

PROPOSED ANNUAL OPERATING BUDGET

FISCAL YEAR 2026

Prepared by Amber Geiser, Business Manager

Board of Education

Mr. J. Keith Lee - Chairman

Mr. Jory Howell - Vice Chairman

Ms. Amy Peterson - Secretary

Mr. Lea Bailey - Member

Ms. Deanna Smith - Member

Superintendent of Education
David Baggett



Public Hearing & Budget Adoption

This public hearing is being held in accordance with Mississippi Code §37-61-9.

> "Prior to the adoption of a budget, the school board of each school district shall hold at least one (1) public hearing to provide the general public with an opportunity to comment on the taxing and spending plan incorporated in the proposed budget. The public hearing shall be held at least one (1) week prior to the adoption of the budget with advance notice."

There will be a 2nd presentation of this budget Thursday May 15 at 5:00pm.

The Board will meet again on June 09, 2025, to vote on the adoption of the budget.

Fund Budgets

The school district budget is comprised of many individual funds.

A fund is a self-balancing set of accounts that capture and report transactions for specific or general revenue sources and the expending of those revenues.

The district has eighteen (18) general funds, twenty-four (24) special revenue funds, one (1) capital project fund, one (1) debt service fund, and one (1) permanent fund.

In building the overall district budget, a process had to be developed to build separate fund budgets for each of the district's 45 funds.

The funds were then combined into an overall combined budget.

The school board will approve both individual fund budgets and the overall combined budget for the 2025-2026 year, and the budget will become our guide for educational spending.

Budgeting Process

The Jackson County School District's proposed budget for fiscal year 2026 includes anticipated revenues from all local, state, and federal sources. Expenditures are projected based on these revenues in each type of fund and are made subject to all requirements imposed by laws and applicable regulations.

In the budgeting process, consideration was given to the educational and financial requirements imposed by the United States Department of Education, the Mississippi Department of Education, the State Legislature, the Southern Association of Colleges and Schools, Performance Based Accreditation, and the Local Board of Trustees.



Revenues

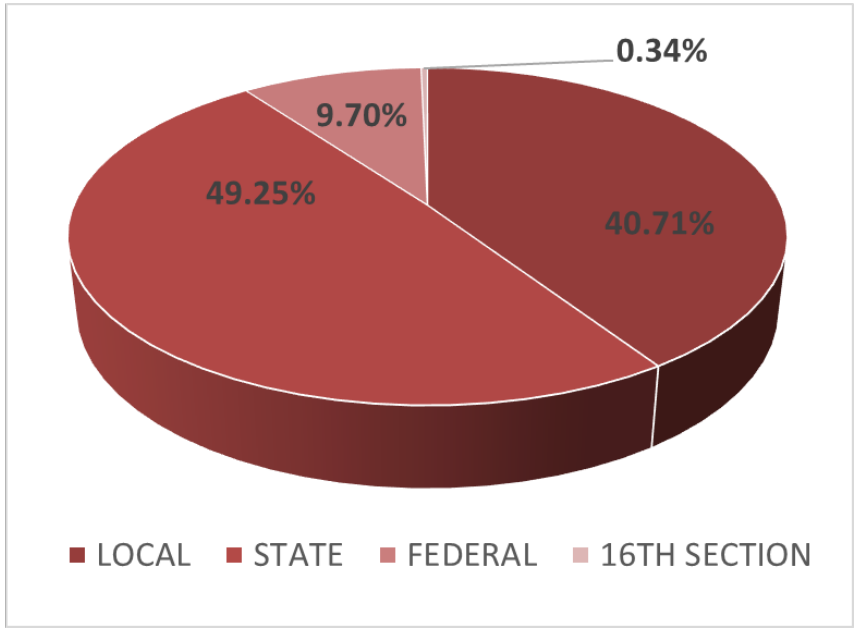
Funding Sources

- **State Sources**
  - MSFF
  - EEF
  - Homestead
- **Local Sources**
  - Ad Valorem
  - Interest
  - 16th Section
- **Federal Sources**
  - Title I
  - Title II
  - Title IV
  - SIG
  - IDEA
  - Preschool
  - Food Service



Revenue Summary

Anticipated State Sources (49.25%)	$54,223,735.02
Anticipated Federal Sources (9.70%)	$10,683,327.21
Anticipated Sixteenth Section Sources (.34%)	$377,400.00
Anticipated Local Sources (40.71%)	$44,822,483.00
Total FY26 Budgeted Revenue	**$110,106,945.23**
Anticipated Beginning Fund Balance	$58,274,148.15
Total Anticipated Resources	**$168,381,093.38**



Mississippi Student Funding Formula

- Created in the 2024 Regular Session – House Bill 4130

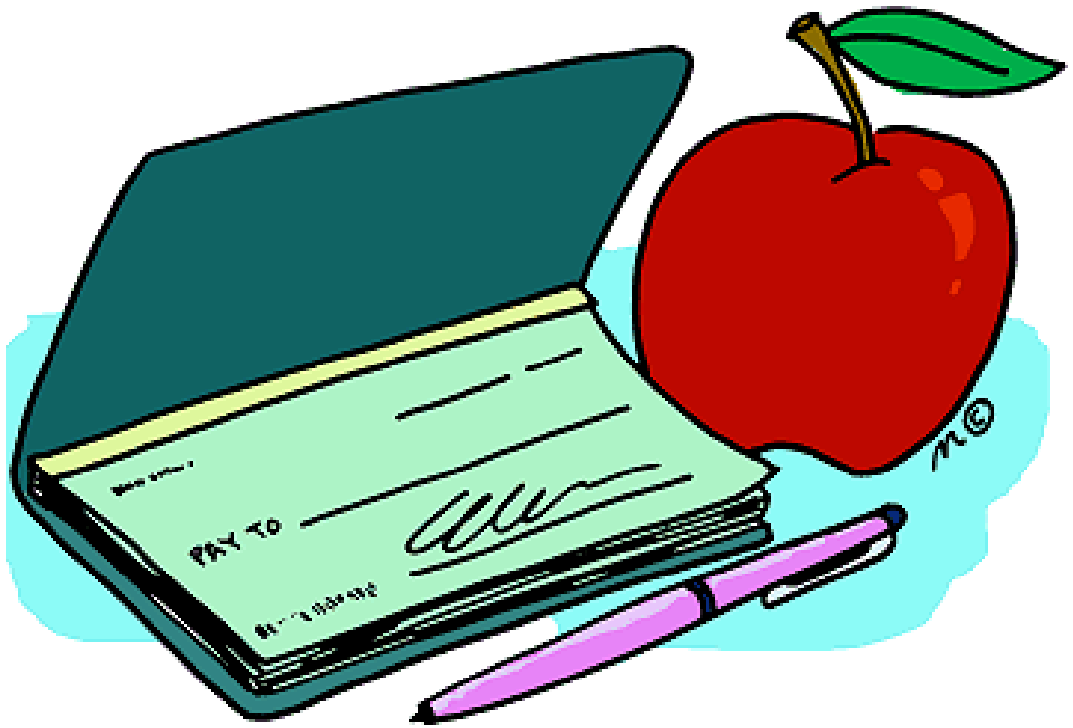
Student Base Amount
X
Final Weighted Enrollment
-
Local Contribution
=
Total MSFF

MSFF – Base Student Amount

- FY25 $6,695.34 per student.
- FY26 projected $6,842.61
  - FY26, FY27, and FY28 inflationary adjustment applied.
    - 25% of SBC X 20year average annual change in the rate of inflation adjustments for additional state requirements
- FY29 and every 4th year thereafter, the SBE shall calculate the new base amount and submit to the legislature.
  - Instructional Cost
  - Administrative Cost
  - Ancillary personnel & expense (30% of instructional cost)
  - Operation & Maintenance of plant

MSFF – Final Weighted Enrollment

- Low Income – 30%
- ELL – 15%
- Special Ed Tier I – 60%
- Special Ed Tier II -110%
- Special Ed Tier III – 130%
- Gifted (5% of Net Enrollment) – 5%
- CTE – 10%



Expenditures

Expenditure Summary

Instructional	$74,504,660.25	58.04%
General Administration	$4,817,446.52	3.75%
Operation & Maintenance	$10,600,338.70	8.26%
Transportation	$6,446,689.69	5.02%
Non-Instructional	$6,586,945.92	5.13%
Debt Service	$3,799,184.38	2.96%
Non-Recurring Expenditures	$21,421,511.25	16.69%
Total Expenditures	**$128,367,784.59**	
Ending Fund Balance	$40,013,308.79	
Total Resources Used	**$168,381,093.38**	

Includes instructional equipment, buses, & capital projects

Personnel Expenditures

The greatest commitment and expenditure of the budget is for the cost of salaries and fringe benefits. Salary costs constitute more than 75% of the total funds budgeted to be expended. This is exclusive of non-recurring costs.

Salaries	59,378,744.39
Benefits	21,451,770.98
Total	**$80,830,515.37**



District Maintenance Fund

Revenues:	
Local Sources	$41,468,683.00
State Sources	53,217,733.00
Federal Sources	25,000.00
Total Revenues	**$94,711,416.00**
Expenditures:	
Instruction	$45,308,701.62
Support Services	29,673,931.70
Noninstructional Services	1,440.00
Debt Service	0.00
Total Expenditures	**$74,984,073.32**
Other Financing Sources (Uses):	
Operating Transfers In	260,000.00
Indirect Costs	0.00
Operating Transfers Out	(20,707,971.66)
Net Change in Fund Balance	**($720,753.98)**
July 1, 2025 Beginning Fund Balance	$26,440,382.01
June 30, 2026 Ending Fund Balance	**$25,719,628.03**

Includes the advance payment for curriculum programs and materials.



Questions

2025-2026 PROPOSED BUDGET

INTRODUCTION

The Jackson County School District's proposed budget for fiscal year 2026 includes anticipated revenues from all local, state, and federal sources. Expenditures are projected based on these revenues in each type of fund and are made subject to all requirements imposed by laws and applicable regulations. In the budgeting process, consideration was given to the educational and financial requirements imposed by the United States Department of Education, the Mississippi Department of Education, the State Legislature, and the Local Board of Trustees.

FUND BUDGETS

The school district budget is comprised of many individual funds. A fund is a self-balancing set of accounts that capture and report transactions for specific or general revenue sources and the expending of those revenues.

The district has eighteen (18) general funds, twenty-four (24) special revenue funds, one (1) capital projects fund, and one (1) debt service fund. In building the overall district budget, a process had to be developed to build separate fund budgets for each of the district's 45 funds. The funds were then combined into an overall combined budget.

The school board will approve both individual fund budgets and the overall combined budget for the 2025-2026 year, and the budget will become our guide for educational spending.

REVENUES

The Jackson County School District takes into consideration the amounts of revenues generated from local, state, and federal programs in order to maintain the educational and financial integrity of the School District. Examples of mandates accompanying state and federal revenues, which in turn impose additional financial pressures on the local district, are listed below:

STATE MANDATES

A. Minimum salaries and fringe benefits for teachers are established by state law.
B. Contributions of local funds in order to receive state funds.
C. Sick and personal leave requirements for certified staff.
D. Employment of teacher assistants for lower elementary grade levels.
E. Required minimum allocations of funds per pupil for teaching supplies and library materials.
F. Local funding cannot be reduced from one year to the next and previously approved certified salaries cannot be cut, except where federal funds are reduced, or enrollment decreased based on a regular year.
G. Specific requirements for special education learning programs.
H. Insurance requirements on buildings and certain employees.
I. Transportation regulations.
J. Substitute teachers funding required of local districts.
K. Partial funding of vocational teaching units.
L. Funding of extracurricular activity salaries such as coaches and club sponsors
M. Enrollment restrictions in K and grades 1, 2, 3, 4, to 27 students per class anytime during the school term.
N. Senate Bill 3120 (one cent sales tax) requires that monies generated be spent according to the following:
    a. As a pledge to pay all or a portion of the debt service on debt issued by the school district under Sections 37-59-1 through 37-39-45, 37-59-101 through 37-59-115, 37-7-351 through 37-7-359, 37-41-89 through 37-41-9, 37-7-301 and 37-41-81, Mississippi Code of 1972, if such pledge is accomplished pursuant

to a written contract or resolution approved and spread upon the minutes of an official meeting of the district's school board. The annual grant to such district in any subsequent year during the term of the resolution or contract shall not be reduced below an amount equal to the district's grant amount for the year in which the contract or resolution was adopted. The intent of the provision is to allow school districts to irrevocably pledge a certain, constant stream of revenue as security for long-term obligations issued under the code sections enumerated in this paragraph or as otherwise allowed by law. It is the intent of the Legislature that the provisions of this paragraph shall be cumulative and supplemental to any existing funding programs or other authority conferred upon school districts or school boards. Our district has pledged 100% of this funding to make debt payments.

b. Because of the change in state law and the administration of the Educational Enhancement Funds (EEF) program, Jackson County Schools no longer receive an allocation of EEF funds for the school year. Instead, each teacher, across the state, will receive the same allocation via a state issued purchasing card.

FEDERAL MANDATES

A. Expenditures made must be supplemental and therefore must increase services without guarantee of continuous funding.
B. Grants are annual in nature and provide no assurance of continued funding and must be expended for specific national priorities.
C. Programs must meet state and federal requirements for special education.
D. General facility requirements for operation and maintenance without financial support.
E. Every Student Succeeds Act (ESSA) signed December 10, 2015 reauthorized the ESEA that was signed into law in 1965. The previous version of the ESSA, the No Child Left Behind Act (NCLB), was enacted in 2002. The intent of the ESSA was to build on key areas of progress from the NCLB. Provisions of the ESSA include, but are not limited to, advances equity by upholding critical protections for America’s disadvantaged and high-need students, requires that all students be taught to high academic standards, ensure information is provided to educators, families, students, and communities through annual statewide assessments, and increase access to high-quality preschools.

REVENUE SOURCES

STATE

Mississippi Student Funding Formula (MSFF) revenues are funds received from the State to be used towards salaries, insurance, and all other costs of operating a public school district. The total MSFF funds provided for FY25 total $51,719,616. The projected revenue for FY26 is $52,231,173. The Jackson County School District receives approximately 49.25% of its revenue from State sources. The MSFF makes up most of these funds, with Homestead Exemption and other restricted grants comprising the remainder.

1. Mississippi Student Funding Formula
    a. The MSFF stated in the simplest terms is:

Student Base Cost (SBC)
X
Final Weighted Enrollment
–
Local Contribution***
=
Total State Funds

*** The amount required for local contribution is based on the lower of 28 mills or 27% of the MSFF Cost.

2. Educational Enhancement Funds
    a. Building and Buses – Full amount pledged to debt service payments.
    b. Instructional Supply – now given directly to teachers via state issued pre-paid purchasing cards.
3. Other State Grants
    a. Homestead Exemption – partial reimbursement for ad valorem tax loss at the local level due to homestead applications filed.
    b. Other State Grants – Grants that are restricted to specific projects or programs. Other State Grants anticipated to be funded by the state for the FY26 school year include vocational education and Master Teacher.

FEDERAL

The Jackson County School District receives approximately 9.70% of its revenue from Federal sources. Some funds come directly from the U.S. Treasury, but most flow

through the State Department of Education and are subject to all requirements imposed by federal and state regulations. The school district has minimum flexibility in budgeting the funds received from federal sources. At this time, projects expected to be approved for the 2025-226 school term are Vocational Education, Title I, Title II, IDEA, School Food Service, and IDEA Preschool.

1. Vocational Education
   Federal vocational funds are received in coordination with state vocational funds and are used to help fund the additional expenses required in the program.

2. Title I – Basic
   Title I is funded under the Education Consolidation and Improvement Act (ECIA) and provides funds earmarked for compensatory remedial services to educationally and economically disadvantaged students.

3. Title II – Improving Teacher Quality
   Title II is a federally funded program that increases student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools.

4. IDEA (Special Education)
   IDEA funds are to be used to pay only the excess costs directly attributable to the education of handicapped children and must be used for purchasing instructional materials and equipment or the district may utilize these funds to employ personnel to administer the program.

5. School Food Service
   School Food Service funds are received by the district in the form of reimbursement for meals served or in USDA commodities that are used to produce the meals served to the students.

LOCAL

The remaining 41.05% of revenue received by Jackson County School District comes from local sources. These local funds are generated from ad valorem tax collections,

interest income, fees, student activity funds, cafeteria food sales, bond proceeds, sixteenth section land revenues, and other small revenue funds.

1. Ad Valorem Taxes
    a. The ad valorem tax base used for the 2025-2026 fiscal year request consists of ad valorem taxes and homestead reimbursements received by the District from October 1, 2024, through September 30, 2025. An estimate of May, June, July, August, and September collections are included in this figure.
    b. Local funds necessary for the proposed budget are based upon actual collections rather than on the assessment.
    c. The annual request is calculated on collections from October 2024 to September 2025, including Homestead Reimbursement, to establish a base. New properties and new programs are added, and then the millage is set to generate the funds requested, but not to exceed 55 mills.
    d. Debt service funds are also requested from the local taxpayer. Jackson County School District currently has a 3 mill note funded locally under the 3-mill debt authority.
2. Sixteenth Section Revenue
   For Jackson County School District, revenue from sixteenth section sources are recorded into the 16th Section interest fund.
    a. The sixteenth section interest fund is an expendable trust fund. Its budgeted revenue consists of per capita amounts received from surrounding districts and interest earnings. With board approval, these funds can be transferred into the general fund to be used to operate and maintain district programs and facilities.
3. Operating Transfers
   The State Department of Education mandates the budgeting of expenses in funds that have no direct revenue. Revenue received in the General Fund is transferred to these funds. Other small amounts are also transferred to cover expenses. This year, transfers between funds totaling $21,459,465.10 are excluded from revenue and expense to define these figures more accurately.

REVENUE SUMMARY

The anticipated revenues from the proposed budget of Jackson County School District for the 2025-2026 fiscal year are summarized below:

Anticipated State Sources	$ 54,223,735.02
Anticipated Federal Sources	$ 10,683,327.21
Anticipated Sixteenth Section Sources	$ 377,400.00
Anticipated Local Sources	$ 44,822,483.00
Total FY23 Budgeted Revenues	**$110,106,945.23**
Anticipated Beginning Fund Balance	$ 58,274,148.15
Total Anticipated Resources	**$168,381,093.38**

EXPENDITURES

The Jackson County School District recognizes the importance of providing a good learning experience and a positive learning environment for all students enrolled in the system. The greatest commitment and expenditure of the budget is for the cost of salaries and fringe benefits. Salary costs constitute more than 75% of the total funds budgeted to be expended. This is exclusive of non-recurring costs of facilities construction. The type and numbers of personnel by major category is outlined below, followed by total costs.

EXPENDITURE SUMMARY

The proposed expenditures from the 2025-2026 school budget have been summarized into the major categories as follows:

1. Normally Recurring Expenditures
    a. Instructional - These projected amounts include all expenditures that are required by the instructional program and comprised 58.04% of the budget. Included are the salaries and benefits of the teachers, teacher assistants, attendance personnel, guidance personnel, nurses, speech pathologists, librarians, principals, assistant principals, and clerical staff assigned to the schools. Also, the amount of instructional supplies, materials, and equipment has been budgeted in this area.
    b. General Administration - These projected amounts include all expenditures required for the district-wide administration and the central business operations of the school district. Budgeted for these functions are 3.75% of the total recurring expenditures.
    c. Operation and Maintenance of Plant - Approximately 8.26% of the projected expenditures of the school district is required by this major function. These expenditures include the salaries and benefits of the maintenance and janitorial staff, their supplies, materials, and equipment. Also, a large part of these anticipated expenditures is for utility costs and property insurance.
    d. Transportation - The Jackson County School District budgeted 5.02% of the total budget for the transportation of the pupils to and from school and school-sponsored events.
    e. Non-Instructional Services – The largest portion of the non-instructional services budget are the expenditures of the school food service organization. This category also includes all parental involvement functions and expenses. These expenditures make up 5.13% of the overall budget.
    f. Debt Service - Debt Service makes up 2.96% of the 2025-2026 budget.
2. Non-Recurring Expenditures
    a. Instructional Equipment - This section of the budget is made up of the equipment purchases made for classroom or instructional program use in the Jackson County School District. This comprises 1.45% of the total budget.
    b. Operation of Maintenance and Plant - This section of the budget is funded through General Fund revenues and insurance proceeds and is used for one-time expenditures for updates or major repairs to the facilities. This comprises .52% of the total budget.
    c. Building Acquisition and Construction – This budget designation includes the repair or replacement of physical property damaged or destroyed by natural disaster or fire as well as reconstruction. It also includes the construction, additions, and major repairs and upgrades to district facilities. We have set aside 13.67% of our budget for capital improvements in the FY25-26 school year.

SUMMARY OF EXPENDITURE

1.	NORMALLY RECURRING EXPENDITURES			
	A. Instructional 1000-1999	$	60,350,801.27	
	Support - student 2000-2199	$	5,936,240.66	
	Support - staff 2200-2299	$	3,169,127.71	
	School Administration 2400-2499	$	5,045,490.61	
	TOTAL INSTRUCTIONAL	**$**	**74,501,660.25**	**58.04%**
	B. General Administration 2300-2399	$	2,176,290.87	
	Business & Staff Services 2500-2599 &2830	$	1,057,866.39	
	Central Technology &Data 2840-2899	$	1,583,289.26	
	Total	**$**	**4,817,446.52**	**3.75%**
	C. Operation & Maintenance of Plant 2600-2699	$	10,600,338.70	8.26%
	D. Transportation 2700-2799	$	6,443,689.69	5.02%
	E. Non-Instructional 3000-3999	$	6,586,945.92	5.13%
	F. Debt Service 6000-6999	$	3,799,184.38	2.96%
	TOTAL RECURRING EXPENDITURES	**$**	**106,946,273.34**	
2.	NON-RECURRING EXPENDITRES			
	a. Instructional Equipment	$	1,865,431.04	1.45%
	b. Operation & Maintenance of Plant 2620	$	669,924.10	0.52%
	c. Building Acquisition & Construction 5000-5999	$	17,549,582.44	13.67%
	TOTAL NON-RECURRING EXPENDITURES	**$**	**21,421,511.25**	
	TOTAL EXPENDITURES	**$**	**128,367,784.59**	
	ENDING FUND BALANCE	**$**	**40,013,308.79**	
GRAND TOTAL		**$**	**168,381,093.38**	

SUMMARY

Through a total involvement of personnel throughout the school district, this budget was prepared, in accordance with Miss. Code Ann. § 37-61-9, as an organized "Plan of Action" that will guide the actions of the School Board and Administration. It reflects fairly and accurately the anticipated revenues and expenditures and will provide each child with the best education possible.

PUBLIC HEARING AND ADOPTION

This public hearing is required by law and must be held at least one week prior to the adoption of the proposed budget. We will meet again on June 09, 2025, for the school board to vote on the adoption of the budget.

JACKSON COUNTY SCHOOL DISTRICT

SDA Legal Proposed Combined Budget Report

For the year ending June 30, 2026

Original X Date Approved: 06/09/2025

Amended _ Date Approved: _____

	Governmental Fund Types					Proprietary Fund Types		
	General	Special Revenue	Capital Projects	Debt Service	Permanent Trust	Enterprise	Internal Service	Total
Revenues								
Local Sources	41,599,383.00	1,468,100.00	0.00	1,755,000.00	0.00	0.00	0.00	44,822,483.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	53,217,733.00	1,006,002.02	0.00	0.00	0.00	0.00	0.00	54,223,735.02
Federal Sources	85,000.00	10,598,327.21	0.00	0.00	0.00	0.00	0.00	10,683,327.21
Sixteenth Section Sources	368,900.00	5,000.00	0.00	0.00	3,500.00	0.00	0.00	377,400.00
Total Revenues	95,271,016.00	13,077,429.23	0.00	1,755,000.00	3,500.00	0.00	0.00	110,106,945.23
Expenditures								
Instruction	55,938,007.78	6,278,224.53	0.00	0.00	0.00	0.00	0.00	62,216,232.31
Support Services	33,938,805.85	4,023,150.81	56,875.00	0.00	0.00	0.00	0.00	38,018,831.66
Noninstructional Services	1,515.74	6,585,430.18	0.00	0.00	0.00	0.00	0.00	6,586,945.92
Sixteenth Section	140,007.88	57,000.00	0.00	0.00	0.00	0.00	0.00	197,007.88
Facilities Acquisition and Construction	0.00	7,527,461.54	10,022,120.90	0.00	0.00	0.00	0.00	17,549,582.44
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal	0.00	483,934.38	0.00	3,100,000.00	0.00	0.00	0.00	3,583,934.38
Interest	0.00	0.00	0.00	200,250.00	0.00	0.00	0.00	200,250.00
Other	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	15,000.00
Total Expenditures	90,018,337.25	24,970,201.44	10,078,995.90	3,300,250.00	0.00	0.00	0.00	128,367,784.59
Excess(Deficiency) of Revenues Over Expenditures	5,252,678.75	(11,892,772.21)	(10,078,995.90)	(1,545,250.00)	3,500.00	0.00	0.00	(18,260,839.36)

JACKSON COUNTY SCHOOL DISTRICT

SDA Legal Proposed Combined Budget Report

For the year ending June 30, 2026

Original X Date Approved: 06/09/2025

Amended _ Date Approved: _____

	Governmental Fund Types					Proprietary Fund Types		
	General	Special Revenue	Capital Projects	Debt Service	Permanent Trust	Enterprise	Internal Service	Total
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 Loan(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Lease(s)	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
Sale of Transportation Equipment	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers In	13,474,602.97	2,572,685.13	5,129,446.00	282,731.00	0.00	0.00	0.00	21,459,465.10
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 Costs Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	20,967,971.66	491,493.44	0.00	0.00	0.00	0.00	0.00	21,459,465.10
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 Uses	125.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00
Premium on Debt Issuance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	(7,493,493.69)	2,081,191.69	5,129,446.00	282,731.00	0.00	0.00	0.00	(125.00)
Net Change in Fund Balances	(2,240,814.94)	(9,811,580.52)	(4,949,549.90)	(1,262,519.00)	3,500.00	0.00	0.00	(18,260,964.36)

JACKSON COUNTY SCHOOL DISTRICT

SDA Legal Proposed Combined Budget Report

For the year ending June 30, 2026

Original X Date Approved: 06/09/2025

Amended _ Date Approved: _____

	Governmental Fund Types					Proprietary Fund Types		
	General	Special Revenue	Capital Projects	Debt Service	Permanent Trust	Enterprise	Internal Service	Total
Fund Balances / Retained Earnings								
July 1, 2025	38,915,729.62	11,452,015.14	4,949,549.90	2,290,871.39	665,982.10	0.00	0.00	58,274,148.15
Prior Period Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2025 as restated	38,915,729.62	11,452,015.14	4,949,549.90	2,290,871.39	665,982.10	0.00	0.00	58,274,148.15
Increase(Decrease) in Reserve for Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Residual equity transfer In(Out)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2026	36,674,914.68	1,640,434.62	0.00	1,028,352.39	669,482.10	0.00	0.00	40,013,183.79

JACKSON COUNTY SCHOOL DISTRICT

SDA Legal Proposed Combining Budget Report

For the year ending June 30, 2026

Original X Date Approved: 06/09/2025

Amended _ Date Approved: _____

General Fund Type					
	1120-DISTRICT MAINTENANCE	1121-INSURANCE RESERVE	1130-SPECIAL EDUCATION	1140-ALTERNATIVE SCHOOL	1145-AT RISK
Revenues					
Local Sources	41,468,683.00	0.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00
State Sources	53,217,733.00	0.00	0.00	0.00	0.00
Federal Sources	25,000.00	0.00	0.00	0.00	0.00
Sixteenth Section Sources	0.00	0.00	0.00	0.00	0.00
Total Revenues	94,711,416.00	0.00	0.00	0.00	0.00
Expenditures					
Instruction	45,308,701.62	0.00	6,721,407.67	476,486.01	623,786.56
Support Services	29,673,931.70	0.00	1,488,186.88	0.00	72,830.56
Noninstructional Services	1,440.00	0.00	0.00	0.00	0.00
Sixteenth Section	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00
Principal	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	74,984,073.32	0.00	8,209,594.55	476,486.01	696,617.12
Excess(Deficiency) of Revenues Over Expenditures	19,727,342.68	0.00	(8,209,594.55)	(476,486.01)	(696,617.12)

General Fund Type					
Other Financing Sources(Uses)	1120-DISTRICT MAINTENANCE	1121-INSURANCE RESERVE	1130-SPECIAL EDUCATION	1140-ALTERNATIVE SCHOOL	1145-AT RISK
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Loan(s)	0.00	0.00	0.00	0.00	0.00
Inception of Capital Lease(s)	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00
Other Transfers In	260,000.00	0.00	8,209,594.55	476,486.01	696,617.12
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00
Indirect Costs Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	20,707,971.66	0.00	0.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	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
Miscellaneous Other Financing Uses	125.00	0.00	0.00	0.00	0.00
Premium on Debt Issuance	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	(20,448,096.66)	0.00	8,209,594.55	476,486.01	696,617.12
Net Change in Fund Balances	(720,753.98)	0.00	0.00	0.00	0.00
Fund Balances / Retained Earnings					
July 1, 2025	26,440,382.01	7,000,000.00	0.00	0.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2025 as restated	26,440,382.01	7,000,000.00	0.00	0.00	0.00
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2026	25,719,628.03	7,000,000.00	0.00	0.00	0.00

General Fund Type

	1152-EAST CENTRAL ACTIVITY	1153-ST MARTIN ACTIVITY	1154-VANCLEAVE ACTIVITY	1155-JCTC ACTIVITY	1156-FABLAB ACTIVITY
Revenues					
Local Sources	200.00	0.00	0.00	0.00	5,500.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	0.00	0.00	0.00
Federal Sources	0.00	0.00	0.00	0.00	0.00
Sixteenth Section Sources	0.00	0.00	0.00	0.00	0.00
Total Revenues	200.00	0.00	0.00	0.00	5,500.00
Expenditures					
Instruction	402,159.13	427,530.90	306,434.03	10,290.62	105,661.05
Support Services	0.00	0.00	0.00	0.00	0.00
Noninstructional Services	0.00	0.00	0.00	0.74	0.00
Sixteenth Section	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00
Principal	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	402,159.13	427,530.90	306,434.03	10,291.36	105,661.05
Excess(Deficiency) of Revenues Over Expenditures	(401,959.13)	(427,530.90)	(306,434.03)	(10,291.36)	(100,161.05)

General Fund Type					
Other Financing Sources(Uses)	1152-EAST CENTRAL ACTIVITY	1153-ST MARTIN ACTIVITY	1154-VANCLEAVE ACTIVITY	1155-JCTC ACTIVITY	1156-FABLAB ACTIVITY
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Loan(s)	0.00	0.00	0.00	0.00	0.00
Inception of Capital Lease(s)	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00
Other Transfers In	0.00	0.00	0.00	0.00	0.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00
Indirect Costs Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	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
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Uses	0.00	0.00	0.00	0.00	0.00
Premium on Debt Issuance	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	(401,959.13)	(427,530.90)	(306,434.03)	(10,291.36)	(100,161.05)
Fund Balances / Retained Earnings					
July 1, 2025	431,769.67	480,526.80	314,496.40	15,859.15	105,772.30
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2025 as restated	431,769.67	480,526.80	314,496.40	15,859.15	105,772.30
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2026	29,810.54	52,995.90	8,062.37	5,567.79	5,611.25

General Fund Type

	1840-16TH SECTION INTEREST	1901-MEDICAID SBAC FUND	1902-COMDATA NETWORK	1903-ENERGY CLASS PRIZE 2023	1925-TECHNOLOGY FUND
Revenues					
Local Sources	0.00	0.00	25,000.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	0.00	0.00	0.00
Federal Sources	0.00	60,000.00	0.00	0.00	0.00
Sixteenth Section Sources	368,900.00	0.00	0.00	0.00	0.00
Total Revenues	368,900.00	60,000.00	25,000.00	0.00	0.00
Expenditures					
Instruction	0.00	26,004.36	0.00	0.00	1,363,589.89
Support Services	0.00	137,456.70	25,863.14	138,177.41	2,384,495.65
Noninstructional Services	0.00	75.00	0.00	0.00	0.00
Sixteenth Section	140,007.88	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00
Principal	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	140,007.88	163,536.06	25,863.14	138,177.41	3,748,085.54
Excess(Deficiency) of Revenues Over Expenditures	228,892.12	(103,536.06)	(863.14)	(138,177.41)	(3,748,085.54)

General Fund Type

Other Financing Sources(Uses)	1840-16TH SECTION INTEREST	1901-MEDICAID SBAC FUND	1902-COMDATA NETWORK	1903-ENERGY CLASS PRIZE 2023	1925-TECHNOLOGY FUND
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Loan(s)	0.00	0.00	0.00	0.00	0.00
Inception of Capital Lease(s)	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00
Other Transfers In	0.00	0.00	0.00	0.00	3,748,085.54
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00
Indirect Costs Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	200,000.00	0.00	60,000.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	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
Miscellaneous Other Financing Uses	0.00	0.00	0.00	0.00	0.00
Premium on Debt Issuance	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	(200,000.00)	0.00	(60,000.00)	0.00	3,748,085.54
Net Change in Fund Balances	28,892.12	(103,536.06)	(60,863.14)	(138,177.41)	0.00
Fund Balances / Retained Earnings					
July 1, 2025	3,824,346.68	103,536.06	60,863.14	138,177.41	0.00
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2025 as restated	3,824,346.68	103,536.06	60,863.14	138,177.41	0.00
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2026	3,853,238.80	0.00	0.00	0.00	0.00

General Fund Type

	1935-FAB LAB JACKSON COUNTY	1993-PAYROLL CLEARING FUND	1994-ACCOUNTS PAYABLE CLEARING FUND	Combining Totals	
Revenues					
Local Sources	100,000.00	0.00	0.00	41,599,383.00	
Intermediate Sources	0.00	0.00	0.00	0.00	
State Sources	0.00	0.00	0.00	53,217,733.00	
Federal Sources	0.00	0.00	0.00	85,000.00	
Sixteenth Section Sources	0.00	0.00	0.00	368,900.00	
Total Revenues	100,000.00	0.00	0.00	95,271,016.00	
Expenditures					
Instruction	165,955.94	0.00	0.00	55,938,007.78	
Support Services	17,863.81	0.00	0.00	33,938,805.85	
Noninstructional Services	0.00	0.00	0.00	1,515.74	
Sixteenth Section	0.00	0.00	0.00	140,007.88	
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	
Debt Service	0.00	0.00	0.00	0.00	
Principal	0.00	0.00	0.00	0.00	
Interest	0.00	0.00	0.00	0.00	
Other	0.00	0.00	0.00	0.00	
Total Expenditures	183,819.75	0.00	0.00	90,018,337.25	
Excess(Deficiency) of Revenues Over Expenditures	(83,819.75)	0.00	0.00	5,252,678.75	

General Fund Type

Other Financing Sources(Uses)	1935-FAB LAB JACKSON COUNTY	1993-PAYROLL CLEARING FUND	1994-ACCOUNTS PAYABLE CLEARING FUND	Combining Totals	
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	
Proceeds of Loan(s)	0.00	0.00	0.00	0.00	
Inception of Capital Lease(s)	0.00	0.00	0.00	0.00	
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	
Sale of Other Property	0.00	0.00	0.00	0.00	
Indirect Costs	0.00	0.00	0.00	0.00	
Other Transfers In	83,819.75	0.00	0.00	13,474,602.97	
Payments to Escrow Agent	0.00	0.00	0.00	0.00	
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	
Indirect Costs Transfers Out	0.00	0.00	0.00	0.00	
Other Transfers Out	0.00	0.00	0.00	20,967,971.66	
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	
Miscellaneous Other Financing Uses	0.00	0.00	0.00	125.00	
Premium on Debt Issuance	0.00	0.00	0.00	0.00	
Total Other Financing Sources(Uses)	83,819.75	0.00	0.00	(7,493,493.69)	
Net Change in Fund Balances	0.00	0.00	0.00	(2,240,814.94)	
Fund Balances / Retained Earnings					
July 1, 2025	0.00	0.00	0.00	38,915,729.62	
Prior period adjustments	0.00	0.00	0.00	0.00	
July 1, 2025 as restated	0.00	0.00	0.00	38,915,729.62	
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	
June 30, 2026	0.00	0.00	0.00	36,674,914.68	

Special Revenue Fund Type

	2090-EXTENDED SCHOOL YEAR	2092-WORKFORCE ENHANCEMENT (SB 3011)	2110-SCHOOL FOOD SERVICE	2135-SUMMER FEEDING - 2025	2211-TITLE I - A 84.010A
Revenues					
Local Sources	0.00	0.00	1,457,100.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00
State Sources	2,500.00	0.00	0.00	0.00	0.00
Federal Sources	0.00	0.00	4,225,285.00	0.00	2,439,341.23
Sixteenth Section Sources	0.00	0.00	0.00	0.00	0.00
Total Revenues	2,500.00	0.00	5,682,385.00	0.00	2,439,341.23
Expenditures					
Instruction	2,500.00	0.00	0.00	0.00	1,396,576.38
Support Services	0.00	0.00	692,202.69	0.00	828,927.25
Noninstructional Services	0.00	0.00	6,579,355.02	0.00	5,075.16
Sixteenth Section	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	0.00	199,371.64	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00
Principal	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	15,000.00	0.00	0.00
Total Expenditures	2,500.00	199,371.64	7,286,557.71	0.00	2,230,578.79
Excess(Deficiency) of Revenues Over Expenditures	0.00	(199,371.64)	(1,604,172.71)	0.00	208,762.44

Special Revenue Fund Type					
Other Financing Sources(Uses)	2090-EXTENDED SCHOOL YEAR	2092-WORKFORCE ENHANCEMENT (SB 3011)	2110-SCHOOL FOOD SERVICE	2135-SUMMER FEEDING - 2025	2211-TITLE I - A 84.010A
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Loan(s)	0.00	0.00	0.00	0.00	0.00
Inception of Capital Lease(s)	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00
Other Transfers In	0.00	0.00	0.00	0.00	0.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00
Indirect Costs Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	0.00	0.00	0.00	0.00	208,762.44
Payment to Refunded Bond Escrow Agent	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
Miscellaneous Other Financing Uses	0.00	0.00	0.00	0.00	0.00
Premium on Debt Issuance	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	0.00	0.00	0.00	(208,762.44)
Net Change in Fund Balances	0.00	(199,371.64)	(1,604,172.71)	0.00	0.00
Fund Balances / Retained Earnings					
July 1, 2025	0.00	199,371.64	3,015,868.71	0.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2025 as restated	0.00	199,371.64	3,015,868.71	0.00	0.00
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2026	0.00	0.00	1,411,696.00	0.00	0.00

Special Revenue Fund Type

	2213-TITLE I-1003(a) SCHOOL IMPROVEMENT	2290-TITLE I COST POOL	2410-EEF - BUILDINGS AND BUSES	2511-TITLE II, PART A 84.367A	2610-IDEA PART B 84.027A
Revenues					
Local Sources	0.00	0.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	282,856.00	0.00	0.00
Federal Sources	510,471.23	0.00	0.00	644,339.66	2,386,515.88
Sixteenth Section Sources	0.00	0.00	0.00	0.00	0.00
Total Revenues	510,471.23	0.00	282,856.00	644,339.66	2,386,515.88
Expenditures					
Instruction	382,286.76	0.00	0.00	0.00	1,390,108.52
Support Services	128,184.47	208,762.44	0.00	644,339.66	995,407.36
Noninstructional Services	0.00	0.00	0.00	0.00	1,000.00
Sixteenth Section	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00
Principal	0.00	0.00	483,934.38	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	510,471.23	208,762.44	483,934.38	644,339.66	2,386,515.88
Excess(Deficiency) of Revenues Over Expenditures	0.00	(208,762.44)	(201,078.38)	0.00	0.00

Special Revenue Fund Type					
Other Financing Sources(Uses)	2213-TITLE I-1003(a) SCHOOL IMPROVEMENT	2290-TITLE I COST POOL	2410-EEF - BUILDINGS AND BUSES	2511-TITLE II, PART A 84.367A	2610-IDEA PART B 84.027A
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Loan(s)	0.00	0.00	0.00	0.00	0.00
Inception of Capital Lease(s)	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00
Other Transfers In	0.00	208,762.44	0.00	0.00	0.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00
Indirect Costs Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	0.00	0.00	282,731.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	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
Miscellaneous Other Financing Uses	0.00	0.00	0.00	0.00	0.00
Premium on Debt Issuance	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	208,762.44	(282,731.00)	0.00	0.00
Net Change in Fund Balances	0.00	0.00	(483,809.38)	0.00	0.00
Fund Balances / Retained Earnings					
July 1, 2025	0.00	0.00	484,059.38	0.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2025 as restated	0.00	0.00	484,059.38	0.00	0.00
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2026	0.00	0.00	250.00	0.00	0.00

Special Revenue Fund Type					
	2620-IDEA PART C 84.173A	2630-POSITIVE BEHAVIOR SPECIALIST (PBS-FEDERAL ONLY)	2711-CTE - BASIC FUND (LOCAL & STATE)	2712-CTE - BASIC FUND (FEDERAL)	2811-TITLE IV, PART A 84.424B
Revenues					
Local Sources	0.00	0.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	611,508.87	0.00	0.00
Federal Sources	91,556.72	20,304.76	0.00	89,318.54	102,194.19
Sixteenth Section Sources	0.00	0.00	0.00	0.00	0.00
Total Revenues	91,556.72	20,304.76	611,508.87	89,318.54	102,194.19
Expenditures					
Instruction	90,556.72	0.00	2,499,604.00	62,227.87	47,298.80
Support Services	1,000.00	20,304.76	334,469.58	82,090.67	54,895.39
Noninstructional Services	0.00	0.00	0.00	0.00	0.00
Sixteenth Section	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00
Principal	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	91,556.72	20,304.76	2,834,073.58	144,318.54	102,194.19
Excess(Deficiency) of Revenues Over Expenditures	0.00	0.00	(2,222,564.71)	(55,000.00)	0.00

Special Revenue Fund Type

Other Financing Sources(Uses)	2620-IDEA PART C 84.173A	2630-POSITIVE BEHAVIOR SPECIALIST (PBS-FEDERAL ONLY)	2711-CTE - BASIC FUND (LOCAL & STATE)	2712-CTE - BASIC FUND (FEDERAL)	2811-TITLE IV, PART A 84.424B
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Loan(s)	0.00	0.00	0.00	0.00	0.00
Inception of Capital Lease(s)	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00
Other Transfers In	0.00	0.00	2,222,564.71	55,000.00	0.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00
Indirect Costs Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	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
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Uses	0.00	0.00	0.00	0.00	0.00
Premium on Debt Issuance	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	0.00	2,222,564.71	55,000.00	0.00
Net Change in Fund Balances	0.00	0.00	0.00	0.00	0.00
Fund Balances / Retained Earnings					
July 1, 2025	0.00	0.00	0.00	0.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2025 as restated	0.00	0.00	0.00	0.00	0.00
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2026	0.00	0.00	0.00	0.00	0.00

Special Revenue Fund Type

	2820-UNEMPLOYMENT COMP. REVOLVING	2830-FORESTRY ESCROW FUND	2906-EDUCABLE CHILD	2907-POSITIVE BEHAVIOR SPECIALIST (PBS-STATE)	2908-EDUCATIONAL INTERPRETER (STATE ONLY)
Revenues					
Local Sources	0.00	0.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	100,000.00	9,137.15	0.00
Federal Sources	0.00	0.00	0.00	0.00	0.00
Sixteenth Section Sources	0.00	5,000.00	0.00	0.00	0.00
Total Revenues	0.00	5,000.00	100,000.00	9,137.15	0.00
Expenditures					
Instruction	42,500.00	0.00	100,000.00	0.00	0.00
Support Services	0.00	0.00	0.00	9,137.15	0.00
Noninstructional Services	0.00	0.00	0.00	0.00	0.00
Sixteenth Section	0.00	57,000.00	0.00	0.00	0.00
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00
Principal	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	42,500.00	57,000.00	100,000.00	9,137.15	0.00
Excess(Deficiency) of Revenues Over Expenditures	(42,500.00)	(52,000.00)	0.00	0.00	0.00

Special Revenue Fund Type

Other Financing Sources(Uses)	2820-UNEMPLOYMENT COMP. REVOLVING	2830-FORESTRY ESCROW FUND	2906-EDUCABLE CHILD	2907-POSITIVE BEHAVIOR SPECIALIST (PBS-STATE)	2908-EDUCATIONAL INTERPRETER (STATE ONLY)
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Loan(s)	0.00	0.00	0.00	0.00	0.00
Inception of Capital Lease(s)	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00
Other Transfers In	0.00	0.00	0.00	0.00	0.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00
Indirect Costs Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	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
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Uses	0.00	0.00	0.00	0.00	0.00
Premium on Debt Issuance	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	(42,500.00)	(52,000.00)	0.00	0.00	0.00
Fund Balances / Retained Earnings					
July 1, 2025	174,299.49	148,689.13	0.00	0.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2025 as restated	174,299.49	148,689.13	0.00	0.00	0.00
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2026	131,799.49	96,689.13	0.00	0.00	0.00

Special Revenue Fund Type

	2910-2023 HOUSE BILL 603 (CTE)	2911-2023 HOUSE BILL 603 (SMH)	2912-2024 SENATE BILL 2468 (VCH)	2940-ROTC	Combining Totals
Revenues					
Local Sources	10,000.00	1,000.00	0.00	0.00	1,468,100.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	0.00	0.00	1,006,002.02
Federal Sources	0.00	0.00	0.00	89,000.00	10,598,327.21
Sixteenth Section Sources	0.00	0.00	0.00	0.00	5,000.00
Total Revenues	10,000.00	1,000.00	0.00	89,000.00	13,077,429.23
Expenditures					
Instruction	89,207.50	0.00	0.00	175,357.98	6,278,224.53
Support Services	4,100.00	0.00	19,329.39	0.00	4,023,150.81
Noninstructional Services	0.00	0.00	0.00	0.00	6,585,430.18
Sixteenth Section	0.00	0.00	0.00	0.00	57,000.00
Facilities Acquisition and Construction	6,571,896.13	741,989.73	14,204.04	0.00	7,527,461.54
Debt Service	0.00	0.00	0.00	0.00	0.00
Principal	0.00	0.00	0.00	0.00	483,934.38
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	15,000.00
Total Expenditures	6,665,203.63	741,989.73	33,533.43	175,357.98	24,970,201.44
Excess(Deficiency) of Revenues Over Expenditures	(6,655,203.63)	(740,989.73)	(33,533.43)	(86,357.98)	(11,892,772.21)

Special Revenue Fund Type					
Other Financing Sources(Uses)	2910-2023 HOUSE BILL 603 (CTE)	2911-2023 HOUSE BILL 603 (SMH)	2912-2024 SENATE BILL 2468 (VCH)	2940-ROTC	Combining Totals
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Loan(s)	0.00	0.00	0.00	0.00	0.00
Inception of Capital Lease(s)	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00
Other Transfers In	0.00	0.00	0.00	86,357.98	2,572,685.13
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00
Indirect Costs Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	0.00	0.00	0.00	0.00	491,493.44
Payment to Refunded Bond Escrow Agent	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
Miscellaneous Other Financing Uses	0.00	0.00	0.00	0.00	0.00
Premium on Debt Issuance	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	0.00	0.00	86,357.98	2,081,191.69
Net Change in Fund Balances	(6,655,203.63)	(740,989.73)	(33,533.43)	0.00	(9,811,580.52)
Fund Balances / Retained Earnings					
July 1, 2025	6,655,203.63	740,989.73	33,533.43	0.00	11,452,015.14
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2025 as restated	6,655,203.63	740,989.73	33,533.43	0.00	11,452,015.14
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2026	0.00	0.00	0.00	0.00	1,640,434.62

Capital Project Fund Type

	3027-CONTRUCTION AND IMPROVEMENTS	Combining Totals			
Revenues					
Local Sources	0.00	0.00			
Intermediate Sources	0.00	0.00			
State Sources	0.00	0.00			
Federal Sources	0.00	0.00			
Sixteenth Section Sources	0.00	0.00			
Total Revenues	0.00	0.00			
Expenditures					
Instruction	0.00	0.00			
Support Services	56,875.00	56,875.00			
Noninstructional Services	0.00	0.00			
Sixteenth Section	0.00	0.00			
Facilities Acquisition and Construction	10,022,120.90	10,022,120.90			
Debt Service	0.00	0.00			
Principal	0.00	0.00			
Interest	0.00	0.00			
Other	0.00	0.00			
Total Expenditures	10,078,995.90	10,078,995.90			
Excess(Deficiency) of Revenues Over Expenditures	(10,078,995.90)	(10,078,995.90)			

Capital Project Fund Type

Other Financing Sources(Uses)	3027-CONTRUCTION AND IMPROVEMENTS	Combining Totals			
Proceeds of General Obligation Bonds	0.00	0.00			
Proceeds of Refunding Bonds	0.00	0.00			
Proceeds of Loan(s)	0.00	0.00			
Inception of Capital Lease(s)	0.00	0.00			
Insurance Loss Recoveries	0.00	0.00			
Sale of Transportation Equipment	0.00	0.00			
Sale of Other Property	0.00	0.00			
Indirect Costs	0.00	0.00			
Other Transfers In	5,129,446.00	5,129,446.00			
Payments to Escrow Agent	0.00	0.00			
Miscellaneous Other Financing Sources	0.00	0.00			
Indirect Costs Transfers Out	0.00	0.00			
Other Transfers Out	0.00	0.00			
Payment to Refunded Bond Escrow Agent	0.00	0.00			
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00			
Miscellaneous Other Financing Uses	0.00	0.00			
Premium on Debt Issuance	0.00	0.00			
Total Other Financing Sources(Uses)	5,129,446.00	5,129,446.00			
Net Change in Fund Balances	(4,949,549.90)	(4,949,549.90)			
Fund Balances / Retained Earnings					
July 1, 2025	4,949,549.90	4,949,549.90			
Prior period adjustments	0.00	0.00			
July 1, 2025 as restated	4,949,549.90	4,949,549.90			
Increase(Decrease) in reserve for inventory	0.00	0.00			
June 30, 2026	0.00	0.00			

Debt Service Fund Type

	4024-THREE MILL NOTE 2019	Combining Totals			
Revenues					
Local Sources	1,755,000.00	1,755,000.00			
Intermediate Sources	0.00	0.00			
State Sources	0.00	0.00			
Federal Sources	0.00	0.00			
Sixteenth Section Sources	0.00	0.00			
Total Revenues	1,755,000.00	1,755,000.00			
Expenditures					
Instruction	0.00	0.00			
Support Services	0.00	0.00			
Noninstructional Services	0.00	0.00			
Sixteenth Section	0.00	0.00			
Facilities Acquisition and Construction	0.00	0.00			
Debt Service	0.00	0.00			
Principal	3,100,000.00	3,100,000.00			
Interest	200,250.00	200,250.00			
Other	0.00	0.00			
Total Expenditures	3,300,250.00	3,300,250.00			
Excess(Deficiency) of Revenues Over Expenditures	(1,545,250.00)	(1,545,250.00)			

Debt Service Fund Type					
Other Financing Sources(Uses)	4024-THREE MILL NOTE 2019	Combining Totals			
Proceeds of General Obligation Bonds	0.00	0.00			
Proceeds of Refunding Bonds	0.00	0.00			
Proceeds of Loan(s)	0.00	0.00			
Inception of Capital Lease(s)	0.00	0.00			
Insurance Loss Recoveries	0.00	0.00			
Sale of Transportation Equipment	0.00	0.00			
Sale of Other Property	0.00	0.00			
Indirect Costs	0.00	0.00			
Other Transfers In	282,731.00	282,731.00			
Payments to Escrow Agent	0.00	0.00			
Miscellaneous Other Financing Sources	0.00	0.00			
Indirect Costs Transfers Out	0.00	0.00			
Other Transfers Out	0.00	0.00			
Payment to Refunded Bond Escrow Agent	0.00	0.00			
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00			
Miscellaneous Other Financing Uses	0.00	0.00			
Premium on Debt Issuance	0.00	0.00			
Total Other Financing Sources(Uses)	282,731.00	282,731.00			
Net Change in Fund Balances	(1,262,519.00)	(1,262,519.00)			
Fund Balances / Retained Earnings					
July 1, 2025	2,290,871.39	2,290,871.39			
Prior period adjustments	0.00	0.00			
July 1, 2025 as restated	2,290,871.39	2,290,871.39			
Increase(Decrease) in reserve for inventory	0.00	0.00			
June 30, 2026	1,028,352.39	1,028,352.39			

Enterprise Fund Type

	Combining Totals				
Revenues					
Local Sources	0.00				
Intermediate Sources	0.00				
State Sources	0.00				
Federal Sources	0.00				
Sixteenth Section Sources	0.00				
Total Revenues	0.00				
Expenditures					
Instruction	0.00				
Support Services	0.00				
Noninstructional Services	0.00				
Sixteenth Section	0.00				
Facilities Acquisition and Construction	0.00				
Debt Service	0.00				
Principal	0.00				
Interest	0.00				
Other	0.00				
Total Expenditures	0.00				
Excess(Deficiency) of Revenues Over Expenditures	0.00				

Enterprise Fund Type					
Other Financing Sources(Uses)	Combining Totals				
Proceeds of General Obligation Bonds	0.00				
Proceeds of Refunding Bonds	0.00				
Proceeds of Loan(s)	0.00				
Inception of Capital Lease(s)	0.00				
Insurance Loss Recoveries	0.00				
Sale of Transportation Equipment	0.00				
Sale of Other Property	0.00				
Indirect Costs	0.00				
Other Transfers In	0.00				
Payments to Escrow Agent	0.00				
Miscellaneous Other Financing Sources	0.00				
Indirect Costs Transfers Out	0.00				
Other Transfers Out	0.00				
Payment to Refunded Bond Escrow Agent	0.00				
Payment to Qualified Zone Academy Debt Escrow Agent	0.00				
Miscellaneous Other Financing Uses	0.00				
Premium on Debt Issuance	0.00				
Total Other Financing Sources(Uses)	0.00				
Net Change in Fund Balances	0.00				
Fund Balances / Retained Earnings					
July 1, 2025	0.00				
Prior period adjustments	0.00				
July 1, 2025 as restated	0.00				
Increase(Decrease) in reserve for inventory	0.00				
June 30, 2026	0.00				

Internal Service Fund Type

	Combining Totals				
Revenues					
Local Sources	0.00				
Intermediate Sources	0.00				
State Sources	0.00				
Federal Sources	0.00				
Sixteenth Section Sources	0.00				
Total Revenues	0.00				
Expenditures					
Instruction	0.00				
Support Services	0.00				
Noninstructional Services	0.00				
Sixteenth Section	0.00				
Facilities Acquisition and Construction	0.00				
Debt Service	0.00				
Principal	0.00				
Interest	0.00				
Other	0.00				
Total Expenditures	0.00				
Excess(Deficiency) of Revenues Over Expenditures	0.00				

Internal Service Fund Type					Page 26
Other Financing Sources(Uses)	Combining Totals				
Proceeds of General Obligation Bonds	0.00				
Proceeds of Refunding Bonds	0.00				
Proceeds of Loan(s)	0.00				
Inception of Capital Lease(s)	0.00				
Insurance Loss Recoveries	0.00				
Sale of Transportation Equipment	0.00				
Sale of Other Property	0.00				
Indirect Costs	0.00				
Other Transfers In	0.00				
Payments to Escrow Agent	0.00				
Miscellaneous Other Financing Sources	0.00				
Indirect Costs Transfers Out	0.00				
Other Transfers Out	0.00				
Payment to Refunded Bond Escrow Agent	0.00				
Payment to Qualified Zone Academy Debt Escrow Agent	0.00				
Miscellaneous Other Financing Uses	0.00				
Premium on Debt Issuance	0.00				
Total Other Financing Sources(Uses)	0.00				
Net Change in Fund Balances	0.00				
Fund Balances / Retained Earnings					
July 1, 2025	0.00				
Prior period adjustments	0.00				
July 1, 2025 as restated	0.00				
Increase(Decrease) in reserve for inventory	0.00				
June 30, 2026	0.00				

Permanent Fund Type

	7211-16-4-9 PRINCIPAL FUND	Combining Totals			
Revenues					
Local Sources	0.00	0.00			
Intermediate Sources	0.00	0.00			
State Sources	0.00	0.00			
Federal Sources	0.00	0.00			
Sixteenth Section Sources	3,500.00	3,500.00			
Total Revenues	3,500.00	3,500.00			
Expenditures					
Instruction	0.00	0.00			
Support Services	0.00	0.00			
Noninstructional Services	0.00	0.00			
Sixteenth Section	0.00	0.00			
Facilities Acquisition and Construction	0.00	0.00			
Debt Service	0.00	0.00			
Principal	0.00	0.00			
Interest	0.00	0.00			
Other	0.00	0.00			
Total Expenditures	0.00	0.00			
Excess(Deficiency) of Revenues Over Expenditures	3,500.00	3,500.00			

Permanent Fund Type					
Other Financing Sources(Uses)	7211-16-4-9 PRINCIPAL FUND	Combining Totals			
Proceeds of General Obligation Bonds	0.00	0.00			
Proceeds of Refunding Bonds	0.00	0.00			
Proceeds of Loan(s)	0.00	0.00			
Inception of Capital Lease(s)	0.00	0.00			
Insurance Loss Recoveries	0.00	0.00			
Sale of Transportation Equipment	0.00	0.00			
Sale of Other Property	0.00	0.00			
Indirect Costs	0.00	0.00			
Other Transfers In	0.00	0.00			
Payments to Escrow Agent	0.00	0.00			
Miscellaneous Other Financing Sources	0.00	0.00			
Indirect Costs Transfers Out	0.00	0.00			
Other Transfers Out	0.00	0.00			
Payment to Refunded Bond Escrow Agent	0.00	0.00			
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00			
Miscellaneous Other Financing Uses	0.00	0.00			
Premium on Debt Issuance	0.00	0.00			
Total Other Financing Sources(Uses)	0.00	0.00			
Net Change in Fund Balances	3,500.00	3,500.00			
Fund Balances / Retained Earnings					
July 1, 2025	665,982.10	665,982.10			
Prior period adjustments	0.00	0.00			
July 1, 2025 as restated	665,982.10	665,982.10			
Increase(Decrease) in reserve for inventory	0.00	0.00			
June 30, 2026	669,482.10	669,482.10			

Fiduciary Fund Type

	7310-PAYROLL CLEARING FUND	7350-STUDENT AGENCY ACCT	7500-ACCOUNTS PAYABLE CLEARING	Combining Totals	
Revenues					
Local Sources	0.00	0.00	0.00	0.00	
Intermediate Sources	0.00	0.00	0.00	0.00	
State Sources	0.00	0.00	0.00	0.00	
Federal Sources	0.00	0.00	0.00	0.00	
Sixteenth Section Sources	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	
Expenditures					
Instruction	0.00	0.00	0.00	0.00	
Support Services	0.00	0.00	0.00	0.00	
Noninstructional Services	0.00	0.00	0.00	0.00	
Sixteenth Section	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	
Debt Service	0.00	0.00	0.00	0.00	
Principal	0.00	0.00	0.00	0.00	
Interest	0.00	0.00	0.00	0.00	
Other	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	
Excess(Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	

Fiduciary Fund Type					Page 30
Other Financing Sources(Uses)	7310-PAYROLL CLEARING FUND	7350-STUDENT AGENCY ACCT	7500-ACCOUNTS PAYABLE CLEARING	Combining Totals	
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	
Proceeds of Loan(s)	0.00	0.00	0.00	0.00	
Inception of Capital Lease(s)	0.00	0.00	0.00	0.00	
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	
Sale of Other Property	0.00	0.00	0.00	0.00	
Indirect Costs	0.00	0.00	0.00	0.00	
Other Transfers In	0.00	0.00	0.00	0.00	
Payments to Escrow Agent	0.00	0.00	0.00	0.00	
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	
Indirect Costs Transfers Out	0.00	0.00	0.00	0.00	
Other Transfers Out	0.00	0.00	0.00	0.00	
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	
Miscellaneous Other Financing Uses	0.00	0.00	0.00	0.00	
Premium on Debt Issuance	0.00	0.00	0.00	0.00	
Total Other Financing Sources(Uses)	0.00	0.00	0.00	0.00	
Net Change in Fund Balances	0.00	0.00	0.00	0.00	
Fund Balances / Retained Earnings					
July 1, 2025	0.00	0.00	0.00	0.00	
Prior period adjustments	0.00	0.00	0.00	0.00	
July 1, 2025 as restated	0.00	0.00	0.00	0.00	
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	
June 30, 2026	0.00	0.00	0.00	0.00	