



25 EAST GOLDFIELD AVENUE
YERINGTON, NEVADA 89447

SUPERINTENDENT
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DEPUTY SUPERINTENDENT
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Lyon County School District _____ herewith submits the FINAL budget for the
fiscal year ending 06/30/26

This budget contains 4 funds requiring State Education Fund revenues totaling \$121,585,153

This budget contains 18 governmental fund types with estimated expenditures of \$ 201,015,142
3 proprietary funds with estimated expenses of \$ \$1,767,000

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Lilliana Camacho-Polkow
(Printed Name)
Chief Financial Officer
(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed [Signature]

Dated: 12/16/2025

[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time 12/16/2025 6:00PM

Publication Date 12/16/25

Place: Professional Learning Center, Silver Springs

**Lyon County School District Final Budget
2025-2026**

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SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	<u>3,386,636,394</u>	(B2) Tax from Net Proceeds unavailable for Appropriation 2025-2026	\$ _____
(B1) Net Proceeds of Mines (AV)	_____		
(C) TOTAL ASSESSED VALUE	<u>3,386,636,394</u>		

TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR Ending 6/30/2024	ACTUAL YEAR Ending 6/30/2025	ESTIMATED YEAR Ending 6/30/2026
FTE Total employees	<u>1,119.1</u>	<u>1,123.6</u>	<u>1,125.5</u>
FTE Classroom teachers	<u>545.0</u>	<u>546.0</u>	<u>546.0</u>
Total Enrollment	_____	_____	_____

(E) **ENROLLMENT**

	ACTUAL YEAR Ending 6/30/2024	ESTIMATED ADE* Ending 6/30/2025	ESTIMATED ADE* Ending 6/30/2026
Subtotal	<u>9,011.00</u>	<u>8,954.00</u>	<u>8,758.00</u>
<u>Deduct</u> students transported into Nevada from out-of-state	_____	_____	_____
<u>Add</u> students transported to another state	_____	_____	_____
Total WEIGHTED enrollment	<u>9,011.00</u>	<u>8,954.00</u>	<u>8,758.00</u>

(F) **STATE EDUCATION FUNDING**

Adjusted Base per Pupil Funding	
Adjusted Base per Pupil Amount for Ending 6/30/2026	\$11,491.00
Estimated Weighted Average Daily Enrollment	<u>8,758</u>
Total Adjusted Base per Pupil Funding	\$ 100,638,178
Weighted Funding	
At-Risk Weighted Funding	\$ 1,281,702
English Learners Weighted Funding	2,270,633
Gifted & Talented Weighted Funding	\$ 67,780
Total Weighted Funding	\$ 3,620,115
Local Special Education Funding	\$ 11,959,030
Auxiliary Funding	
Auxiliary - Transportation	\$ 5,367,830
Auxiliary - Special Transportation	\$ -
Auxiliary - Food Services	\$ -
Total Auxiliary Funding	\$ 5,367,830
Total Funding from State Education Fund	<u>\$ 121,585,153</u>

School District Lyon County School District

* ADE = Average Daily Enrollment

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) PROPERTY TAX RESOURCES	(6) TAX RATE	(7) TRANSFERS IN	(8) TOTAL FUND RESOURCES
GENERAL FUND							
1000 Local		650,000					650,000
3000 State							0
State Education Funding			117,965,038				117,965,038
4000 Federal		161,000					161,000
Opening Balance	21,447,175						21,447,175
Other							0
Total Opening Balance	21,447,175						21,447,175
5000 Other Sources						0	0
General Subtotal	21,447,175	811,000	117,965,038	0	0.75%	0	140,223,213
DEBT SERVICE	13,610,403	383,000		14,054,350	0.58670%	0	28,047,753
SUBTOTAL	35,057,578	1,194,000	117,965,038	14,054,350	1.3367%	0	168,270,966
OTHER FUNDS: (List)							
English Learners Weighted Funding	435,133	0	2,270,633			1,052,000	3,757,766
Gifted & Talented Weighted Funding	169,752	0	67,780			446,220	683,752
At-Risk Weighted Funding	720,173	0	1,281,702			960,000	2,961,875
SB231	0	3,114,107	0			0	3,114,107
Adult Education	6,542	426,633				0	433,175
State Grants	0	1,881,401				0	1,881,401
Special Education	1,022,108	5,185,020				18,905,000	25,112,128
Private Donations & Grants	46,346	15,000				0	61,346
Federal Grants	0	6,166,369				0	6,166,369
Medicaid	373,858	275,000				0	648,858
Federal School Lunch	4,416,506	5,111,139				0	9,527,645
Residential Construction Tax	523,635	560,000				0	1,083,635
Building & Sites	112,127	8,800				0	120,927
Bond Projects	15,119,012	16,175,880				0	31,294,892
Capital Projects	4,392,984	1,249,948				1,250,000	6,892,932
Student Activity Funds	1,084,157	1,750,000				0	2,834,157
Proprietary							0
Workers Comp Insurance	1,653,524	743,000				0	2,396,524
Unemployment Insurance	1,832,027	155,000				0	1,987,027
Group Insurance	767,104	897,000				0	1,664,104
SUBTOTAL OTHER FUNDS	32,674,988	43,714,297	3,620,115	0	0	22,613,220	102,622,620
TOTAL ALL FUNDS	67,732,566	44,908,297	121,585,153	14,054,350		22,613,220	270,893,586
Less: Interfund Transfers						(22,613,220)	(22,613,220)
NET ALL FUNDS	67,732,566	44,908,297	121,585,153	14,054,350		0	248,280,366

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PROGRAM OR FUNCTION	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER	TRANSFERS OUT	CONTINGENCY	ENDING FUND BALANCE	TOTAL FUND REQUIRE- MENTS
General Fund							
100 Regular	28,374,518	16,157,314	2,401,000				46,932,832
200 Special							0
300 Vocational & Technical	1,260,000	700,000	200,000				2,160,000
400 Other PK - 12	5,000	1,000	0				6,000
600 Adult Education	0	0	0				0
900 Co-Curricular & Extra Curricular	1,025,000	134,000	1,047,000				2,206,000
000 Undistributed Expenditures	21,889,000	10,987,000	16,787,890				49,663,890
5100 Debt Service							0
6200 Fund Transfers				22,613,220			22,613,220
6300 Contingency					2,050,000		2,050,000
Ending Balance						14,591,271	14,591,271
Other							0
Total Ending Fund Balance						14,591,271	14,591,271
General Subtotal	52,553,518	27,979,314	20,435,890	22,613,220	2,050,000	14,591,271	140,223,213
DEBT SERVICE			14,033,117	0		14,014,636	28,047,753
SUBTOTAL APPROP. FUNDS	52,553,518	27,979,314	34,469,007	22,613,220	2,050,000	28,605,907	168,270,966
OTHER FUNDS: (List)							
English Learners Weighted Funding	2,348,133	1,151,000	258,633	0		0	3,757,766
Gifted & Talented Weighted Funding	438,752	174,000	71,000	0		0	683,752
At-Risk Weighted Funding	1,671,075	882,800	408,000	0		0	2,961,875
SB231	2,425,444	688,663				(0)	3,114,107
Adult Education	216,615	126,918	83,101	0		6,542	433,175
State Grants	974,485	546,297	360,619	0		0	1,881,401
Special Education	13,475,000	7,509,000	4,128,128	0		0	25,112,128
Private Donations & Grants	0	0	41,000	0		20,346	61,346
Federal Grants	1,336,137	505,915	4,324,317	0		0	6,166,369
Medicaid	209,000	107,000	332,858	0		0	648,858
Federal School Lunch	642,316	255,000	4,669,000	0		3,961,329	9,527,645
Residential Construction Tax	0	0	506,428	0		577,207	1,083,635
Building & Sites	0	0	46,200	0	25,000	49,727	120,927
Bond Projects	0	0	27,162,115	0		4,132,777	31,294,892
Capital Projects	0	0	5,116,356			1,776,576	6,892,932
Student Activity Funds	0	0	2,822,000	0		12,157	2,834,157
Proprietary							
Workers Comp Insurance	0	0	840,000	0		1,556,524	2,396,524
Unemployment Insurance	0	0	30,000	0		1,957,027	1,987,027
Group Insurance	0	0	897,000	0		767,104	1,664,104
SUBTOTAL OTHER FUNDS	23,736,956	11,946,592	52,096,755	0	25,000	14,817,316	102,622,620
TOTAL ALL FUNDS	76,290,474	39,925,906	86,565,762	22,613,220	2,075,000	43,423,223	270,893,586
Less: Interfund Transfers			0		0		(22,613,220)
NET ALL FUNDS	76,290,474	39,925,906	86,565,762	22,613,220	2,075,000	43,423,223	248,280,366

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1300 Tuition				
1500 Earnings on Investments	63,017	799,779	550,000	550,000
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	354,254	604,592	100,000	100,000
1910 Rentals		45,699		
1920 Donations				
TOTAL LOCAL SOURCES	417,271	1,450,070	650,000	650,000
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3110 PCFP Adjusted Base Per-Pupil Funding	98,022,737	102,308,107	102,315,864	100,638,178
3113 PCFP Auxiliary - Transportation	5,007,439	5,008,400	5,367,830	5,367,830
3115 PCFP Local Special Education	9,566,849	9,568,684	11,959,030	11,959,030
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	112,597,025	116,885,191	119,642,724	117,965,038
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue	109,840	11,356	11,000	11,000
4703 E-Rate	244,772	1,035,477	150,000	150,000
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	354,613	1,046,833	161,000	161,000
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Medium Term Note Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	17,054,019	22,337,973	20,398,657	21,447,175
TOTAL OPENING BALANCE	17,054,019	22,337,973	20,398,657	21,447,175
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	130,422,928	141,720,068	140,852,381	140,223,213

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	27,857,339	28,718,643	28,774,000	28,374,518
200 Benefits	12,467,978	13,057,887	16,419,000	16,157,314
300/400/500 Purchased Service	395,709	290,988	575,000	575,000
600 Supplies	1,964,391	1,669,729	1,776,000	1,776,000
700 Property	0	0	0	0
800 Other	5,377	46,626	50,000	50,000
100 TOTAL REGULAR PROGRAMS	42,690,794	43,783,873	47,594,000	46,932,832
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries	1,136,964	1,237,544	1,310,000	1,260,000
200 Benefits	517,912	563,374	722,000	700,000
300/400/500 Purchased Service	113,719	121,781	95,000	95,000
600 Supplies	77,699	58,691	100,000	100,000
700 Property				
800 Other	3,285	1,629	5,000	5,000
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	1,849,579	1,983,019	2,232,000	2,160,000
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries			135,000	5,000
200 Benefits			37,000	1,000
300/400/500 Purchased Service			13,000	0
600 Supplies			15,000	0
700 Property				
800 Other				
440 TOTAL SUMMER SCHOOL	0	0	200,000	6,000
600 ADULT EDUCATION				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
600 TOTAL ADULT EDUCATION	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
910 COCURRICULAR PROGRAMS				
1000 Instruction				
100 Salaries	274,284	289,213	335,000	300,000
200 Benefits	9,285	12,754	54,000	54,000
300/400/500 Purchased Service	3,000	3,730	5,000	5,000
600 Supplies	967	506,775	75,000	75,000
700 Property				
800 Other	960	680	5,000	5,000
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
910 TOTAL COCURRICULAR PROGRAMS	288,496	813,152	474,000	439,000
920 ATHLETICS				
1000 Instruction				
100 Salaries	723,904	709,722	875,000	725,000
200 Benefits	67,243	69,727	80,000	80,000
300/400/500 Purchased Service	255,182	253,245	265,000	265,000
600 Supplies	431,576	483,975	650,000	550,000
700 Property	203,019	492,606	115,000	115,000
800 Other	22,338	10,443	32,000	32,000
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
920 TOTAL ATHLETICS	1,703,262	2,019,718	2,017,000	1,767,000

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	2,769,304	2,872,474	3,062,000	3,137,000
200 Benefits	1,200,371	1,294,976	1,638,000	1,663,000
300/400/500 Purchased Service	14,444	62,568	55,000	55,000
600 Supplies	56,435	20,313	80,000	80,000
700 Property				
800 Other				
2100 SUBTOTAL	4,040,554	4,250,331	4,835,000	4,935,000
2200 Instructional Staff Support				
100 Salaries	1,189,509	1,758,995	1,717,000	1,717,000
200 Benefits	441,579	545,245	656,000	656,000
300/400/500 Purchased Service	202,278	122,026	275,000	275,000
600 Supplies	599,710	445,716	450,000	450,000
700 Property				
800 Other	40,842	11,045	50,000	50,000
2200 SUBTOTAL	2,473,918	2,883,027	3,148,000	3,148,000
2300 General Administration				
100 Salaries	692,501	708,694	709,000	709,000
200 Benefits	574,577	553,739	542,000	542,000
300/400/500 Purchased Service	372,635	336,310	400,000	492,000
600 Supplies	107,684	58,724	110,000	110,000
700 Property	92,247	0	25,000	25,000
800 Other	50,078	41,803	50,000	150,000
2300 SUBTOTAL	1,889,722	1,699,270	1,836,000	2,028,000
2400 School Administration				
100 Salaries	6,246,077	6,568,398	6,790,000	6,790,000
200 Benefits	2,584,519	2,724,173	3,477,000	3,477,000
300/400/500 Purchased Service	289,477	250,374	330,000	330,000
600 Supplies	213,328	240,357	239,000	239,000
700 Property	0	0	0	0
800 Other	9,041	11,497	10,000	10,000
2400 SUBTOTAL	9,342,442	9,794,799	10,846,000	10,846,000
2500 Central Services				
100 Salaries	2,233,723	2,500,398	2,526,000	2,526,000
200 Benefits	752,722	927,129	1,230,000	1,230,000
300/400/500 Purchased Service	1,962,235	1,515,280	1,563,000	1,563,000
600 Supplies	1,199,048	1,173,997	1,197,000	1,197,000
700 Property	468,513	0	25,000	25,000
800 Other	32,343	12,399	10,000	10,000
2500 SUBTOTAL	6,648,584	6,129,203	6,551,000	6,551,000
2600 Operations and Maintenance of Plant				
100 Salaries	3,854,737	4,277,367	4,310,000	4,310,000
200 Benefits	1,393,842	1,608,988	2,119,000	2,119,000
300/400/500 Purchased Service	4,591,564	5,572,096	3,700,000	3,700,000
600 Supplies	4,741,922	4,077,957	4,067,000	4,067,000
700 Property	410,292	385,506	550,000	550,000
800 Other	68,586	28,688	60,000	60,000
2600 SUBTOTAL	15,060,943	15,950,602	14,806,000	14,806,000
2700 Student Transportation				
100 Salaries	2,616,704	2,861,958	2,767,000	2,700,000
200 Benefits	943,739	1,069,172	1,357,000	1,300,000
300/400/500 Purchased Service	390,303	315,953	846,890	846,890
600 Supplies	1,093,597	1,032,514	608,000	1,968,000
700 Property	980,678	165,376	1,460,000	100,000
800 Other	2,692	3,491	20,000	20,000
2700 SUBTOTAL	6,027,713	5,448,464	7,058,890	6,934,890
TOTAL SUPPORT SERVICES	45,483,876	46,155,696	49,080,890	49,248,890

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES (continued)				
4300 Architecture & Eng				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		1,258,436		340,000
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL	0	1,258,436	0	340,000
4500 Building Acquisition & Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		17,785		25,000
600 Supplies				50,000
700 Property	132,858			
800 Other				
4500 SUBTOTAL	132,858	17,785	0	75,000
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	48,808	1,070		
600 Supplies				
700 Property		82,095		
800 Other		26,483		
4600 SUBTOTAL	48,808	109,648	0	0
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	362,282	2,850,028		
600 Supplies				
700 Property		108,687		
800 Other		28,625		
4700 Subtotal	362,282	2,987,340	0	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	543,948	4,373,209	0	415,000
5100 Debt Service				
Principal				
Interest				
5100 TOTAL DEBT SERVICE	0	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfers	15,525,000	21,144,225	22,613,220	22,613,220
				0
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	61,552,824	71,673,130	71,694,110	72,277,110
TOTAL ALL EXPENDITURES	108,084,955	120,272,893	124,211,110	123,581,942
6300 Contingency	0	0	2,050,000	2,050,000
ENDING FUND BALANCE				
Reserved Ending Balance(Inv. & Enc.)				
Unresolved Budget Shortfall				
Unreserved Ending Balance	22,337,973	21,447,175	14,591,271	14,591,271
TOTAL ENDING FUND BALANCE	22,337,973	21,447,175	14,591,271	14,591,271
TOTAL APPLICATIONS	130,422,928	141,720,068	140,852,381	140,223,213

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1500 Earnings on Investments				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 PCFP English Learner	1,956,810	2,168,977	2,270,633	2,270,633
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,956,810	2,168,977	2,270,633	2,270,633
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	500,000	1,212,207	1,052,000	1,052,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	500,000	1,212,207	1,052,000	1,052,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	200,702	19,361	0	435,133
TOTAL OPENING BALANCE	200,702	19,361	0	435,133
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,657,512	3,400,545	3,322,633	3,757,766

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	1,162,980	1,505,588	1,386,000	1,621,133
200 Benefits	550,632	688,468	786,000	786,000
300/400/500 Purchased Service	198,365	50,917	222,000	222,000
600 Supplies	540	0	24,633	24,633
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	480,226	482,377	552,000	727,000
200 Benefits	245,408	238,062	340,000	365,000
300/400/500 Purchased Service		0	10,000	10,000
600 Supplies		0	2,000	2,000
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,638,150	2,965,412	3,322,633	3,757,766
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	2,638,150	2,965,412	3,322,633	3,757,766
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	19,361	435,133	0	0
TOTAL ENDING FUND BALANCE	19,361	435,133	0	0
TOTAL APPLICATIONS	2,657,512	3,400,545	3,322,633	3,757,766

AMENDED BUDGET

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1500 Earnings on Investments				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3256 PCFP Gifted and Talented	27,974	47,446	67,780	67,780
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	27,974	47,446	67,780	67,780
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	500,000	364,349	446,220	446,220
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	500,000	364,349	446,220	446,220
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	68,830	170,296	0	169,752
TOTAL OPENING BALANCE	68,830	170,296	0	169,752
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	596,804	582,091	514,000	683,752

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	261,814	267,628	289,000	438,752
200 Benefits	123,518	129,851	154,000	174,000
300/400/500 Purchased Service		8,492	41,000	41,000
600 Supplies	41,176	6,368	30,000	30,000
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	426,508	412,339	514,000	683,752
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	426,508	412,339	514,000	683,752
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	170,296	169,752	0	0
TOTAL ENDING FUND BALANCE	170,296	169,752	0	0
TOTAL APPLICATIONS	596,804	582,091	514,000	683,752

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1500 Earnings on Investments				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3255 PCFP At-Risk	1,650,624	1,093,903	1,281,702	1,281,702
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,650,624	1,093,903	1,281,702	1,281,702
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	450,000	893,677	960,000	960,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	450,000	893,677	960,000	960,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	235,313	720,173	331,298	720,173
TOTAL OPENING BALANCE	235,313	720,173	331,298	720,173
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,335,937	2,707,753	2,573,000	2,961,875

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
PROGRAM FUNCTION OBJECT				
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	809,898	911,063	1,101,000	1,255,000
200 Benefits	379,739	471,780	659,000	708,300
300/400/500 Purchased Service	5,250	0	75,000	75,000
600 Supplies	213,441	214,249	210,000	210,000
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	58,034	66,023	78,000	128,000
200 Benefits	20,875	33,222	41,000	51,500
300/400/500 Purchased Service	0	0	25,000	25,000
600 Supplies	0	0	10,000	10,000
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	90,611	201,141	228,000	288,075
200 Benefits	37,916	90,102	108,000	123,000
300/400/500 Purchased Service		0	18,000	33,000
600 Supplies		0	20,000	55,000
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,615,764	1,987,580	2,573,000	2,961,875
TOTAL SUPPORT SERVICES	1,615,764	1,987,580	2,573,000	2,961,875
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	1,615,764	1,987,580	2,573,000	2,961,875
TOTAL ALL EXPENDITURES	1,615,764	1,987,580	2,573,000	2,961,875
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	720,173	720,173	(0)	0
TOTAL ENDING FUND BALANCE	720,173	720,173	(0)	0
TOTAL APPLICATIONS	2,335,937	2,707,753	2,573,000	2,961,875

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3110 PCFP Adjusted Base Per-Pupil Funding				
3113 Auxiliary - Transportation				
3115 Local Special Education				
3200 Restricted Funding/Grants -in-Aid Rev	2,237,669	3,990,544	3,114,107	3,114,107
3210 Special Transportation				
3220 Adult High School Diploma				
3250 Restricted State Funding				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	2,237,669	3,990,544	3,114,107	3,114,107
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,237,669	3,990,544	3,114,107	3,114,107

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	1,133,722	2,021,821	1,577,772	1,577,772
200 Benefits	357,524	637,589	497,557	497,557
300/400/500 Purchased Service				
600 Supplies				
700 Property				
100 TOTAL REGULAR PROGRAMS	1,491,245	2,659,411	2,075,329	2,075,329
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	171,527	305,893	238,710	238,710
200 Benefits	45,326	80,831	63,078	63,078
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2100 SUBTOTAL	216,853	386,724	301,789	301,789
2200 Instructional Staff Support				
100 Salaries	65,330	116,505	90,918	90,918
200 Benefits	14,989	26,730	20,859	20,859
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2200 SUBTOTAL	80,318	143,236	111,777	111,777
2300 General Administration				
100 Salaries	6,553	11,687	9,120	9,120
200 Benefits	1,266	2,258	1,762	1,762
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2300 SUBTOTAL	7,819	13,945	10,882	10,882

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES (continued)				
2400 School Administration				
100 Salaries	71,156	126,896	99,026	99,026
200 Benefits	15,251	27,197	21,224	21,224
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2400 SUBTOTAL	86,407	154,093	120,250	120,250
2500 Central Services				
100 Salaries	37,223	66,382	51,803	51,803
200 Benefits	8,119	14,480	11,299	11,299
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2500 SUBTOTAL	45,343	80,862	63,102	63,102
2600 Operations and Maintenance of Plant				
100 Salaries	127,200	226,841	177,020	177,020
200 Benefits	26,262	46,835	36,549	36,549
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2600 SUBTOTAL	153,462	273,676	213,569	213,569
2700 Student Transportation				
100 Salaries	98,577	175,797	137,187	137,187
200 Benefits	20,617	36,767	28,692	28,692
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2700 SUBTOTAL	119,194	212,564	165,879	165,879
3100 Food Service Operations				
100 Salaries	31,536	56,239	43,888	43,888
200 Benefits	5,492	9,794	7,643	7,643
300/400/500 Purchased Service				
600 Supplies				
700 Property				
3100 SUBTOTAL	37,028	66,034	51,531	51,531
6200 Other Fund Transfers				
910 Interfund Transfers				
000 TOTAL UNDISTRIBUTED EXPENDITURES	746,423	1,331,133	1,038,778	1,038,778
TOTAL ALL EXPENDITURES	2,237,669	3,990,544	3,114,107	3,114,107
ENDING FUND BALANCE	0	0	0	0
Reserved Ending Balance		0	(0)	(0)
Unreserved Ending Balance	0	0	(0)	(0)
TOTAL ENDING FUND BALANCE	2,237,669	3,990,544	0	(0)
TOTAL APPLICATIONS	2,237,669	3,990,544	3,114,107	3,114,107

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition	177	182		
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	177	182	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma	410,080	397,899	474,000	426,633
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	410,080	397,899	474,000	426,633
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0		
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	6,055	6,232	6,299	6,542
TOTAL OPENING BALANCE	6,055	6,232	6,299	6,542
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	416,312	404,313	480,299	433,175

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	182,282	181,381	242,000	216,615
200 Benefits	89,583	94,034	110,000	126,918
300/400/500 Purchased Service	30,622	16	25,000	12,000
600 Supplies	50,568	42,400	50,000	
700 Property	50,533	0	25,000	
800 Other				
1000 Subtotal	403,587	317,831	452,000	355,532
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		22,032		
600 Supplies				
700 Property				
800 Other				
2100 Subtotal	0	22,032	0	0
2200 Instructional Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		504		
600 Supplies		32,855		
700 Property				
800 Other				
2200 Subtotal	0	33,359	0	0
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	0			600
600 Supplies				39,821
700 Property				
800 Other				
2400 Subtotal	0	0	0	40,421
2500 Central Services				
100 Salaries		0	10,000	
200 Benefits		0	2,000	
300/400/500 Purchased Service	4,554	15,871	10,000	30,680
600 Supplies	1,938			
700 Property				
800 Other				
2500 Subtotal	6,493	15,871	22,000	30,680
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		8,678		
2600 SUBTOTAL		8,678		

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
TOTAL SUPPORT SERVICES	410,080	397,771	474,000	426,633
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	410,080	397,771	474,000	426,633
TOTAL ALL EXPENDITURES	410,080	397,771	474,000	426,633
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	6,232	6,542	6,299	6,542
TOTAL ENDING FUND BALANCE	6,232	6,542	6,299	6,542
TOTAL APPLICATIONS	416,312	404,313	480,299	433,175

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3110 PCFP Adjusted Base Per-Pupil Funding				
3113 Auxiliary - Transportation				
3115 Local Special Education				
3200 Restricted Funding/Grants -in-Aid Rev	1,587,640	2,590,072	2,090,000	1,881,401
3210 Special Transportation				
3220 Adult High School Diploma				
3250 Restricted State Funding				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,587,640	2,590,072	2,090,000	1,881,401
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Isurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,587,640	2,590,072	2,090,000	1,881,401

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	234,696	1,077,395	56,242	843,752
200 Benefits	107,299	551,678	28,128	474,783
300/400/500 Purchased Service	36,503			
600 Supplies	435,012	188,992	183,306	8,075
700 Property	11,806	0	15,218	
800 Other		142,800	4,730	
100 TOTAL REGULAR PROGRAMS	825,316	1,960,865	287,624	1,326,609
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries			800,000	
200 Benefits			320,000	
300/400/500 Purchased Service			119,000	
600 Supplies			50,000	
700 Property				
270 TOTAL SPECIAL PROGRAMS	0	0	1,289,000	0
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries	40,392		125,000	
200 Benefits	110,649		60,000	
300/400/500 Purchased Service	-	16,195	5,985	
600 Supplies	-	192,613	161,286	173,119
700 Property	-	10,145	138,877	118,092
800 Other	279	8,601	1,176	280
2100 Student Support				
100 Salaries				12,353
200 Benefits				9,898
300/400/500 Purchased Service				620
600 Supplies				
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries				800
200 Benefits				307
300/400/500 Purchased Service				30,894
600 Supplies				12,400
700 Property				
800 Other				8,840
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	151,320	227,554	492,324	367,601
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
2100 SUBTOTAL	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
2200 Instructional Staff Support				
100 Salaries		90,200		90,322
200 Benefits		38,485		45,438
300/400/500 Purchased Service	67,960	115,087		5,500
600 Supplies		720		500
700 Property				
800 Other				
2200 SUBTOTAL	67,960	244,492	0	141,760
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	24,040			
2300 SUBTOTAL	24,040	0	0	0
2500 Central Services				
100 Salaries	30,389	51,574		27,259
200 Benefits	16,070	27,926		15,871
300/400/500 Purchased Service				
600 Supplies	811	83		500
700 Property				
800 Other				
2500 SUBTOTAL	47,270	79,583	0	43,630
2600 Operations and Maintenance				
100 Salaries				
200 Benefits			21,052	-
300/400/500 Purchased Service		74,588		
600 Supplies	471,734			1,800
700 Property				
800 Other				
2600 SUBTOTAL	471,734	74,588	21,052	1,800
2900 Other Support				
800 Other		2,990		
2900 SUBTOTAL	0			
000 TOTAL UNDISTRIBUTED EXPENDITURES	611,004	401,653	21,052	187,190
TOTAL ALL EXPENDITURES	1,587,640	2,590,072	2,090,000	1,881,401
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance	0	0	0	0
Unreserved Ending Balance	0	0	0	0
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	1,587,640	2,590,072	2,090,000	1,881,401

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - PCFP Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3270 State Special Education Funding	4,895,480	5,048,529	4,998,000	5,185,020
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	4,895,480	5,048,529	4,998,000	5,185,020
4000 FEDERAL SOURCES				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0		
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	12,375,000	14,873,992	18,905,000	18,905,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	12,375,000	14,873,992	18,905,000	18,905,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	770,199	415,969	0	1,022,108
TOTAL OPENING BALANCE	770,199	415,969	0	1,022,108
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	18,040,679	20,338,490	23,903,000	25,112,128

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	7,814,114	7,772,981	9,143,000	9,233,000
200 Benefits	3,820,264	3,927,237	5,344,000	5,349,000
300/400/500 Purchased Service	7,162	6,708	25,000	25,000
600 Supplies	31,920	98,930	90,000	90,000
700 Property				
800 Other				
1000 SUBTOTAL	11,673,460	11,805,856	14,602,000	14,697,000
2100 Student Support Services				
100 Salaries	2,840,193	2,509,710	4,275,000	3,375,000
200 Benefits	1,092,342	1,118,685	2,278,000	1,678,000
300/400/500 Purchased Service	1,025,879	2,439,691	1,282,000	3,696,128
600 Supplies	1,871	175,704	5,000	150,000
700 Property				
800 Other		832		
2100 SUBTOTAL	4,960,285	6,244,622	7,840,000	8,899,128
2200 Instruction Staff Support				
100 Salaries	13,018	15,865	21,000	21,000
200 Benefits	1,265	1,180	3,000	3,000
300/400/500 Purchased Service	0	3,492	4,000	4,000
600 Supplies	0	796		
700 Property				
800 Other		219		
2200 SUBTOTAL	14,283	21,552	28,000	28,000
2300 General Administration				
100 Salaries	204,089	214,471	219,000	244,000
200 Benefits	77,931	95,417	106,000	131,000
300/400/500 Purchased Service	4,454	10,406	30,000	30,000
600 Supplies	7,639	2,633	15,000	20,000
700 Property				
800 Other		107,745	95,000	95,000
2300 SUBTOTAL	294,113	430,672	465,000	520,000
2700 Student Transportation				
100 Salaries	489,932	562,145	602,000	602,000
200 Benefits	192,637	251,535	348,000	348,000
300/400/500 Purchased Service			15,000	15,000
600 Supplies			3,000	3,000
700 Property				
800 Other				
2700 SUBTOTAL	682,569	813,680	968,000	968,000
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	0	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
200 TOTAL SPECIAL PROGRAMS	17,624,710	19,316,382	23,903,000	25,112,128
TOTAL ALL EXPENDITURES	17,624,710	19,316,382	23,903,000	25,112,128
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	415,969	1,022,108	0	0
TOTAL ENDING FUND BALANCE	415,969	1,022,108	0	0
TOTAL APPLICATIONS	18,040,679	20,338,490	23,903,000	25,112,128

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations	29,900	17,350	15,000	15,000
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	29,900	17,350	15,000	15,000
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	31,806	57,700	52,700	46,346
TOTAL OPENING BALANCE	31,806	57,700	52,700	46,346
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	61,706	75,050	67,700	61,346

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits	4,006	0	25,000	25,000
300/400/500 Purchased Service				
600 Supplies				0
700 Property				
800 Other				
100 TOTAL REGULAR PROGRAMS	4,006	0	25,000	25,000
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies			16,000	16,000
700 Property				
800 Other				
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		8,000		
600 Supplies		453		
700 Property				
800 Other				
2600 Operations and Maintenance				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		600		
600 Supplies		19,651		
700 Property				
800 Other				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	28,704	16,000	16,000
TOTAL ALL EXPENDITURES	4,006	28,704	41,000	41,000
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	57,700	46,346	26,700	20,346
TOTAL ENDING FUND BALANCE	57,700	46,346	26,700	20,346
TOTAL APPLICATIONS	61,706	75,050	67,700	61,346

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	8,690,768	7,795,878	6,908,000	6,166,369
4700 Federal Other Flow Through				
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	8,690,768	7,795,878	6,908,000	6,166,369
5000 OTHER SOURCES OF FUNDS				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance		0	0	0
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	8,690,768	7,795,878	6,908,000	6,166,369

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	255,791	443,772	650,000	155,100
200 Benefits	62,496	21,854	100,000	12,991
300/400/500 Purchased Service	1,039,522	547,805	113,000	20,000
600 Supplies	1,190,076	432,735	250,000	262,683
700 Property	0	9,498	21,000	
800 Other	5,768			4,650
1000 SUBTOTAL	2,553,653	1,455,664	1,134,000.00	455,423.47
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 SUBTOTAL	0	-	-	-
100 TOTAL REGULAR EXPENDITURES	2,553,653	1,455,664.00	1,134,000.00	455,423.47
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	965,937	745,359	873,000	220,000
200 Benefits	365,099	369,778	274,000	70,000
300/400/500 Purchased Service	1,075,916	638,965	250,000	
600 Supplies	237,781	242,154	125,000	2,395
700 Property	13,380			
800 Other		114,992		
1000 SUBTOTAL	2,658,113	2,111,248	1,522,000.00	292,395.00
2100 Student Support Services				
100 Salaries				624,596
200 Benefits				271,471
300/400/500 Purchased Service				308,000
600 Supplies				74,375
700 Property				
800 Other				
2100 SUBTOTAL	0	-	-	1,278,442
2200 Instruction Staff Support				
100 Salaries				25,000
200 Benefits				12,000
300/400/500 Purchased Service				204,245
600 Supplies				52,500
700 Property				
800 Other				124,080
2200 SUBTOTAL	0	-	-	417,825
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				3,000
600 Supplies				
700 Property				
800 Other				
2700 SUBTOTAL	0	-	-	3,000.00
200 TOTAL SPECIAL PROGRAMS	2,658,113	2,111,248.00	1,522,000.00	1,991,662

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries		748		2,763
200 Benefits		67		223
300/400/500 Purchased Service		114,716	5,000	145,491
600 Supplies	8,619	372,180	72,000	317,969
700 Property	5,898	197,916	65,000	39,331
800 Other				8,841
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	14,517	685,627	142,000	514,619
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	856,961	993,494	597,000	
200 Benefits		29,663	24,000	
300/400/500 Purchased Service	31,305	19,294		
600 Supplies			110,000	
700 Property				
800 Other				
440 TOTAL SUMMER SCHOOL	888,266	1,042,451	731,000.00	-
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	431,710	119,079	360,000	204,226
200 Benefits	37,906	45,273	36,000	95,327
300/400/500 Purchased Service	587,487	146,754	250,000	759,150
600 Supplies	46,391	455,998	500,000	630,400
700 Property				
800 Other		280	1,000	5,378
2100 SUBTOTAL	1,103,494	767,384	1,147,000	1,694,482
2200 Instructional Staff Support				
100 Salaries	483,751	19,928	380,000	120
200 Benefits	56,307	4,229	96,000	14
300/400/500 Purchased Service	171,322	508,250	31,000	424,514
600 Supplies	22,061	505,937	126,000	278,891
700 Property				
800 Other				
2200 SUBTOTAL	733,441	1,038,344	633,000	703,539
2300 General Administration				
100 Salaries		675	80,000	
200 Benefits		17	2,000	
300/400/500 Purchased Service	395		270,000	
600 Supplies	242,395			
700 Property				
800 Other		223,906		240,908
2300 SUBTOTAL	242,790	224,598	352,000	240,908
2400 School Administration				
100 Salaries	50,000		230,000	
200 Benefits	1,293		10,000	
300/400/500 Purchased Service		26,342		48,398
600 Supplies				
700 Property				
800 Other				
2400 SUBTOTAL	51,293	26,342	240,000	48,398
2500 Central Services				
100 Salaries	269,077	69,373	220,000	104,332
200 Benefits	100,392	23,295	50,000	43,889
300/400/500 Purchased Service	586	176,434	0	224,668
600 Supplies	1,102	4,089	100,000	6,578
700 Property				
800 Other				
2500 SUBTOTAL	371,157	273,191	370,000	379,468

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		70,000		38,454
600 Supplies			546,000	3,600
700 Property			14,000	
800 Other				
2600 SUBTOTAL	0	70,000	560,000	42,054
2700 Student Transportation				
100 Salaries	64,723	2,282		
200 Benefits	4,665	248		
300/400/500 Purchased Service	2,533	2,277	2,000	11,511
600 Supplies				
700 Property				
800 Other				
2700 SUBTOTAL	71,921	4,807	2,000	11,511
2900 Other Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		31,823		
700 Property				
800 Other				
2900 SUBTOTAL	0	31,823	0	-
3300 Community Service Operations				
100 Salaries	254			
200 Benefits	10			
300/400/500 Purchased Service		6,980		7,809
600 Supplies	1,859	46,621	75,000	76,495
700 Property		10,798		
800 Other				
3300 SUBTOTAL	2,123	64,399	75,000	84,304
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	2,576,219	2,500,888	3,379,000	3,204,665
TOTAL ALL EXPENDITURES	8,690,768	7,795,878	6,908,000	6,166,369
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0	0	0	0
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	8,690,768	7,795,878	6,908,000	6,166,369

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through	349,457	367,048	275,000	275,000
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	349,457	367,048	275,000	275,000
5000 OTHER SOURCES OF FUNDS				
5200 Transfers from Other Funds	100,000	100,000		
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	100,000	100,000	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	130,849	220,974	321,911	373,858
TOTAL OPENING BALANCE	130,849	220,974	321,911	373,858
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	580,306	688,022	596,911	648,858

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
200 SPECIAL PROGRAMS				
2100 Student Support				
100 Salaries	222,246	138,874	151,000	151,000
200 Benefits	36,714	69,533	81,000	81,000
300/400/500 Purchased Service		10,005	170,000	180,000
600 Supplies			50,000	60,000
700 Property				
800 Other				
2100 Subtotal	258,960	218,412	452,000	472,000
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2300 SUBTOTAL	0	0	0	0
2300 General Administration				
100 Salaries	45,633	53,447	58,000	58,000
200 Benefits	17,817	19,973	26,000	26,000
300/400/500 Purchased Service	34,922	22,081	35,911	67,858
600 Supplies	2,000	251	25,000	25,000
700 Property				
800 Other				
2600 SUBTOTAL	100,372	95,752	144,911	176,858
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 Subtotal	0	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
200 TOTAL SPECIAL PROGRAMS	359,332	314,164	596,911	648,858
TOTAL ALL EXPENDITURES	359,332	314,164	596,911	648,858
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	220,974	373,858	0	0
TOTAL ENDING FUND BALANCE	220,974	373,858	0	0
TOTAL APPLICATIONS	580,306	688,022	596,911	648,858

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue	41,812	108,837	103,182	103,182
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments	31,864	25,478	15,000	15,000
1990 Miscellaneous				
TOTAL LOCAL SOURCES	73,676	134,315	118,182	118,182
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	143,201	15,811	9,068	9,068
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	143,201	15,811	9,068	9,068
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	6,380,969	5,206,288	4,983,889	4,983,889
4700 Federal Other Flow Through				
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	6,380,969	5,206,288	4,983,889	4,983,889
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds		500,000	0	0
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Medium Term Note Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	500,000	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	3,330,128	4,448,534	4,399,190	4,416,506
TOTAL OPENING BALANCE	3,330,128	4,448,534	4,399,190	4,416,506
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	9,927,974	10,304,948	9,510,329	9,527,645

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2400 Subtotal	0	0	0	0
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 Subtotal	0	0	0	0
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2600 Subtotal	0	0	0	0
TOTAL SUPPORT SERVICES	0	0	0	0
NONINSTRUCTIONAL SERVICES				
3100 Food Service Operations				
100 Salaries	630,703	611,156	625,000	642,316
200 Benefits	226,389	219,922	255,000	255,000
300/400/500 Purchased Service	1,009,844	1,145,354	1,355,000	1,355,000
600 Supplies	3,610,551	3,899,172	3,217,000	3,217,000
700 Property	0	10,370	90,000	90,000
800 Other	1,953	2,468	7,000	7,000
3100 SUBTOTAL	5,479,440	5,888,442	5,549,000	5,566,316
4700 Subtotal	0	0	0	0
3100 TOTAL FOOD SERVICE OPERATIONS	5,479,440	5,888,442	5,549,000	5,566,316
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	5,479,440	5,888,442	5,549,000	5,566,316
TOTAL ALL EXPENDITURES	5,479,440	5,888,442	5,549,000	5,566,316
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	4,448,534	4,416,506	3,961,329	3,961,329
TOTAL ENDING FUND BALANCE	4,448,534	4,416,506	3,961,329	3,961,329
TOTAL APPLICATIONS	9,927,974	10,304,948	9,510,329	9,527,645

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 WC-1 Sales Tax Revenue				
1150 Residential Construction Tax	742,768	647,776	560,000	560,000
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Investement Earnings				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	742,768	647,776	560,000	560,000
3000 REVENUE FROM STATE SOURCES				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	1,773,730	1,512,505	517,207	523,635
TOTAL OPENING BALANCE	1,773,730	1,512,505	517,207	523,635
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,516,498	2,160,281	1,077,207	1,083,635

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2600 Plant Maintenance and Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
TOTAL SUPPORT SERVICES	0	0	0	0
4500 Building Acquisition & Construction				
100 Salaries				
300/400/500 Purchased Service		-		
600 Supplies				
700 Property	71,507			
800 Other				
4500 SUBTOTAL	71,507	0	0	0
PROGRAM FUNCTION OBJECT				
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	422,773	641,604	200,000	150,000
600 Supplies				
700 Property				56,428
800 Other				
4600 SUBTOTAL	422,773	641,604	200,000	206,428
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	347,468	985,327	300,000	300,000
600 Supplies	162,245	9,715		
700 Property				
800 Other				
4700 Subtotal	509,713	995,042	300,000	300,000
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	1,003,993	1,636,646	500,000	506,428
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	1,003,993	1,636,646	500,000	506,428
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	1,512,505	523,635	577,207	577,207
TOTAL ENDING FUND BALANCE	1,512,505	523,635	577,207	577,207
TOTAL APPLICATIONS	2,516,498	2,160,281	1,077,207	1,083,635

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 WC-1 Sales Tax Revenue				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Investment Earnings				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals	9,200	10,000	8,800	8,800
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	9,200	10,000	8,800	8,800
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	114,996	102,127	90,927	112,127
TOTAL OPENING BALANCE	114,996	102,127	90,927	112,127
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	124,196	112,127	99,727	120,927

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	22,069	0	25,000	46,200
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	22,069	0	25,000	46,200
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	22,069	0	25,000	46,200
6300 Contingency			25,000	25,000
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	102,127	112,127	49,727	49,727
TOTAL ENDING FUND BALANCE	102,127	112,127	49,727	49,727
TOTAL APPLICATIONS	124,196	112,127	99,727	120,927

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Investment Earnings	947,763	887,281	100,000	100,000
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	947,763	887,281	100,000	100,000
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds		13,870,000		15,000,000
5110 Bond Principal		1,125,801		1,075,880
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	14,995,801	0	16,075,880
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	28,719,924	11,705,440	8,606,286	15,119,012
TOTAL OPENING BALANCE	28,719,924	11,705,440	8,606,286	15,119,012
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	29,667,687	27,588,522	8,706,286	31,294,892

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	2,200,000			
600 Supplies				
700 Property				
800 Other				
100 TOTAL REGULAR PROGRAMS	2,200,000	0	0	0
000 UNDISTRIBUTED EXPENDITURES				
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	27,170	206,333	0	600,000
600 Supplies				
700 Property				
800 Other				
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				150,000
600 Supplies				
700 Property	247,127	347,581		
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	751,268			
700 Property		1,924,125	1,101,107	1,101,107
800 Other				
TOTAL SUPPORT SERVICES	1,025,565	2,478,039	1,101,107	1,851,107
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4100 SUBTOTAL	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
4300 Architecture/Engineering				
300/400/500 Purchased Service	190,129	74,445	0	100,000
600 Supplies				
700 Property				
800 Other				
4300 SUBTOTAL	190,129	74,445	0	100,000
4400 EDUCATIONAL SPECIFICATIONS DEVELOPMENT				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4400 SUBTOTAL	0	0	0	0
4500 Building Acquisition & Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	10,595,599	3,395,400		
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL	10,595,599	3,395,400	0	0
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	8,184	17,785	0	2,500,000
600 Supplies				
700 Property				
800 Other				
4600 SUBTOTAL	8,184	17,785	0	2,500,000
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	2,673,334	5,400,984	3,472,402	21,961,008
600 Supplies		1,102,857		
700 Property	1,236,127		-	750,000
800 Other	33,309			
4700 Subtotal	3,942,770	6,503,841	3,472,402	22,711,008
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	14,736,682	9,991,471	3,472,402	25,311,008
6200 Other Fund Transfers				
910 Interfund Transfers				
5000 Debt Service				
TOTAL ALL EXPENDITURES	17,962,247	12,469,510	4,573,509	27,162,115
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	11,705,440	15,119,012	4,132,777	4,132,777
TOTAL ENDING FUND BALANCE	11,705,440	15,119,012	4,132,777	4,132,777
TOTAL APPLICATIONS	29,667,687	27,588,522	8,706,286	31,294,892

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax	1,030,218	1,084,683	1,067,948	1,067,948
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1400 Transportation Fees				
1500 Investment Earnings	2,112,087	1,247,080	182,000	182,000
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	3,142,305	2,331,763	1,249,948	1,249,948
3000 REVENUE FROM STATE SOURCES				
3200 Restricted Funding/Grants -in-Aid Rev				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	1,600,000	3,200,000	1,250,000	1,250,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	1,600,000	3,200,000	1,250,000	1,250,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	3,399,403	5,611,078	4,896,628	4,392,984
TOTAL OPENING BALANCE	3,399,403	5,611,078	4,896,628	4,392,984
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	8,141,708	11,142,841	7,396,576	6,892,932

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED				
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	19,978	170,194		1,100,000
600 Supplies				
700 Property				50,000
800 Other				
4300 SUBTOTAL	19,978	170,194	0	1,150,000
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		3,485		60,000
600 Supplies				
700 Property				
800 Other				
4300 SUBTOTAL	0	3,485	0	60,000
4500 Building Acquisition & Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	71,507			73,000
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL	71,507	0	0	73,000
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	256,956	788,569	2,150,000	1,353,356
600 Supplies				
700 Property				
800 Other				
4600 SUBTOTAL	256,956	788,569	2,150,000	1,353,356
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	2,182,189	5,787,609	3,250,000	2,480,000
600 Supplies				
700 Property				
800 Other				
4700 Subtotal	2,182,189	5,787,609	3,250,000	2,480,000
000 TOTAL UNDISTRIBUTED	2,530,630	6,749,857	5,400,000	5,116,356
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	2,530,630	6,749,857	5,400,000	5,116,356
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	5,611,078	4,392,984	1,996,576	1,776,576
TOTAL ENDING FUND BALANCE	5,611,078	4,392,984	1,996,576	1,776,576
TOTAL APPLICATIONS	8,141,708	11,142,841	7,396,576	6,892,932

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	1,202,126	1,017,494	1,750,000	1,750,000
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	1,202,126	1,017,494	1,750,000	1,750,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	1,067,095	1,079,221	1,084,157	1,090,798
TOTAL OPENING BALANCE	1,067,095	1,079,221	1,084,157	1,090,798
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,269,221	2,096,715	2,834,157	2,840,798

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,190,000	1,005,917	2,822,000	2,828,641
600 Supplies				
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
910 TOTAL COCURRICULAR ACTIVITIES	1,190,000	1,005,917	2,822,000	2,828,641
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	1,190,000	1,005,917	2,822,000	2,828,641
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	1,079,221	1,090,798	12,157	12,157
TOTAL ENDING FUND BALANCE	1,079,221	1,090,798	12,157	12,157
TOTAL APPLICATIONS	2,269,221	2,096,715	2,834,157	2,840,798

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
AVAILABLE RESOURCES				
COMBINED BONDS				
1110 Property Taxes	11,550,852	13,316,576	14,054,350	14,054,350
1110 Property Tax Fee				
1120 School Support Taxes				
1190 Other Resources:				
Net Incr (Decr) in Fair Value of Investments				
Proceeds from Refunding Bonds				
Premium on Bonds sold	0			
Proceeds from Bond Sales				
Gain or Loss on Investments				
Debt Premium				
1500 Earnings on Investments	547,815	769,748	383,000	383,000
Intetest Subsidy				
Transfers IN from other funds				
Subtotal	12,098,667	14,086,324	14,437,350	14,437,350
Opening Fund Balance	11,593,327	12,130,288	13,155,957	13,610,403
Subtotal-Combined Bonds	23,691,994	26,216,612	27,593,307	28,047,753
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Proceeds of Refunding Bonds				
Premium on Bonds sold				
1500 Earnings on Investments				
Transfers IN from Other Funds				
Opening Fund Balance	0	0	0	0
TOTAL AVAILABLE FINANCING	23,691,994	26,216,612	27,593,307	28,047,753
FUND EXPENDITURES				
COMBINED BONDS				
4700 Building Improvements				
9004 Principal	8,355,000	9,190,000	9,790,000	10,540,000
9003 Interest	3,178,424	3,408,124	3,104,027	3,480,117
Bond Defeasance				
Bond Defeasance Other Costs				
9006 Coupon Redemption				
9007 Other Costs	28,282	8,085	13,000	13,000
Bond Issuance Costs				
Payments for Refunding Bonds				
Incline Property Tax Refunds & Interest				
Dues & Fees				
Reno Development Settlement				
Misc Costs				
Transfers TO Other Funds				
Subtotal - Combined Bonds	11,561,706	12,606,209	12,907,027	14,033,117
MEDIUM-TERM FINANCING				
8004 Principal				
8003 Interest				
Reserves (Include unappropriated balance)				
Subtotal - MTF	0	0	0	0
Ending Fund Balance	12,130,288	13,610,403	14,686,280	14,014,636

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)
- 12 - Consolidated on CAFR Note Disclosure
- *** - Principal placed into a sinking fund and are part of fund balance

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2025	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND:										
2016A Improvement & Refunding	1	20	6,400,000	06/20/16	04/01/36	3.00%	4,795,000	133,050	345,000	478,050
2017 Refunding Bonds	1	13	17,900,000	08/08/17	06/01/30	5.00%	7,460,000	330,300	1,540,000	1,870,300
2019 Refunding Bonds	1	15	7,055,000	10/09/19	04/01/28	5.00%	2,980,000	149,000	1,280,000	1,429,000
2021A Refunding Bonds	1	15	14,925,000	05/13/20	06/01/35	2.29%	10,725,000	417,000	1,065,000	1,482,000
2022B Improvement Bonds	1	10	9,705,000	03/10/22	06/01/32	1.88%	8,010,000	400,500	1,395,000	1,795,500
2022A Improvement and Refunding	1	20	27,660,000	03/10/22	06/01/42	2.50%	26,470,000	919,888	400,000	1,319,888
2023 Various Rollover Bond	1	3	6,500,000	06/12/23	06/30/26	3.77%	2,245,000	83,290	2,245,000	2,328,290
2025 Various Rollover Bond	1	7	14,995,801	07/15/24	12/15/32	4.25%	13,420,000	671,000	1,520,000	2,191,000
2026 Various Rollover Bond	1	20	16,075,880	11/13/25	06/01/45	5.00%	16,075,880	376,090	750,000	1,126,090
Total Bond Issue Debt Service Fund			121,216,681				92,180,880	3,480,117	10,540,000	14,020,117
Total Debt Service (ST)			0				0	0	0	0
TOTAL ALL DEBT SERVICE			121,216,681				92,180,880	3,480,117	10,540,000	14,020,117

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<u>OPERATING REVENUE</u>				
Local Sources				
1900 Charges for Services	743,837	747,762	740,000	740,000
1990 Refunds and Miscellaneous		40,600		
1500 Investment Activity		28,023	3,000	3,000
(A) Total Operating Revenue	743,837	816,385	743,000	743,000
<u>OPERATING EXPENSE</u>				
100 Salaries				
200 Benefits	630,294	577,264	640,000	640,000
300/400/500 Purchased Services	170,328	34,781	180,000	180,000
600 Supplies				
700 Property				
800 Other			20,000	20,000
(B) Total Operating Expense	800,622	612,045	840,000	840,000
Operating Income or (Loss)	(56,785)	204,340	(97,000)	(97,000)
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned				
Subsidies				
1000 Revenue from Local Sources				
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D				
Loss on Disposal of Asset				
(C) Total NONOPERATING Revenues				
<u>NONOPERATING EXPENSES</u>				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses				
Net Income before Operating Transfers	(56,785)	204,340	(97,000)	(97,000)
Operating Transfers (Schedule T)				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers	0	0		
(F) NET INCOME	(56,785)	204,340	(97,000)	(97,000)
Retained Earnings				
Beginning July 1	1,505,969	1,449,184	1,375,184	1,653,524
Ending June 30	1,449,184	1,653,524	1,278,184	1,556,524

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Charges for Services	712,208	762,956	745,000	745,000
Refunds and Miscellaneous		40,600		
Cash received from other funds				
Claims	(607,294)	(648,402)	(640,000)	(640,000)
Insurance Premiums	(91,706)	(34,781)	(180,000)	(180,000)
Administrative Expenses				
Fees and Assessments				
a. Net cash provided/(used) by operating activities	13,208	120,373	(75,000)	(75,000)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers-In (Out)	0	0	0	0
b. Net cash provided by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment				
c. Net cash used for capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned		28,023		
Local Revenue				
State Revenue				
Federal Revenue		0	0	0
d. Net cash provided from Investing Activities	0	28,023	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	13,208	148,396	(75,000)	(75,000)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	2,565,678	2,578,886	2,513,886	2,727,282
CASH AND CASH EQUIVALENTS AT END OF YEAR	2,578,886	2,727,282	2,438,886	2,652,282

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<u>OPERATING REVENUE</u>				
Local Sources				
1900 Charges for Services	184,337	186,462	155,000	155,000
(A) Total Operating Revenue	184,337	186,462	155,000	155,000
<u>OPERATING EXPENSE</u>				
100 Salaries				
200 Benefits	21,570	27,418	30,000	30,000
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
(B) Total Operating Expense	21,570	27,418	30,000	30,000
Operating Income or (Loss)	162,767	159,044	125,000	125,000
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned		7,300		
Subsidies				
1000 Revenue from Local Sources				
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D				
Loss on Disposal of Asset				
(C) Total NONOPERATING Revenues				
<u>NONOPERATING EXPENSES</u>				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses				
Net Income before Operating Transfers	162,767	166,344	125,000	125,000
Operating Transfers (Schedule T)				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers				
(F) NET INCOME	162,767	166,344	125,000	125,000
Retained Earnings				
Beginning July 1	1,502,916	1,665,683	1,825,683	1,832,027
Ending June 30	1,665,683	1,832,027	1,950,683	1,957,027

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING 6/30/2024	PRIOR YEAR ENDING 6/30/25	FINAL APPROVED	AMENDED APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	184,337	186,462	168,000	168,000
Cash paid for salaries and benefits	(21,570)			
Cash payments for employee benefits		(27,418)	(30,000)	(30,000)
Cash payments for claims and services				
a. Net cash provided/(used) by operating activities	162,767	159,044	138,000	138,000
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal reimbursements				
Loss on Disposal of assets				
Operating Transfers-In (Out)				
b. Net cash provided by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment				
c. Net cash used for capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned		7,300		
Local Revenue				
State Revenue				
Federal Revenue				
d. Net cash provided from Investing Activities	0	7,300	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	162,767	166,344	138,000	138,000
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,502,916	1,665,683	1,818,939	1,832,027
CASH AND CASH EQUIVALENTS AT END OF YEAR	1,665,683	1,832,027	1,956,939	1,970,027

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<u>OPERATING REVENUE</u>				
Local Sources				
1900 Charges for Services	-	98,505	897,000	897,000
(A) Total Operating Revenue	0	98,505	897,000	897,000
<u>OPERATING EXPENSE</u>				
100 Salaries			0	0
200 Benefits			0	0
300/400/500 Purchased Services	-		897,000	897,000
600 Supplies	-		0	0
700 Property			0	0
800 Other				
(B) Total Operating Expense	0	0	897,000	897,000
Operating Income or (Loss)	0	98,505	0	0
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned	0	17,084		
Subsidies				
1000 Revenue from Local Sources				
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D				
Loss on Disposal of Asset				
(C) Total NONOPERATING Revenues				
<u>NONOPERATING EXPENSES</u>				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses				
Net Income before Operating Transfers	0	115,589	0	0
Operating Transfers (Schedule T)				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers	0	0	0	0
(F) NET INCOME	0	115,589	0	0
Retained Earnings				
Beginning July 1	651,515	651,515	698,835	767,104
Ending June 30	651,515	767,104	698,835	767,104

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash rebate received for services	(52,178)	98,505	897,000	897,000
Cash paid for salaries and benefits			0	0
Cash payments for employee benefits			(800,000)	(800,000)
Cash payments for claims and services	0	0	(90,000)	(90,000)
a. Net cash provided/(used) by operating activities	(52,178)	98,505	7,000	7,000
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers-In (Out)	0	0	0	0
b. Net cash provided by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment				
c. Net cash used for capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned	0	17,084		
Local Revenue				
State Revenue				
Federal Revenue		0	0	0
d. Net cash provided from Investing Activities	0	17,084	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(52,178)	115,589	7,000	7,000
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	703,631	651,453	651,453	767,042
CASH AND CASH EQUIVALENTS AT END OF YEAR	651,453	767,042	658,453	774,042

REPORT FOR ALL FUNDS

	TO/FROM DISTRICTS IN NEVADA		TO/FROM DISTRICTS OUTSIDE NEVADA	
	(1) Tuition	(2) Transportation	(3) Tuition	(4) Transportation
CODE(S)	1312,1322,1332	1412,1423	1313,1323,1333	1413,1423

REVENUES				\$0	
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EXPENDITURES

	OBJECT CODE	561	511	562	512
100 - Regular Programs					
200 - Special Programs					
300 - Vocational Programs					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
TOTALS					

(1) FUND TYPE	TRANSFERS FROM			TRANSFERS TO		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND						
	General Fund	10	\$22,613,220	English Learner	11	\$1,052,000
				Gifted & Talented	12	\$446,220
				At-Risk	13	\$960,000
				Special Education	27	\$18,905,000
				Federal School Lunch	37	\$0
				Capital Projects	46	\$1,250,000
SUBTOTAL			\$22,613,220			\$22,613,220
Other Funds						
SUBTOTAL			\$0			\$0
TOTAL TRANSFERS			\$22,613,220			\$22,613,220

Schedule of Existing Contracts

Budget Year 2025-26

Local Government:		Lyon County School District				
Contact:		Lilliana Camacho-Polkow				
E-Mail Address:		Lcamachopolkow@lyoncsd.org				
Daytime Telephone:		(775) 463-6800 x10136			Total Number of Existing Contracts:	10
Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
1	Silva, Sceirine & Associates, LLC	7/1/2025	6/30/2026	\$78,600	\$82,900	Annual Financial Audit (year-ending 06/30/2025)
2	JNA Consulting	7/1/2025	6/30/2026	\$2,500	\$2,500	Financial Consulting - Secondary Market Disclosure
3	Infinite Campus	7/1/2025	6/30/2026	\$90,000	\$106,318	Student Information System
4	Tyler Technologies	7/1/2025	6/30/2026	\$135,132	\$138,663	ERP System
5	Macleod Watts Inc.	7/1/2025	6/30/2026	\$7,500	\$7,500	Actuarial Services
6	Maupin, Cox & Legoy	7/1/2025	6/30/2026	\$70,000	\$70,000	Legal Services
7	Skyfiber	7/1/2025	6/30/2026	\$702,000	\$705,000	Internet Services
8	Frontline	7/1/2025	6/30/2026	\$32,371	\$35,841	Personal and absence tracking software
9	Evaluwise	7/1/2025	6/30/2026	\$15,322	\$15,322	Certified Evaluation Software
10	Bickmore Actuarial	7/1/2025	6/30/2026	\$4,000	\$4,000	Actuarial Services
11						
12						
Total Proposed Expenditures				\$1,137,425	\$1,168,044	
*Contracts that end on or before 06/30/25 have automatic renewals or renewal options in FY2025-26.						

Schedule of Privatization Contracts

Budget Year 2025-26

	Local Government:	Lyon County School District								
	Contact:	Lilliana Camacho-Polkow								
	E-Mail Address:	Lcamachopolkow@lyoncsd.org								
	Daytime Telephone:	(775) 463-6800 x10136				Total Number of Existing Contracts:			2	
Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Position or Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract
1	Chartwells	7/1/2020	7/1/2025	5	\$5,295,000	\$5,325,000	Nutrition			Reduce operating cost and outsource food service to a professional food service management company.
2	Oasis Online	1/1/2022	12/31/2025	4	\$103,950	\$103,950	Information Technology			District networking services.
3										
4										
5										
6										
7										
8										
9										
Total Proposed Expenditures					\$ 5,398,950	\$ 5,428,950		-		
*Contracts that end on or before 06/30/25 have automatic renewals or renewal options in FY2025-26.										