

PEARL PUBLIC SCHOOL DISTRICT  
Combined Budget - Original  
For the Year Ending June 30, 2027  
Date Approved: 06/22/2026

|                                                  | Governmental Fund Types |                 |                  |              |                 | Proprietary Fund Types |                  |               |
|--------------------------------------------------|-------------------------|-----------------|------------------|--------------|-----------------|------------------------|------------------|---------------|
|                                                  | General                 | Special Revenue | Capital Projects | Debt Service | Permanent Trust | Enterprise             | Internal Service | Total         |
| Revenues:                                        |                         |                 |                  |              |                 |                        |                  |               |
| Local Sources                                    | 18,776,885.03           | 678,500.00      | 0.00             | 1,679,687.50 | 0.00            | 0.00                   | 0.00             | 21,135,072.53 |
| Intermediate Sources                             | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00          |
| State Sources                                    | 29,868,077.34           | 696,254.87      | 1,000,000.00     | 0.00         | 0.00            | 0.00                   | 0.00             | 31,564,332.21 |
| Federal Sources                                  | 21,420.00               | 5,356,063.94    | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 5,377,483.94  |
| Sixteenth section Sources                        | 367,500.00              | 1,500.00        | 0.00             | 0.00         | 15,000.00       | 0.00                   | 0.00             | 384,000.00    |
| Total Revenues                                   | 49,033,882.37           | 6,732,318.81    | 1,000,000.00     | 1,679,687.50 | 15,000.00       | 0.00                   | 0.00             | 58,460,888.68 |
| Expenditures:                                    |                         |                 |                  |              |                 |                        |                  |               |
| Instruction                                      | 29,496,488.84           | 3,250,235.37    | 100,000.00       | 0.00         | 0.00            | 0.00                   | 0.00             | 32,846,724.21 |
| Support services                                 | 18,275,091.28           | 1,535,801.60    | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 19,810,892.88 |
| Noninstructional services                        | 214,339.00              | 2,710,546.91    | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 2,924,885.91  |
| Sixteenth section                                | 45,350.00               | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 45,350.00     |
| Facilities acquisition and construction          | 0.00                    | 0.00            | 900,000.00       | 0.00         | 0.00            | 0.00                   | 0.00             | 900,000.00    |
| Debt Service                                     |                         |                 |                  |              |                 |                        |                  |               |
| Principal                                        | 421,427.58              | 0.00            | 0.00             | 1,174,000.00 | 0.00            | 0.00                   | 0.00             | 1,595,427.58  |
| Interest                                         | 358,381.82              | 0.00            | 0.00             | 627,571.50   | 0.00            | 0.00                   | 0.00             | 985,953.32    |
| Other                                            | 0.00                    | 0.00            | 0.00             | 2,500.00     | 0.00            | 0.00                   | 0.00             | 2,500.00      |
| Total Expenditures                               | 48,811,078.52           | 7,496,583.88    | 1,000,000.00     | 1,804,071.50 | 0.00            | 0.00                   | 0.00             | 59,111,733.90 |
| Excess(deficiency) of revenues over expenditures | 222,803.85              | (764,265.07)    | 0.00             | (124,384.00) | 15,000.00       | 0.00                   | 0.00             | (650,845.22)  |

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|                                                              | Governmental Fund Types |                 |                  |              |                 | Proprietary Fund Types |                  | Total        |
|--------------------------------------------------------------|-------------------------|-----------------|------------------|--------------|-----------------|------------------------|------------------|--------------|
|                                                              | General                 | Special Revenue | Capital Projects | Debt Service | Permanent Trust | Enterprise             | Internal Service |              |
| Other Financing Sources (Uses)                               |                         |                 |                  |              |                 |                        |                  |              |
| Proceeds of General Obligation Bonds                         | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Proceeds of Refunding Bonds                                  | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Proceeds of Loans                                            | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Loan from School District Emergency Assistance Fund          | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Inception of Capital Leases                                  | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Premium on Debt Issuance                                     | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Insurance Loss Recoveries                                    | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Loan from Educational Facilities Revolving Loan Fund Program | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Sale of Transportation Equipment                             | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Sale of Land                                                 | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Sale of Other Property                                       | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Indirect Costs                                               | 217,823.91              | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 217,823.91   |
| Other Transfers in                                           | 2,679,548.82            | 625,337.82      | 0.00             | 124,384.00   | 0.00            | 0.00                   | 0.00             | 3,429,270.64 |
| ESSER Transfers in                                           | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Payments to Escrow Agent                                     | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Miscellaneous Other Financing Sources                        | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Indirect Transfers Out                                       | 6,262.81                | 211,561.10      | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 217,823.91   |
| Other Transfers Out                                          | 3,235,769.64            | 193,501.00      | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 3,429,270.64 |
| ESSER Transfers Out                                          | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Payment to Refunded Bond Escrow Agent                        | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Payment to Qualified Zone Academy Debt Escrow Agent          | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Miscellaneous Other Financing Use                            | 0.00                    | 0.00            | 0.00             | 0.00         | 0.00            | 0.00                   | 0.00             | 0.00         |
| Total Other Financing Sources(Uses)                          | (344,659.72)            | 220,275.72      | 0.00             | 124,384.00   | 0.00            | 0.00                   | 0.00             | 0.00         |
| Net Change in Fund Balances                                  | (121,855.87)            | (543,989.35)    | 0.00             | 0.00         | 15,000.00       | 0.00                   | 0.00             | (650,845.22) |

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|                                              | Governmental Fund Types |                    |  | Capital<br>Projects | Debt<br>Service | Permanent<br>Trust | Proprietary<br>Fund Types | Internal<br>Service | Total         |
|----------------------------------------------|-------------------------|--------------------|--|---------------------|-----------------|--------------------|---------------------------|---------------------|---------------|
|                                              | General                 | Special<br>Revenue |  |                     |                 |                    | Enterprise                |                     |               |
| Fund Balances / Retained Earnings            |                         |                    |  |                     |                 |                    |                           |                     |               |
| July 1, 2026                                 | 18,048,124.38           | 2,399,596.76       |  | 0.00                | 467,454.09      | 587,203.35         | 0.00                      | 0.00                | 21,502,378.58 |
| Prior period adjustments                     |                         |                    |  |                     |                 |                    |                           |                     |               |
| Reclassify fund equity                       | 0.00                    | 0.00               |  | 0.00                | 0.00            | 0.00               | 0.00                      | 0.00                | 0.00          |
| Unrecorded fund equity                       | 0.00                    | 0.00               |  | 0.00                | 0.00            | 0.00               | 0.00                      | 0.00                | 0.00          |
| Reclassify fund types                        | 0.00                    | 0.00               |  | 0.00                | 0.00            | 0.00               | 0.00                      | 0.00                | 0.00          |
| July 1, 2026 as restated                     | 18,048,124.38           | 2,399,596.76       |  | 0.00                | 467,454.09      | 587,203.35         | 0.00                      | 0.00                | 21,502,378.58 |
| Increase (decrease) in reserve for inventory | 0.00                    | 0.00               |  | 0.00                | 0.00            | 0.00               | 0.00                      | 0.00                | 0.00          |
| June 30, 2027                                | 17,926,268.51           | 1,855,607.41       |  | 0.00                | 467,454.09      | 602,203.35         | 0.00                      | 0.00                | 20,851,533.36 |

The above Original budget has been approved by the School board as noted in our board minutes dated 06/22/2026

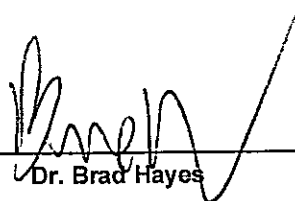
Board President



Sondra Odom

Date: 6.22.26

Board Secretary



Dr. Brad Hayes

Date: 6/22/20