BEAUFORT COUNTY
SCHOOL DISTRICT

Quarterly Financial Report

For the Nine Months Ended

March 31, 2026

Dr. Frank Rodriguez, Superintendent
Tonya Crosby, Chief Financial Officer
2900 Mink Point Blvd.
Beaufort, South Carolina 29902

www.beaufortschools.net

Beaufort County School District
3rd Quarter FY26 Financial Summary
May 21, 2026
Unaudited

The quarterly financial report provides a detailed status update on several key district funds for the third quarter of fiscal year 2026. The data indicates that tax collections and state revenues remain consistent with previous years, while spending rates across the general and special revenue funds show minor fluctuations. Significant progress is noted in capital projects, particularly regarding the near completion of older referendum initiatives.

Additionally, the report outlines a strategic directive requiring school leaders to implement spend-down plans for student activity funds. These measures ensure that accumulated balances are being utilized effectively to benefit students and staff before the fiscal year concludes. Financial monitoring remains ongoing to ensure all departments adhere to established budgetary policies.

General Fund

- Local property tax collections for the 3rd quarter FY26 totaled $230.0 million, or 96.2% of annual projections. This compares to 96.1% in the prior year.
- State revenues are $90.6 million or 67.3%, comparable to 67.4% in the prior year.
- Total 3rd quarter FY26 spending is reported at $249.0 million or 65.8% of the budget; prior year's spending was 64.8%.

Special Revenue and EIA Fund

Expenditures in this category are lower than they were at this point last year. Currently, 46.1% of the budgeted amounts have been spent, compared to 48.5% in the prior year.

Debt Service Fund

This fund demonstrates particularly strong revenue health. Local property tax collections are at 99.8% ($108.0 million), showing significant improvement over the 96.3% collected during the same period in the prior year.

Capital Projects Fund

Capital projects are progressing at various stages of completion:

- 8% Capital Projects: 82.6% complete.
- 2019 Referendum Projects: Nearly finished, with 99.4% of funds paid and encumbered.
- 2023 Referendum Projects: 61.5% paid and encumbered as of March 31, 2026

Summaries are provided in this report. Details are available on the website by CLICKING HERE.

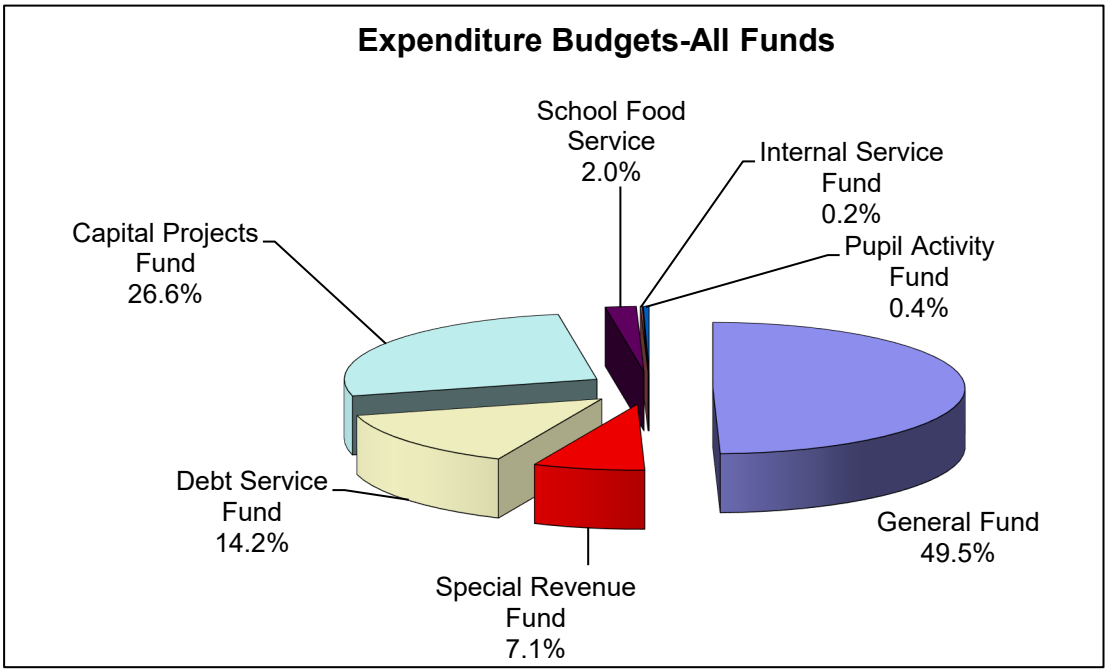
Student Activity Funds

- In response to the growing balances in school student activity funds, the Superintendent and Chief Financial Officer met with all principals on November 18. Principals were instructed to submit a student activity spend-down plan by January 15, 2026, and were directed to ensure that available funds are used to benefit students and staff in accordance with the District's financial policies and procedures. The goal of these plans is to appropriately reduce account balances by year-end.

- All plans have since been submitted and reviewed, and schools have already begun making purchases aligned with their spend-down strategies. As a result, reductions are beginning to reflect in the 3rd Quarter financial report. The Finance team will continue to actively monitor fund balances to ensure schools comply with this requirement.

ALL FUNDS
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY26 Amended Budget	FY25 July-Mar Activity	FY26 July-Mar Activity	Variance With Amended	Percent
Revenues:					
General Fund	$ 376,980,000	$ 305,056,867	$ 327,974,156	$ (49,005,844)	87.0%
Special Revenue Fund	54,288,569	33,107,911	32,490,910	(21,797,659)	59.8%
Debt Service Fund	109,798,054	100,346,251	108,800,670	(997,384)	99.1%
Capital Projects Fund	202,690,000	59,584,817	171,128,765	(31,561,235)	84.4%
School Food Service	13,217,172	9,491,017	10,910,549	(2,306,623)	82.5%
Internal Service Fund	900,000	443,260	1,429,710	529,710	158.9%
Pupil Activity Fund	2,813,221	2,527,270	3,942,855	1,129,634	140.2%
Total Revenues	$ 760,687,016	$ 510,557,393	$ 656,677,615	$ (104,009,401)	86.3%
Expenditures:					
General Fund	$ 376,980,000	$ 232,891,727	$ 248,985,860	$ 127,994,140	66.0%
Special Revenue Fund	54,288,569	26,021,598	25,053,731	29,234,838	46.1%
Debt Service Fund	108,300,686	95,710,590	108,757,537	(456,851)	100.4%
Capital Projects Fund	202,690,000	61,060,485	95,452,935	107,237,065	47.1%
School Food Service	14,985,778	11,046,027	11,583,745	3,402,033	77.3%
Internal Service Fund	900,000	679,639	1,157,922	(257,922)	128.7%
Pupil Activity Fund	2,813,221	1,598,906	3,554,916	(741,695)	126.4%
Total Expenditures	$ 760,958,254	$ 429,008,972	$ 494,546,647	$ 266,411,607	65.0%

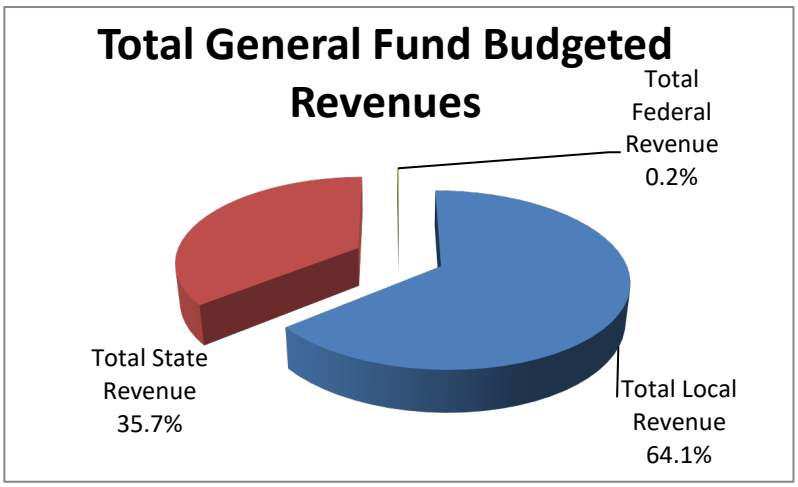


GENERAL FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY26 Amended Budget	FY25 July-Mar Activity	FY26 July-Mar Activity	Variance With Amended	Percent
Revenues:					
Local Property Taxes	$ 239,331,304	$ 211,659,370	$ 230,335,717	$ (8,995,587)	96.2%
Other Local Sources[1]	2,443,500	1,736,808	6,903,636	4,460,136	282.5%
State Sources[2]	134,585,196	91,088,524	90,630,604	(43,954,592)	67.3%
Federal Sources	620,000	572,166	104,199	(515,801)	16.8%
Total Revenues	$ 376,980,000	$ 305,056,868	$ 327,974,156	$ (49,005,844)	87.0%
Expenditures:					
Instruction	$ 215,460,772	$ 130,567,867	$ 140,365,940	$ 75,094,832	65.1%
Support Services	150,662,136	94,805,157	100,547,353	50,114,783	66.7%
Other	10,857,092	7,518,703	8,072,567	2,784,525	74.4%
Total Expenditures:	$ 376,980,000	$ 232,891,727	$ 248,985,860	$ 127,994,140	66.0%
Excess/(Deficiency) Revenues over Expenditures	-	$ 72,165,141	$ 78,988,296		
Fund Balance, beginning of year			79,076,472		
Fund Balance, projected based on original budget			**$ 158,064,768**	**as of 3/31/2026**	

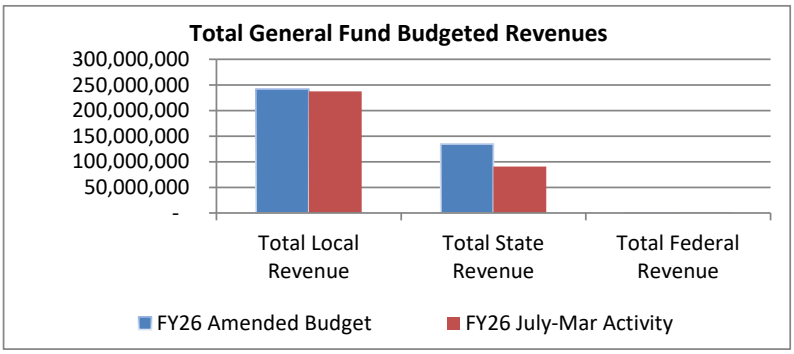
[1]Includes penalties & interest, interest on investments, tuition, insurance proceeds.

[2]State revenues include sales tax reimbursement (Act 388) & State aid to classroom



GENERAL FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY25 July-Mar Activity	FY26 Amended Budget	FY26 July-Mar Activity	Variance with Amended Budget Over/(Under)	12 Month Budget/Actual Percent
Local Revenue:					
Property Taxes	$ 211,659,370	$ 239,331,304	$ 230,335,717	$ (8,995,587)	96.2%
Penalties & Interest	618,755	800,000	681,881	(118,119)	85.2%
Revenue in Lieu of Taxes	-	-	17,699	-	0.0%
Tuition Other LEA's	22,500	52,000	16,500	(35,500)	31.7%
Interest on investment	714,060	780,000	5,220,468	4,440,468	669.3%
Rentals	103,732	461,500	119,890	(341,610)	26.0%
Refund Prior Year's Expenditures	-	-	62,697	62,697	0.0%
Sale of Fixed Assets	-	-	365,276	365,276	0.0%
Other Local	277,761	350,000	419,226	69,226	119.8%
Total Local Revenue	213,396,177	241,774,804	237,239,354	(4,553,149)	98.1%
State Revenue:					
Homestead Exemption (Tier 2)	$ -	$ 2,802,750	$ -	$ (2,802,750)	0.0%
Merchant's Inventory	249,060	332,079	277,540	(54,539)	83.6%
Other State Property Tax	282,338	225,000	196,414	(28,586)	87.3%
School Bus Driver Salary	1,169,783	1,652,155	1,177,634	(474,521)	71.3%
Handicapped Transportation	-	2,500	-	(2,500)	0.0%
Transportation Worker's Comp	77,922	72,410	76,616	4,206	105.8%
Reimbursement for Property Tax Relief	32,413,031	56,204,196	33,238,610	(22,965,586)	59.1%
Retiree Insurance	6,929,678	10,341,992	7,368,450	(2,973,542)	71.2%
State Aid to Classrooms	41,959,668	53,777,357	40,299,499	(13,477,858)	74.9%
Reimbursement for Local Property Tax Relief(Tier 1)	6,332,635	7,036,261	6,332,635	(703,626)	90.0%
Other State Revenue	-	429,647	-	(429,647)	0.0%
Transfer from Special Revenue Fund/EIA	836	-	-	-	0.0%
Transfer from Other Funds (Indirect Costs)	466,556	500,000	456,781	(43,219)	91.4%
PEBA - On Behalf Payment	1,207,017	1,208,849	1,206,425	(2,424)	99.8%
Total State Revenue	91,088,524	134,585,196	90,630,604	(43,954,592)	67.3%
Federal Revenue:					
FEMA Disaster Assistance	$ -	$ -	$ 81,936	$ 81,936	0.0%
PL 874 (Impact Aid)	10,906	50,000	22,263	$ (27,737)	44.5%
Other federal revenue	561,260	570,000	-	(570,000)	0.0%
Total Federal Revenue	572,166	620,000	104,199	(515,801)	16.8%
Total General Fund Budgeted Revenues	$ 305,056,867	$ 376,980,000	$ 327,974,156	$ (49,023,542)	87.0%



GENERAL FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY25 July-Mar Activity	FY26 Amended Budget	FY26 July-Mar Activity	Variance with Amended Budget (Over)/Under	Percent Used
EXPENDITURES					
KINDERGARTEN PROGRAMS					
Salaries	$ 4,314,754	$ 7,277,643	$ 5,102,361	$ 2,175,282	70.1%
Employee benefits	2,178,444	3,761,305	2,540,158	$ 1,221,147	67.5%
Purchased services	763,593	1,457,316	249,343	$ 1,207,973	17.1%
Supplies & materials	62,996	89,848	57,610	$ 32,238	64.1%
Total Kindergarten Programs	**$ 7,319,787**	**$ 12,586,112**	**$ 7,949,473**	**$ 4,636,639**	**63.2%**
PRIMARY PROGRAMS					
Salaries	$ 13,861,723	$ 25,444,602	$ 13,906,032	$ 11,538,570	54.7%
Employee benefits	6,341,990	10,678,231	6,668,935	$ 4,009,296	62.5%
Purchased services	2,107,603	2,456,522	2,330,969	$ 125,553	94.9%
Supplies & materials	416,878	679,495	490,579	$ 188,916	72.2%
Other objects	477	2,125	114	$ 2,011	5.3%
Total Primary Programs	**$ 22,728,671**	**$ 39,260,975**	**$ 23,396,629**	**$ 15,864,346**	**59.6%**
ELEMENTARY PROGRAMS					
Salaries	$ 22,930,837	$ 37,389,440	$ 24,811,494	$ 12,577,946	66.4%
Employee benefits	10,216,609	16,591,849	11,294,891	$ 5,296,958	68.1%
Purchased services	2,033,576	2,178,104	1,851,316	$ 326,788	85.0%
Supplies & materials	384,703	577,800	404,060	$ 173,740	69.9%
Other objects	1,349	4,218	2,902	$ 1,316	68.8%
Total Elementary Programs	**$ 35,567,075**	**$ 56,741,411**	**$ 38,364,662**	**$ 18,376,749**	**67.6%**
HIGH SCHOOL PROGRAMS					
Salaries	$ 17,609,405	$ 28,065,065	$ 18,294,099	$ 9,770,966	65.2%
Employee benefits	7,657,772	12,077,604	8,091,137	$ 3,986,467	67.0%
Purchased services	2,388,280	3,034,991	2,674,696	$ 360,295	88.1%
Supplies & materials	469,367	749,564	428,985	$ 320,579	57.2%
Other objects	38,383	70,213	70,099	$ 114	99.8%
Total High School Programs	**$ 28,163,207**	**$ 43,997,437**	**$ 29,559,016**	**$ 14,438,421**	**67.2%**
VOCATIONAL PROGRAMS					
Salaries	$ 2,805,689	$ 4,590,547	$ 3,125,007	$ 1,465,540	68.1%
Employee benefits	1,251,734	2,007,507	1,408,583	$ 598,925	70.2%
Purchased services (ACE)	1,938,230	2,706,824	2,045,478	$ 661,346	75.6%
Supplies & materials	57,163	61,958	48,578	$ 13,380	78.4%
Other objects	2,888	4,600	2,579	$ 2,021	56.1%
Total Vocational Programs	**$ 6,055,704**	**$ 9,371,436**	**$ 6,630,225**	**$ 2,741,211**	**70.7%**

GENERAL FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY25 July-Mar Activity	FY26 Amended Budget	FY26 July-Mar Activity	Variance with Amended Budget (Over)/Under	Percent Used
DRIVERS EDUCATION PROGRAM					
Salaries	$ 52,481	$ 196,815	$ 39,274	$ 157,541	20.0%
Employee benefits	21,654	71,429	15,704	$ 55,725	22.0%
Purchased services	497	1,687	1,673	$ 14	99.2%
Supplies & materials	853	2,050	632	$ 1,418	30.8%
Total Drivers Education Program	**$ 75,485**	**$ 271,981**	**$ 57,283**	**$ 214,698**	**21.1%**
MONTESSORI PROGRAMS					
Salaries	$ 522,254	$ 1,042,409	$ 652,781	$ 389,628	62.6%
Employee benefits	271,635	496,440	335,773	$ 160,667	67.6%
Purchased Services	15,757	27,720	7,718	$ 20,002	27.8%
Supplies & materials	6,100	7,332	4,183	$ 3,149	57.0%
Total Montessori Programs	**$ 815,746**	**$ 1,573,901**	**$ 1,000,454**	**$ 573,447**	**63.6%**
SPECIAL EDUCATION PROGRAMS					
Salaries	$ 8,990,839	$ 18,701,961	$ 11,189,398	$ 7,512,563	59.8%
Employee benefits	4,259,739	7,999,595	5,424,371	$ 2,575,224	67.8%
Purchased services	3,905,399	3,896,710	2,755,189	$ 1,141,521	70.7%
Supplies & materials	94,671	234,843	99,298	$ 135,545	42.3%
Other objects	18,137	16,741	13,448	$ 3,293	80.3%
Total Special Education Programs	**$ 17,268,785**	**$ 30,849,850**	**$ 19,481,705**	**$ 11,368,145**	**63.2%**
PRESCHOOL SPECIAL EDUCATION PROGRAMS					
Salaries	$ 515,114	$ 1,210,607	$ 990,497	$ 220,110	81.8%
Employee benefits	230,384	546,448	447,093	$ 99,355	81.8%
Purchased services	35,912	115,319	115,313	$ 7	100.0%
Supplies & materials	-	20,612	16,658	$ 3,954	0.0%
Total Preschool Special Ed. Programs	**$ 781,410**	**$ 1,892,986**	**$ 1,569,561**	**$ 323,425**	**82.9%**
EARLY CHILDHOOD PROGRAMS					
Salaries	$ 2,312,297	$ 4,009,401	$ 2,305,436	$ 1,703,965	57.5%
Employee benefits	1,157,532	1,919,662	1,194,911	$ 724,751	62.2%
Purchased services	385,487	193,688	150,773	$ 42,915	77.8%
Supplies & materials	17,683	32,272	23,378	$ 8,894	72.4%
Other objects	2	-	-	$ -	0.0%
Total Early Childhood Programs	**$ 3,873,001**	**$ 6,155,023**	**$ 3,674,498**	**$ 2,480,525**	**59.7%**

GENERAL FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY25 July-Mar Activity	FY26 Amended Budget	FY26 July-Mar Activity	Variance with Amended Budget (Over)/Under	Percent Used
GIFTED & TALENTED-ACADEMIC					
Salaries	$ 1,650,219	$ 2,494,645	$ 1,608,784	$ 885,861	64.5%
Employee benefits	775,227	1,176,543	763,927	$ 412,616	64.9%
Purchased services	48,596	81,248	56,394	$ 24,854	69.4%
Supplies & materials	8,333	102,158	64,847	$ 37,311	63.5%
Other objects	479	550	200	$ 350	36.4%
Total Gifted & Talented	**$ 2,482,854**	**$ 3,855,144**	**$ 2,494,152**	**$ 1,360,992**	**64.7%**
INTERNATIONAL BACCALAUREATE					
Purchased services	$ 9,147	$ 31,024	$ 4,902	$ 26,122	15.8%
Supplies & materials	1,625	16,317	2,602	$ 13,715	15.9%
Other objects	33,390	45,250	250	$ 45,000	0.6%
Total International Baccalaureate	**$ 44,162**	**92,591**	**7,755**	**$ 84,836.40**	**8.4%**
HOMEBOUND					
Salaries	$ 33,955	$ 110,000	$ 56,776	$ 53,224	51.6%
Employee benefits	11,056	32,460	18,046	$ 14,414	55.6%
Purchased services	3,966	75,000	1,819	$ 73,181	2.4%
Total Homebound	**$ 48,977**	**$ 217,460**	**$ 76,642**	**$ 140,818**	**35.2%**
GIFTED AND TALENTED -ARTISTIC					
Salaries	$ -	$ 3,500	$ -	$ 3,500	0.0%
Purchased Services	42	18,500	1,150	$ 17,350	6.2%
Supplies & materials	-	60,000	-	$ 60,000	0.0%
Other Objects	4,632	1,500	2,528	$ (1,028)	168.5%
Total Gifted and Talented-Artistic	**$ 4,674**	**$ 83,500**	**$ 3,678**	**$ 79,822**	**4.4%**
LIMITED ENGLISH PROFICIENCY					
Salaries	$ 3,604,032	$ 5,710,628	$ 4,086,530	$ 1,624,098	71.6%
Employee benefits	1,496,754	2,367,091	1,693,885	$ 673,206	71.6%
Purchased Services	30,559	80,893	66,940	$ 13,953	82.8%
Supplies & materials	19,862	54,319	36,469	$ 17,850	67.1%
Other Objects	701	1,343	394	$ 949	29.3%
Total Limited English Porgiciency	**$ 5,151,908**	**$ 8,214,274**	**$ 5,884,217**	**$ 2,330,057**	**71.6%**

GENERAL FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY25 July-Mar Activity	FY26 Amended Budget	FY26 July-Mar Activity	Variance with Amended Budget (Over)/Under	Percent Used
INSTRUCTIONAL PROGRAMS BEYOND REG SCH DAY					
Supplies & materials	$ 134	$ 500	$ 9	$ 491	1.8%
Other objects	531	20,100	312	$ 19,788	1.6%
Total Instr. Pr. Beyond Reg Sch Day	**$ 664**	**$ 20,600**	**$ 321**	**$ 20,279**	**1.6%**
PARENTING/FAMILY LITERACY					
Salaries	$ 33,865	$ 63,994	$ 31,735	$ 32,259	49.6%
Employee benefits	12,311	20,776	13,300	$ 7,476	64.0%
Total Parenting/Family Literacy	**$ 46,176**	**$ 84,770**	**$ 45,035**	**$ 39,735**	**53.1%**
INSTRUCTIONAL PUPIL ACTIVITY					
Employee benefits	$ -	$ 105	$ 105	$ 0	99.9%
Purchased services	$ 2,938	$ 3,500	$ 1,970	$ 1,530	56.3%
Supplies & materials	1,604	1,800	175	$ 1,625	9.7%
Other objects	135,037	185,916	168,384	$ 17,532	90.6%
Total Instructional Pupil Activity	**$ 139,579**	**$ 191,321**	**$ 170,634**	**$ 20,687**	**89.2%**
TOTAL INSTRUCTION	**$ 130,567,867**	**$ 215,460,772**	**$ 140,365,940**	**$ 75,094,832**	**65.1%**
ATTENDANCE & SOCIAL WORK					
Salaries	$ 2,328,581	$ 3,769,948	$ 2,439,808	$ 1,330,140	64.7%
Employee benefits	1,194,516	1,858,198	1,252,720	$ 605,478	67.4%
Purchased services	51,782	152,750	52,338	$ 100,412	34.3%
Supplies & materials	5,414	15,372	9,989	$ 5,383	65.0%
Other objects	613	2,000	-	$ 2,000	0.0%
Total Attendance & Social Work	**$ 3,580,906**	**$ 5,798,268**	**$ 3,754,855**	**$ 2,043,413**	**64.8%**
GUIDANCE SERVICES					
Salaries	$ 3,666,771	$ 5,909,872	$ 3,863,759	$ 2,046,113	65.4%
Employee benefits	1,753,532	2,614,939	1,754,201	$ 860,738	67.1%
Purchased services	17,577	55,268	34,173	$ 21,095	61.8%
Supplies & materials	36,057	35,878	24,827	$ 11,051	69.2%
Other objects	11,787	13,509	10,626	$ 2,883	78.7%
Total Guidance	**$ 5,485,724**	**$ 8,629,466**	**$ 5,687,586**	**$ 2,941,880**	**65.9%**

GENERAL FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY25 July-Mar Activity	FY26 Amended Budget	FY26 July-Mar Activity	Variance with Amended Budget (Over)/Under	Percent Used
HEALTH SERVICES					
Salaries	$ 1,209,139	$ 2,076,497	$ 1,271,989	$ 804,508	61.3%
Employee benefits	586,310	971,038	639,016	$ 332,022	65.8%
Purchased services	19,399	79,725	36,169	$ 43,556	45.4%
Supplies & materials	37,841	66,266	35,773	$ 30,493	54.0%
Other objects	3,512	4,584	3,187	$ 1,397	69.5%
Total Health Services	**$ 1,856,201**	**$ 3,198,110**	**$ 1,986,134**	**$ 1,211,976**	**62.1%**
PSYCHOLOGICAL SERVICES					
Salaries	$ 865,712	$ 1,373,937	$ 910,535	$ 463,402	66.3%
Employee Benefits	370,231	645,690	397,360	$ 248,330	61.5%
Purchased services	13,016	177,573	110,373	$ 67,200	0.0%
Supplies & materials	7,714	4,939	4,047	$ 892	81.9%
Other objects	2,925	4,928	4,433	$ 496	0.0%
Total Psychological Services	**$ 1,259,598**	**$ 2,207,067**	**$ 1,426,747**	**$ 780,320**	**64.6%**
CAREER SPECIALIST SERVICES					
Salaries	$ 62,934	$ 100,204	$ 66,776	$ 33,428	66.6%
Benefits	33,431	67,335	51,222	$ 16,113	76.1%
Purchased services	321	116	116	$ 0	99.9%
Total Exceptional Program Services	**$ 96,685**	**$ 167,655**	**$ 118,114**	**$ 49,541**	**70.5%**
IMPROVEMENT OF INSTRUCTION					
Salaries	$ 4,965,205	$ 9,134,895	$ 5,861,299	$ 3,273,596	64.2%
Employee benefits	2,089,921	3,821,894	2,500,101	$ 1,321,793	65.4%
Purchased services	572,353	1,858,082	943,716	$ 914,366	50.8%
Supplies & materials	201,922	485,043	252,820	$ 232,223	52.1%
Other objects	115,073	232,658	127,466	$ 105,192	54.8%
Total Improvement of Instruction	**$ 7,944,474**	**$ 15,532,572**	**$ 9,685,402**	**$ 5,847,170**	**62.4%**
LITERACY AND MEDIA SERVICES					
Salaries	$ 1,782,727	$ 3,336,126	$ 2,038,652	$ 1,297,474	61.1%
Employee benefits	846,159	1,522,759	983,505	$ 539,254	64.6%
Purchased services	353,504	198,351	174,186	$ 24,165	87.8%
Supplies & materials	160,001	364,591	174,311	$ 190,280	47.8%
Other objects	106	100	50	$ 50	50.0%
Total Media Services	**$ 3,142,496**	**$ 5,421,927**	**$ 3,370,704**	**$ 2,051,223**	**62.2%**

GENERAL FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY25 July-Mar Activity	FY26 Amended Budget	FY26 July-Mar Activity	Variance with Amended Budget (Over)/Under	Percent Used
SUPERVISION OF SPECIAL PROGRAM					
Salaries	$ 1,211,565	$ 2,137,848	$ 1,375,287	$ 762,561	64.3%
Employee benefits	497,252	860,784	575,545	$ 285,239	66.9%
Purchased Services	570,244	549,249	310,962	$ 238,287	56.6%
Supplies & materials	13,632	34,606	30,809	$ 3,797	89.0%
Other objects	3,554	3,038	1,458	$ 1,581	48.0%
Total Supervision of Special Projects	**$ 2,296,247**	**$ 3,585,525**	**$ 2,294,059**	**$ 1,291,466**	**64.0%**
STAFF DEVELOPMENT					
Salaries	$ 1,940	$ 134,262	$ 21,480	$ 112,782	16.0%
Employee benefits	613	46,177	8,955	$ 37,222	19.4%
Purchased services	197,582	481,269	347,758	$ 133,511	72.3%
Supplies & materials	25,190	40,762	24,870	$ 15,892	61.0%
Other objects	1,570	20,043	6,085	$ 13,958	30.4%
Total Staff Development	**$ 226,894**	**$ 722,513**	**$ 409,149**	**$ 313,364**	**56.6%**
BOARD OF EDUCATION					
Salaries	$ 133,989	$ 221,958	$ 172,122	$ 49,836	77.5%
Employee benefits	57,331	78,412	72,556	$ 5,856	92.5%
Purchased services	198,203	470,716	218,405	$ 252,311	46.4%
Supplies & materials	10,756	23,825	10,236	$ 13,589	43.0%
Other objects	50,970	65,756	50,999	$ 14,757	77.6%
Total Board of Education	**$ 451,248**	**$ 860,667**	**$ 524,318**	**$ 336,349**	**60.9%**
OFFICE OF SUPERINTENDENT					
Salaries	$ 252,066	$ 359,873	$ 248,855	$ 111,018	69.2%
Employee benefits	127,784	196,661	127,137	$ 69,524	64.6%
Purchased services	17,894	28,850	12,330	$ 16,520	42.7%
Supplies & materials	2,242	6,700	1,069	$ 5,631	16.0%
Other objects	5,225	7,400	3,907	$ 3,493	52.8%
Total Office of Superintendent	**$ 405,210**	**$ 599,484**	**$ 393,299**	**$ 206,185**	**65.6%**
SCHOOL ADMINISTRATION					
Salaries	$ 11,952,718	$ 18,342,445	$ 12,213,263	$ 6,129,182	66.6%
Employee benefits	5,363,623	7,933,224	5,575,363	$ 2,357,861	70.3%
Purchased services	151,467	384,979	242,239	$ 142,740	62.9%
Supplies & materials	199,242	326,344	222,983	$ 103,361	68.3%
Other objects	16,036	22,565	17,854	$ 4,711	79.1%
Total School Administration	**$ 17,683,086**	**$ 27,009,557**	**$ 18,271,702**	**$ 8,737,855**	**67.6%**

GENERAL FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY25 July-Mar Activity	FY26 Amended Budget	FY26 July-Mar Activity	Variance with Amended Budget (Over)/Under	Percent Used
FISCAL SERVICES					
Salaries	$ 1,339,086	$ 2,084,105	$ 1,422,202	$ 661,903	68.2%
Employee benefits	577,507	880,576	639,407	$ 241,169	72.6%
Purchased services	50,358	116,920	59,747	$ 57,173	51.1%
Supplies & materials	20,670	80,721	52,740	$ 27,981	65.3%
Other objects	5,903	6,875	3,860	$ 3,015	56.1%
Total Fiscal Services	**$ 1,993,524**	**$ 3,169,197**	**$ 2,177,957**	**$ 991,240**	**68.7%**
FACILITIES ACQUISITION & MAINTENANCE					
Salaries	$ 4,500	$ 9,000	$ 4,500	$ 4,500	50.0%
Employee benefits	6,887	11,473	9,064	$ 2,409	79.0%
Purchased services	9,560	42,050	22,997	$ 19,053	54.7%
Supplies & materials	5,038	10,700	8,908	$ 1,792	83.3%
Other objects	115	1,950	1,097	$ 853	56.3%
Total Fac Acquisition & Maint	**$ 26,100**	**$ 75,173**	**$ 46,566**	**$ 28,607**	**61.9%**
MAINTENANCE & OPERATIONS					
Salaries	$ 430,680	$ 587,161	$ 455,043	$ 132,118	77.5%
Employee benefits	183,550	254,679	201,689	$ 52,990	79.2%
Purchased services	18,303,674	26,895,850	18,347,486	$ 8,548,364	68.2%
Supplies & materials	6,250,507	10,138,314	7,205,593	$ 2,932,721	71.1%
Capital outlay	-	9,278	9,277	$ 1	100.0%
Other objects	303,105	325,650	325,207	$ 443	99.9%
Total Maintenance & Operations	**$ 25,471,517**	**$ 38,210,932**	**$ 26,544,295**	**$ 11,666,637**	**69.5%**
TRANSPORTATION					
Salaries	$ 3,969,545	$ 6,090,811	$ 4,062,254	$ 2,028,557	66.7%
Employee benefits	1,826,061	2,704,964	2,071,838	$ 633,126	76.6%
Purchased services	189,368	451,400	296,645	$ 154,755	65.7%
Supplies & materials	42,014	460,000	23,847	$ 436,153	5.2%
Other objects	1,966	3,400	1,448	$ 1,952	42.6%
Total Transportation	**$ 6,028,955**	**$ 9,710,575**	**$ 6,456,031**	**$ 3,254,544**	**66.5%**
SCHOOL SAFETY					
Salaries	$ 163,747	$ 234,586	$ 161,829	$ 72,757	69.0%
Employee benefits	63,275	89,516	62,555	$ 26,961	69.9%
Purchased services	1,542,299	2,627,667	1,162,399	$ 1,465,268	44.2%
Supplies & materials	4,871	29,400	4,647	$ 24,753	15.8%
Other objects	120	11,700	125	$ 11,575	1.1%
Total School Safety	**$ 1,774,311**	**$ 2,992,869**	**$ 1,391,556**	**$ 1,601,313**	**46.5%**

GENERAL FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY25 July-Mar Activity	FY26 Amended Budget	FY26 July-Mar Activity	Variance with Amended Budget (Over)/Under	Percent Used
PLANNING					
Purchased services	$ 1,399	$ 16,050	$ 4,761	$ 11,289	29.7%
Supplies & materials	3,436	2,500	653	$ 1,847	26.1%
Total Planning	**$ 4,835**	**$ 18,550**	**$ 5,414**	**$ 13,136**	**29.2%**
INFORMATION SERVICES					
Salaries	$ 313,443	$ 574,698	$ 394,960	$ 179,738	68.7%
Employee benefits	137,593	251,737	176,385	$ 75,352	70.1%
Purchased services	54,158	340,850	142,137	$ 198,713	41.7%
Supplies & materials	35,262	33,100	5,876	$ 27,224	17.8%
Other objects	2,584	35,335	3,466	$ 31,869	9.8%
Total Information Services	**$ 543,041**	**$ 1,235,720**	**$ 722,824**	**$ 512,896**	**58.5%**
STAFF SERVICES (HUMAN RESOURCES)					
Salaries	$ 2,327,293	$ 3,788,303	$ 2,327,842	$ 1,460,461	61.4%
Employee benefits	990,352	1,683,034	985,540	$ 697,494	58.6%
Purchased services	748,035	820,403	537,601	$ 282,802	65.5%
Supplies & materials	105,242	131,849	50,137	$ 81,712	38.0%
Other objects	16,954	18,755	5,284	$ 13,471	28.2%
Total Staff Services	**$ 4,187,876**	**$ 6,442,344**	**$ 3,906,404**	**$ 2,535,940**	**60.6%**
TECHNOLOGY & DATA PROCESSING					
Salaries	$ 2,387,778	$ 3,540,710	$ 2,423,084	$ 1,117,626	68.4%
Employee benefits	1,078,127	1,601,179	1,098,323	$ 502,856	68.6%
Purchased services	3,096,966	4,401,890	3,829,506	$ 572,384	87.0%
Supplies & materials	70,628	74,700	25,670	$ 49,030	34.4%
Capital outlay	-	65,300	-	$ 65,300	0.0%
Other objects	9,367	20,000	19,236	$ 764	96.2%
Total Technology & Data Processing	**$ 6,642,866**	**$ 9,703,779**	**$ 7,395,819**	**$ 2,307,960**	**76.2%**
SUPPORTING PUPIL ACTIVITIES (ATHLETICS)					
Salaries	$ 1,775,234	$ 2,444,545	$ 1,768,100	$ 676,445	72.3%
Employee benefits	525,606	813,156	532,156	$ 281,000	65.4%
Purchased services	200,544	264,196	178,638	$ 85,558	67.6%
Supplies & materials	244,086	336,846	275,204	$ 61,642	81.7%
Capital outlay	4,708	7,506	7,506	$ -	100.0%
Other objects	953,186	1,238,317	956,515	$ 281,802	77.2%
Total Supporting Pupil Activities	**$ 3,703,363**	**$ 5,104,566**	**$ 3,718,120**	**$ 1,386,446**	**72.8%**

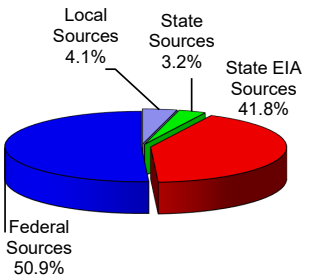
GENERAL FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY25 July-Mar Activity	FY26 Amended Budget	FY26 July-Mar Activity	Variance with Amended Budget (Over)/Under	Percent Used
CUSTODY AND CARE OF CHILDREN					
Salaries	$ -	$ 88,736	$ 88,731	$ 5	100.0%
Employee benefits	-	28,618	28,617	$ 1	100.0%
Purchased services	-	148,266	142,950	$ 5,316	96.4%
Total Supporting Pupil Activities	**$ -**	**$ 265,620**	**$ 260,299**	**$ 5,321**	**98.0%**
TOTAL SUPPORT SERVICES	**$ 94,805,157**	**$ 150,662,136**	**$ 100,547,353**	**$ 50,109,462**	**66.7%**
OTHER COMMUNITY SERVICES					
Supplies & materials	$ 561	$ -	$ -	$ -	0.0%
TOTAL COMMUNITY SERVICES	**$ 561**	**$ -**	**$ -**	**$ -**	**0.0%**
TOTAL EXPENDITURES	**$ 225,373,585**	**$ 366,122,908**	**$ 240,913,293**	**$ 125,204,293**	**65.8%**
Other					
Payments to Other Governments	$ 13,588	$ 20,000	$ 16,099	$ 3,901	80.5%
LEA Payment to Charter School	7,422,615	10,712,092	7,973,968	$ 2,738,124	74.4%
Transfer to Capital Projects		15,000	-	$ 15,000	0.0%
Transfer to Food Service	82,500	110,000	82,500	$ 27,500	75.0%
Total Other Financing Uses	**$ 7,518,703**	**$ 10,857,092**	**$ 8,072,567**	**$ 2,784,525**	**74.4%**
TOTAL EXPENDITURES AND OTHER FINANCING USES	**$ 232,892,288**	**$ 376,980,000**	**$ 248,985,860**	**$ 127,988,818**	**66.0%**
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses-year to date	$ 72,164,579	$ -	$ 78,988,296		
FUND BALANCE, beginning			79,076,472		
FUND BALANCE, projected ending			**$ 158,064,768**	**as of 3/31/2026**	

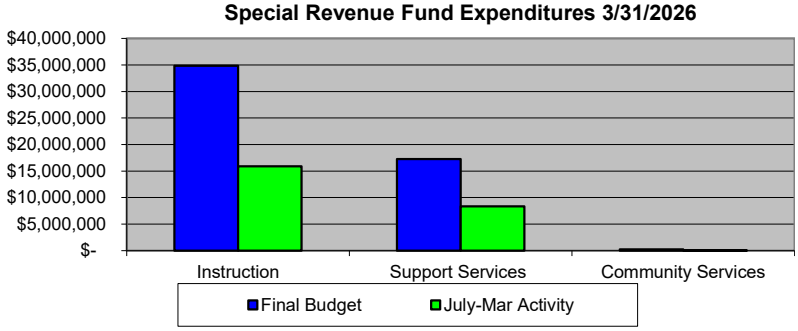
SPECIAL REVENUE FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY26 Amended Budget	FY25 July-Mar Activity	FY26 July-Mar Activity	Variance	Percent
Revenues:					
Local Sources	$ 2,219,676	$ 1,518,054	$ 2,219,676	$ 0	100.0%
State Sources	1,763,306	715,379	1,351,064	(412,242)	76.6%
State EIA Sources	22,679,339	17,548,543	18,484,232	(4,195,107)	81.5%
Federal Sources	27,626,248	13,325,935	10,435,939	(17,190,309)	37.8%
Total Revenues	**$ 54,288,569**	**$ 33,107,911**	**$ 32,490,910**	**$ (21,797,658)**	**59.8%**
Expenditures:					
Instruction					
Salaries	$ 20,356,053	$ 6,866,429	$ 8,394,248	$ 11,961,805	41.2%
Employee benefits	6,993,149	3,034,683	3,701,311	3,291,838	52.9%
Purchased services	3,080,208	2,642,813	1,837,289	1,242,919	59.6%
Supplies & materials	4,102,565	3,503,500	1,912,782	2,189,783	46.6%
Capital outlay	155,429	240,720	-	155,429.00	0.0%
Other objects	135,567	64,065	42,920	92,647	31.7%
Total Instruction	$ 34,822,971	$ 16,352,210	$ 15,888,551	$ 18,934,420	45.6%
Support Services					
Salaries	$ 8,020,405	$ 4,351,113	$ 4,373,948	$ 3,646,457	54.5%
Employee benefits	3,952,342	1,911,410	1,945,471	2,006,871	49.2%
Purchased services	4,254,493	1,910,782	1,502,269	2,752,224	35.3%
Supplies & materials	488,978	173,212	166,512	322,466	34.1%
Capital outlay	251,034	274,307	250,000	1,034	99.6%
Other objects	294,541	126,897	109,039	185,502	37.0%
Total Support Services	$ 17,261,793	$ 8,747,721	$ 8,347,239	$ 8,914,554	48.4%
Community Services					
Salaries	$ 24,767	$ 10,281	$ 3,917	$ 20,850	15.8%
Employee benefits	10,335	3,340	1,265	9,070	12.2%
Purchased services	153,029	80,090	25,276	127,753	16.5%
Supplies & materials	76,937	16,172	6,553	70,384	8.5%
Other objects	429	-	-	429	0.0%
Total Community Services	$ 265,497	$ 109,883	$ 37,011	$ 228,486	13.9%
Transfers					
Transfers to Other Funds-Indirect Costs	$ 915,636	$ 385,302	$ 370,387	$ 545,249	40.5%
Intergovernmental Expenditures	1,022,672	426,481	410,543	612,129	40.1%
Total Transfers	$ 1,938,308	$ 811,783	$ 780,930	$ 1,157,378	40.3%
Total Expenditures	**$ 54,288,569**	**$ 26,021,598**	**$ 25,053,731**	**$ 29,234,838**	**46.1%**

Special Revenue Budgets



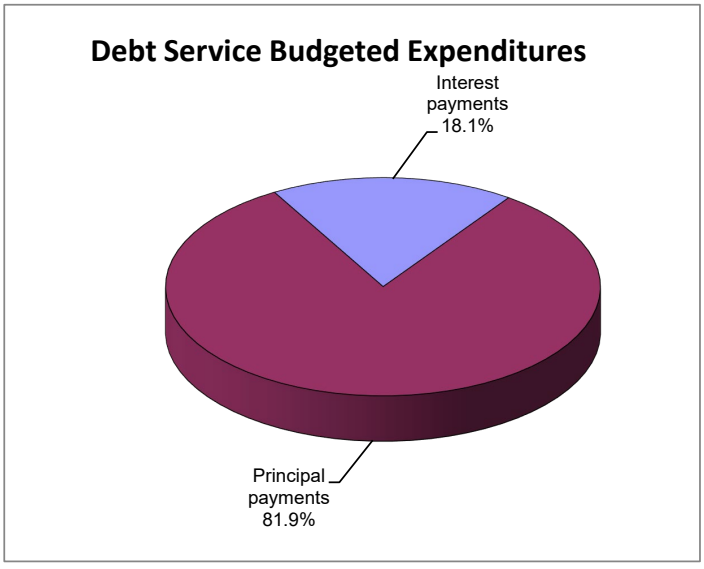
Special Revenue Fund Expenditures 3/31/2026



DEBT SERVICE FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY26 Amended Budget	FY25 July-Mar Activity	FY26 July-Mar Activity	Variance	Percent
Revenues:					
Local property taxes	$ 108,198,054	$ 99,977,960	$ 108,007,531	$ (190,523)	99.8%
Interest income	-	202,130	396,758	396,758	0.0%
State sources	1,600,000	142,796	171,461	(1,428,539)	10.7%
Other financing sources	-	-	8,113	8,113	0.0%
Total revenues	$ 109,798,054	$ 100,322,886	$ 108,575,749	$ (1,214,192)	98.9%
Expenditures:					
Interest payments	$ 19,632,986	$ 14,868,841	$ 19,729,953	$ (96,967)	100.5%
Principal payments	88,567,700	80,832,600	88,792,700	(225,000)	100.3%
Other objects	100,000	9,149	234,884	(134,884)	234.9%
	$ 108,300,686	$ 95,710,590	$ 108,757,537	$ (456,851)	100.4%
Other Finance Sources/(Uses)					
Premium on bonds sold	$ -	$ -	$ 3,295,824	$ 3,295,824	0.0%
Net proceeds of refunding debt	-	-	35,080,000	35,080,000	0.0%
Payment to refunded debt escrow		23,365	(38,150,903)	(38,150,903)	400.0%
	$ -	$ 23,365	$ 224,921	$ 38,375,824	0.0%

		Actual
Excess of revenues over expenditures	$ 1,497,368	$ 43,133
Fund Balance, Beginning of year	13,239,892	13,239,892
Fund Balance, Projected	**$ 14,737,260**	**$ 13,283,025**



CAPITAL PROJECTS FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY26 Amended Budget	FY25 July-Mar Activity	FY26 July-Mar Activity	Variance	Percent
Revenues:					
Local Revenue-Interest on Investments	$ -	$ 5,500,172	$ 7,698,681	$ 7,698,681	0.0%
Other local revenue	-	416,409	667,363	667,363	0.0%
Federal sources (E-rate)	-	1,201,827	-	-	0.0%
Total revenues	**$ -**	**$ 7,118,408**	**$ 8,366,044**	**$ 8,366,044**	**0.0%**
Expenditures:					
Facilities Acquisition and Construction					
Salaries	$ 420,000	$ 395,107	$ 384,554	$ 35,446	91.6%
Employee benefits	190,000	172,780	170,251	19,749	89.6%
Purchased services	15,000,000	9,086,990	8,244,181	6,755,819	55.0%
Supplies	15,000,000	5,557,834	3,610,568	11,389,432	24.1%
Capital outlay	172,080,000	43,944,910	82,116,519	89,963,481	47.7%
Other objects	-	1,902,864	926,862	(926,862)	100.0%
Facilities Acquisition and Construction	$ 202,690,000	$ 61,060,485	$ 95,452,935	$ 107,237,065	47.1%
Total expenditures	**$ 202,690,000**	**$ 61,060,485**	**$ 95,452,935**	**$ 107,237,065**	**47.1%**
Other financing sources/(uses):					
General obligation bond proceeds	$ 202,690,000	$ 50,300,000	$ 155,000,000	$ (47,690,000)	76.5%
Premium on bonds sold	-	2,133,502	7,684,222	7,684,222	0.0%
Transfers from other funds	-	32,907	78,499	78,499.00	0.0%
	$ 202,690,000	**$ 52,466,409**	**$ 162,762,721**	**$ (39,927,279)**	**76.5%**
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	$ -	$ (1,475,668)	$ 75,675,830		
FUND BALANCE, projected beginning	220,406,958		220,406,958		
FUND BALANCE, projected ending	**$ 220,406,958**		**$ 296,082,788**		

SCHOOL FOOD SERVICE FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY26 Amended Budget	FY25 July-Mar Activity	FY26 July-Mar Activity	Variance	Percent of Original
Revenues:					
Local Revenues	$ 966,129	$ 705,919	$ 860,976.67	$ (105,152)	89%
Federal Revenues	$ 12,131,043	$ 8,692,041	$ 9,966,706	(2,164,337)	82%
Transfer from General Fund	$ 120,000	$ 93,057	$ 82,866	(37,134)	69%
Total Revenues	**$ 13,217,172**	**$ 9,491,017**	**$ 10,910,549**	**$ 2,306,623**	**82.55%**
Expenses:					
Salaries	$ 312,146	$ 214,531	$ 217,244	$ 94,902	69.6%
Employee benefits	131,684	92,525	96,399	35,285	73.2%
Purchased services	10,692,878	8,522,878	9,685,424	1,007,454	90.6%
Supplies & materials	1,744,570	450,754	133,054	1,611,516	7.6%
Capital outlay	1,750,000	1,476,013	1,221,013	528,987	69.8%
Other objects	20,500	12,267	15,235	5,265	74.3%
Total Expenses	**$ 14,651,778**	**$ 10,768,968**	**$ 11,368,369**	**$ 3,283,409**	**77.6%**
Transfers to Charter School	$ 224,000	$ 194,969	$ 128,983	$ 95,017	70.0%
Excess of Revenues under Expenses	**$ (1,658,606)**	**$ (1,472,920)**	**$ (586,803)**		
Indirect Cost	110,000	82,090	86,393		
Excess of Revenues under Expenses	$ (1,768,606)	$ (1,555,010)	$ (673,196)		
NET POSITION, beginning	$ 9,441,672		$ 9,441,672		
NET POSITION, ending	**$ 7,673,066**		**$ 8,768,475**		

INTERNAL SERVICE FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	FY26 Amended Budget	FY25 July-Mar Activity	FY26 July-Mar Activity	Variance
Revenues:				
Charges for Services	$ 1,600,000	$ 443,260	$ 1,429,710	$ (170,290)
Total Revenues	**$ 1,600,000**	**$ 443,260**	**$ 1,429,710**	**$ (170,290)**
Expenses:				
Employee Benefits	$ 1,300,000	$ 699,633	$ 1,144,751	$ (155,249)
Purchased Services	300,000	(19,994)	677	(299,323)
Supplies and Materials	-	-	12,495	12,495
Total Expenses	**$ 1,600,000**	**$ 679,639**	**$ 1,157,922**	**$ (442,078)**
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses			$ 271,787	$ 271,787
NET POSITION, beginning			1,576,462	
NET POSITION, ending			**$ 1,848,249**	

PUPIL ACTIVITY FUND
FY 2026 BUDGETARY COMPARISON SCHEDULE
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Beginning Balance	FY26 July-Mar Revenues	FY26 July-Mar Expenditures	FY26 July-Mar *Transfers	3/31/2026 Ending Balance		12/31/2025 Ending Balance	12/31/2025 Variance of Incr/(Decr)
Right Choices	$ 5,466	$ -	$ -	-	$ 5,466		$ 5,466	$ -
District Office**	457,710	34,124	177,612	478,109	792,332	**	777,712	14,620
Hilton Head Island Early Childhood	37,587	7,642	7,919	-1355.16	35,955		37,386	(1,431)
Lady's Island Elementary	9,281	17,761	15,382	(2,912)	8,748		8,868	(120)
Port Royal Elementary	14,394	11,683	10,018	(2,323)	13,736		9,053	4,682
Shanklin Elementary	7,559	20,780	11,296	(2,810)	14,233		15,723	(1,490)
Hilton Head Island Elementary	12,336	58,255	44,836	(10,447)	15,307		17,152	(1,844)
Whale Branch Elementary	6,767	29,238	17,637	(2,392)	15,977		18,120	(2,144)
Mossy Oaks Elementary	22,686	17,164	16,736	(3,948)	19,166		18,339	827
Hilton Head Island Creative Arts	16,854	22,734	10,576	(8,875)	20,136		21,233	(1,097)
Daufuskie Elementary	23,664	-	2,735		20,929		21,347	(418)
St. Helena Elementary	22,213	8,870	6,867	(2,652)	21,563		22,360	(797)
Broad River Elementary	38,046	21,323	16,152	(7,253)	35,964		41,117	(5,153)
Beaufort Elementary	66,826	14,728	19,335	(4,564)	57,655		65,720	(8,066)
MC Riley Elementary	81,954	130,840	122,808	(10,413)	79,573		88,534	(8,961)
Pritchardville Elementary	98,814	171,033	155,270	(17,948)	96,629		91,426	5,202
Red Cedar Elementary	133,459	191,779	217,444	(10,478)	97,317		104,737	(7,420)
Coosa Elementary	121,670	68,650	66,962	(9,370)	113,987		138,837	(24,850)
Okatie Elementary	111,411	140,125	112,669	(11,865)	127,002		138,991	(11,989)
Bluffton Elementary	118,854	132,432	96,548	(13,945)	140,792		143,488	(2,696)
							19945.46	-19945.46
Lady's Island Middle	17,374	30,720	21,537	(7,384)	19,173		59,678	(40,505)
Beaufort Middle	62,870	54,604	57,277	(8,719)	51,478		74,020	(22,542)
Whale Branch Middle	57,373	28,613	28,324	(4,076)	53,586		102,283	(48,697)
Robert Smalls Leadership Academy	83,577	100,951	86,688	(18,412)	79,428		111,032	(31,604)
Hilton Head Island Middle	84,111	90,156	49,208	(24,607)	100,451		275,985	(175,534)
HE McCracken Middle	100,192	105,683	74,015	(21,819)	110,041			
River Ridge Academy	163,085	344,004	324,404	(33,843)	148,842		102,578	46,264
Bluffton Middle	246,885	221,427	150,563	(58,630)	259,119		263,232	(4,113)
Battery Creek High	68,238	167,719	126,066	(20,889)	89,002		92,343	(3,341)
Whale Branch Early College High	101,415	190,645	155,237	(8,355)	128,469		138,944	(10,476)
Beaufort High	280,362	206,515	193,602	(25,907)	267,369		317,542	(50,173)
May River High	281,257	534,073	409,145	(39,481)	366,704		398,433	(31,729)
Hilton Head Island High	550,468	402,436	449,591	(42,098)	461,216		548,944	(87,728)
Bluffton High	531,845	366,147	300,456	(40,341)	557,195		609,597	(52,402)
	$ 4,036,602	**$ 3,942,855**	**$ 3,554,916**	**$ 0**	**$ 4,424,542**		**$ 4,900,172**	**$ (585,672)**

*Transfers primarily represent technology use fees transferred to District Office for repairs.
**Planned spending in Spring 2026 for student laptops

