.21
200-2411-6241-4090-00000-3-000-000	EMPLOYEE INSURANCE	11,900.00	13,909.62	17,632.59	13,434.07
200-2411-6241-4090-40001-3-000-000	EMPLOYEE INSURANCE	0.00	1,422.42	5,743.08	0.00
LOCATION 4090 TOTAL	Bel Nør	215,819.00	306,458.48	290,877.64	202,811.16
110-2411-6151-4100-00000-1-000-000	CLASSIFIED SALARIES- REGULAR	0.00	88,104.06	38,159.13	0.00
110-2411-6161-4100-00000-1-000-000	SUPPLEMENTAL PAY - CLASSIFIED BLDG PERSONNEL	1,500.00	0.00	0.00	0.00
110-2411-6221-4100-00000-1-000-000	CLASSIFIED RETIREMENT	0.00	7,499.66	3,192.45	0.00
110-2411-6231-4100-00000-1-000-000	OASDI	0.00	5,018.38	2,149.49	0.00
110-2411-6232-4100-00000-1-000-000	MEDICARE TAX	0.00	1,173.64	502.71	0.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-2411-6241-4100-00000-1-000-000	EMPLOYEE INSURANCE	0.00	21,197.49	8,406.14	0.00
110-2411-6334-4100-00000-1-000-000	EQUIPMENT LEASE/RENTAL	11,000.00	8,458.99	11,000.00	11,000.00
110-2411-6343-4100-00000-1-000-000	TRAVEL, SEMINARS, MTGS, ENT.	800.00	0.00	0.00	749.00
110-2411-6361-4100-00000-1-000-000	POSTAGE	100.00	22.08	100.00	170.70
110-2411-6411-4100-00000-1-000-000	GENERAL SUPPLIES	6,000.00	3,714.04	2,818.93	5,028.75
200-2411-6112-4100-00000-3-000-000	REGULAR SALARIES	211,400.00	108,360.40	100,910.22	141,302.55
200-2411-6112-4100-40001-3-000-000	REGULAR WAGES/CERTTEACH	0.00	0.00	4,265.67	0.00
200-2411-6211-4100-00000-3-000-000	CERTIFIED RETIREMENT	29,700.00	3,559.88	14,568.61	39,035.95
200-2411-6211-4100-40001-3-000-000	CERTIFIED RETIREMENT	0.00	0.00	687.05	0.00
200-2411-6232-4100-00000-3-000-000	MEDICARE TAX	2,900.00	325.78	1,397.11	3,374.79
200-2411-6232-4100-40001-3-000-000	MEDICARE TAX	0.00	0.00	60.86	0.00
200-2411-6241-4100-00000-3-000-000	EMPLOYEE INSURANCE	2,200.00	1,941.24	8,654.48	2,136.92
200-2411-6241-4100-40001-3-000-000	EMPLOYEE INSURANCE	0.00	0.00	473.60	0.00
LOCATION 4100 TOTAL	JEFFERSON	295,600.00	249,375.64	197,248.45	202,796.80
110-2411-6151-4160-00000-1-000-000	CLASSIFIED SALARIES- REGULAR	49,500.00	41,686.94	43,861.92	43,226.41
110-2411-6221-4160-00000-1-000-000	CLASSIFIED RETIREMENT	7,500.00	3,579.73	3,655.72	5,535.72
110-2411-6231-4160-00000-1-000-000	OASDI	2,600.00	2,564.37	2,687.20	4,235.90
110-2411-6232-4160-00000-1-000-000	MEDICARE TAX	600.00	599.75	628.45	1,023.83
110-2411-6241-4160-00000-1-000-000	EMPLOYEE INSURANCE	9,000.00	10,521.90	10,715.58	9,708.27
110-2411-6319-4160-00000-1-000-000	PURCHASED SERVICE	3,000.00	569.48	0.00	2,765.00

		FY 2025-26 Adopted			
Account Code	Account Description	Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
110-2411-6334-4160-00000-1-000-000	EQUIPMENT LEASE/RENTAL	8,000.00	6,547.50	6,894.91	9,300.00
110-2411-6361-4160-00000-1-000-000	POSTAGE	100.00	83.23	38.51	70.62
110-2411-6411-4160-00000-1-000-000	GENERAL SUPPLIES	7,000.00	5,197.72	4,150.04	7,627.16
200-2411-6112-4160-00000-3-000-000	REGULAR SALARIES	388,700.00	120,635.99	125,688.81	303,109.29
200-2411-6211-4160-00000-3-000-000	CERTIFIED RETIREMENT	56,400.00	19,219.30	20,153.95	66,852.18
200-2411-6232-4160-00000-3-000-000	MEDICARE TAX	5,300.00	1,680.84	1,778.48	5,585.91
200-2411-6241-4160-00000-3-000-000	EMPLOYEE INSURANCE	30,300.00	11,942.26	12,352.56	35,985.61
LOCATION 4180 TOTAL	WASHINGTON	568,000.00	224,829.01	232,806.13	485,025.90
200-2411-6232-4180-40001-3-000-000	MEDICARE TAX	0.00	409.56	0.00	0.00
LOCATION 4180 TOTAL	EARLY CHILDHOOD CENTER	0.00	409.56	0.00	0.00
110-2411-6151-5020-00000-1-000-000	CLASSIFIED SALARIES- REGULAR	75,200.00	56,072.33	56,498.58	67,606.16
110-2411-6151-5020-00000-1-418-000	CLASSIFIED SALARIES- REGULAR	72,900.00	36,584.89	53,849.22	63,084.19
110-2411-6221-5020-00000-1-000-000	CLASSIFIED RETIREMENT	4,400.00	4,566.21	4,522.55	7,432.46
110-2411-6221-5020-00000-1-418-000	CLASSIFIED RETIREMENT	4,000.00	3,050.00	4,040.45	7,089.97
110-2411-6231-5020-00000-1-000-000	OASDI	5,200.00	3,455.96	3,481.41	5,666.07
110-2411-6231-5020-00000-1-418-000	OASDI	6,100.00	2,261.16	3,214.43	5,276.29
110-2411-6232-5020-00000-1-000-000	MEDICARE TAX	800.00	808.23	814.18	1,358.30
110-2411-6232-5020-00000-1-418-000	MEDICARE TAX	700.00	528.83	751.75	1,267.13
110-2411-6241-5020-00000-1-000-000	EMPLOYEE INSURANCE	9,000.00	10,521.90	10,714.02	11,294.92
110-2411-6241-5020-00000-1-418-000	EMPLOYEE INSURANCE	9,000.00	7,770.48	10,776.14	11,425.33
110-2411-6334-5020-00000-1-000-000	EQUIPMENT LEASE/RENTAL	8,000.00	6,358.99	8,000.00	5,500.00
110-2411-6334-5020-00000-1-418-000	Equipment Lease/Rental	0.00	0.00	0.00	5,903.49
110-2411-6343-5020-00000-1-418-000	TRAVEL, SEMINARS, MEETINGS AND ENTERTAINMENT	2,400.00	1,638.84	994.19	2,658.94
110-2411-6361-5020-00000-1-000-000	POSTAGE	700.00	30.36	70.08	700.00
110-2411-6411-5020-00000-1-000-000	GENERAL SUPPLIES	5,600.00	4,510.08	6,476.88	3,979.81
200-2411-6112-5020-00000-3-000-000	REGULAR SALARIES	153,900.00	182,943.48	51,923.75	143,372.06
200-2411-6112-5020-40001-3-000-000	REGULAR WAGES/CERTTEACH	0.00	0.00	106,536.27	0.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
200-2411-6211-5020-00000-3-000-000	CERTIFIED RETIREMENT	22,900.00	27,864.71	7,457.76	32,224.39
200-2411-6232-5020-00000-3-000-000	MEDICARE TAX	4,300.00	2,641.34	763.42	2,862.00
200-2411-6232-5020-40001-3-000-000	MEDICARE TAX	0.00	0.00	1,532.92	0.00
200-2411-6241-5020-00000-3-000-000	EMPLOYEE INSURANCE	14,800.00	9,260.98	50.46	17,220.66
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	399,900.00	361,988.77	332,468.46	385,822.17
FUNCTION 2411 TOTAL	PRINCIPAL SERVICES	4,515,228.00	3,129,586.37	3,047,596.41	3,237,190.80
200-2511-6111-0950-00000-3-000-000	REGULAR SALARIES	0.00	0.00	4,711.49	175,000.00
200-2511-6211-0950-00000-3-000-000	CERTIFIED RETIREMENT	27,700.00	0.00	683.17	37,322.31
200-2511-6232-0950-00000-3-000-000	MEDICARE TAX	2,000.00	0.00	68.32	3,305.56
200-2511-6241-0950-00000-3-000-000	EMPLOYEE INSURANCE	11,000.00	0.00	0.00	13,186.09
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	40,700.00	0.00	5,462.98	228,813.95
FUNCTION 2511 TOTAL	BUSINESS SERVICES	40,700.00	0.00	5,462.98	228,813.95
110-2521-6151-0950-00000-1-000-000	CLASSIFIED SALARIES- REGULAR	554,000.00	455,596.21	437,267.94	349,553.15
110-2521-6152-0950-00000-1-000-000	SUPPLEMENTAL PAY	0.00	0.00	0.00	9,907.61
110-2521-6221-0950-00000-1-000-000	CLASSIFIED RETIREMENT	29,600.00	34,612.22	36,852.49	27,692.39
110-2521-6231-0950-00000-1-000-000	OASDI	23,000.00	27,991.81	30,036.71	20,672.66
110-2521-6232-0950-00000-1-000-000	MEDICARE TAX	6,600.00	6,546.55	7,024.66	4,867.89
110-2521-6241-0950-00000-1-000-000	EMPLOYEE INSURANCE	44,200.00	48,386.26	61,326.79	52,949.46
110-2521-6316-0950-00000-1-000-000	DATA PROCESSING SERVICES	103,000.00	45,425.74	0.00	95,207.73
110-2521-6319-0950-00000-1-000-000	PURCHASED SERVICE	58,000.00	57,045.24	0.00	67,110.13
110-2521-6319-0950-00000-1-000-250	OTHER PROF SVCS	0.00	0.00	0.00	6,430.50
110-2521-6334-0950-00000-1-000-000	EQUIPMENT LEASE/RENTAL	14,000.00	10,910.80	63,497.90	26.82
110-2521-6343-0950-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	4,000.00	2,459.43	0.00	5,600.34
110-2521-6361-0950-00000-1-000-000	COMMUNICATION	16,000.00	7,068.87	7,318.35	129.98
110-2521-6362-0950-00000-1-000-000	ADVERTISING	1,300.00	0.00	0.00	3,305.62
110-2521-6363-0950-00000-1-000-000	PRINTING & BINDING	1,000.00	0.00	0.00	0.00
110-2521-6371-0950-00000-1-000-000	DUES/FEE/MEMBERSHIPS/PERMITS	400.00	0.00	225.00	400.00
110-2521-6411-0950-00000-1-000-000	GENERAL SUPPLIES	25,310.00	17,952.92	0.00	6,745.43
110-2521-6491-0950-00000-1-000-045	Misc Supplies STOP Grant	0.00	0.00	1,130.28	0.00
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	880,410.00	713,996.05	844,880.12	650,596.71
FUNCTION 2521 TOTAL	BUSINESS ADMIN OFFICE	880,410.00	713,996.05	844,880.12	650,596.71
110-2523-6319-0950-00000-1-000-000	BANK SERVICE CHARGES	20,000.00	7,154.34	12,962.46	41,069.28
110-2523-6319-0950-00000-1-000-025	BANK SERVICE CHARGES	0.00	4,050.00	21,185.94	0.00
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	20,000.00	11,204.34	34,148.40	41,069.28
FUNCTION 2523 TOTAL	BANK SERVICE CHARGES	20,000.00	11,204.34	34,148.40	41,069.28
110-2541-6335-0800-00000-1-000-000	WATER AND SEWER	8,000.00	3,906.95	4,068.74	3,578.81
110-2541-6481-0800-00000-1-000-000	ELECTRIC	63,900.00	59,587.84	56,894.73	61,415.15
110-2541-6482-0800-00000-1-000-000	GAS/NATURAL	11,700.00	6,264.58	6,912.43	11,284.67
LOCATION 0800 TOTAL	ALL ADMINISTRATION	83,600.00	69,759.37	67,875.90	76,278.63
110-2541-6151-0960-00000-1-000-000	CLASSIFIED SALARIES- REGULAR	2,414,900.00	2,258,077.40	1,992,228.91	2,169,457.23
110-2541-6152-0960-00000-1-000-000	SUPPLEMENTAL WAGES/CLASS	0.00	0.00	33,372.29	0.00
110-2541-6161-0960-00000-1-000-000	CLASSIFIED SALARIES - PART - TIME	92,500.00	34,850.41	56,766.22	87,336.26
110-2541-6211-0960-00000-1-000-000	CERTIFIED RETIREMENT	10,500.00	0.00	0.00	9,436.24
110-2541-6221-0960-00000-1-000-000	CLASSIFIED RETIREMENT	178,200.00	185,978.51	167,033.58	164,929.56
110-2541-6231-0960-00000-1-000-000	OASDI	161,000.00	140,752.96	125,862.97	125,750.97

		FY 2025-26 Adopted			
Account Code	Account Description	Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
110-2541-6232-0960-00000-1-000-000	MEDICARE TAX	35,600.00	32,918.07	29,435.47	28,986.05
110-2541-6241-0960-00000-1-000-000	EMPLOYEE INSURANCE	405,000.00	418,148.18	494,001.76	481,852.12
Account Code	Account Description	Budget Adopted	1st Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-2541-6319-0960-00000-1-000-000	PURCHASED SERVICE	700,000.00	568,872.34	0.00	430,630.82
110-2541-6332-0960-00000-1-000-000	REPAIR	330,000.00	285,806.83	215,237.67	294,090.11
110-2541-6334-0960-00000-1-000-000	EQUIPMENT LEASE/RENTAL	4,000.00	1,324.24	2,883.38	5,360.10
110-2541-6335-0960-00000-1-000-000	WATER AND SEWER	13,000.00	7,723.31	18,877.06	7,970.33
110-2541-6335-0960-00000-1-000-777	WATER AND SEWER	1,000.00	1,000.00	1,000.00	31.86
110-2541-6336-0960-00000-1-000-000	TRASH REMOVAL	180,000.00	146,788.47	89,868.17	107,739.93
110-2541-6338-0960-00000-1-000-000	PEST CONTROL SRV	19,000.00	17,952.81	9,838.74	24,275.92
110-2541-6343-0960-00000-1-000-000	TRAVEL, SEMINARS, MEETINGS AND ENTERTAINMENT	4,000.00	4,000.00	653.04	3,015.53
110-2541-6351-0960-00000-1-000-000	PROPERTY INSURANCE	349,050.00	349,038.00	246,035.00	190,171.00
110-2541-6411-0960-00000-1-000-000	GENERAL SUPPLIES	460,000.00	382,095.45	203,738.89	542,335.64
110-2541-6411-0960-00000-1-000-001	UNIFORMS	4,000.00	1,704.93	1,829.00	3,450.00
110-2541-6481-0960-00000-1-000-000	ELECTRIC	34,300.00	25,255.98	23,596.24	24,757.19
110-2541-6482-0960-00000-1-000-000	NATURAL GAS	16,500.00	10,864.74	11,477.38	16,863.32
110-2541-6486-0960-00000-1-000-000	GASOLINE/DIESEL	41,100.00	22,391.21	25,776.75	39,505.09
200-2541-6131-0960-00000-3-000-000	EPED CUSTODIAL PAY - CERTIFIED	0.00	11,328.12	11,700.42	0.00
200-2541-6211-0960-00000-3-000-000	CERTIFIED RETIREMENT	0.00	1,642.57	1,696.58	0.00
200-2541-6232-0960-00000-3-000-000	MEDICARE TAX	0.00	164.26	169.64	0.00
LOCATION 9960 TOTAL	BUILDING & GROUNDS DEPT	5,469,586.00	4,898,678.79	3,763,079.16	4,757,945.27
110-2541-6481-0960-00000-1-000-000	ELECTRIC	6,600.00	6,446.97	6,718.33	7,545.49
LOCATION 0960 TOTAL	TRANSPORTATION DEPT	6,600.00	6,446.97	6,718.33	7,545.49
110-2541-6335-1050-00000-1-000-000	WATER & SEWER	325,000.00	256,763.30	289,983.94	257,705.63
110-2541-6481-1050-00000-1-000-000	ELECTRIC	342,000.00	316,196.40	264,967.32	276,015.73
110-2541-6482-1050-00000-1-000-000	GAS/NATURAL	111,500.00	66,480.37	72,427.21	109,455.01
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	778,500.00	639,440.07	627,378.47	643,176.37
110-2541-6335-3020-00000-1-000-000	WATER AND SEWER	40,000.00	39,286.08	18,115.36	17,639.01
110-2541-6481-3020-00000-1-000-000	ELECTRIC	128,700.00	123,366.44	125,083.07	118,286.41
110-2541-6482-3020-00000-1-000-000	NATURAL GAS	30,200.00	14,388.17	9,200.74	29,817.84
LOCATION 3020 TOTAL	MIDDLE SCHOOL	198,900.00	177,040.69	152,399.17	165,743.26
110-2541-6335-4010-00000-1-000-000	WATER AND SEWER	18,000.00	16,508.26	20,528.16	18,985.65
110-2541-6481-4010-00000-1-000-000	ELECTRIC	105,000.00	92,153.62	92,722.07	95,275.14
110-2541-6482-4010-00000-1-000-000	NATURAL GAS	4,300.00	2,484.62	2,253.54	2,287.65
LOCATION 4010 TOTAL	BARACK OBAMA	127,300.00	111,146.50	115,503.77	116,548.44
110-2541-6335-4090-00000-1-000-000	WATER AND SEWER	30,000.00	26,465.15	21,661.52	9,000.00
110-2541-6481-4090-00000-1-000-000	ELECTRIC	53,500.00	41,643.71	38,862.71	38,000.71
110-2541-6482-4090-00000-1-000-000	NATURAL GAS	28,700.00	21,862.31	16,996.38	27,799.72
LOCATION 4090 TOTAL	Bal Nar	112,200.00	89,971.17	77,520.61	74,800.43
110-2541-6335-4100-00000-1-000-000	WATER AND SEWER	18,000.00	16,620.72	6,121.76	5,700.45
110-2541-6481-4100-00000-1-000-000	ELECTRIC	45,900.00	41,065.03	43,191.59	33,656.95
110-2541-6482-4100-00000-1-000-000	NATURAL GAS	23,900.00	15,279.58	15,205.67	22,502.26
LOCATION 4100 TOTAL	JEFFERSON	87,800.00	72,965.33	64,519.03	61,859.66
110-2541-6335-4160-00000-1-000-000	WATER & SEWER	16,000.00	12,941.29	13,175.62	11,191.62
110-2541-6481-4160-00000-1-000-000	ELECTRIC	56,600.00	44,866.82	42,557.97	42,648.17
110-2541-6482-4160-00000-1-000-000	GAS/NATURAL	2,500.00	1,742.56	2,500.00	2,637.64
LOCATION 4160 TOTAL	WASHINGTON	75,100.00	59,550.67	58,233.59	56,477.43
110-2541-6335-5020-00000-1-000-000	WATER AND SEWER	6,000.00	4,353.05	5,776.79	5,948.82
110-2541-6335-5020-00000-1-418-000	WATER AND SEWER	5,000.00	4,100.74	5,000.00	4,881.96
110-2541-6481-5020-00000-1-000-000	ELECTRIC	49,300.00	43,531.84	46,684.92	41,388.06
Account Code	Account Description	Budget Adopted	1st Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-2541-6481-5020-00000-1-418-000	ELECTRIC	32,700.00	32,700.00	35,152.99	33,270.30
110-2541-6482-5020-00000-1-000-000	GAS/NATURAL	6,700.00	2,389.04	5,071.94	6,722.95
110-2541-6482-5020-00000-1-418-000	NATURAL GAS	10,700.00	3,192.49	6,130.57	10,371.46
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	119,400.00	90,287.16	103,817.21	103,689.55
FUNCTION 2541 TOTAL	OPERATION OF PLANT	7,034,060.00	6,225,266.72	5,637,043.23	6,083,958.53
110-2544-6319-0960-00000-1-000-000	PURCHASED SERVICES	16,000.00	0.00	0.00	6,500.00
LOCATION 9960 TOTAL	BUILDING & GROUNDS DEPT	16,000.00	0.00	0.00	6,500.00
FUNCTION 2544 TOTAL	EQUIPMENT MAINTENANCE	16,000.00	0.00	0.00	6,500.00
110-2546-6151-0130-00000-1-000-000	CLASSIFIED SALARIES- REGULAR	702,700.00	828,760.69	753,337.92	656,843.99
110-2546-6221-0130-00000-1-000-000	CLASSIFIED RETIREMENT	53,200.00	66,218.23	59,238.37	49,218.19
110-2546-6231-0130-00000-1-000-000	OASDI	40,400.00	50,561.89	45,643.37	35,851.26
110-2546-6232-0130-00000-1-000-000	MEDICARE TAX	12,500.00	11,825.00	10,674.64	8,417.74
110-2546-6241-0130-00000-1-000-000	EMPLOYEE INSURANCE	115,900.00	135,163.35	150,308.99	138,098.89
110-2546-6319-0130-00000-1-000-000	PURCHASED SERVICE	150,000.00	176,978.51	0.00	202,143.33
110-2546-6319-0130-00000-1-000-001	Other Professional Services	6,000.00	4,954.55	4,609.32	3,544.19
110-2546-6332-0130-00000-1-000-000	REPAIR	5,000.00	1,820.42	905.93	2,555.73
110-2546-6337-0130-00000-1-000-000	SECURITY & FIREALARM SRV	28,000.00	15,213.55	10,080.50	8,685.00
110-2546-6343-0130-00000-1-000-000	TRAVEL, SEMINARS, MEETINGS AND ENTERTAINMENT	5,500.00	4,339.60	24.25	0.00
110-2546-6411-0130-00000-1-000-000	GENERAL SUPPLIES	6,000.00	1,341.21	5,365.94	5,827.58
110-2546-6411-0130-00000-1-000-001	UNIFORMS	6,000.00	4,361.07	10,335.00	5,483.65
110-2546-6411-0130-38400-1-000-000	School Safety Grant	0.00	0.00	198,999.79	0.00
110-2546-6541-0130-00000-1-000-000	Safety and Security Equipment	30,000.00	0.00	0.00	0.00

Account Code	Account Description	FY 2025-26 Adopted			
		Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
400-2546-6541-0130-00000-1-000-000	EQUIPMENT-GENERAL	0.00	0.00	99,565.94	0.00
LOCATION 0130 TOTAL	SECURITY	1,181,200.00	1,301,538.97	1,349,099.86	1,116,648.55
FUNCTION 2546 TOTAL	SECURITY SERVICES	1,181,200.00	1,301,538.97	1,349,099.86	1,116,648.55
110-2551-6341-0000-46300-4-000-000	PUPIL TRANSPORTATION TO/FROM SCHOOL	683,000.00	410,678.34	546,017.38	558,615.00
110-2551-6341-0000-46800-4-000-000	PURCHASED SERVICES	85,000.00	312.37	-3,448.00	178,253.24
LOCATION 0000 TOTAL	ALL DISTRICT	768,000.00	410,990.71	542,569.38	736,868.24
110-2551-6319-0990-00000-1-000-000	Professional Services	749,000.00	655,653.00	0.00	674,140.77
110-2551-6334-0990-00000-1-000-000	EQUIPMENT LEASE/RENTAL	538,300.00	533,532.00	515,312.00	22,980.00
110-2551-6342-0990-00000-1-000-021	PUPIL TRANS- FIELDTRIPS	0.00	0.00	0.00	18,800.00
LOCATION 0990 TOTAL	TRANSPORTATION DEPT	1,287,300.00	1,189,185.00	515,312.00	715,920.77
110-2551-6342-4100-00000-1-000-000	FIELD TRIPS	500.00	121.50	0.00	0.00
LOCATION 4100 TOTAL	JEFFERSON	500.00	121.50	0.00	0.00
FUNCTION 2551 TOTAL	PUPIL TRANSP-CONTRACTED	2,085,900.00	1,900,297.21	1,857,831.38	1,452,788.01
110-2552-6151-0990-00000-1-000-000	CLASSIFIED SALARIES- REGULAR	670,400.00	613,864.55	682,500.55	686,563.65
110-2552-6161-0990-00000-1-000-000	TRANSPORTATION - SUPPL.PAY/EPED	0.00	0.00	324.00	0.00
110-2552-6221-0990-00000-1-000-000	CLASSIFIED RETIREMENT	51,400.00	50,873.53	53,860.37	52,246.31
110-2552-6231-0990-00000-1-000-000	OASDI	45,900.00	37,136.00	40,734.85	38,291.05
110-2552-6232-0990-00000-1-000-000	MEDICARE TAX	12,500.00	8,685.07	9,526.67	9,009.00
110-2552-6241-0990-00000-1-000-000	EMPLOYEE INSURANCE	166,700.00	142,748.00	198,605.26	198,843.43
110-2552-6319-0990-00000-1-000-000	PURCHASED SERVICE	4,000.00	2,073.25	3,231.10	8,438.23
110-2552-6334-0990-00000-1-000-000	EQUIPMENT LEASE/RENTAL	2,000.00	0.00	0.00	1,883.70
110-2552-6343-0990-00000-1-000-000	TRAVEL, SEMINARS, MEETINGS AND ENTERTAINMENT	2,000.00	0.00	0.00	2,005.98
110-2552-6349-0990-00000-1-000-000	STUDENT TRANSPORTATION - FIELD TRIPS	19,000.00	0.00	0.00	0.00
110-2552-6351-0990-00000-1-000-000	PROPERTY INSURANCE	17,518.00	-6,482.00	15,926.00	14,302.00
110-2552-6361-0990-00000-1-000-000	COMMUNICATION	1,000.00	715.08	1,000.00	1,000.00
Account Code	Account Description	Budget Adopted	1st Prior Year Actual	2nd Prior Year Actual	3rd Prior Year Actual
110-2552-6363-0990-00000-1-000-000	PRINTING & BINDING	2,000.00	1,930.24	0.00	0.00
110-2552-6411-0990-00000-1-000-000	GENERAL SUPPLIES	114,000.00	81,199.33	77,406.30	69,539.15
110-2552-6486-0990-00000-1-000-000	GASOLINE/DIESEL	93,500.00	91,662.61	121,336.37	83,387.24
LOCATION 0990 TOTAL	TRANSPORTATION DEPT	1,201,918.00	1,024,402.97	1,204,451.47	1,165,510.74
110-2552-6349-1050-00000-1-000-000	TRANSPORTATION - HIGH SCHOOL- FIELD TRIPS	5,000.00	0.00	0.00	0.00
LOCATION 1050 TOTAL	HIGH SCHOOL-REGULAR	5,000.00	0.00	0.00	0.00
110-2552-6349-3020-00000-1-000-000	TRANSPORTATION - MIDDLE SCHOOL- FIELD TRIPS	4,000.00	0.00	0.00	0.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	4,000.00	0.00	0.00	0.00
110-2552-6349-4010-00000-1-000-000	TRANSPORTATION - BARACK OBAMA- FIELD TRIPS	2,000.00	0.00	0.00	0.00
LOCATION 4010 TOTAL	BARACK OBAMA	2,000.00	0.00	0.00	0.00
110-2552-6349-4090-00000-1-000-000	TRANSPORTATION - BELNOR - FIELD TRIPS	2,000.00	0.00	0.00	0.00
LOCATION 4090 TOTAL	BELNOR	2,000.00	0.00	0.00	0.00
110-2552-6349-4100-00000-1-000-000	TRANSPORTATION - JEFFERSON - FIELDTRIPS	1,500.00	0.00	0.00	0.00
LOCATION 4100 TOTAL	JEFFERSON	1,500.00	0.00	0.00	0.00
110-2552-6349-4160-00000-1-000-000	TRANSPORTATION - WASHINGTON - FIELD TRIPS	2,000.00	0.00	0.00	0.00
LOCATION 4160 TOTAL	WASHINGTON	2,000.00	0.00	0.00	0.00
110-2552-6349-5020-00000-1-000-000	TRANSPORTATION-EARLY LEARNING CTR-FIELD TRIPS	2,000.00	0.00	0.00	0.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	2,000.00	0.00	0.00	0.00
FUNCTION 2552 TOTAL	PUPIL TRANSP/DIST OWNED	1,220,418.00	1,024,402.97	1,204,451.47	1,165,510.74
400-2561-6541-0980-00000-4-000-000	EQUIPMENT-GENERAL	0.00	0.00	29,735.58	0.00
500-2561-6151-0980-00000-4-000-000	CLASSIFIED SALARIES- REGULAR	893,800.00	893,465.19	952,661.06	901,218.82
500-2561-6161-0980-00000-4-000-000	FOOD SERVICE SUPPLEMENTAL/EPED PAY	3,000.00	3,760.00	2,450.82	0.00
500-2561-6221-0980-00000-4-000-000	CLASSIFIED RETIREMENT	56,400.00	64,419.64	66,216.89	64,719.52
500-2561-6231-0980-00000-4-000-000	OASDI	53,900.00	55,409.98	58,321.20	53,736.22
500-2561-6232-0980-00000-4-000-000	MEDICARE TAX	12,600.00	12,958.93	13,639.45	12,567.28
500-2561-6241-0980-00000-4-000-000	EMPLOYEE INSURANCE	85,200.00	75,511.52	143,055.26	109,529.97
500-2561-6319-0980-00000-4-000-000	PURCHASED SERVICE	13,400.00	11,775.88	3,025.53	3,115.22
500-2561-6332-0980-00000-4-000-000	REPAIR	42,000.00	28,069.08	15,654.36	16,874.21
500-2561-6334-0980-00000-4-000-000	EQUIPMENT LEASE/RENTAL	65,000.00	4,702.84	58,959.32	69,862.97
500-2561-6343-0980-00000-4-000-000	TRAVEL, SEMINARS, MTGS & ENT	5,000.00	1,289.35	0.00	1,891.72
500-2561-6361-0980-00000-4-000-000	COMMUNICATION	0.00	0.00	0.00	5.88
500-2561-6371-0980-00000-4-000-000	DUES/FEES/MEMBERSHIPS	7,000.00	3,418.00	626.00	1,351.00
500-2561-6411-0980-00000-4-000-000	GENERAL SUPPLIES	30,000.00	12,544.31	7,335.54	27,746.40
500-2561-6411-0980-00000-4-000-001	GENERAL SUPPLIES	2,000.00	0.00	1,910.64	1,247.63
500-2561-6471-0980-00000-4-000-000	FOOD SUPPLIES	50,000.00	-5,248.25	-1,178.52	702,316.38
500-2561-6471-0980-00000-4-062-000	FOOD SUPPLIES	75,000.00	0.00	40,568.50	30,093.86
500-2561-6471-0980-00449-4-000-000	FOOD SUPPLIES	65,000.00	0.00	38,574.00	52,812.70
500-2561-6471-0980-44501-4-000-000	SUPPLY CHAIN ASSTNCE FUNDS	0.00	0.00	0.00	16,070.19
500-2561-6541-0980-00000-4-000-000	FOOD SERVICE EQUIPMENT	30,000.00	28,381.00	0.00	0.00
LOCATION 0980 TOTAL	SCHOOL LUNCH SRVS DEPT	1,489,300.00	1,190,447.47	1,431,565.53	2,065,159.87
FUNCTION 2561 TOTAL	FOOD SERVICE	1,489,300.00	1,190,447.47	1,431,565.53	2,065,159.87
400-2562-6541-0980-00000-1-000-000	EQUIPMENT-GENERAL	0.00	0.00	161,395.75	0.00
500-2562-6411-0980-00321-4-000-000	FOOD PREPARATION SUPPLIES	28,000.00	0.00	11,498.00	22,946.78
500-2562-6411-0980-44400-4-000-000	KITCHEN EQUIPMENT	150,000.00	49,225.00	199,271.23	0.00
500-2562-6471-0980-00321-4-000-000	FOOD SUPPLIES	890,000.00	753,567.09	597,568.57	153,397.19
500-2562-6541-0980-00000-1-000-000	FOOD SERVICE EQUIPMENT	100,000.00	84,010.34	0.00	0.00
LOCATION 0980 TOTAL	SCHOOL LUNCH SRVS DEPT	1,168,000.00	895,802.43	869,733.55	176,343.97

		FY 2025-26 Adopted			
Account Code	Account Description	Budget Adopted	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
FUNCTION 2552 TOTAL	FOOD SERVICE EQUIPMENT	1,188,000.00	886,802.43	969,733.55	176,343.57
110-2574-6334-0610-00000-1-000-001	EQUIPMENT LEASE / RENTAL	23,000.00	19,666.63	23,000.00	22,956.86
110-2574-6411-0610-00000-1-000-001	OTHER ED MEDIA SERVICES	38,000.00	13,757.65	19,173.73	38,024.25
LOCATION 0619 TOTAL	PRINT SHOP	61,000.00	33,424.28	42,173.73	60,981.11
FUNCTION 2574 TOTAL	PRINT/PUBLISH/DUPLI SRVS	61,000.00	33,424.28	42,173.73	60,981.11
110-2521-6343-0830-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	1,000.00	493.19	0.00	1,999.94
LOCATION 0830 TOTAL	CURRICULAR SRVS DEPT	1,000.00	493.19	0.00	1,999.94
110-2621-6319-0840-00000-1-000-000	PURCHASED SERVICE	50,000.00	48,511.24	-5,705.95	79,161.62
110-2621-6319-0840-42200-4-000-000	PURCHASED SERVICES	0.00	0.00	6,242.28	14,916.62
110-2621-6411-0840-00000-1-000-000	SUPPLIES	6,000.00	5,676.57	2,332.73	5,223.71
LOCATION 0840 TOTAL	PROFESSIONAL DEVELOPMENT	56,000.00	54,187.81	2,869.28	99,301.95
FUNCTION 2621 TOTAL	PLANNING AND RESEARCH	57,000.00	54,681.00	2,869.00	101,301.28
110-2641-6151-0930-00000-1-000-000	CLASSIFIED SALARIES- REGULAR	365,900.00	487,179.52	451,001.30	328,386.54
110-2641-6152-0930-00000-1-000-000	SUPPLEMENTAL PAY	3,000.00	237.50	5,576.52	6,535.08
110-2641-6153-0930-00000-1-000-000	SUBSTITUTE TEACHERS	900,000.00	1,349,477.12	1,353,723.51	701,875.59
110-2641-6211-0930-00000-1-000-000	CERTIFIED RETIREMENT	3,100.00	0.00	0.00	2,937.51
110-2641-6221-0930-00000-1-000-000	CLASSIFIED RETIREMENT	67,300.00	49,682.82	60,316.37	59,224.01
110-2641-6231-0930-00000-1-000-000	OASDI	70,100.00	38,517.67	51,440.46	51,810.02
110-2641-6232-0930-00000-1-000-000	MEDICARE TAX	18,000.00	9,007.94	12,030.47	12,398.48
110-2641-6241-0930-00000-1-000-000	EMPLOYEE INSURANCE	75,100.00	93,775.33	126,495.48	92,735.27
110-2641-6261-0930-00000-1-000-000	WORKER'S COMP INS - CLASSIFIED	445,007.00	445,007.00	394,952.00	289,040.00
110-2641-6271-0930-00000-1-000-000	UNEMPLOYMENT COMPENSATION	25,000.00	13,012.48	46,153.35	17,849.91
110-2641-6319-0930-00000-1-000-000	MISC PURCHASED SERVICES	154,150.00	145,765.60	-15,350.00	4,894.86
110-2641-6319-0930-00000-1-000-020	PURCHASED SERVICE	8,000.00	5,679.50	4,662.75	1,766.94
110-2641-6319-0930-00000-1-000-230	PURCHASED SERVICE	37,000.00	0.00	4,642.54	29,200.62
110-2641-6319-0930-00000-1-000-950	PURCHASED SERVICE	1,000.00	0.00	0.00	0.00
110-2641-6319-0930-00000-1-000-951	NETCHEMIA	24,000.00	20,222.36	19,736.03	35,528.33
110-2641-6319-0930-00421-1-000-000	TUITION REIMBURSEMENT	45,000.00	10,578.00	15,858.00	28,213.39
110-2641-6319-0930-42200-4-000-010	PURCHASED SERVICE	0.00	0.00	56,451.30	139,566.62
110-2641-6319-0930-42201-4-000-000	PURCHASED SERVICES	2,500.00	0.00	0.00	47,438.45
110-2641-6319-0930-42300-4-000-000	PURCHASED SERVICES	0.00	0.00	0.00	44,520.00
110-2641-6319-0930-42300-4-000-001	PURCHASED SERVICE	0.00	0.00	0.00	176,322.68
110-2641-6319-0930-42300-4-000-010	PURCHASED SERVICE	0.00	0.00	0.00	60,000.00
110-2641-6319-0930-42300-4-000-250	PURCHASED SERVICES	0.00	0.00	0.00	88,005.35
110-2641-6319-0930-42301-4-000-000	PURCHASED SERVICES	0.00	0.00	0.00	56,960.00
110-2641-6334-0930-00000-1-000-000	EQUIPMENT LEASE/RENTAL	4,000.00	3,508.99	3,009.70	4,000.00
110-2641-6343-0930-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	17,000.00	14,853.60	379.70	19,487.46
110-2641-6361-0930-00000-1-000-000	COMMUNICATION	1,000.00	274.42	382.27	800.00
110-2641-6362-0930-00000-1-000-000	ADVERTISING	4,000.00	1,651.11	4,150.00	3,531.00
110-2641-6362-0930-00000-1-000-001	H/R RECRUITMENT	2,500.00	143.00	2,500.00	835.00
110-2641-6371-0930-00000-1-000-000	DUES/FEES/MEMBERSHIPS	1,200.00	674.00	607.43	1,200.00
110-2641-6411-0930-00000-1-000-000	GENERAL SUPPLIES	20,000.00	18,406.08	19,714.55	11,594.15
110-2641-6411-0930-42201-4-000-000	SUPPLIES	7,200.00	0.00	756.02	2,779.98
110-2641-6491-0930-00000-1-000-000	OTHER SUPPLIES - HEALTH & WELLNESSPROGRAM	10,000.00	7,880.00	0.00	0.00
200-2641-6111-0930-00000-1-000-000	CERTIFIED SALARY	146,300.00	0.00	55,951.38	140,628.27
200-2641-6131-0930-00000-3-000-000	SUPPLEMENTAL PAY	5,000.00	4,000.00	0.00	0.00
200-2641-6131-0930-42300-4-000-001	SUPPLEMENTAL PAY	0.00	0.00	0.00	100.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
200-2641-6211-0930-00000-1-000-000	CERTIFIED RETIREMENT	21,500.00	0.00	7,555.19	41,210.92
200-2641-6211-0930-00000-3-000-000	CERTIFIED RETIREMENT	0.00	580.00	854.07	0.00
200-2641-6232-0930-00000-1-000-000	MEDICARE TAX	2,000.00	0.00	719.34	2,796.57
200-2641-6232-0930-00000-1-000-001	MEDICARE TAX	100.00	0.00	0.00	0.00
200-2641-6232-0930-00000-3-000-000	MEDICARE TAX	0.00	58.00	76.38	0.00
200-2641-6232-0930-42300-4-000-001	MEDICARE TAX	2,100.00	0.00	0.00	1.40
200-2641-6241-0930-00000-1-000-000	EMPLOYEE INSURANCE	1,100.00	0.00	1,639.32	2,139.23
200-2641-6241-0930-00000-3-000-000	EMPLOYEE INSURANCE	0.00	0.00	410.22	0.00
200-2641-6261-0930-00000-3-000-000	WORKERS COMPENSATION CERTIFIED	444,855.00	444,855.00	390,415.00	272,305.00
200-2641-6291-0930-00000-3-000-000	TUITION REIMBURSEMENT	180,000.00	69,937.00	69,107.91	224,202.86
LOCATION 0930 TOTAL	PERSONNEL OFFICE	3,114,012.00	3,234,844.04	3,145,918.58	3,002,921.48
FUNCTION 2641 TOTAL	HUMAN RESOURCES/PERSONNEL	3,114,012.00	3,234,844.04	3,145,918.58	3,002,921.48
110-2642-6319-0930-00000-1-000-000	TEACHER/STAFF RECRUITMENT	40,000.00	13,470.77	0.00	30,242.16
200-2642-6121-0930-00000-3-000-000	PURCHASED SERVICE	0.00	0.00	0.00	19,515.70
LOCATION 0930 TOTAL	PERSONNEL OFFICE	40,000.00	13,470.77	0.00	49,757.86
FUNCTION 2642 TOTAL	Purchased Service - Kelly	40,000.00	13,470.77	0.00	49,757.86
110-3211-6391-0000-40001-1-000-085	Community Recreation Services	0.00	0.00	0.00	700.00
LOCATION 0000 TOTAL	ALL DISTRICT	0.00	0.00	0.00	700.00
FUNCTION 3211 TOTAL	Community Recreation Svcs	0.00	0.00	0.00	700.00
110-3511-6319-5020-00324-1-418-000	PURCHASED SERVICE	197,000.00	77,090.00	143,917.34	169,694.04
110-3511-6361-5020-00324-1-418-000	COMMUNICATION	400.00	400.00	400.00	400.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	197,400.00	77,490.00	144,317.34	170,094.04
FUNCTION 3511 TOTAL	Function Description Not Found	197,400.00	77,490.00	144,317.34	170,094.04
110-3512-6151-5020-00000-1-418-000	CLASSIFIED SALARY	0.00	0.00	28,984.72	0.00

Account Code	Account Description	FY 2025-26 Adopted			
		Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
110-3512-6151-5020-45100-4-418-044	CLASSIFIED SALARIES- REGULAR	255,700.00	318,006.99	376,311.57	232,968.91
110-3512-6211-5020-45100-4-418-044	CERTIFIED RETIREMENT	13,100.00	8,041.99	5,589.80	2,870.76
110-3512-6221-5020-00000-1-418-000	CLASSIFIED RETIREMENT	0.00	0.00	1,184.41	0.00
110-3512-6221-5020-45100-4-418-000	CLASSIFIED RETIREMENT	0.00	0.00	1,011.88	0.00
110-3512-6221-5020-45100-4-418-044	CLASSIFIED RETIREMENT	24,000.00	23,272.46	27,245.23	19,859.19
110-3512-6231-5020-00000-1-418-000	OASDI	0.00	0.00	1,687.31	0.00
110-3512-6231-5020-45100-4-418-000	OASDI	0.00	0.00	758.58	0.00
110-3512-6231-5020-45100-4-418-044	OASDI	16,600.00	16,834.26	20,263.80	14,748.53
110-3512-6232-5020-00000-1-418-000	MEDICARE TAXES	0.00	0.00	394.61	0.00
110-3512-6232-5020-45100-4-418-000	MEDICARE TAX	0.00	0.00	196.57	0.00
110-3512-6232-5020-45100-4-418-044	MEDICARE TAX	4,100.00	4,580.99	5,193.02	3,735.22
110-3512-6241-5020-00000-1-418-000	EMPLOYEE INSURANCE	0.00	0.00	7,553.94	0.00
110-3512-6241-5020-45100-4-418-044	EMPLOYEE INSURANCE	86,900.00	75,429.16	83,767.00	79,389.05
110-3512-6319-5020-45100-4-418-000	Purchased Services	0.00	0.00	747.00	2,558.50
110-3512-6411-5020-00000-1-418-000	General Supplies	40.00	37.98	4,587.34	5,988.81
110-3512-6411-5020-45100-4-418-002	GENERAL SUPPLIES	5,081.00	5,081.08	12,525.28	21,673.37
200-3512-6111-5020-00000-3-418-046	REGULAR SALARIES	66,200.00	0.00	45,935.46	61,572.16
200-3512-6111-5020-45100-4-000-000	REGULAR SALARIES	0.00	0.00	0.00	46,879.88
200-3512-6111-5020-45100-4-418-044	REGULAR WAGES/CERTTEACH	433,900.00	364,178.34	447,274.63	431,281.54
200-3512-6131-5020-00000-3-000-000	SUPPLEMENTAL PAY	1,000.00	500.00	0.00	0.00
200-3512-6211-5020-00000-3-000-000	CERTIFIED RETIREMENT	0.00	72.50	0.00	0.00
200-3512-6211-5020-00000-3-418-046	CERTIFIED RETIREMENT	0.00	0.00	7,589.07	19,400.88
200-3512-6211-5020-45100-4-000-000	CERTIFIED RETIREMENT	0.00	0.00	0.00	17,731.89
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
200-3512-6211-5020-45100-4-418-044	CERTIFIED RETIREMENT	0.00	61,534.70	73,338.73	78,782.07
200-3512-6232-5020-00000-3-000-000	MEDICARE TAX	0.00	7.25	0.00	0.00
200-3512-6232-5020-00000-3-418-046	MEDICARE TAX	0.00	0.00	690.00	1,802.52
200-3512-6232-5020-45100-4-000-000	MEDICARE TAX	0.00	0.00	0.00	1,656.54
200-3512-6232-5020-45100-4-418-044	MEDICARE TAX	5,500.00	4,981.14	6,011.72	5,659.59
200-3512-6241-5020-00000-3-418-044	EMPLOYEE INSURANCE	0.00	0.00	30,171.11	0.00
200-3512-6241-5020-00000-3-418-046	EMPLOYEE INSURANCE	7,100.00	0.00	4,266.02	8,024.97
200-3512-6241-5020-45100-4-000-000	EMPLOYEE INSURANCE	0.00	0.00	0.00	10,749.84
200-3512-6241-5020-45100-4-418-044	EMPLOYEE INSURANCE	62,800.00	59,706.51	70,468.68	68,049.71
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	982,021.00	942,265.35	1,293,747.43	1,135,383.93
FUNCTION 3512 TOTAL	Function 3512	982,021.00	942,265.35	1,293,747.43	1,135,383.93
110-3611-6319-0680-46300-4-000-000	HOMELESS - PURCHASED SERVICES	0.00	0.00	232.16	0.00
LOCATION 0680 TOTAL	PUPIL PERSONNEL SERVICE	0.00	0.00	232.16	0.00
110-3611-6311-1050-46300-4-000-000	PURCHASED SERVICES	1,500.00	1,023.32	0.00	1,052.12
110-3611-6343-1050-46300-4-000-000	MEETINGS, TRAVEL, SEMINARS	1,800.00	0.00	0.00	1,667.25
110-3611-6411-1050-46300-4-000-000	GENERAL SUPPLIES	2,600.00	661.82	0.00	2,600.00
LOCATION 1050 TOTAL	HIGH SCHOOL-REGULAR	5,900.00	1,685.14	0.00	5,319.37
110-3611-6311-3020-46300-4-000-000	PURCHASED SERVICES	1,000.00	0.00	0.00	0.00
110-3611-6411-3020-46300-4-000-000	GENERAL SUPPLIES	2,400.00	0.00	0.00	1,619.94
LOCATION 3020 TOTAL	MIDDLE SCHOOL	3,400.00	0.00	0.00	1,619.94
110-3611-6311-4010-46300-4-000-000	PURCHASED SERVICES	600.00	0.00	0.00	581.00
110-3611-6411-4010-46300-4-000-000	GENERAL SUPPLIES	1,700.00	0.00	0.00	0.00
LOCATION 4010 TOTAL	BARACK OBAMA	2,300.00	0.00	0.00	581.00
110-3611-6311-4090-46300-4-000-000	PURCHASED SERVICES	200.00	0.00	0.00	48.11
110-3611-6411-4090-46300-4-000-000	GENERAL SUPPLIES	1,000.00	0.00	0.00	258.29
LOCATION 4090 TOTAL	Bel Air	1,200.00	0.00	0.00	306.40
110-3611-6311-4100-46300-4-000-000	PURCHASED SERVICES	300.00	0.00	0.00	0.00
110-3611-6411-4100-46300-4-000-000	GENERAL SUPPLIES	1,100.00	0.00	0.00	0.00
LOCATION 4100 TOTAL	JEFFERSON	1,400.00	0.00	0.00	0.00
110-3611-6311-4160-46300-4-000-000	PURCHASED SERVICES	400.00	0.00	0.00	0.00
110-3611-6411-4160-46300-4-000-000	GENERAL SUPPLIES	1,400.00	0.00	0.00	0.00
LOCATION 4160 TOTAL	WASHINGTON	1,800.00	0.00	0.00	0.00
110-3611-6311-5020-46300-4-000-000	PURCHASED SERVICES	1,000.00	0.00	0.00	0.00
110-3611-6411-5020-46300-4-000-000	GENERAL SUPPLIES	1,400.00	0.00	0.00	0.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	2,400.00	0.00	0.00	0.00
FUNCTION 3611 TOTAL	HOMELESS SERVICES	18,400.00	1,685.14	232.16	7,826.71
110-3711-6319-0680-42400-4-000-000	IWACARES ACT PURCHASED SERVICES	0.00	0.00	0.00	6,146.95
110-3711-6319-0680-46100-4-000-000	IWATITLE IV SERVICES	10,000.00	9,402.00	8,816.47	6,440.00
110-3711-6319-0680-46500-4-000-000	OTH PROF & TECH SRVS	47,000.00	10,032.23	13,702.55	13,949.31
110-3711-6411-0680-42400-4-000-000	IWACARES Act SUPPLIES	0.00	0.00	0.00	72.00
110-3711-6411-0680-46100-4-000-000	IWATITLE IV SUPPLIES	22,000.00	9,646.40	21,112.88	19,331.69
110-3711-6411-0680-46500-4-000-000	GENERAL SUPPLIES	800.00	0.00	0.00	194.65
LOCATION 0680 TOTAL	INCARNATE WORD	79,800.00	29,080.63	43,631.90	46,134.90
110-3711-6319-0690-42400-4-000-000	LHSN CARES ACTPURCHASED SERVICES	0.00	0.00	0.00	3,432.00
110-3711-6319-0690-46100-4-000-000	LHSN TITLEIV SERVICE	37,000.00	26,766.34	28,662.00	24,894.00
110-3711-6319-0690-46500-4-000-000	OTH PROF & TECH SRVS	27,000.00	14,202.01	23,065.60	26,020.46
110-3711-6411-0690-42400-4-000-000	CARESACT-LHSN	17,000.00	0.00	0.00	16,751.00
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
110-3711-6411-0690-46100-4-000-000	LHSN TITLEIV SUPPLIES	9,000.00	0.00	3,404.40	3,165.22

Account Code		FY 2025-26 Adopted			
Account Code	Account Description	Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
110-3711-6411-0690-46500-4-000-000	LHN-Supplies TitleII	21,000.00	15,559.59	18,115.90	183.39
LOCATION 8660 TOTAL	LUTHERAN NORTH	111,000.00	88,527.94	73,247.90	74,448.07
110-3711-6319-0700-46100-4-000-000	ST. ANNTITLEIV SERVICE	1,000.00	0.00	0.00	3,500.00
110-3711-6319-0700-46500-4-000-000	OTH PROF & TECH SRVS	20,000.00	5,610.00	7,990.00	9,902.50
110-3711-6411-0700-46100-4-000-000	ST. ANNTITLEIV SUPPLIES	2,000.00	0.00	139.96	0.00
110-3711-6411-0700-46500-4-000-000	GENERAL SUPPLIES	1,000.00	0.00	0.00	0.00
LOCATION 8700 TOTAL	ST. ANN	24,000.00	5,610.00	8,129.96	13,402.50
FUNCTION 3711 TOTAL	Title II	214,000.00	91,218.57	125,049.76	132,853.37
110-3812-6411-0850-00000-1-000-085	CHESS CLUB--AFTER SCHOOL (NOT 21st CC)	100.00	0.00	0.00	0.00
LOCATION 8850 TOTAL	PUPIL PERSONNEL SERVICE	100.00	0.00	0.00	0.00
110-3812-6151-0880-45900-4-000-000	CLASSIFIED SALARIES- REGULAR	10,000.00	0.00	11,022.13	7,406.04
110-3812-6152-0880-45900-4-000-000	SUPPLEMENTAL PAY	14,000.00	0.00	566.79	2,831.21
110-3812-6221-0880-45900-4-000-000	CLASSIFIED RETIREMENT	1,000.00	0.00	763.96	319.35
110-3812-6231-0880-45900-4-000-000	OASDI	1,000.00	0.00	630.99	280.49
110-3812-6232-0880-45900-4-000-000	MEDICARE TAX	200.00	0.00	147.59	65.60
110-3812-6241-0880-45900-4-000-000	EMPLOYEE INSURANCE	0.00	0.00	917.14	3.12
110-3812-6319-0880-45900-4-000-000	PURCHASED SERVICE	200,000.00	111.42	168,158.49	246,537.94
110-3812-6411-0880-45900-4-000-000	GENERAL SUPPLIES	3,000.00	0.00	0.00	0.00
200-3812-6131-0880-45900-4-000-000	SUPPLEMENTAL PAY	12,000.00	3,071.40	19,296.40	6,756.40
200-3812-6211-0880-45900-4-000-000	CERTIFIED RETIREMENT	5,000.00	348.00	2,514.30	301.60
200-3812-6232-0880-45900-4-000-000	MEDICARE TAX	0.00	34.80	251.43	30.16
LOCATION 8880 TOTAL	STATEFED PROG ADMIN T1	246,200.00	3,565.62	204,269.22	264,531.91
200-3812-6131-4160-40001-4-000-000	Supplemental Pay certified	600.00	560.00	0.00	0.00
200-3812-6211-4160-40001-4-000-000	CERTIFIED RETIREMENT	0.00	81.20	0.00	0.00
LOCATION 4160 TOTAL	WASHINGTON	600.00	641.20	0.00	0.00
FUNCTION 3812 TOTAL	AFTER SCHOOL PROGRAM	246,800.00	4,206.82	204,269.22	264,531.91
110-3912-6152-0850-00000-1-000-085	SUPPLEMENTAL PAY	100.00	0.00	0.00	0.00
LOCATION 8850 TOTAL	PUPIL PERSONNEL SERVICE	100.00	0.00	0.00	0.00
110-3912-6151-0880-45100-4-000-000	CLASSIFIED SALARIES	115,600.00	78,137.30	91,760.55	105,029.65
110-3912-6151-0880-45100-4-000-001	CLASSIFIED SALARIES- REGULAR	37,000.00	27,869.90	14,814.15	25,632.95
110-3912-6221-0880-45100-4-000-000	CLASSIFIED RETIREMENT	8,200.00	6,509.08	7,362.26	10,158.56
110-3912-6221-0880-45100-4-000-001	CLASSIFIED RETIREMENT	2,100.00	2,277.74	1,210.86	1,786.41
110-3912-6231-0880-45100-4-000-000	OASDI	8,700.00	4,779.16	5,615.09	7,503.23
110-3912-6231-0880-45100-4-000-001	OASDI	1,600.00	1,699.60	893.01	1,560.35
110-3912-6232-0880-45100-4-000-000	MEDICARE	2,500.00	1,117.52	1,411.27	308.73
110-3912-6232-0880-45100-4-000-001	MEDICARE	400.00	397.54	208.89	364.93
110-3912-6241-0880-45100-4-000-000	EMPLOYEE INSURANCE	14,600.00	16,596.54	18,589.46	17,819.43
110-3912-6241-0880-45100-4-000-001	EMPLOYEE INSURANCE	4,600.00	5,307.80	2,844.96	2,981.25
110-3912-6319-0880-45100-4-000-000	DISTRICT LEVEL PARENT INVOLVEMENT	10,000.00	5,998.40	0.00	0.00
110-3912-6343-0880-45100-4-000-000	TRAVEL - HOMELESS- FEDERAL PROGRAMS	13,360.00	8,591.54	1,999.96	0.00
110-3912-6411-0880-45100-4-000-000	GENERAL SUPPLIES	31,640.00	21,782.15	0.00	0.00
LOCATION 8880 TOTAL	STATEFED PROG ADMIN T1	250,300.00	181,064.27	146,710.46	173,148.48
FUNCTION 3912 TOTAL	PARENT INVOLVEMENT	250,400.00	181,064.27	146,710.46	173,148.48
430-4031-6521-0950-00430-1-000-000	ARCHITECTSFEES	10,000.00	45,854.85	291,206.58	117,724.81
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	10,000.00	45,854.85	291,206.58	117,724.81
FUNCTION 4031 TOTAL	Architect's Services	10,000.00	45,854.85	291,206.58	117,724.81
Account Code	Account Description	Budget Adopted	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
400-4051-6543-0940-00000-1-000-000	TECHNOLOGY HARDWARE--LEASE	57,000.00	57,000.00	37,011.00	169,248.00
LOCATION 0940 TOTAL	COMPUTER TECHNOLOGY	57,000.00	57,000.00	37,011.00	169,248.00
430-4051-6521-0950-00430-1-000-000	CONSTRUCTION SERVICES	75,000.00	774,840.46	733,079.24	820,744.34
430-4051-6521-0950-00430-1-000-001	CONSTRUCTION SERVICES	2,000.00	1,557,973.17	0.00	0.00
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	77,000.00	2,332,813.63	733,079.24	820,744.34
400-4051-6521-0960-00000-1-000-700	BUILDING CONSTRUCTION	0.00	-75.00	0.00	-39,394.80
400-4051-6531-0960-00000-1-000-000	IMPROVEMENTS	700,000.00	666,617.12	74,129.85	394,706.56
400-4051-6531-0960-42200-4-000-000	IAQ CAPITAL IMPROVEMENTS	5,200,000.00	242,672.98	1,640,380.87	2,410,873.00
400-4051-6531-0960-42300-4-000-430	BUILDING IMPROVEMENTS--NEEDS DESE PREAPPROVAL	0.00	0.00	458,297.37	4,965,955.13
LOCATION 0960 TOTAL	BUILDINGS & GROUNDS DEPT	5,900,000.00	909,215.10	2,172,516.09	7,732,136.49
400-4051-6521-1050-42200-4-000-430	ESSER III CAPITAL CONSTRUCTION	0.00	0.00	0.00	3,578,828.22
430-4051-6521-1050-00430-1-000-000	CONSTRUCTION	0.00	2,302,319.09	10,330,389.66	6,267,564.16
430-4051-6521-1050-00430-1-000-001	CONSTRUCTION-ABATEMENT	0.00	34,901.15	331,742.25	23,596.37
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	0.00	2,337,220.24	10,662,131.91	6,291,160.53
400-4051-6541-3020-00000-1-000-000	FURNITURE, FIXTURES & EQUIPMENT-MIDDLE SCHOOL	25,000.00	18,542.19	0.00	0.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	25,000.00	18,542.19	0.00	0.00
FUNCTION 4051 TOTAL	Building Repairs	8,050,000.00	5,654,791.16	13,065,040.34	18,592,129.88
300-5111-6611-0000-00000-1-000-000	PRINCIPAL/BONDS & OTHER	4,440,000.00	6,260,000.00	12,015,000.00	12,254,000.00
LOCATION 9000 TOTAL	ALL DISTRICT	4,440,000.00	6,260,000.00	12,015,000.00	12,254,000.00
FUNCTION 5111 TOTAL	Function Description Not Found	4,440,000.00	6,260,000.00	12,015,000.00	12,254,000.00
400-5131-6613-0950-00000-1-000-000	PRINCIPAL - LEASE PURCHASE	340,000.00	326,583.95	140,000.00	131,000.00
400-5131-6613-0950-00000-1-000-001	PRINCIPAL	194,437.00	107,187.81	294,682.42	287,376.17
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	534,437.00	433,771.76	434,682.42	418,376.17
400-5131-6613-0960-00000-1-000-000	BOBCAT LEASE PRINCIPAL	0.00	0.00	0.00	5,188.79
LOCATION 0960 TOTAL	BUILDING & GROUNDS DEPT	0.00	0.00	0.00	5,188.79
FUNCTION 5131 TOTAL	BUILDING	534,437.00	433,771.76	434,682.42	423,564.96
300-5211-6621-0000-00000-1-000-000	INTEREST-SERIAL BONDS	1,555,300.00	1,387,234.20	1,576,404.00	1,792,295.00

Account Code	Account Description	FY 2025-26 Adopted			
		Budget	FY 2024-25 Actual	FY 2023-24 Actual	FY 2022-23 Actual
LOCATION 0000 TOTAL	ALL DISTRICT	1,555,300.00	1,387,234.20	1,578,404.00	1,782,295.00
FUNCTION 5211 TOTAL	Function Description Not Found	1,555,300.00	1,387,234.20	1,578,404.00	1,782,295.00
400-5231-6623-0950-00000-1-000-000	INTEREST - LEASE PURCHASE	80,219.00	79,667.05	72,187.80	85,674.19
400-5231-6623-0950-00000-1-000-001	INTEREST	48,658.00	14,955.19	56,687.76	55,962.83
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	128,877.00	94,622.24	128,875.56	141,637.02
400-5231-6623-0960-00000-1-000-000	BOBCAT LEASE INTEREST/FEES	0.00	0.00	0.00	69.59
LOCATION 0960 TOTAL	BUILDING & GROUNDS DEPT	0.00	0.00	0.00	69.60
FUNCTION 5231 TOTAL	INTEREST	128,877.00	94,622.24	128,875.56	141,706.71
300-5311-6631-0000-00000-1-000-000	BOND ISSUANCE COSTS	0.00	0.00	112,919.98	56,500.00
LOCATION 0000 TOTAL	ALL DISTRICT	0.00	0.00	112,919.98	56,500.00
FUNCTION 5311 TOTAL	BOND ISSUANCE COSTS	0.00	0.00	112,919.98	56,500.00

STAFFING PLAN

Student Enrollment by School	Early Learning Center	Barack Obama	Bel Nor	Jefferson	Washington	NMS at Lucas Crossing	Normandy High School (CASA)
Projected Enrollment	431	311	314	308	307	713	830

Staffing by Building	Early Learning Center	Barack Obama	Bel Nor	Jefferson	Washington	NMS at Lucas Crossing	Normandy High School (CASA)
Projected Staffing Allocation	57.0	22.0	22.0	20.0	22.0	53.5	85.0

Staffing by Department	Superintendent Officer	Human Resources Department	Curriculum and Instruction	Student Support Services	Communications	Technology	Operations	Safety & Security	Business / Finance Office
Projected Staffing Allocation	5.0	7.0	27.0	11.0	2.0	7.0	105.0	16.0	7.0

	Student Enrollment	Staffing Allocation
Total	3,214	468.5



CERTIFICATED STAFF:

	Preschool	12.0							
	Kindergarten	14.0							
	First Grade		3.0	2.0	2.0		2.0		
	Second Grade		2.0	3.0	2.0		2.0		
	Third Grade		3.0	2.0	2.0		3.0		
	Fourth Grade		2.0	3.0	2.0		2.0		
	Fifth Grade		2.0	2.0	2.0		3.0		
	Art	1.0	0.5	0.5	0.5		0.5	1.0	2.0
	Music/Band/Choir/		0.5	0.5	0.5		0.5	1.0	3.0
	Physical Education/Health	1.0	0.5	0.5	0.5		0.5	2.0	3.0
	STEAM	1.0							
	Librarian	1.0	1.0	1.0	1.0		1.0	1.0	1.0
	English							6.0	9.0
	Math							6.0	8.0
	Science							6.0	5.0
	Social Studies							6.0	5.0
	Speech/Theatre							1.0	1.0
	Business Education								7.0
	Family & Consumer Science (FACS)							2.0	2.0
	Career and Technology Education (CTE)								3.0
	PLTW							2.0	1.0
	JAG								1.0
	Foreign Language							1.0	2.0
	Guidance Counselor	1.0	0.5	0.5	0.5		0.5	1.0	4.0
ADMINISTRATORS:									
	Principal/ Director	1	1	1	1		1	1	2
	Assistant Principal / Assistant Director	1						3	4
	Athletic Director								1
	Assistant Athletic Director							0.5	
SUPPORT STAFF:									
	Nurse	1.0	1.0	1.0	1.0		1.0	1.0	1.0
	Social Worker	1.0	0.5	0.5	0.5		0.5	1.0	1.0
	Secretary	2.0	1.0	1.0	1.0		1.0	3.0	5.0
	Registrar	0.0	0.0	0.0	0.0		0.0	0.0	1.0
	Attendance Secretary	0.0	1.0	1.0	1.0		1.0	0.0	1.0
	Teacher Assistants	16.0	0.0	0.0	0.0		0.0	0.0	0.0
	Counselors	1.0	0.5	0.5	0.5		0.5	2.0	4.0
	Walking Counselors								
	In- School Suspension	0.0	0.0	0.0	0.0		0.0	1.0	1.0
	Building Substitute	3.0	2.0	2.0	2.0		2.0	2.0	2.0

 NORMANDY SCHOOLS COLLABORATIVE		Early Learning Center	Barack Obama	Bel Nor	Jefferson	Washington	NMS at Lucas Crossing	Normandy Senior High
SUPPLEMENTAL STAFF								
Supplemental Reading Teacher (Reading 180)		0	0	0	0	0	2	1
Total		57.0	22.0	22.0	20.0	22.0	53.5	85.0

 NORMANDY SCHOOLS COLLABORATIVE		Superintendent Officer	Human Resources Department	Curriculum and Instruction	Student Support Services	Communications	Technology	Operations	Safety & Security	Business / Finance Office
ADMINISTRATORS										
	Superintendent	1.0								
	Assistant Superintendent			1.0	1.0					
	Chief Financial Officer									1.0
	Chief Human Resources Officer		1.0							
Director										
	Director of Continuous Improvement/Title IX	1.0								
	Director of Literacy			1.0						
	Director of Mathematics			1.0						
	Director of Federal Program									1.0
	Communication Director					1.0				
	Director of Technology						1.0			
	Director of Operations							1.0		
	Director of Safety and Security								1.0	
Coordinator										
	Student Support Service Coordinator /Title IX				1.0					
	Social Science and Science Coordinator			1.0						
	Data, Assessment and Professional Development Coordinator			1.0						
	Bi - Lingual Learner Coordinator			1.0						
	College and Career Readiness Coordinator			1.0						
	Parent Engagement & Community Involvement Specialist				1.0					
	Home School/ McKinney Vento Coordinator				1.0					
	Student Information Coordinator				1.0					
	Accounting Coordinator									1.0
	Payroll Coordinator									1.0
	Benefit Coordinator		1.0							
	Staffing Coordinator		2.0							
	HR Recruiter		1.0							
	Education Technology Coordinator						1.0			
	Facilities Manager							1.0		
	Food Service Director							1.0		
	Captain								1.0	
Specialist										
	Accounting Specialist									1.0
	Payroll Specialist									1.0
	Business Office Specialist									1.0
	Media Specialist					1.0				
	HR Liaison Specialist		1.0							
	Lieutenant									
	Maintenance Supervisor							1.0	2.0	
Support Staff										
	Literacy Coach			6.0						
	Math Coach			6.0						

 NORMANDY SCHOOLS COLLABORATIVE		Superintendent Officer	Human Resources Department	Curriculum and Instruction	Student Support Services	Communications	Technology	Operations	Safety & Security	Business / Finance Office
English Language Learners (Teachers)/Specialist				4.0						
Gifted Teacher				2.0						
Reading Interventionist				1.0						
Receptionist		1.0								
Secretary				1.0						
Administrative Assistant		1.0	1.0		2.0			1.0		
Associate Network Engineer							1.0			
IT Technician							3.0			
Help Desk (IT)							1.0			
District Driver		1.0							1.0	
Dispatcher									11.0	
Safety and Security Officer										
Food Service Manager								8.0		
Food Service Cook								7.0		
Food Service Workers								18.0		
Food Service Planner								1.0		
Food Service Driver								1.0		
Bus Driver								15.0		
Bus Monitor								3.0		
Custodian								34.0		
General Maintenance								8.0		
Skilled Maintenance								4.0		
								1.0		
GRANT FUNDED:										
MTSS/ Student Interventionist Specialist					4.0					
Total		5.0	7.0	27.0	11.0	2.0	7.0	105.0	16.0	7.0



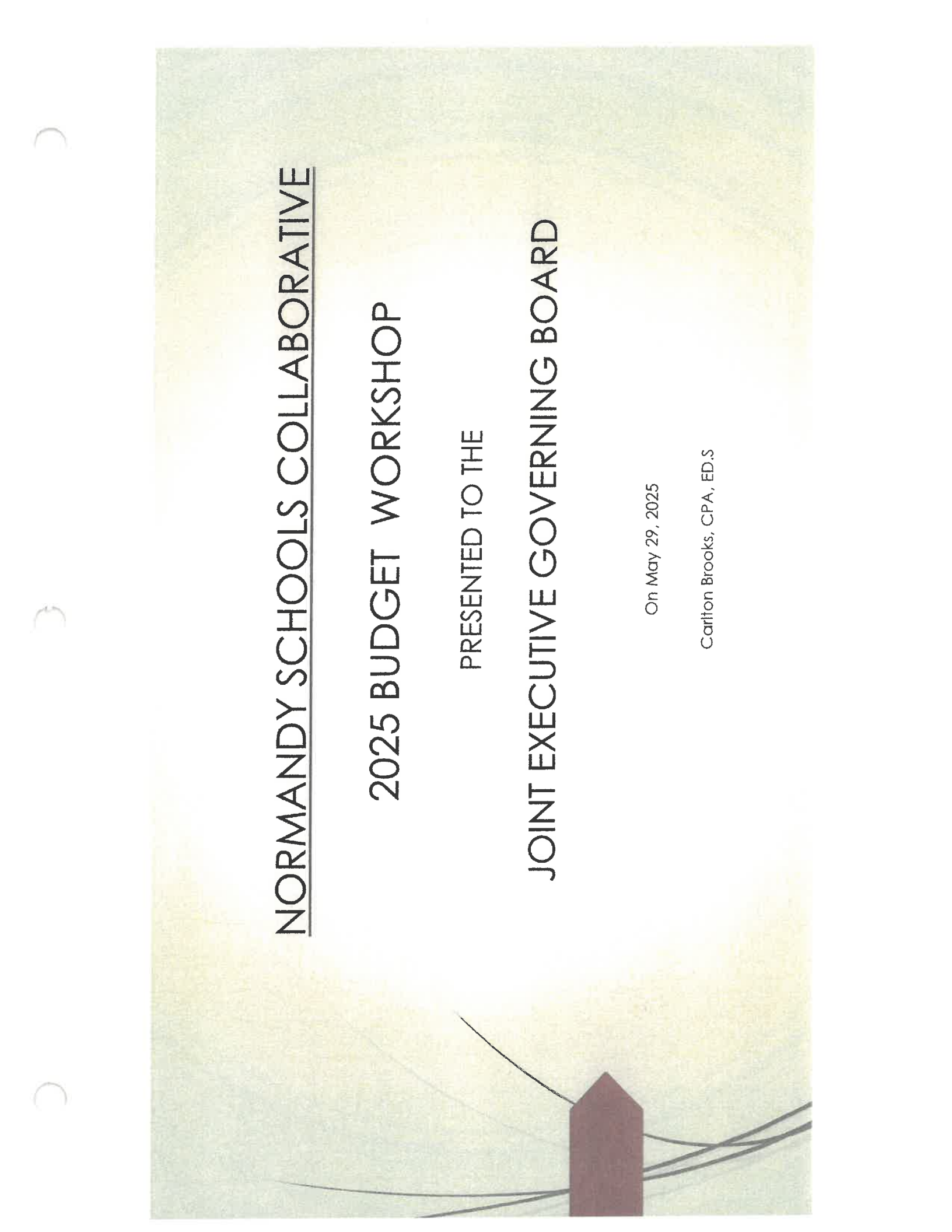
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Tax Levy History

2025-26 Budget

Tax Levy History: Normandy Schools Collaborative

	General	Teachers	Debt Svc	Capital	Total	
2024-25	\$ 3.5500		\$ 1.4000	\$ 0.2400	\$ 5.1900	estimated
2024-25	\$ 3.1500		\$ 1.8000	\$ 0.2400	\$ 5.1900	
2023-24	\$ 3.0696		\$ 1.7825	\$ 0.2500	\$ 5.1021	
2022-23	\$ 3.3405	\$ -	\$ 1.7825	\$ 0.9800	\$ 6.1030	
2021-22	\$ 3.3129	\$ -	\$ 1.7825	\$ 0.5600	\$ 5.6554	
2020-21	\$ 3.6841	\$ -	\$ 1.7825	\$ 0.4100	\$ 5.8766	
2019-20	\$ 3.4878	\$ -	\$ 1.7825	\$ 0.5100	\$ 5.7803	
2018-19	\$ 3.9549	\$ -	\$ 1.7336	\$ 0.3500	\$ 6.0385	
2017-18	\$ 4.2333	\$ -	\$ 1.7825	\$ 0.1000	\$ 6.1158	
2016-17	\$ 4.6467	\$ -	\$ 1.7825	\$ -	\$ 6.4292	
2015-16	\$ 4.5155	\$ -	\$ 1.6225	\$ -	\$ 6.1380	
2014-15	\$ 4.4861	\$ -	\$ 1.7825	\$ -	\$ 6.2686	
2013-14	\$ 4.5283	\$ -	\$ 1.7314	\$ -	\$ 6.2597	
2012-13	\$ 4.6660	\$ -	\$ 1.7314	\$ -	\$ 6.3974	
2011-12	\$ 4.5957	\$ -	\$ 1.7314	\$ -	\$ 6.3271	
2010-11	\$ 4.5189	\$ -	\$ 1.7314	\$ -	\$ 6.2503	
2009-10	\$ 4.2407	\$ -	\$ 1.7314	\$ -	\$ 5.9721	
2008-09	\$ 3.9354	\$ -	\$ 1.7314	\$ -	\$ 5.6668	
2007-08	\$ 3.7670	\$ -	\$ 1.7314	\$ -	\$ 5.4984	
2006-07	\$ 4.1538	\$ -	\$ 1.4314	\$ -	\$ 5.5852	
2005-06	\$ 4.3265	\$ -	\$ 1.4314	\$ -	\$ 5.7579	
2004-05	\$ 4.3147	\$ -	\$ 1.2140	\$ -	\$ 5.5287	
2003-04	\$ 4.2854	\$ -	\$ 0.8240	\$ -	\$ 5.1094	A.V. Growth %
2017 Assessed Valuation					\$ 270,700,490	Versus Prior Year
2018 Assessed Valuation					\$ 273,691,340	1%
2019 Assessed Valuation					\$ 302,124,290	10%
2020 Assessed Valuation					\$ 299,067,090	-1%
2021 Assessed Valuation					\$ 329,054,820	10%
2022 Assessed Valuation					\$ 333,827,340	1%
2023 Assessed Valuation					\$ 412,586,480	24%
2024 Assessed Valuation,					\$ 422,430,610	2%
2025 Assessed Valuation (estimated)					\$ 435,000,000	3%
8-Year A.V. Projected Growth (2017 to 2025)						61%



NORMANDY SCHOOLS COLLABORATIVE

2025 BUDGET WORKSHOP

PRESENTED TO THE

JOINT EXECUTIVE GOVERNING BOARD

On May 29, 2025

Carlton Brooks, CPA, ED.S

NSC MISSION STATEMENT & CORE VALUES

"Normandy Schools Collaborative prepares global leaders for college, career and productive citizenship by empowering a community of confident learners and valuing the unique contributions of every student."



Our Values

Excellence, Dignity, Collaboration, Tenacity & Care

WHAT WE WILL COVER THIS EVENING

- The Purpose of this Budget Workshop
- 5-Year Revenue, Expenditure & Fund Balance Trends
- 5-Year Board Expenditures & Averages
- Assessed Valuation Trends
- Fund Balance Discussion
- Budget Assumptions
- SWOT Analysis (Strengths, Weaknesses, Opportunities & Threats)
- Related Questions

THE PURPOSE OF THIS BUDGET WORKSHOP

- To plan out this important initiative for the upcoming FY 2025-26 academic year.
- To evaluate financial data and trends to facilitate the development of a solid and viable budget.
- To solicit collective input from the Board, budget administrators and stakeholders.
- Transparency - to provide and discuss insights and concerns during a public forum.
- Compliance with Board Policy DB

STRATEGIC PLAN COMMITMENT INITIATIVES

- 1) Early Childhood Education
- 2) High Quality & Diverse Teachers & Leaders
- 3) College & Career Readiness
- 4) More Resources for Student Success
- 5) Governance & Accountability
- 6) Engaging Environments

STRATEGIC PRIORITIES

- Engaging Environments
- College Ready Teaching & Learning
- Top Talent
- Impactful Partnerships
- 21st Century Learning Organization

BOARD POLICY DB – ANNUAL BUDGET PLANNING & ADOPTION

"Budget planning and preparation is a continuing process that must involve individuals who have knowledge of the educational needs of the community and who can provide accurate data about the financial potential of the district.

Members of the board, citizens, students and professional and support staff members should be involved in the planning process, which culminates in the preparation of the budget document. The superintendent will establish procedures to seek input on budgetary needs from the appropriate people."

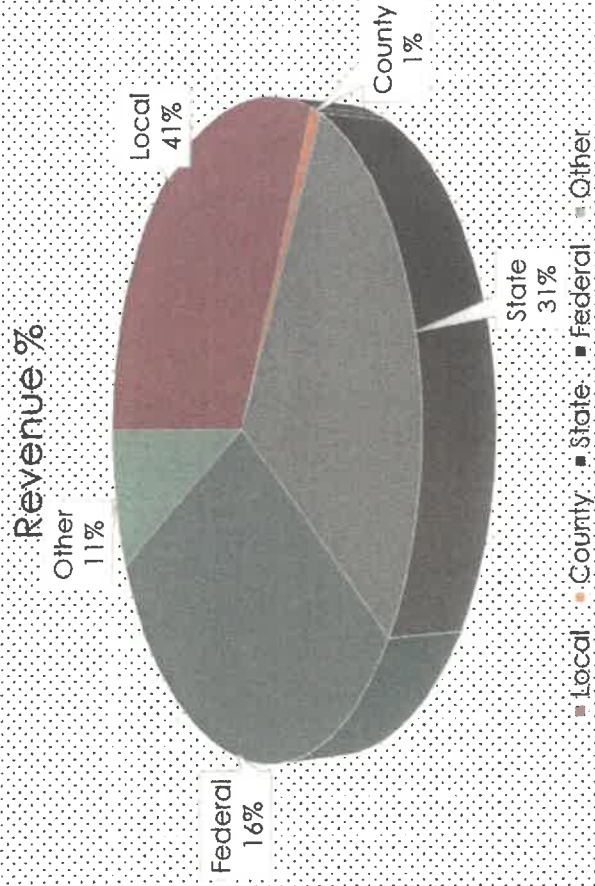
5-YEAR FINANCIAL DATA & PROJECTIONS



5-Year Revenue Results (FY 2020 Thru FY 2024)

Revenues by Source:	2019-20	2020-21	2021-22	2022-23	2023-24	FY24 % Increase/Dec Over FY23	% of 2023-24 Total	2024-25 Budget
Category	Actual	Actual	Actual	Actual	Actual			
Total Local	22,390,724	25,166,210	23,692,208	26,516,299	28,059,205	5.82%	41%	27,029,500
Total County	715,426	639,357	557,659	628,018	599,341	-4.57%	1%	630,000
Total State	23,610,975	22,610,934	21,111,234	21,554,613	21,251,901	-1.40%	31%	20,322,000
Total Federal	6,572,296	7,102,728	21,316,054	27,314,357	10,670,813	-60.93%	16%	14,889,090
Total Other Revenue	6,000	29,371,947	1,000	6,600,000	7,465,000	13.11%	11%	0
Grand Total	\$ 53,295,421	\$ 84,891,176	\$ 66,678,155	\$ 82,613,288	\$ 68,046,261	-17.63%	100%	\$62,870,590

REVENUE SOURCE % (FY 2023-24)



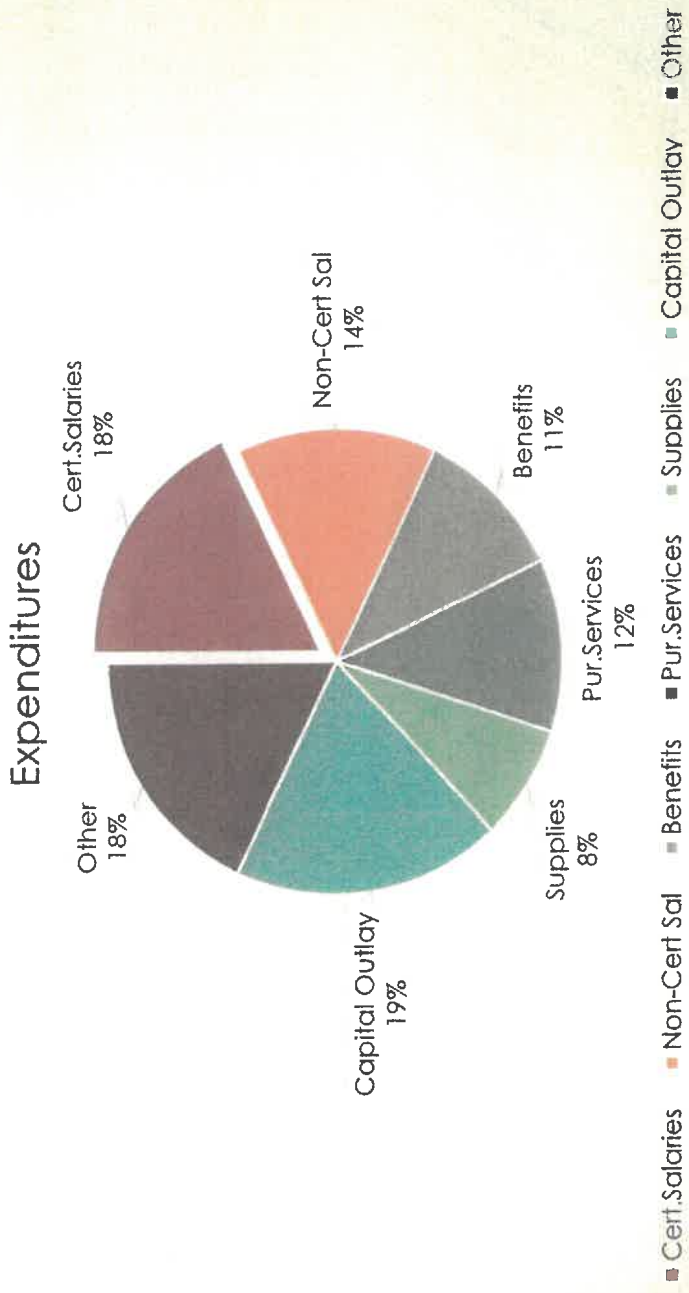
5-Year Expenditure Results (FY 2020 Thru FY 2024)

Expenditures by Object: Category	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	FY24 % Increase Over FY23	% of Total	2024-25 Budget
Certified Salaries	\$ 15,578,312	\$ 13,793,679	\$ 14,863,535	\$ 14,583,012	13,936,314	-4.43%	18%	13,047,352
Non-Certified Salaries	\$ 9,265,152	\$ 8,215,666	\$ 11,020,839	\$ 11,207,839	11,383,327	1.57%	14%	12,817,946
Employee Benefits	\$ 7,517,223	\$ 7,058,289	\$ 8,674,025	\$ 9,284,361	8,743,012	-5.83%	11%	9,499,041
Purchased Services	\$ 9,691,687	\$ 7,544,988	\$ 8,898,709	\$ 8,234,866	9,350,443	13.55%	12%	8,169,392
Supplies	\$ 3,493,147	\$ 4,522,758	\$ 6,705,834	\$ 4,935,880	6,359,823	28.85%	8%	4,200,502
Capital Outlay	\$ 9,536,031	\$ 2,569,691	\$ 19,308,553	\$ 19,518,426	15,096,366	-22.66%	19%	13,100,500
Other Expenses (Principal/Interest, etc)	\$ 3,979,210	\$ 14,167,186	\$ 4,274,508	\$ 14,668,067	14,267,882	-2.73%	18%	6,758,861
Grand Total	\$ 59,060,761	\$ 57,872,258	\$ 73,746,003	\$ 82,432,450	\$ 79,137,167	-4%	100%	\$67,593,594

5-YEAR BOARD EXPENDITURES

DESCRIPTION	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	5-Year Average
Audit Services	58,160	35,533	56,004	81,558	80,350	62,321
Attorney Fees	53,306	88,710	83,685	43,352	29,784	59,767
Election Services	0	0	0	13,158	15,414	5,714
Purchased Services (Board Docs, etc.)	31,828	25,196	47,325	29,635	29,021	32,601
Equipment Lease/Rental (Copier)	7,994	2,124	7,631	8,000	5,134	6,177
Travel, Seminars & Meetings	5,500	4,000	23,299	17,499	16,632	13,386
Liability Insurance (MUSIC)	181,219	181,134	190,260	193,413	274,344	204,074
Advertising	0	0	596	0	0	119
Dues/Fees/Memberships (MASA, MSBA, Ed Plus)	23,491	26,648	20,657	0	40,154	22,190
General Supplies	1,703	1,199	4,339	8,419	4,798	4,092
Grand Totals	\$ 363,201	\$ 364,543	\$ 433,795	\$ 395,034	\$ 495,630	\$ 410,441

EXPENDITURE CATEGORY % (FY 2023-24)



5-YEAR FUND BALANCE RESULTS (FY 2020 THRU FY 2024)

FUND BALANCES:		2019-20	2020-21	2021-22	2022-23	2023-24
Category		Actual	Actual	Actual	Actual	Actual
Incidental/General (Unrestricted)		6,027,197	7,986,520	11,913,365	16,683,690	17,747,390
Teachers (Special Revenue)		521,233	2,322,627	1,617,065	0	125,878
Debt Service (Unrestricted)		10,049,570	5,181,998	7,599,133	6,073,350	7,596,555
Capital		350,716	28,655,433	15,949,166	14,502,527	698,838
Grand Total		\$ 16,948,716	\$ 44,146,578	\$ 37,078,729	\$ 37,259,567	\$ 26,168,660
End of Year Operating Fund Balance %		14.38%	25.07%	26.97%	34.58%	35.82%

15-Year Operating Fund Balance % (FY 2009 to FY 2024)

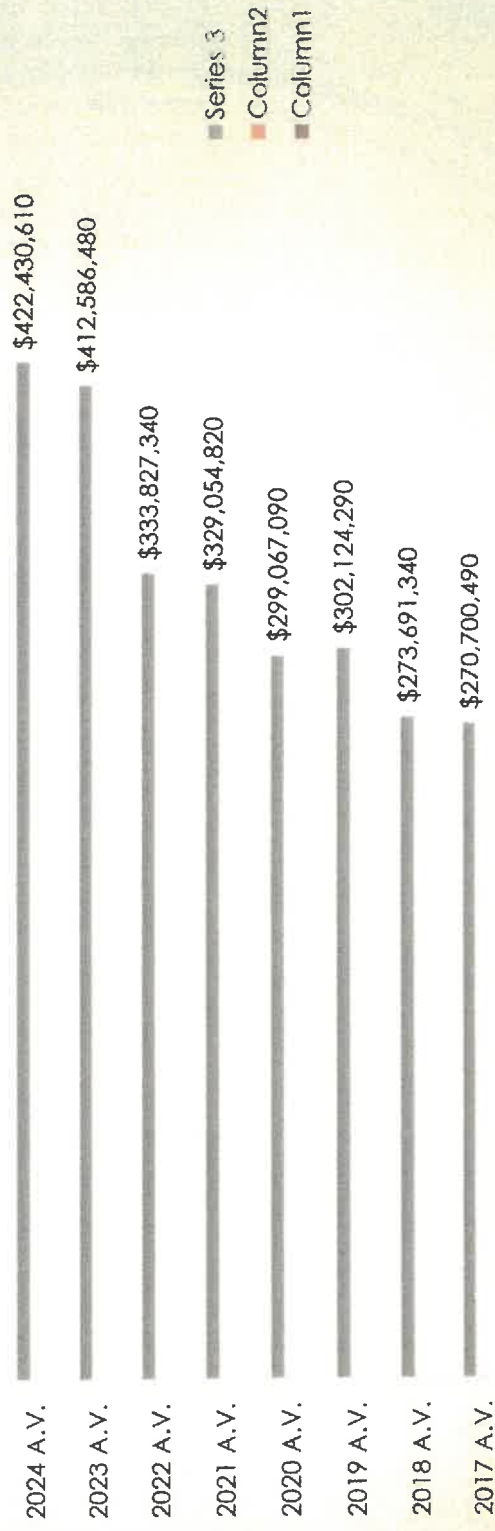
FY 2023-24	35.82%
FY 2022-23	34.58%
FY 2021-22	26.97%
FY 2020-21	25.07%
FY 2019-20	14.38%
FY 2018-19	15.70%
FY 2017-18	11.74%
FY 2016-17	15.40%
FY 2015-16	18.93%
FY 2014-15	17.76%
FY 2013-14	1.49%
FY 2012-13	19.44%
FY 2011-12	17.03%
FY 2010-11	8.51%
FY 2009-10	3.67%
FY 2008-09	9.09%

WHAT IS AN APPROPRIATE FUND BALANCE?

- DESE Requires a minimum 3% Operating Fund Reserve Balance.
- The fund balance % represents the Fund Reserves or savings in the General and Teachers Funds divided by the Expenditures in the General and Teachers Funds.
- A healthy operating fund balance generally falls within a 15-20% range which is 5 times + above the minimum requirement.
- We will work to develop and present a budget that meets these guidelines.

Assessed Valuation FY 2017 to FY 2023

District Total Assessed Valuation



FY 2025-26 BUDGET ASSUMPTIONS

- Steady, stable growth in overall Assessed Valuation (up 2.4% over prior year).
- Enrollment at approximately 3,000+ students with overall average daily attendance (ADA) at approx. 85% for all levels.
- Stable federal program revenues projected with a slight decline for the elimination of the Head Start program.
- Returning personnel projected to receive 2.25% increases over prior year levels with teachers also receiving a \$100 increase on their base salary.
- Projected increases in health insurance rates of approx. 10-12%
- Completion of ESSER III related projects during FY 2025-26.

SWOT ANALYSIS

- Strengths
- Weaknesses
- Opportunities
- Threats

STRENGTHS

- Solid Financial Position Currently
- Rich History
- Movement to a fully elected Board and local control
- Substantial growth in local A.V. (approx. 26% growth over 2022 totals & 56% growth or \$151,730,120 over 2017 totals)
- Competent, energetic leaders
- Strong CSIP and Strategic Planning Evaluation Process
- Healthy tuition reimbursement plan to attract and retain quality personnel
- New High School Facilities & Ongoing Renovations(Prop V & ESSER Funds)
- Newly negotiated Two-Year NNEA Agreement (Salaries)
- Strong partnerships with regional entities (Beyond Housing, Better Family Life, etc.)

WEAKNESSES

- ▀ Academic Performance – APR
- ▀ Provisional Accreditation Status
- ▀ Remaining Issues around discipline
- ▀ Public perception by some
- ▀ Workers Comp claims
- ▀ High poverty level in some sectors

OPPORTUNITIES

- Prospective \$35-\$40 million no-tax increase bond initiative with operating levy/debt service transfer that will also raise approx. \$2.5 million in new operating funding annually.
- Additional Options to partner with UMSL and other regional universities.
- Grow Your Own Teacher Opportunities.
- Growth in English Language Learner (ELL) Student Population (over 200 students).
- Opportunities for more Advanced Placement offerings
- STEAM concepts & implementation.
- Music, performing arts and athletics opportunities.
- Opportunities to build & strengthen alumni connections (i.e., establish Hall of Fame, etc.).
- E-Bus initiative with the EPA (qualified for 15 buses for acquisition during FY 2025-26).
- Potential status as a "Destination District" with continued improvements & enhancements.

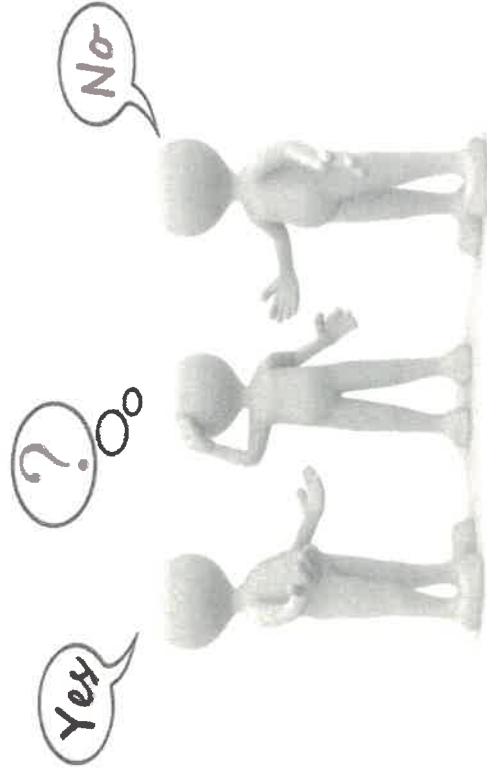
THREATS

- Open Enrollment (Senate Bill 1010, HB 1757)
- Slight loss of local funding due to senior citizen exemptions in St. Louis County
- Potential for declining enrollment
- Potential federal programming threats from Washington around DEI
- Loss of federal stimulus funding (ESSER III) moving forward
- Competition for teachers, bus drivers and other personnel
- Potential deportation treats to some of our Hispanic/international students

School Finance Terminology

- Average Daily Attendance (ADA) vs Weighted ADA (WADA)
- Assessed Valuation (A.V.) Residential, Commercial, Agricultural & Personal Property Classes
- Community Eligibility Provision (CEP – Food Service)
- Fiscal/Financial Cliff
- Fund Balance
- Operating vs Debt Service Levy
- P.I.L.O.T. (Payment in Lieu of Taxes)
- Prop C (School District Trust Fund)
- Refunding (Refinancing)
- State Adequacy Target (SAT – currently at \$6.375 per student, going to \$6.760 for FY 2024-25)
- State Foundation Formula
- TIF (Tax Increment Financing)

QUESTIONS???



NORMANDY SCHOOLS COLLABORATIVE

FY 2025-26 BUDGET PRESENTATION

PRESENTED TO THE

JOINT EXECUTIVE GOVERNING BOARD



JUNE 24, 2025

CARLTON BROOKS, CPA, ED.S

CHIEF FINANCIAL OFFICER

NSC MISSION STATEMENT & CORE VALUES

“Normandy Schools Collaborative prepares global leaders for college, career and productive citizenship by empowering a community of confident learners and valuing the unique contributions of every student.”

Our Values

Excellence, Dignity, Collaboration, Tenacity & Care

CORE FACTORS INCORPORATED INTO THE FY 2025-26 BUDGET

- ESSENTIAL ASSUMPTIONS
- STRATEGIC PLAN COMMITMENTS
- OTHER MAJOR DISTRICT OBJECTIVES & PRIORITIES

ESSENTIAL ASSUMPTIONS

- 1) Steady, stable growth in overall Assessed Valuation
- 2) Enrollment of approximately 3,000+ students with overall average daily attendance (ADA) at 85%
- 3) Stable federal program revenues projected; slight decline due to Head Start program elimination, etc.
- 4) Returning personnel projected to receive 2.25% increases and teachers also receiving a \$100 across the board increase on the base salary
- 5) Projected increases in health insurance rates of approx. 10-12%
- 6) Completion of ESSER III related projects during FY 2025-26

STRATEGIC PLAN COMMITMENT INITIATIVES

- 1) Early Childhood Education
- 2) High Quality & Diverse Teachers & Leaders
- 3) College & Career Readiness
- 4) More Resources for Student Success
- 5) Governance & Accountability
- 6) Engaging Environments

STRATEGIC PRIORITIES

- 1) Engaging Environments
- 2) College Ready Teaching & Learning
- 3) Top Talent
- 4) Impactful Partnerships
- 5) 21st Century Learning Organization

BOARD POLICY DB – ANNUAL BUDGET PLANNING & ADOPTION

“Budget planning and preparation is a continuing process that must involve individuals who have knowledge of the educational needs of the community and who can provide accurate data about the financial potential of the district.

Members of the board, citizens, students and professional and support staff members should be involved in the planning process, which culminates in the preparation of the budget document. The superintendent will establish procedures to seek input on budgetary needs from the appropriate people.”

FY 2025-26 REVENUE BUDGET PROJECTION

Revenues by Source:	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 Approved	May 2025 YTD	2024-25 Proposed Budget	2025-26 Proposed Budget
Category	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Amendment	Budget
Total Local	22,390,724	25,166,210	23,692,208	26,516,299	28,059,205	27,029,500	26,525,566	27,758,350	28,219,500
Total County	715,426	639,357	557,659	628,018	599,341	630,000	619,832	650,000	650,000
Total State	23,610,975	22,610,934	21,111,234	21,554,613	21,251,901	20,322,000	16,665,240	19,871,000	21,885,000
Total Federal	6,572,296	7,102,728	21,316,054	27,314,357	10,670,813	14,889,090	15,407,179	15,740,270	12,530,000
Total Other Revenue	6,000	29,371,947	1,000	6,600,000	7,465,000	0	0	0	0
Grand Total	\$ 53,295,421	\$ 84,891,176	\$ 66,678,155	\$ 82,613,288	\$ 68,046,261	\$ 62,870,590	\$ 59,217,817	\$ 64,019,620	\$ 63,284,500

FY 2025-26 EXPENDITURES BUDGET PROJECTION

EXPENDITURES BY FUNCTION	2021-22	2022-23	2023-24	2024-25	May 2025 YTD	2024-25 Proposed	2025-26
	Actual	Actual	Actual	Approved	Actual	6/25 Amendment	Proposed Budget
TOTAL INSTRUCTION	\$ 18,897,917	\$ 17,647,305	\$ 18,281,025	\$ 19,155,898	\$ 14,575,381	\$ 16,563,500	\$ 17,751,537
TOTAL SUPPORT SERVICES	\$ 31,102,611	\$ 29,521,568	\$ 30,807,727	\$ 31,384,700	\$ 32,010,877	\$ 34,095,000	\$ 33,205,000
TOTAL NON INSTRUCTIONAL SUPPORT	\$ 23,745,475	\$ 35,263,578	\$ 30,048,415	\$ 17,052,996	\$ 15,355,871	\$ 16,180,628	\$ 16,965,000
GRAND TOTAL	\$ 73,746,003	\$ 82,432,451	\$ 79,137,167	\$ 67,593,594	\$ 61,942,129	\$ 66,839,128	\$ 67,921,537

FY 2025-26 FUND BALANCE PROJECTIONS

FUND BALANCES	2021-22	2022-23	2023-24	2024-25	May 2025 YTD	2024-25 Proposed	2024-25
	Actual	Actual	Actual	Approved	Actual	6/25 Amendment	Proposed
INCIDENTAL (Unrestricted)	\$ 11,913,365	\$ 11,913,365	\$ 17,917,587	\$ 23,044,338	\$ 20,271,959	\$ 20,513,781	\$ 22,028,733
TEACHERS (SPECIAL)	\$ 1,617,065	\$ 1,617,065	\$ 667,610	\$ (2,230,648)	\$ (796,348)	\$ (878,029)	\$ (2,913,045)
DEBT SERVICE (Unrestricted)	\$ 7,599,133	\$ 7,599,133	\$ 7,596,555	\$ 5,676,115	\$ 7,351,367	\$ 7,341,899	\$ 6,934,034
CAPITAL	\$ 15,949,166	\$ 15,949,166	\$ 698,838	\$ 7,039,136	\$ (2,670,700)	\$ (2,926,569)	\$ (6,530,481)
TOTALS	\$ 37,078,730	\$ 37,078,730	\$ 26,880,590	\$ 33,528,941	\$ 24,156,278	\$ 24,051,082	\$ 19,519,241
EOY OPER FUND BALANCE	26.97%	28.04%	37.34%	40.52%	41.37%	38.65%	37.03%

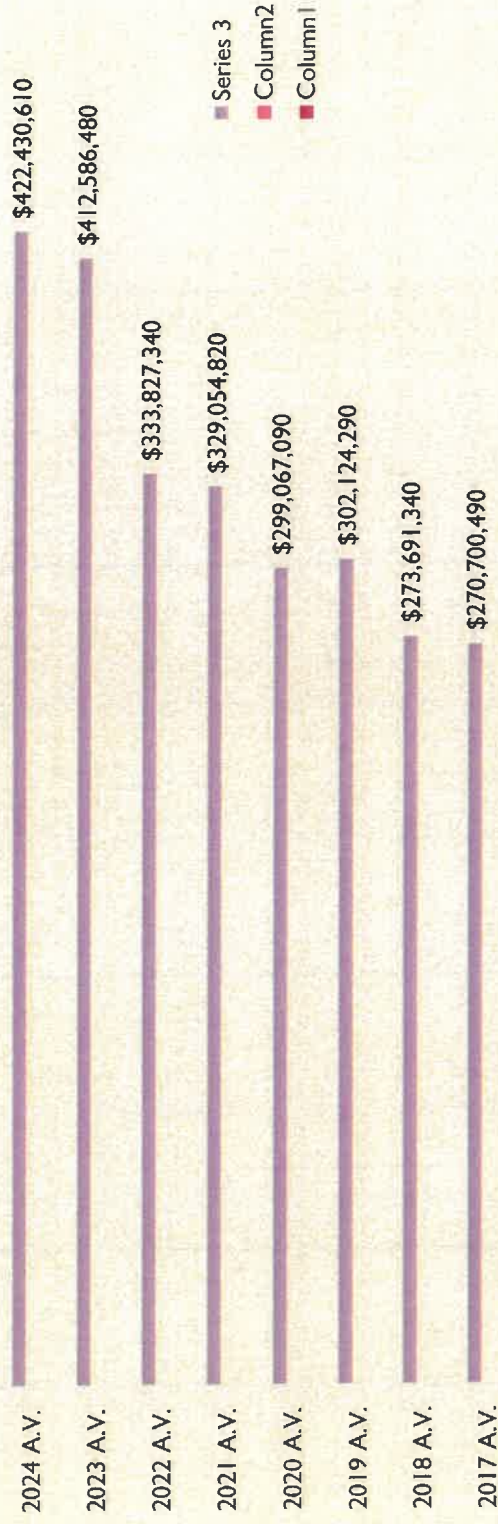
ASSESSED VALUATION FY 2017 TO FY 2024

District Total Assessed Valuation



ASSESSED VALUATION FY 2017 TO FY 2024

District Total Assessed Valuation



OTHER CONSIDERATIONS

- Prospective No-Tax Increase Bond Campaign & Levy Transfer (April 2026)
- Other thoughts

ADMINISTRATIVE BUDGET RECOMMENDATIONS

- 1) That the JEGB Approve & Adopt the proposed FY 2025-26 Budget as presented.
- 1) That the JEGB Approve the recommended FY 2024-25 Budget Amendment as presented.

QUESTIONS??



Glossary

\$162,326 or 7% x SAT x WADA Transfer - A district in compliance with Section 163.031.6, RSMo, may transfer from the General (Incidental) Fund to the Capital Projects Fund amounts necessary for capital outlay expenditures. If the transfer is in excess of adjusted expenditures, the board must pass a resolution identifying the specific projects and the estimated expenditure date(s). Section 165.011, RSMo,

Abatement - A reduction in or reprieve from a tax or debt obligation.

Account - A descriptive heading under which financial transactions are recorded that are similar in terms of a given frame of reference, such as purpose, object or source.

Accounting - The procedure of maintaining systematic records of events relating to persons, objects or money and then summarizing, analyzing and interpreting the results of such records.

Accounting Period - A period of time for which financial statements are prepared, for example, July 1 through June 30.

Accounting System - All steps in the accounting process including recording, retrieving and reporting information on the financial position and operations of a governmental unit or any classifying of its funds, balanced account groups or organizational components.

Accounts Payable - Amounts owed on open account to private persons, firms or corporations for goods and services rendered by the LEA.

Accounts Receivable - Amounts owed on open account from private persons, firms or corporations for goods and services furnished by the LEA (but not including amounts due from other funds of the same governmental unit). Taxes receivable should be recorded and reported separately in the Taxes Receivable account.

Accrual Basis - The basis of accounting under which revenues are recorded when earned and expenditures are recorded when incurred, regardless of when the revenue is actually received or the payment is actually made.

Accrued Expenses - Expenses that have been incurred and have not been paid as of a given date.

Accrued Interest - Interest accumulated between interest dates but not yet due.

Accrued Liabilities - Amounts owed but not yet due (e.g. accrued interest on bonds or notes).

Accrued Revenue - Amounts earned and not collected regardless of whether due or not.

Ad Valorem Taxes Levied by LEA - Taxes levied by the LEA on the assessed valuation of real and personal property located within the LEA that, within legal limits, is the final authority in determining the amount to be raised for school operating purposes or retirement of debt.

Adjusted Tax Rate for Operations - Levy for operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds) after completing the Proposition C rollback. This is calculated by subtracting the Proposition C rollback from the unadjusted tax levy and is the operating levy extended on the tax books for the current year.

Administration - Those activities that have as their purpose the general direction, execution and control of the affairs of the LEA that are system-wide and not confined to one school, subject or phase of school activity.

Administrative Action - Any action that results in the general regulation, direction or control of the affairs of the organizational unit.

Admissions - Money received for a school-sponsored activity such as a dance or football game. Admissions may be recorded on separate accounts according to the type of activity.

Adult Continuing Education - Learning experiences provided by the LEA for the educational, vocational, recreational, and/or cultural enrichment of community members.

Adult Education and Literacy (AEL) - Education for adults who have never attended school or have interrupted formal schooling and need knowledge and skills to raise their level of education for self-confidence and self-determination to prepare for an occupation and to function more responsibly as citizens in a democracy. This was previously known as Adult Basic Education (ABE).

Advance From a Fund - A liability account used to record a debt owed by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.

Advance Funding - Program offered through the Missouri School Boards Association (MSBA) and the Missouri Health and Educational Facilities Authority (MOHEFA) that allows school districts anticipating cash flow problems during the fiscal year to utilize their ability to borrow against anticipated tax revenue (through tax and revenue anticipation notes).

Advance to a Fund - An asset account used to record a loan from one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.

Advance Refunding - A type of bond refunding in which the old bond issue is not callable within 90 days of the issuance of the new issue. Advance refundings are further identified as either defeased or crossover.

Allocation - The amount of funds that are, or the process by which funds are, assigned to a public school district/charter school, institution or agency to provide financial support for specific programs, services and/or activities.

Allowable Cost - Cost of predetermined equipment, service and/or activities that have been considered to be appropriate for authorization by the funding agency.

Allowable Transportation Expenditures - Expenditures considered an allowable cost under State Board of Education rules for transportation reimbursement.

Allowance for Uncollectible Taxes - A provision of tax revenues for the portion of taxes receivable that it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year and/or delinquent taxes.

Amortization of Debt - Gradual payment of an amount owed according to a specified schedule of times and amounts.

Annual Secretary of the Board Report (ASBR) - Annual financial report submitted by all public school districts /charter schools to the Department. The report is due by August 15 of each year.

Appropriation - This account records authorizations granted by the school board or legislative body to make expenditures for specific purposes.

Appropriation Ledger - A ledger containing an account for each appropriation. Each account typically contains the amount originally appropriated, transfers to or from the appropriation, amount charged against the appropriation, the encumbrances, the net balance and other related information. If allotments

are made and a separate ledger is maintained, each account typically contains the amount appropriated, transfers to or from the appropriation, the amount allotted and the unallotted balance.

Appropriations Received From Local Governmental Units Other Than The LEA - Money received from the appropriations of another local governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received and the money is raised by taxes, or other means that are not earmarked for school operations.

Area Career Center Transfer - Amounts transferred as necessary from the General (Incidental) Fund to the Capital Projects Fund to satisfy obligations of the Capital Projects Fund for state approved area career center located within the school district. Section 165.011, RSMo.

Assets - Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events. Resources owned or held which have monetary value.

Audit - The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded and (c) determining whether transactions are accurately recorded on the accounts and in the statements.

Audited Voucher - A voucher that has been examined and approved for payment.

Average Daily Attendance (ADA) - Total regular term hours of attendance (including remedial hours) divided by calendar hours in session PLUS the summer school ADA (total number of hours attended in an approved summer school divided by 1,044 hours).

Average Daily Attendance (ADA), Kindergarten - Actual attendance hours divided by total hours in session of the first-grade calendar for the building but in no case more than twice the K-A or K-P hours in session (actual calendar).

Balance Sheet - A formal statement of assets, liabilities and fund balance as of a specified date.

Basic Formula - Amounts received from the State Foundation Formula. (The actual revenue received in a year equals the calculated apportionment amount for the year plus or minus prior year corrections.)

Board of Education Services - The activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This service area relates to the general term and covers state boards, intermediate administrative unit boards and local basic administrative unit boards.

Bond - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the bond usually runs for a longer period of time and requires greater legal formality. Interest on bonds is limited pursuant to Section 108.170, RSMo.

Bond Attorney - The attorney who approves the legality of a bond issue.

Bond Discount - The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale. This is accounted for in the Debt Service Fund, as it is treated as an interest adjustment.

Bond Premium - The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale. This is accounted for in the Debt Service Fund, as it is treated as an interest adjustment.

Bond Proceeds, Amount Remaining - The amount remaining in bond proceeds account (Bond Proceeds Subfund of the Capital Projects Fund) after the completion of a project for which bonds were issued. The amount remaining **SHALL** be transferred from the Capital Projects Fund to the Debt Service Fund. (See Section 165.011, RSMo.) (This does not apply to refunded debt in which the proceeds were placed in the Debt Service Fund.)

Bonded Indebtedness - The part of the LEA debt that is covered by outstanding bonds of the LEA. Article VI, Section 26(b) limits the bonded indebtedness for school districts to 15 percent of the value of taxable tangible property subject to voter approval.

Bonds Payable - The face value of bonds issued and outstanding.

Book Value - Carrying amount as shown on the books.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget consists of five statutory parts: (1) budget message, (2) estimated revenue with comparative revenues, (3) estimated expenditures with comparative expenditures, (4) debt amortization schedule, and (5) general budget summary. Section 67.010, RSMo, is the statutory reference governing budgets.

Budgetary Control - The control or management of the business affairs of the LEA in accordance with an approved budget with a view toward keeping expenditures within the authorized amounts.

Capital Assets - Land, buildings, machinery, furniture and other equipment that the LEA intends to hold or continue in use over a long period of time. "Capital" denotes the probability or intent to continue use or possession and does not indicate immobility of an asset.

Capital Outlay - An expenditure which results in the acquisition of capital assets or additions to capital assets that are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, or replacement of equipment.

Capital Projects Fund Interest Transfer - After making all placements of interest otherwise provided by law, a school district may transfer to the General (Incidental) Fund the interest earned from undesignated balances in the Capital Projects Fund. Interest earned on bond proceeds (or some other restricted balance) cannot be transferred to the General (Incidental) Fund. Section 165.011, RSMo.

Capital Projects Unrestricted Funds Transfer - A district may transfer unrestricted funds from the Capital Projects Fund to the General (Incidental) Fund in any year in which the combined June 30 General (Incidental) and Special Revenue (Teachers) Fund unrestricted balance would be less than twenty percent of the combined General (Incidental) and Special Revenue (Teachers) Fund expenditures if the transfer was not made. There is no limit to the amount of unrestricted monies that can be transferred pursuant to this law. Districts must make the actual transfer prior to the end of the fiscal year. Districts should consider the future needs of the Capital Projects Fund prior to determining the amount of such transfer. There is no provision in state law to reverse the transfer if a district later determines the money is needed in the Capital Projects Fund. Section 165.011, RSMo.

Capitalize - Recording capital outlays as additions to asset accounts, not as expenses.

Cash - Currency, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitations as to its availability should be indicated.

Cash-Basis Accounting - The basis of accounting in which revenue and expenses are recorded in the period they are actually received or expended in cash.

Categorical Aid - Support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose. Pursuant to Section 163.031.3, RSMo, categorical aid for schools include transportation, career education, career ladder and educational and screening programs (PAT).

Certificated Salaries - The amount regularly paid for full-time and part-time teachers in Missouri who have a valid teaching certificate.

Certificated Salary Compliance - Section 163.031, RSMo, defines compliance requirements and states that a district must spend no less than 75 percent of the state revenue received for Basic Formula, 75 percent of one-half percent of funds received for Proposition C and as many dollars per weighted ADA from local and county tax sources as the previous year. In the event a district fails to comply with the above provision, the amount by which the district fails to spend funds as required shall be deducted from the district's state revenue received for Basic Formula and Proposition C the following year provided that the State Board of Education may exempt a school district from this provision if the State Board of Education determines that circumstance warrant such exemption.

Chart of Accounts - A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number that has been assigned to each account. Accounts in the chart are arranged with accounts of a similar nature, for example, assets and liabilities.

Check - A bill of exchange drawn on a bank payable on demand; a written order on a bank to pay on demand a specified sum of money to a named person, to the named person's order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that the latter is not necessarily payable on demand and may not be negotiable; and it differs from a voucher in that the latter is not an order to pay. A voucher-check combines the distinguishing marks of a voucher and a check; it shows the propriety of a payment and is an order to pay.

Classified Salaries - Salaries for the costs of work performed by typically non-certificated employees.

Classroom Trust Fund - Classroom Trust Fund was created to provide a separate accounting for money generated by riverboat gaming. Local districts/charter schools have great flexibility in the expenditure of this money as it is spent at the discretion of the local school district/charter schools.

Clearing Accounts - Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable or for recording the net differences under the proper account.

Coding - Distinguishing among items and categories of information by assigning numbers or other symbolic designations so that the items and categories are readily identifiable.

Commingle - Combining funds from two or more sources into one accounting system so that the sources of those funds lose their identity upon receipt or expenditure. Commingling of funds results in the lack of a clear audit trail concerning how the funds from a given source were expended. Commingling of funds received for a restricted federal program with local, state and/or other restricted federal funds is prohibited. The Debt Service Fund cannot be commingled with other district/charter school funds. The Debt Service Fund must be maintained as a separate bank account per Section 165.011.1, RSMo.

Community Services - Services provided by the school or LEA for purposes relating to the community as a whole or some segment of the community. Typical services provided by a school district/charter school include early childhood/PAT instruction, childcare services, etc.

Contingent Fund - Assets or other resources set aside to provide for unforeseen expenditures, or for anticipated expenditures of an uncertain amount.

Contingent Liabilities - Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal and unsettled disputed claims.

Contracted Services - Services rendered by personnel who are not on the payroll of the LEA including all related expenses covered by the contract.

Contracts Payable - Amounts due on contracts for goods and services received by the LEA.

Cost Accounting - That method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Current Assets - Cash or anything that can be readily converted into cash.

Crossover Refunding - A bond refunding where the proceeds of the new bond issue are placed into an escrow account. Unlike defeased bonds, the escrow account pays only the interest payments on the new issue, and the district continues to make all of the payments on the old issue until the optional call date of the old bonds. This date is often referred to as the crossover date. Under this type of refunding, the payments to be made by the district will not change until the crossover date.

Current Expense - Any expenditure except for capital outlay and debt service. Current expense includes total charges incurred, whether paid or unpaid.

Current Liabilities - Debts which are payable within a relatively short period of time, usually no longer than a year.

Current Loans - A loan payable in the same fiscal year in which the money was borrowed.

Current Operating Cost - Total instruction and support expenditures in a fiscal year (excluding capital outlay and long-term and short-term principal and interest payments) minus food service revenues (local program and non-program, state, federal and summer food program) and student activity revenues received in that fiscal year. Current operating cost is used in computing the certificated salary compliance for the school district/charter school.

Current Refunding - A type of debt refunding in which the old bond issue is callable within 90 days of the issuance of the new issue, and the proceeds of the new issue are used immediately to repay the old issue.

Current State Auditor's Office (SAO) Operating Ceiling - Maximum amount for operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds) approved by the SAO for the current year. This is the amount the district could levy before completing Proposition C rollback plus any recoupment levy approved by the SAO or any temporary additional operating levy approved by voters.

Current State Auditor's Office (SAO) Approved Debt Service Tax Levy - Amount of tax levy for Debt Service Fund approved by the SAO for the current year. The unadjusted and adjusted rate will be equal.

Debt Refunding - Bonds issued to pay off bonds already outstanding.

Debt Service Balance Transfer - If a balance remains in the Debt Service Fund after the total outstanding bonded indebtedness has been paid, that balance may be transferred to the Capital Projects Fund. If the district elects not to make this transfer, the balance would be left in the Debt Service Fund for subsequent debt service requirements. Section 165.011, RSMo.

Defeased Refunding - A type of debt refunding in which the proceeds of the new issue are placed into an escrow account and used to pay all of the portion of the old issue being refunded (principal and interest) up to and including the call date. This results in a defeasance of the portion of the debt being refunded, as the old issue becomes the responsibility of the escrow account trustee and the district begins paying on the new issue immediately.

Deferred Charges - Expenditures that are not chargeable to the fiscal period in which they are made but are carried on the asset side of the balance sheet pending amortization or other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation.

Deficit - (1) A negative fund balance amount (debit balance) caused by liabilities of the fund exceeding the fund's assets. (2) The excess of expenditures over revenues in any given accounting period.

Delinquent Taxes - Taxes remaining unpaid on or after the date on which they become due and payable by statute.

Depreciation - Loss in value or service life of capital assets because of wear and tear through use, elapse of time, inadequacy or obsolescence.

Direct Costs - Those elements of cost which can be easily, obviously and conveniently identified with specific activities or programs, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identifiable with specific activities.

Disbursements - Payments in cash.

Discounts on Bonds Sold - That portion of bonds sold at a price below par value (face amount). The discount represents an adjustment of the interest rate.

Discretionary Grant - Grant funds made available usually for a predetermined purpose and awarded to an applicant based on the judgment of the grantor.

District's Levy - Refers to the tax levy extended onto the tax books and assessed to the taxpayers for a school district and includes the rate for all funds including the Debt Service Fund.

DNR Energy Loan - Amounts received from the state for energy conservation programs pursuant to Sections 160.300-160.328, RSMo.

Double Entry Accounting System - A system of bookkeeping that requires for every entry made to the debit side of an account or accounts an entry be made for the corresponding amount or amounts to the credit side of another account or accounts.

Employee Benefits - Compensation, in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement and social security.

Encumbrance Accounting - Use of a separate journal or incorporation into the Budget Analysis Ledger of encumbrances as defined below. Ultimately, at year-end, they are in effect canceled but may be partitioned from fund balance into a special reserve account.

Encumbrances - Designated obligations in the form of purchase orders, contracts or salary commitments chargeable to an appropriation and for which part of the appropriation is reserved.

Energy Conservation Loan Transfer - Amounts necessary to pay principal and interest on Department of Natural Resources (DNR) loans per Section 640.653, RSMo. This transfer is made from the General (Incidental) Fund to the Capital Projects Fund.

Enrollment - Head count taken the last Wednesday of September of all resident and nonresident students in grades PK - 12 enrolled in the attendance center. Each student (part-time, full-time, or kindergarten) should be counted as one. Enrollment is not reported for prekindergarten students. Desegregation transfer students are reported as residents of the district/charter school in which they attend school. Enrollment for students attending alternative schools and area vocational schools should be reported by the students' regular school in their home district/charter school.

Enterprise Fund - A fund established to finance and account for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges; or where the governing body of the governmental unit has decided there is a need for the periodic determination of revenues earned, expenses incurred and/or net income.

Entitlement Grant - A grant program that establishes a specific amount of funds to be distributed to each agency. Recipients of such funds determine how the funds are to be used according to the purposes authorized by the program.

Equalized Assessed Valuation - Statutory term representing the district assessed valuation used on Line 2 of the Basic Formula Calculation.

Equipment - Items that are electrical or mechanical in nature or furniture and 1) have a useful life of at least one year; 2) would be repaired rather than replaced; 3) the cost of tagging and inventory is a small percent of the item's cost; and 4) exceeds \$1,000 per unit (local board may establish a cost threshold of less than \$1,000). Certain operating system software meeting the unit cost of \$1,000 may be capitalized in the same manner as equipment.

Excess Incidental Fund Balance Transfer - Any district that uses a General (Incidental) Fund transfer to pay for more than 25 percent of the annual certificated compensation obligation of the district and has a General (Incidental) Fund balance on June 30 in any year in excess of 50 percent of the combined General (Incidental) and Special Revenue (Teachers) Fund expenditures for the fiscal year just ended shall be required to transfer the excess from the General (Incidental) Fund to the Special Revenue (Teachers) Fund. Section 165.011, RSMo.

Expenditures - Consumption of an asset or the payment of an expense.

Fair Market Value - The current value of a piece of equipment, service, or activity.

Fidelity Bond - A bond guaranteeing the LEA against losses resulting from the actions of the treasurer, employees or other persons of the system.

Fidelity Bond Premiums - Expenditures for any bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees or other persons.

Financial Accounting - The recording and reporting of activities and events affecting the finances of an administrative unit and its program. Specifically, it is concerned with: (1) determining what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

Financial Institution Tax - Taxes levied on intangible assets of banks or savings and loan associations. The amount received for school purposes is a deduction in the Basic Formula calculation.

Fines, Escheats, Overplus - Amounts collected by the county(ies) for violations. All fines passing through the office of the county clerk or circuit clerk. Includes sheriff's sales, unclaimed tax and surplus/overplus surtax. The amount received for school purposes is a deduction in the Basic Formula calculation.

Fiscal Agent - The district/charter school or intermediate agency designated to submit applications/requests for funds and is the recipient of such funds from the state agency. Fiscal agents generally operate by receiving the revenue for all districts/charter schools they serve and sending each district/charter school its share to treat as revenue and expenditures as their own, or by receiving all bills from the other districts/charter schools. The fiscal agent then handles the revenue and expenditures as its own. If this causes the fiscal agent to be out of compliance for certificated salaries purposes, an appeal must be written and submitted to the Department of Elementary and Secondary Education.

Fiscal Period - Any period at the end of which the LEA determines its financial condition and the results of its operations and closes its books. It is usually a year, though not necessarily a calendar year. The most common fiscal period for school systems is July 1 through June 30.

Fiscal Services - Consists of activities involved with managing and conducting the fiscal operations of the LEA. This service area includes budgeting, receiving and disbursing, financial accounting, payroll, internal auditing, and purchasing.

Fixed Charges - Charges of a generally recurrent nature that are not readily allocated to other expenditure categories. They consist of such charges as district/charter school contributions to employee retirement, insurance and judgments, rental of land and buildings, and interest on current loans.

Food Services - Activities involved with the food services program of the LEA. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

Food Services Transfer - Transfer from the General (Incidental) Fund to the Capital Projects Fund for the purchase of kitchen/food service related equipment. Expenditures for food service equipment may be purchased from balances in the food service account. Equipment expenditures do not require coordination with School Food Services. Expenditures for renovations do require coordination with School Food Services.

Forfeitures - Forfeitures of money and/or property for violations of state penal laws collected at the county level and transmitted to the State for deposit to the School Building Revolving Fund.

Free and Reduced-Price Lunch Eligible Count - Full-time equivalency (FTE) count taken the last Wednesday in January of resident students enrolled in grades K-12 and in attendance one of the 10 preceding school days whose eligibility for free or reduced-price lunch is documented (through the application process using federal eligibility guidelines or through the direct certification process). (Desegregation students are considered residents of the district/charter school in which the students are educated.) Students for whom the Department of Elementary and Secondary Education does not distribute state aid are not counted (i.e., students in preschool, the Parents as Teachers Program, state schools). This count, by definition, is also different from the federal programs headcount of free and reduced-price lunch students.

Full-Time Equivalency - The amount of time for a less than full-time activity divided by the amount of time normally required in corresponding full-time activity. Full-time equivalency usually is expressed as a decimal fraction to the nearest tenth.

Fund - An independent accounting entity with its own assets, liabilities and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Balance - The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

FY06 Designated Levy or 5% x SAT x WADA Transfer - Per Section, 165.011 RSMo, a district in compliance with Section 163.031.6, RSMo, that does not make the \$162,326 or 7% x SAT x WADA transfer, nor make payments or expenditures related to obligations made under Section 177.088, RSMo, may transfer from the General (Incidental) fund to the Debt Service Fund or the Capital Projects Fund the greater of

- the state aid received in the 2005-06 school year as a result of no more than 18 cents of the sum of the debt service and capital projects levy used in the foundation formula and placed in the respective Debt Service or Capital Projects Fund, whichever fund had the designated tax levy; or
- five percent of the state adequacy target multiplied by the district's first preceding year weighted average daily attendance.

General Ledger - A book, file or other device in which accounts are kept to the degree of detail necessary, that summarizes the financial transactions of the LEA. General ledger accounts may be kept for any group of items, receipts or expenditures on which an administrative officer wishes to maintain a close check.

Grandfathered Lease Purchase - A lease-purchase agreement that the board took action to enter into before November 1, 1993.

Grant Match - Amounts necessary to meet the local match percentage requirements for the equipment portion of state and federal grants.

Grant Match Transfer - Transfer amount from the General (Incidental) Fund to the Capital Projects Fund to provide the balance of the district funds to meet the grant specific local match percentage requirement for that portion of any grant revenue expended for capital outlay (equipment).

Guaranteed Energy Performance Contract Transfer - Amounts necessary to pay principal and interest on Guaranteed Energy Savings Performance Contracts per Sections 165.011.11 and 8.231, RSMo. This transfer is made from the General (Incidental) Fund to the Capital Projects Fund.

Imprest Fund - A system for handling disbursements whereby a fixed amount of money is set aside for a particular purpose. Disbursements are made from time to time as needed. At certain intervals, a report is rendered of the amount disbursed and the cash is replenished for the amount of the disbursements, ordinarily by check drawn on the fund(s) from which the items are payable. The total of cash plus unreplenished disbursements must equal the fixed sum of cash set aside.

In Lieu of Tax - Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or being responsible for the property. The amount received for school purposes is a deduction in the Basic Formula calculation.

Indirect Costs - Costs incurred for services, materials, supplies and/or equipment that are common to two or more programs and, therefore, are not identifiable with a particular program. There are restricted and nonrestricted indirect cost rates. The School Finance Section calculates the indirect cost rate for the next school year based on data submitted by the district/charter school on the ASBR for the second preceding year.

Instruction - Activities dealing with the teaching of pupils in the classroom, other locations or situations and other approved media services such as television, telephone or correspondence.

Interest Expenses - A fee charged a borrower for the use of money. Interest on bonds, notes, or other evidences of indebtedness may not exceed 10 percent unless advertised, 14 percent if advertised pursuant to Section 108.170, RSMo.

Interest Income - Earnings on investments such as savings accounts, certificates of deposits and bond investments.

Interfund Transfers - Money that is taken from one fund under the control of the board of education and added to another fund under the board's control. Interfund transfers are not receipts or expenditures of the LEA.

Internal Auditing - Activities involved with evaluating the adequacy of the internal control systems verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

Internal Control - A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues and expenditures. For example, under such a system, the employee's work is subdivided so that no one employee performs a complete cycle of operations. For instance, an employee handling cash would not post the accounts receivable records. Under such a system, the procedures to be followed are identified, and such procedures call for proper authorizations by designated officials for all actions to be taken.

Internal Service Fund - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit, or to other governmental units.

Inventory - A detailed list or record showing quantities, descriptions, values, frequency of use, units of measure, unit prices and property on hand at a given time. Also included are the costs of supplies and equipment on hand not yet distributed to requisitioning units.

Investments - Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The account does not include capital assets used in LEA operations.

Invoice - An itemized list of merchandise purchased from a particular vendor. The list includes quantity, description, price, terms, date, etc.

Journal - The book of original entry for recording financial transactions.

Journal Voucher - A document on which the financial transactions of the LEA are authorized and from which any or all transactions may be entered on the books. The journal voucher allows the budget to be put into operation and expenditures to be made to meet authorized obligations. Journal vouchers are also used to set up revolving funds and petty cash funds and for authorizing all entries in the bookkeeping system for which no other authorizations, such as deposit slips, invoices, etc., are available. A form of journal voucher is a memorandum in the school board minutes.

Judgments Against the LEA - Expenditures from current funds for all judgments (except as indicated) against the LEA that are not covered by liability insurance but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

Lease Purchase – A lease purchase is an agreement entered into by the school district to acquire a capital item without paying the full purchase cost all at once. The authority to enter into lease-purchase agreements is found in Sections 177.082 and 177.088, RSMo. Section 177.082, RSMo, provides for lease purchases for apparatus, equipment (including school buses) and furnishings directly with a vendor. This authorization does not provide for the purchase of buildings (including mobile classroom units) or land. Section 177.088, RSMo, requires a district to enter into an agreement with a financing entity (trustee). This statutory authority is the only means a district has to enter into a lease purchase agreement for buildings (including mobile classroom units) or land.

LEP Count - Limited English Proficient census taken and reported to the Department of Elementary and Secondary Education. This count is used in the weighted average daily attendance calculation in the Basic Formula Calculation.

Levy (Verb) - To impose taxes or special assessments. **(Noun)** - The total of taxes or special assessments imposed by a governmental unit.

Liabilities - Debt or other legal obligations arising out of transactions in the past that are payable but not necessarily due. Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrance was established have been rendered or received.

Local Education Agency (LEA) - An educational agency at the local level that exists primarily to operate a school or to contract for educational services. Normally, taxes may be levied by such publicly operated agencies for school purposes. These agencies may or may not be coterminous with county, city, or town boundaries. This term is used synonymously with the terms "school district," "school system" and "local basic administrative unit".

M & M Surtax - Surtax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax.

Maintenance of Effort - A requirement to spend as many dollars or as many dollars per student for a specific activity during the current school year as was spent during the previous year for a similar activity. Maintenance of effort is required for special education programs, Title I and career education.

Membership - Count of resident students in grades PK-12 taken the last Wednesday in September, or the last Wednesday in January, who are enrolled on the count day **and** in attendance at least one of the 10 previous school days, by grade at each attendance center. PK students included in membership are only the PK students being claimed for state aid. Students attending an alternative school or an area vocational school part of the day and their home school the remainder of the day should be counted as full-time students in the regular school in their home district. To receive full-time credit for special education a kindergarten student whose IEPs call for full-day attendance, report the membership in full-day kindergarten. Membership for Title I extended day kindergarten should not be reported. Part-time students are reported on FTE basis under part-time. For example, a part-time student enrolled four hours in a six-hour day equals 0.67 FTE. Membership of students for whom the home district pays full tuition is counted by the home district. Membership of students for which local tax effort only is paid is not reported by the home district, but is reported by the receiving district. **Membership of students for whom parents have paid tuition is not counted by any district.**

Membership, Prekindergarten/Kindergarten - PK-A, PK-P, PK, K-A, K-P or K-K membership will be multiplied by the ratio of that specific kindergarten actual calendar divided by the first-grade actual calendar hours in session. In no case will the multiplier be less than .5 or greater than 1.00.

Missouri Health and Educational Facilities Authority (MOHEFA) - Organization administering the Missouri Direct Deposit Program that is designed as a credit enhancement for public school bonds. MOHEFA is also involved in the advanced funding program.

Modified Accrual-Basis Accounting - Recognizes measurable transactions when they occur within a given time frame.

Net Expenditure - The actual outlay of money by the LEA for some service or object after the deduction of any discounts, rebates, reimbursements or revenue produced by the service or activity.

Net Income - The balance remaining to the LEA after deducting from the gross revenue for a given period all operating expense and income deductions during the same period.

Non-Allowable Transportation Expenditures - Those costs, such as vehicles other than school buses, optional bus equipment, bus monitors or other items not allowed under 5 CSR 30-261.040.

Non-Categorical - Revenue from any or all sources that is not identifiable with specific expenditures (i.e., it is General (Incidental) Fund revenue that loses its identity as it is expended for objects relating to many service areas).

Non-Current Revenue - Amounts received from the sale of bonds, insurance recovery settlements or sale of school property, etc., other than current revenue sources.

Non-Resident Student - Generally a student whose legal residence is outside the geographic area served by a specified school, charter school, or institution and for which the school district/charter school is receiving tuition payments.

Not-for-Profit Organization - An organization formed under the general not-for-profit law of Missouri, Chapter 355, RSMo. "The board of any educational institution may enter into agreements as authorized in this section with a not-for-profit corporation ... in order to provide for the acquisition, construction, improvement, extension, repair, remodeling, renovation and financing of sites, buildings, facilities, furnishings and equipment for the use of the educational institution for educational purposes." (Section 177.088, RSMo)

Object - The commodity or service obtained from a specific expenditure.

Object Classification - Identifying a category of goods or services obtained.

Operating Levy - Levy for all funds of the district except the Debt Service Fund. Also referred to as the Adjusted Operating Levy, the levy actually extended onto the tax books or the tax rate that actually generated tax revenue for the school district to use for operational purposes and capital outlay.

Operating Levy For School Purposes - The sum of the adjusted tax rates levied in the General (Incidental) Fund and Special Revenue (Teachers) Funds.

Overhead Costs - Those elements of cost necessary in the production of an item or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditures that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, supervision and other similar items.

Overtime Salaries - Gross salary paid to employees of the LEA in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries. The terms of such payment for overtime are a matter of state and local regulation and interpretation.

Part-Time Student - A student who is carrying less than a full course load as determined by the state or the LEA. A part-time student is counted for enrollment as one, but is reported on a FTE basis under part-time for membership. For example, a part-time student enrolled four hours of a six-hour day would have an FTE of 0.67 for membership purposes.

Paying Agent Fees - Paying agent fees are fees charged by the financial institution responsible for making the payments of principal and interest on the district's outstanding bonds. In addition to the initial paying agent fee imposed upon issuance of the bonds, a paying agent fee is charged on a semi-annual basis in conjunction with the bond principal and interest payments made for that year. (Identification of the paying agent and the duties of the paying agent are outlined in the official bond transcript.) These charges are paid from the Debt Service Fund.

Payments in Lieu of Taxes (PILOT) - Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or responsible for the property. The amount received for school purposes is a deduction in the Basic Formula calculation.

Payroll - A list of individual employees entitled to pay, with the amounts due to each for personal services rendered. Payments are also made for such payroll-associated costs as federal and state income tax withholdings, retirement and social security.

Payroll Deductions and Withholding - Amounts deducted from employees' salaries for taxes required to be withheld and for other withholding purposes. Separate liability accounts may be used for each type of deduction.

Penalties And Interest on Taxes - Amount collected as penalties for the payment of taxes after the due date(s), and the interest charged on delinquent taxes from the due date to the date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.

Pension System - A free retirement plan whereby persons leaving service in the educational system because of age, disability, or length of service receive payments from funds to which they have not contributed. Payments may be in a lump sum or in the form of annuity.

Petty Cash - A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Also, a sum of money, either in the form of currency or a special bank deposit, set aside for the purpose of making change or immediate payments of comparatively small amounts.

Premium on Bonds Sold - That portion of the sales price of bonds in excess of their par value. The premium represents an adjustment of the interest rate.

Prepaid Expenses - Expenses entered in accounts for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.

Principal of Bonds - The face value of bonds.

Principal Payments - A sum of money paid to a lender on an amount owed as a debt from which interest is calculated.

Private School or Nonpublic - A school established by an agency other than the state or its subdivisions that is primarily supported by other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.

Professional Development Carryover - The portion of the annually calculated 1 percent of the Basic Formula apportionment not expended from year to year. Must be held as a restricted balance to be used solely for professional development expenditures.

Proposition C Revenue - Revenue received from the implementation of a one-cent statewide sales tax for education approved by voters in a statewide election held in November 1982. One-half of the total received is used to roll back current tax levy unless a simple majority of voters have voted to forego all or a part of the reduction per Section 164.013, RSMo.

Proposition C Rollback - Calculated amount (stated in pennies) that is required to be subtracted from the school purposes (General (Incidental) and Special Revenue (Teachers) Funds) unadjusted tax levy. Subtracting the Proposition C rollback from the unadjusted tax levy results in the adjusted tax levy. Districts may seek voter approval to waive all or a portion of the required rollback per Section 164.013, RSMo. A simple majority is necessary for approval of the waiver.

Proprietary Fund - Sometimes referred to as "income-determination" or "commercial type" funds of a state or local governmental unit. Examples are Enterprise Funds and Internal Service Funds.

Proprietary Accounts - Those accounts that show actual financial conditions and operations such as actual assets, liabilities, reserves, surplus, revenues and expenditures, as distinguished from budgetary accounts.

Prorating - The allocation of parts of a single expenditure to two or more different accounts. The allocation is made in proportion to the benefits that the expenditure provides for the respective purposes or programs for which the accounts were established.

Public School - A school operated by publicly elected or appointed school officials in which the programs and activities are under the control of these officials and which is supported primarily by public funds.

Pupil Accounting - A system for collecting, computing and reporting information about pupils.

Pupil Transportation Services - Consists of those activities involved with the conveyance of pupils to and from school and school-related activities.

Purchase Order - A written request to a vendor to provide material or services at a price set forth in the order and is used as an encumbrance document.

Purchased Services - Services rendered by personnel who are not on the payroll of the LEA and other services that are purchased by the LEA.

Rebates - Abatements or refunds.

Redemption of Principal - Expenditures from current funds to retire serial bonds and long and short-term loans.

Refund - A return of an overpayment or over collection. The return may be in the form of cash or a credit to an account.

Refunding Bonds - Bonds issued to pay off outstanding bonds. Also known as refinancing existing bonds.

Requisition - A written request to a purchasing officer for specified articles or services. It is a request from one school official to another school official, whereas a purchase order is from a school official (usually the purchasing officer) to a vendor.

Reserve For Encumbrances - A reserve representing that portion of a fund balance segregated to provide for unliquidated encumbrances.

Resident Student - Students residing and attending school in the district/charter school.

Restricted Fund Balances - Funds for a specified purpose.

Revenue - Additions to fund financial resources other than from interfund transfers and debt-issue proceeds.

Salary - The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the LEA. Payments for sabbatical leave are also considered salary.

Sale of Bonds - Proceeds from the sale of bonds recorded into the district's books at par value. Premiums or discounts of bonds are treated as an interest adjustment.

School Term - A prescribed span of time when school is open and the pupils are under the guidance and direction of teachers. The minimum school term is 174 days and 1,044 hours of actual pupil attendance per Section 171.031, RSMo. (Section 171.033, RSMo, specifies exemptions to the minimum school term.)

Securities - Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Serial Bonds - Issues redeemable by installments, each of which is to be paid in full, ordinarily out of revenues of the fiscal year in which it matures, or revenues of the preceding year.

Service Area Direction - Pertains to directing and managing the service area of any function. It includes activities of all those engaged in managing and directing a given area.

Single Entry Accounting System - A system of bookkeeping where a single entry is recorded for each cash receipt or cash disbursement.

Special Education Placement Count - Number of students with disabilities that are served in Missouri public schools. Students in this count must have IEPs or service plans in place and be receiving services by the local school district/charter school as of December 1. This count is reported through MOSIS and used in the calculation of weighted average daily attendance (WADA) in the Basic Formula Calculation.

State Assessed Railroad and Utilities (SARRU) - Assessed valuation of railroad and utility properties assessed by the state. The amount of revenue each school district receives is derived from the average county levy for school purposes, capital project purposes and debt service purposes. The amount received for school purposes is a deduction in the Basic Formula calculation.

State Revenue - Amounts received from the state including Basic Formula money, transportation, career ladder, career education, Parents as Teachers, Early Childhood, etc.

Student Activities Transfer - Transfer from the General (Incidental) Fund to the Capital Projects Fund for the purchase of designated equipment/capital outlay from the student activity account.

Summer School - The school session carried on during the period between the end of one regular school term and the beginning of the next regular school term.

Summer School Transportation Fees - Money received for transportation of pupils attending summer school. Separate accounting shall be maintained for fees received from residents and for fees received from nonresidents. There is no state transportation aid for summer school.

Supplies - Items with a unit cost of less than \$1,000 and last less than a year, which are expended, consumed and can be worn out, or lose their identity by becoming part of a more complex unit.

Support Services - Activities that provide administrative, technical or logistical support to a program and enhance or sustain the fulfillment of the objectives of other major functions.

Surety Bond - A written promise to pay damages or to indemnify against losses caused by the party(ies) named in the document through nonperformance or through misappropriation of monies, for example, a surety bond given by a contractor or by an official handling cash or securities.

Surplus - The excess of the assets of a fund over its liabilities, or if the fund also has other resources and obligations, the excess of resources over obligations. The term should be used with caution because it creates a potential for misleading inference.

Tax Anticipation Notes (TANS) - Short-term loans issued in anticipation of future revenues. The loan does not count against any statutory debt limitation and the loan must mature within 12 months. Interest on TANS is limited pursuant to Section 108.170, RSMo.

Tax Increment Financing (TIF) - A program defined in Sections 99.800 and 99.865, RSMo, through which assessed valuation is abated. The county clerk reports the abated assessed valuation to the Department of Elementary and Secondary Education. However, a district is allowed to reduce its total assessed valuation by this amount for state aid purposes.

Tax Levy - Amount levied against the patrons of a school district by a governmental unit for the purpose of financing services performed for the common benefit.

Teachers Fund Transfer - Transfer made on a regular basis (monthly, quarterly, etc.) from the General (Incidental) Fund to the Special Revenue (Teachers) Fund prior to checks being written against the fund. Section 165.021.4, RSMo, states, "No check shall be drawn ... unless there is sufficient money in the treasury and in the proper fund for the payment of the indebtedness." Section 165.011, RSMo.

Textbooks - Materials as defined in Section 170.051, RSMo, obtained primarily for use in certain classes, grades, or other particular student groups rather than for general school use.

Transfers - Money moved from one fund to another fund without expectation of repayment.

Transportation Transfer - Transfer from the General (Incidental) Fund to the Capital Projects Fund based on the prior year allowable transportation capital outlay expenditures. The transfer amount may be used for any legitimate capital outlay expense, or it may be used to build a balance in the Capital Projects Fund. Section, 165.011, RSMo.

Tuition - Money charged by the LEA or education institution for a period of time, not including special charges for books and laboratory fees, for nonresident pupils attending the regular day in the LEA. Separate accounting must be maintained for transportation fees received from patrons and for transportation fees received from other LEAs.

Unadjusted Tax Rate for Operations - Amount of tax levy in the operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds) minus a voluntary rollback (if any) but before Proposition C rollback. If a district has a full waiver of Proposition C, the unadjusted and the adjusted levies will always be the same.

Unamortized Discounts on Bonds Sold - That portion of the excess of the face value of bonds over the amount received from their sale that remains to be written off periodically over the life of the bonds.

Unamortized Discounts on Investments - The excess of the face value of securities over the amount paid for them that has not yet been written off.

Unamortized Premiums on Bonds Sold - An account that represents that portion of the excess of bond proceeds over par value that remains to be amortized over the remaining life of such bonds.

Unamortized Premiums on Investments - The excess of the amount paid for securities over the face value that has not yet been amortized. This account is normally restricted to long-term investments.

Unspent Bond Proceeds Transfer - Transfer from the Capital Projects Fund to the Debt Service Fund of any balance remaining after completion of the project for which the bonds were issued.

Voluntary Rollback For Debt Service - Amount of Debt Service Fund levy the district does not intend to levy for the current year. The voluntary rollback is subtracted from the Current SAO Debt Service Maximum and the resulting levy is the Unadjusted Debt Service Fund Levy. The amount of voluntary rollback is determined by the district's board of education.

Voluntary Rollback For Operations - Amount of tax rate ceiling that district does not intend to levy for current year in the operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds). The voluntary rollback is subtracted from the Current SAO Operating Ceiling and the resulting levy is the Unadjusted Tax Rate for Operations. The amount of voluntary rollback is determined by the district's board of education.

Voucher - A document that authorizes the payment of money and usually indicates the accounts to be charged.

Weighted Average Daily Attendance (WADA) - Total regular term hours of attendance (including remedial hours) divided by calendar hours in session PLUS the summer school ADA (total number of hours attended in an approved summer school divided by 1,044 hours) plus weights of students populations: weighted by taking 25% multiplied by the Free and Reduced Lunch pupil count that exceeds the threshold of regular term ADA plus summer school ADA, plus 75% multiplied by the number of Special Education Pupil count that exceeds the threshold of regular term ADA plus summer school ADA, plus 60% multiplied by the Limited English Proficiency count that exceeds the threshold of regular term ADA plus summer school ADA.

Withholding - The process of deducting from a salary or wage payment an amount, specified by law or regulation, representing the estimated federal or state income tax of the individual that the employer must pay to the taxing authority.

Acronyms

Common Acronyms

Acronyms are commonly used throughout the education arena. Some of the more common acronyms used in this manual and other education-related materials are presented below. This is only a partial listing of education-related acronyms.

AEL*	Adult Education and Literacy (previously known as Adult Basic Education [ABE])
ACH	Automated Clearing House
ADA*	Average Daily Attendance
ADT	Average Daily Transported
AEL	Adult Education & Family Literacy
AICPA	American Institute of Certified Public Accountants
ASBR*	Annual Secretary of the Board Report
CAFR	Comprehensive Annual Financial Report
CFDA	Catalog of Federal Domestic Assistance
CPA	Certified Public Accountant
CSIP	Comprehensive School Improvement Plan
CSR	Code of State Regulations
DESE	Department of Elementary and Secondary Education
DFS	Division of Family Services
DMH	Department of Mental Health
DNR	Department of Natural Resources
DOH	Department of Health
DOR	Department of Revenue
DOSS	Department of Social Services
DOT	Department of Transportation
ECSE	Early Childhood Special Education
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FMVSS	Federal Motor Vehicle Safety Standards
FRPL*	Free and Reduced-Price Lunch
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Government Auditing Standards
GAS	Governmental Auditing Standards
GASB	Governmental Accounting Standards Board
GPFS	General Purpose Financial Statements
HB	House Bill
IDEA	Individuals With Disabilities Act
IDL	Interactive Distance Learning (previously called Interactive TV [ITV])
IEP	Individualized Education Plan

* Defined in the glossary of the Missouri Financial Accounting Manual.

IRS	Internal Revenue Service
JTPA	Job Training Partnership Act (currently called Workforce Investment Act [WIA])
LARRU	Locally Assessed Railroad & Utilities
LEA*	Local Education Agency
LIFT	Literacy Investment for Tomorrow
M&M*	Merchants & Manufacturers
MOHEFA*	Missouri Health & Educational Facilities Authority
MOSIP	Missouri School Investment Program
MOSIS	Missouri Student Information System
MSBA	Missouri School Boards' Association
MSCBA	Missouri School Bus Contractors Association
MSIP	Missouri School Improvement Program
NCGA	National Council on Governmental Accounting
NHTSA	National Highway and Traffic Safety Administration
NTSB	National Transportation Standards Board
OASDI	Old Age, Survivors and Disability Insurance
OMB	Office of Management and Budget
PAT	Parents as Teachers
PDC	Professional Development Committee
PEERS	Public Education Employee Retirement System
PSRS	Public School Retirement System
QZAB	Qualified Zone Academy Bonds
RFP	Request For Proposal
ROTC	Reserve Officer Training Corp
RR&U*	Railroad & Utilities
RSMo	Revised Statutes of Missouri
SAO	State Auditor's Office
SARRU*	State Assessed Railroad & Utilities
SAS	Statement on Auditing Standards
SB	Senate Bill
SEA	State Education Agency
SEMA	State Emergency Management Agency
TAN*	Tax Anticipation Note
TIF*	Tax Increment Financing
VICC*	Voluntary Interdistrict Choice Corporation
WADA	Weighted Average Daily Attendance
WIA	Workforce Investment Act (previously called Job Training Partnership Act [JTPA])

* Defined in the glossary of the Missouri Financial Accounting Manual.