REVISED OPERATING BUDGET

Summary of Changes & Additions

Fiscal Year 2027 Operating Budget • Post MS Power Meeting

Amber Geiser, Business Manager | David Baggett, Superintendent



MS Power Revenue Restructuring

The Transition to Ad Valorem

Following the May 12, 2026 meeting with Mississippi Power and Jackson County Administrators, the district was able to restructure its revenue classification of funds received for MS Power's Plant Daniel.
Funds previously received as temporary **"in-lieu"** dollars are now integrated into the permanent, recurring **ad valorem tax base**.

The Operational Advantage

As in-lieu payments, this funding acted as a temporary, unpredictable revenue stream that we restricted strictly to one-time/capital items. Converting this allocation into our ad valorem base delivers a **stable, predictable operational stream** to strategically fund ongoing daily staffing and student needs.

Added FY27 Budget Allocations

Investment Category	Programmatic Detail & District Impact	Added Allocation
Bus Drivers & Bus Aides	Staff retention and targeted competitive adjustments	$193,000.00
Maintenance & Custodial	Strategic raises to improve support team retention	$223,500.00
Clerical Staff	Retention raises and clerical salary restructuring	$138,800.00
Library Assistants	Funds 4.0 full-time equivalent (FTE) employees for lower elementaries	$161,000.00
Middle School Nurses	Funds 3.0 full-time equivalent (FTE) nurses to enhance care	$213,500.00
Mandated Driver's Ed Cars	Purchases 3 vehicles to meet new mandatory state training law	$75,000.00
Technology & Health	Technology licensures ($11,000) & Nurse Assistant adjustments ($1,600)	$12,600.00
Total Added Allocations	**Immediate additions funded via restructured ad valorem base**	**$1,017,400.00**

Focus on Student Care

Nursing & Literacy Support

Our revised operational capacity enables targeted additions directly addressing medical and instructional needs across district schools.

Middle School Nurses: $213,500.00 funds 3.0 Full-Time Equivalent (FTE) registered nurses to cover gaps in our middle school clinics.

Elementary Library Assistants: $161,000.00 funds 4.0 Full-Time Equivalent (FTE) assistants, boosting reading support in early childhood libraries.



Transportation & Compliance

Staff Raises & New Mandates

A major portion of our revised operating dollars has been assigned to transport logistics to sustain service standards and comply with state mandates:

- ✓ **Driver & Aide Raises ($193,000.00):** Funds competitive raises to target driver shortages and maintain retention parity.
- ✓ **Driver's Ed Fleet ($75,000.00):** Secures 3 new passenger vehicles to meet Mississippi's new state-mandated classroom training requirement.



Unlocking Capital Projects

$4.3M+

TRANSFER TO CAPITAL FUNDS

Sustained Facility Investments

Because these operational additions are now covered reliably by the ad valorem base, the district avoids drawing on other capital resources for personnel expenses.

This allows us to transfer **$4.3 Million** directly into Capital Projects, funding high-priority campus security systems, structural repairs, and facilities expansion programs.

Board Vote & Approval

Proposed Operating Budget • FY 2027

As required by law, the board will meet again, no less than 7 days from now, to formally approve the FY27 budget.







Superintendent David Baggett | Business Manager Amber Geiser

2026-2027 PROPOSED BUDGET

INTRODUCTION

The Jackson County School District's proposed budget for fiscal year 2027 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-two (22) special revenue funds, two (2) capital projects funds, two (2) debt service funds, 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 2026-2027 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 and teacher assistants 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 and bonding 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 1st, 2nd, 3rd, & 4th to 27 students per class anytime during the school term.
N. In 2002 Senate Bill 3120 (one cent sales tax) was passed requiring 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 FY26 total $52,231,173. The projected revenue for FY27 is $53,845,028. The Jackson County School District receives approximately 49.13% 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 FY27 school year include vocational education and Master Teacher.

FEDERAL

The Jackson County School District receives approximately 9.32% 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 2026-2027 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 41.54% of revenue received by Jackson County School District comes from local sources, including 16th section leases. 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 2026-2027 fiscal year request consists of ad valorem taxes and homestead reimbursements received by the District from October 1, 2025, through September 30, 2026. 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 2025 to September 2026, 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 $18,917,370.77 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 2026-2027 fiscal year are summarized below:

Anticipated State Sources	$ 56,023,812.95
Anticipated Federal Sources	$ 10,631,385.50
Anticipated Sixteenth Section Sources	$ 534,854.00
Anticipated Local Sources	$ 46,834,446.03
Total FY27 Budgeted Revenues	**$114,024,498.48**
Anticipated Beginning Fund Balance	$ 80,179,744.09
Total Anticipated Resources	**$194,204,242.57**

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 73% of the total funds budgeted to be expended. This is exclusive of non-recurring costs of facilities construction.



Salaries	60,483,319.48
Benefits	22,377,042.79
	82,860,362.27

EXPENDITURE SUMMARY

The proposed expenditures from the 2026-2027 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 49.11% 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 3.33% of the total recurring expenditures.
    c. Operation and Maintenance of Plant - Approximately 7.12% of the projected expenditure 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 4.26% 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. This expenditure makes up 5.42% of the overall budget.
    f. 16th Section Expenses – These are expenditures concerned with maintaining and improving sixteenth section lands. These account for .13% of the budgeted expenditures.
    g. Debt Service - Debt Service makes up 4.75% of the 2026-2027 budget.
2. Non-Recurring Expenditures
    a. Instructional Equipment - This section of the budget is made up of the equipment purchased for classroom or instructional program use in the Jackson County School District. This comprises.64% 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 .37% 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 23.50% of our budget for capital improvements in the 2026-2027 school year.

SUMMARY OF EXPENDITURE

1.	NORMALLY RECURRING EXPENDITURES			
	A.	Instructional 1000-1999	$59,433,378.69	
		Support - student 2000-2199	$7,161,972.40	
		Support - staff 2200-2299	$3,263,182.11	
		School Administration 2400-2499	$5,348,122.27	
		TOTAL INSTRUCTIONAL	**$75,206,655.47**	**49.11%**
	B.	General Administration 2300-2399	$2,039,750.47	
		Business 2500-2599	$1,461,932.62	
		Central Technology &Data 2800-2899	$1,595,413.22	
		Total	**$5,097,096.31**	**3.33%**
	C.	Operation & Maintenance of Plant 2600-2699	$10,910,175.97	7.12%
	D.	Transportation 2700-2799	$6,530,834.35	4.26%
	E.	Non-Instructional 3000-3999	$8,296,687.15	5.42%
	F.	16TH SECTION 4000-4999	201,872.41	.13%
	G.	Debt Service 6000-6999	7,271,537.36	4.75%
	TOTAL RECURRING EXPENDITURES		**$113,514,859.02**	
2.	NONRECURRING EXPENDITURES			
	A.	Instructional Equipment	$977,891.71	.64%
	B.	Operation & Maintenance of Plant 2620	$561,884.83	.37%
	C.	Transportation 2700-2799	$2,098,000.00	1.37%
	D.	Building Acquisition & Construction 5000-5999	$35,996,291.97	23.50%
	TOTAL NON-RECURRING EXPENDITURES		**$39,634,068.51**	
	TOTAL EXPENDITURES		**$153,148,927.53**	
	ENDING FUND BALANCE		**$41,055,315.04**	
GRAND TOTAL			**$194,204,242.57**	

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 June 22, 2026, for the school board to vote on the adoption of the budget.



PROPOSED ANNUAL OPERATING BUDGET

FISCAL YEAR 2027

Prepared by Amber Geiser, Business Manager

Board of Education

Ms. Amy Peterson - Chairman

Ms. Deanna Smith - Vice Chairman

Mr. Lea Bailey - Secretary

Mr. William Collier - Member

Ms. Stefanie Moran - 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."

The Board will meet again on June 08, 2026, 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-two (22) special revenue funds, two (2) capital project funds, two (2) debt service funds, 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 2026-2027 year, and the budget will become our guide for educational spending.

Budgeting Process

The Jackson County School District's proposed budget for 2026-2027 school year 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

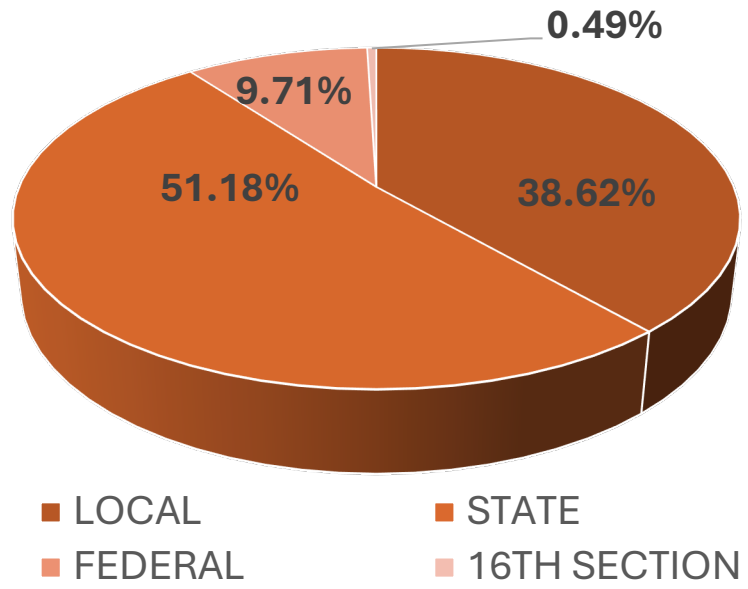
Funding Sources

- **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 (51.18%)	$56,023,807.77
Anticipated Federal Sources (9.71%)	$10,628,615.49
Anticipated Sixteenth Section Sources (.49%)	$534,854.00
Anticipated Local Sources (38.62%)	$42,280,390.28
Total FY27 Budgeted Revenue	**$109,467,667.54**
Anticipated Beginning Fund Balance	$80,179,744.09
Total Anticipated Resources	**$189,647,411.63**



Mississippi Student Funding Formula

Created in the 2024 Regular Session – House Bill 4130

Student Base Amount

X

Final Weighted Enrollment

-

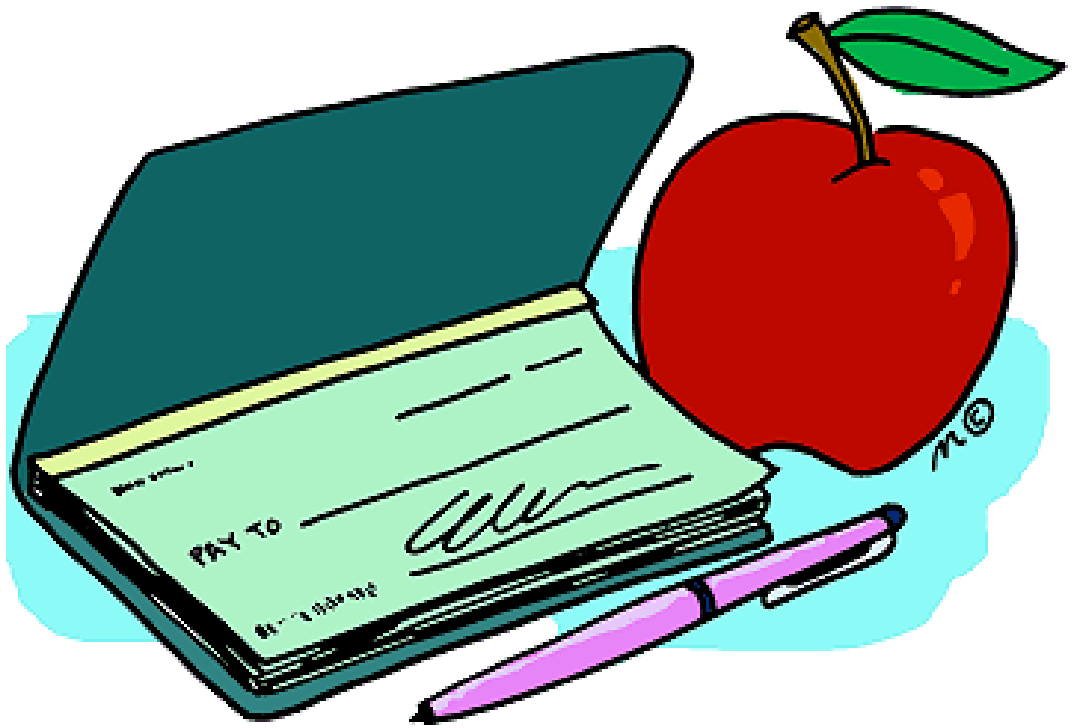
Local Contribution

=

Total MSFF

MSFF – Base Student Amount

- FY26 $6,842.61 per student.
- FY27 projected $7,201.77
  - FY27 and FY28 inflationary adjustment applied.
    - 25% of SBC X 20year average annual change in the rate of inflation adjustments for additional state requirements
    - FY27 also includes increase due to state mandated pay raises
- 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



Expenditures

Expenditure Summary

Instructional	$74,246,220.30	49.97%
General Administration	$4,994,919.73	3.36%
Operation & Maintenance	$10,715,458.84	7.21%
Transportation	$6,245,116.87	4.20%
Non-Instructional & 16th Section	$8,498,559.56	5.72%
Debt Service	$7,271,537.36	4.89%
Non-Recurring Expenditures	$36,615,578.22	24.64%
Total Expenditures	**$148,587,390.88**	
Ending Fund Balance	$41,060,020.75	
Total Resources Used	**$189,647,411.63**	

Includes instructional equipment, buses, upper elementary additions, & other 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 70% of the total funds budgeted to be expended. This is exclusive of non-recurring costs.

Salaries	59,416,181.88
Benefits	22,003,107.71
Total	**$81,419,289.59**

District Maintenance Fund

Revenues:	
Local Sources	$38,664,190.28
State Sources	54,905,888.82
Federal Sources	16,000.00
Total Revenues	**$93,586,079.10**
Expenditures:	
Instruction	$43,495,399.21
Support Services	32,185,010.85
Non-instructional Services	5,000.00
Debt Service	0.00
Total Expenditures	**$75,685,410.06**
Other Financing Sources (Uses):	
Operating Transfers In	330,000.00
Indirect Costs	0.00
Operating Transfers Out	(18,230,669.04)
Net Change in Fund Balance	**$0.00**
July 1, 2026, Beginning Fund Balance	$26,590,000.00
June 30, 2027, Ending Fund Balance	**$26,590,000.00**

Major Budget Considerations

- Expiration of MS Power In-Lieu
  - Previous guaranteed revenue of $5M+. Previously used for capital improvements.
- Teacher and Assistant Pay Raises
  - State mandated, but not fully funded (i.e. federal teachers and assistants)
- Special Education Teacher Supplements
  - Law is not clear on who should receive the supplement, MDE has requested clarification from the Legislative Budget Office.
- Decreases in Federal Funding
  - Uncertainty on supplemental positions year to year.
- Increase in PERS Employer Contribution Rate
  - From 18.4% to 18.9% - ~$425,000.00 increase to budgeted amounts



Questions

JACKSON COUNTY SCHOOL DISTRICT

SDA Legal Proposed Combined Budget Report

For the year ending June 30, 2027

Original X Date Approved: 06/30/2026

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	42,957,602.05	1,487,200.00	155,000.00	2,234,643.98	0.00	0.00	0.00	46,834,446.03
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	54,905,894.00	1,117,918.95	0.00	0.00	0.00	0.00	0.00	56,023,812.95
Federal Sources	63,770.01	10,567,615.49	0.00	0.00	0.00	0.00	0.00	10,631,385.50
Sixteenth Section Sources	510,564.00	5,000.00	0.00	0.00	19,290.00	0.00	0.00	534,854.00
Total Revenues	98,437,830.06	13,177,734.44	155,000.00	2,234,643.98	19,290.00	0.00	0.00	114,024,498.48
Expenditures								
Instruction	54,440,017.14	5,971,253.26	0.00	0.00	0.00	0.00	0.00	60,411,270.40
Support Services	37,599,620.15	2,808,763.26	562,884.83	0.00	0.00	0.00	0.00	40,971,268.24
Noninstructional Services	5,217.07	8,291,470.08	0.00	0.00	0.00	0.00	0.00	8,296,687.15
Sixteenth Section	144,872.41	57,000.00	0.00	0.00	0.00	0.00	0.00	201,872.41
Facilities Acquisition and Construction	43,250.00	140,499.02	35,812,542.95	0.00	0.00	0.00	0.00	35,996,291.97
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal	0.00	1,096,913.38	0.00	5,268,831.61	0.00	0.00	0.00	6,365,744.99
Interest	0.00	0.00	0.00	887,312.37	0.00	0.00	0.00	887,312.37
Other	0.00	15,980.00	0.00	2,500.00	0.00	0.00	0.00	18,480.00
Total Expenditures	92,232,976.77	18,381,879.00	36,375,427.78	6,158,643.98	0.00	0.00	0.00	153,148,927.53
Excess(Deficiency) of Revenues Over Expenditures	6,204,853.29	(5,204,144.56)	(36,220,427.78)	(3,924,000.00)	19,290.00	0.00	0.00	(39,124,429.05)

JACKSON COUNTY SCHOOL DISTRICT

SDA Legal Proposed Combined Budget Report

For the year ending June 30, 2027

Original X Date Approved: 06/30/2026

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	13,485,881.14	2,459,832.00	4,347,163.97	1,275,829.08	0.00	0.00	0.00	21,568,706.19
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	21,212,004.46	356,701.73	0.00	0.00	0.00	0.00	0.00	21,568,706.19
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Debt Issuance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	(7,726,123.32)	2,103,130.27	4,347,163.97	1,275,829.08	0.00	0.00	0.00	0.00
Net Change in Fund Balances	(1,521,270.03)	(3,101,014.29)	(31,873,263.81)	(2,648,170.92)	19,290.00	0.00	0.00	(39,124,429.05)

JACKSON COUNTY SCHOOL DISTRICT

SDA Legal Proposed Combined Budget Report Original X Date Approved: 06/30/2026

For the year ending June 30, 2027 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, 2026	39,863,441.95	5,093,187.85	31,873,263.81	2,648,170.92	701,679.56	0.00	0.00	80,179,744.09
Prior Period Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2026 as restated	39,863,441.95	5,093,187.85	31,873,263.81	2,648,170.92	701,679.56	0.00	0.00	80,179,744.09
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, 2027	38,342,171.92	1,992,173.56	0.00	0.00	720,969.56	0.00	0.00	41,055,315.04

JACKSON COUNTY SCHOOL DISTRICT

SDA Legal Proposed Combining Budget Report

For the year ending June 30, 2027

Original X Date Approved: 06/30/2026

Amended _ Date Approved: _____

General Fund Type

	1120-DISTRICT MAINTENANCE	1130-SPECIAL EDUCATION	1140-ALTERNATIVE SCHOOL	1145-AT RISK	1152-EAST CENTRAL ACTIVITY
Revenues					
Local Sources	42,876,102.05	0.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00
State Sources	54,905,894.00	0.00	0.00	0.00	0.00
Federal Sources	16,000.00	0.00	0.00	0.00	0.00
Sixteenth Section Sources	0.00	0.00	0.00	0.00	0.00
Total Revenues	97,797,996.05	0.00	0.00	0.00	0.00
Expenditures					
Instruction	44,009,100.99	7,237,582.27	502,219.45	509,116.11	410,635.28
Support Services	33,231,890.60	1,553,483.73	0.00	74,780.39	0.00
Noninstructional Services	5,000.00	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	77,245,991.59	8,791,066.00	502,219.45	583,896.50	410,635.28
Excess(Deficiency) of Revenues Over Expenditures	20,552,004.46	(8,791,066.00)	(502,219.45)	(583,896.50)	(410,635.28)

General Fund Type					
Other Financing Sources(Uses)	1120-DISTRICT MAINTENANCE	1130-SPECIAL EDUCATION	1140-ALTERNATIVE SCHOOL	1145-AT RISK	1152-EAST CENTRAL 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	330,000.00	8,791,066.00	502,219.45	583,896.50	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	20,882,004.46	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)	(20,552,004.46)	8,791,066.00	502,219.45	583,896.50	0.00
Net Change in Fund Balances	0.00	0.00	0.00	0.00	(410,635.28)
Fund Balances / Retained Earnings					
July 1, 2026	33,630,000.00	0.00	0.00	0.00	443,537.37
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2026 as restated	33,630,000.00	0.00	0.00	0.00	443,537.37
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2027	33,630,000.00	0.00	0.00	0.00	32,902.09

General Fund Type

	1153-ST MARTIN ACTIVITY	1154-VANCLEAVE ACTIVITY	1155-JCTC ACTIVITY	1156-FABLAB ACTIVITY	1840-16TH SECTION INTEREST
Revenues					
Local Sources	0.00	0.00	500.00	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	0.00	0.00	0.00	0.00
Sixteenth Section Sources	0.00	0.00	0.00	0.00	510,564.00
Total Revenues	0.00	0.00	500.00	0.00	510,564.00
Expenditures					
Instruction	478,729.60	288,781.75	15,092.71	92,418.98	0.00
Support Services	0.00	0.00	0.00	0.00	0.00
Noninstructional Services	0.00	0.00	217.07	0.00	0.00
Sixteenth Section	0.00	0.00	0.00	0.00	144,872.41
Facilities Acquisition and Construction	0.00	43,250.00	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	478,729.60	332,031.75	15,309.78	92,418.98	144,872.41
Excess(Deficiency) of Revenues Over Expenditures	(478,729.60)	(332,031.75)	(14,809.78)	(92,418.98)	365,691.59

General Fund Type					
Other Financing Sources(Uses)	1153-ST MARTIN ACTIVITY	1154-VANCLEAVE ACTIVITY	1155-JCTC ACTIVITY	1156-FABLAB ACTIVITY	1840-16TH SECTION INTEREST
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	300,000.00
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	(300,000.00)
Net Change in Fund Balances	(478,729.60)	(332,031.75)	(14,809.78)	(92,418.98)	65,691.59
Fund Balances / Retained Earnings					
July 1, 2026	579,150.83	370,030.49	14,942.05	92,418.98	4,475,026.00
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2026 as restated	579,150.83	370,030.49	14,942.05	92,418.98	4,475,026.00
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2027	100,421.23	37,998.74	132.27	0.00	4,540,717.59

General Fund Type

	1901-MEDICAID SBAC FUND	1902-COMDATA NETWORK	1903-ENERGY CLASS PRIZE 2023	1925-TECHNOLOGY FUND	1935-FAB LAB JACKSON COUNTY
Revenues					
Local Sources	0.00	25,000.00	0.00	0.00	56,000.00
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	47,770.01	0.00	0.00	0.00	0.00
Sixteenth Section Sources	0.00	0.00	0.00	0.00	0.00
Total Revenues	47,770.01	25,000.00	0.00	0.00	56,000.00
Expenditures					
Instruction	0.00	0.00	0.00	680,000.00	216,340.00
Support Services	92,906.24	70,000.00	138,200.00	2,423,699.19	14,660.00
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	92,906.24	70,000.00	138,200.00	3,103,699.19	231,000.00
Excess(Deficiency) of Revenues Over Expenditures	(45,136.23)	(45,000.00)	(138,200.00)	(3,103,699.19)	(175,000.00)

General Fund Type					
Other Financing Sources(Uses)	1901-MEDICAID SBAC FUND	1902-COMDATA NETWORK	1903-ENERGY CLASS PRIZE 2023	1925-TECHNOLOGY FUND	1935-FAB LAB JACKSON COUNTY
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	3,103,699.19	175,000.00
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	30,000.00	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	(30,000.00)	0.00	3,103,699.19	175,000.00
Net Change in Fund Balances	(45,136.23)	(75,000.00)	(138,200.00)	0.00	0.00
Fund Balances / Retained Earnings					
July 1, 2026	45,136.23	75,000.00	138,200.00	0.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2026 as restated	45,136.23	75,000.00	138,200.00	0.00	0.00
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2027	0.00	0.00	0.00	0.00	0.00

General Fund Type

	1993-PAYROLL CLEARING FUND	1994-ACCOUNTS PAYABLE CLEARING FUND	Combining Totals		
Revenues					
Local Sources	0.00	0.00	42,957,602.05		
Intermediate Sources	0.00	0.00	0.00		
State Sources	0.00	0.00	54,905,894.00		
Federal Sources	0.00	0.00	63,770.01		
Sixteenth Section Sources	0.00	0.00	510,564.00		
Total Revenues	0.00	0.00	98,437,830.06		
Expenditures					
Instruction	0.00	0.00	54,440,017.14		
Support Services	0.00	0.00	37,599,620.15		
Noninstructional Services	0.00	0.00	5,217.07		
Sixteenth Section	0.00	0.00	144,872.41		
Facilities Acquisition and Construction	0.00	0.00	43,250.00		
Debt Service	0.00	0.00	0.00		
Principal	0.00	0.00	0.00		
Interest	0.00	0.00	0.00		
Other	0.00	0.00	0.00		
Total Expenditures	0.00	0.00	92,232,976.77		
Excess(Deficiency) of Revenues Over Expenditures	0.00	0.00	6,204,853.29		

General Fund Type

Other Financing Sources(Uses)	1993-PAYROLL CLEARING FUND	1994-ACCOUNTS PAYABLE CLEARING FUND	Combining Totals		
Proceeds of General Obligation Bonds	0.00	0.00	0.00		
Proceeds of Refunding Bonds	0.00	0.00	0.00		
Proceeds of Loan(s)	0.00	0.00	0.00		
Inception of Capital Lease(s)	0.00	0.00	0.00		
Insurance Loss Recoveries	0.00	0.00	0.00		
Sale of Transportation Equipment	0.00	0.00	0.00		
Sale of Other Property	0.00	0.00	0.00		
Indirect Costs	0.00	0.00	0.00		
Other Transfers In	0.00	0.00	13,485,881.14		
Payments to Escrow Agent	0.00	0.00	0.00		
Miscellaneous Other Financing Sources	0.00	0.00	0.00		
Indirect Costs Transfers Out	0.00	0.00	0.00		
Other Transfers Out	0.00	0.00	21,212,004.46		
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00		
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00		
Miscellaneous Other Financing Uses	0.00	0.00	0.00		
Premium on Debt Issuance	0.00	0.00	0.00		
Total Other Financing Sources(Uses)	0.00	0.00	(7,726,123.32)		
Net Change in Fund Balances	0.00	0.00	(1,521,270.03)		
Fund Balances / Retained Earnings					
July 1, 2026	0.00	0.00	39,863,441.95		
Prior period adjustments	0.00	0.00	0.00		
July 1, 2026 as restated	0.00	0.00	39,863,441.95		
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00		
June 30, 2027	0.00	0.00	38,342,171.92		

Special Revenue Fund Type

	2090-EXTENDED SCHOOL YEAR	2110-SCHOOL FOOD SERVICE	2136-SUMMER FEEDING - 2026	2211-TITLE I - A 84.010A	2213-TITLE I-1003(a) SCHOOL IMPROVEMENT
Revenues					
Local Sources	0.00	1,487,200.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	0.00	0.00	0.00
Federal Sources	0.00	3,868,700.00	1,621,800.01	2,004,811.15	258,475.45
Sixteenth Section Sources	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	5,355,900.00	1,621,800.01	2,004,811.15	258,475.45
Expenditures					
Instruction	0.00	0.00	0.00	1,478,556.75	193,932.92
Support Services	0.00	778,328.28	0.00	148,800.76	64,542.53
Noninstructional Services	0.00	6,645,418.16	1,621,800.01	23,751.91	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	15,980.00	0.00	0.00	0.00
Total Expenditures	0.00	7,439,726.44	1,621,800.01	1,651,109.42	258,475.45
Excess(Deficiency) of Revenues Over Expenditures	0.00	(2,083,826.44)	0.00	353,701.73	0.00

Special Revenue Fund Type					
Other Financing Sources(Uses)	2090-EXTENDED SCHOOL YEAR	2110-SCHOOL FOOD SERVICE	2136-SUMMER FEEDING - 2026	2211-TITLE I - A 84.010A	2213-TITLE I-1003(a) SCHOOL IMPROVEMENT
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	353,701.73	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	(353,701.73)	0.00
Net Change in Fund Balances	0.00	(2,083,826.44)	0.00	0.00	0.00
Fund Balances / Retained Earnings					
July 1, 2026	0.00	3,800,000.00	0.00	0.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2026 as restated	0.00	3,800,000.00	0.00	0.00	0.00
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2027	0.00	1,716,173.56	0.00	0.00	0.00

Special Revenue Fund Type

	2290-TITLE I COST POOL	2410-EEF - BUILDINGS AND BUSES	2511-TITLE II, PART A 84.367A	2610-IDEA PART B 84.027A	2620-IDEA PART C 84.173A
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	282,856.00	0.00	0.00	0.00
Federal Sources	0.00	0.00	274,789.34	1,986,770.72	66,587.46
Sixteenth Section Sources	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	282,856.00	274,789.34	1,986,770.72	66,587.46
Expenditures					
Instruction	0.00	0.00	0.00	1,405,276.25	66,587.46
Support Services	356,701.73	0.00	272,789.34	580,994.47	0.00
Noninstructional Services	0.00	0.00	0.00	500.00	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	1,096,913.38	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	356,701.73	1,096,913.38	272,789.34	1,986,770.72	66,587.46
Excess(Deficiency) of Revenues Over Expenditures	(356,701.73)	(814,057.38)	2,000.00	0.00	0.00

Special Revenue Fund Type					
Other Financing Sources(Uses)	2290-TITLE I COST POOL	2410-EEF - BUILDINGS AND BUSES	2511-TITLE II, PART A 84.367A	2610-IDEA PART B 84.027A	2620-IDEA PART C 84.173A
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	356,701.73	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	2,000.00	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)	356,701.73	0.00	(2,000.00)	0.00	0.00
Net Change in Fund Balances	0.00	(814,057.38)	0.00	0.00	0.00
Fund Balances / Retained Earnings					
July 1, 2026	0.00	814,057.38	0.00	0.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2026 as restated	0.00	814,057.38	0.00	0.00	0.00
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2027	0.00	0.00	0.00	0.00	0.00

Special Revenue Fund Type

	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	2820-UNEMPLOYMENT COMP. REVOLVING
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	726,671.53	0.00	0.00	0.00
Federal Sources	19,180.40	0.00	164,701.94	207,021.36	0.00
Sixteenth Section Sources	0.00	0.00	0.00	0.00	0.00
Total Revenues	19,180.40	726,671.53	164,701.94	207,021.36	0.00
Expenditures					
Instruction	0.00	2,314,458.00	132,847.43	83,407.68	0.00
Support Services	19,180.40	369,566.14	86,854.51	122,613.68	0.00
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	19,180.40	2,684,024.14	219,701.94	206,021.36	0.00
Excess(Deficiency) of Revenues Over Expenditures	0.00	(1,957,352.61)	(55,000.00)	1,000.00	0.00

Other Financing Sources(Uses)	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	2820-UNEMPLOYMENT COMP. REVOLVING
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	1,957,352.61	55,000.00	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	1,000.00	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	1,957,352.61	55,000.00	(1,000.00)	0.00
Net Change in Fund Balances	0.00	0.00	0.00	0.00	0.00
Fund Balances / Retained Earnings					
July 1, 2026	0.00	0.00	0.00	0.00	170,000.00
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2026 as restated	0.00	0.00	0.00	0.00	170,000.00
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2027	0.00	0.00	0.00	0.00	170,000.00

Special Revenue Fund Type

	2830-FORESTRY ESCROW FUND	2906-EDUCABLE CHILD	2907-POSITIVE BEHAVIOR SPECIALIST (PBS-STATE)	2908-EDUCATIONAL INTERPRETER (STATE ONLY)	2910-2023 HOUSE BILL 603 (CTE)
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	100,000.00	8,391.42	0.00	0.00
Federal Sources	0.00	0.00	0.00	0.00	0.00
Sixteenth Section Sources	5,000.00	0.00	0.00	0.00	0.00
Total Revenues	5,000.00	100,000.00	8,391.42	0.00	0.00
Expenditures					
Instruction	0.00	100,000.00	0.00	0.00	10,631.45
Support Services	0.00	0.00	8,391.42	0.00	0.00
Noninstructional Services	0.00	0.00	0.00	0.00	0.00
Sixteenth Section	57,000.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	140,499.02
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	57,000.00	100,000.00	8,391.42	0.00	151,130.47
Excess(Deficiency) of Revenues Over Expenditures	(52,000.00)	0.00	0.00	0.00	(151,130.47)

Special Revenue Fund Type					
Other Financing Sources(Uses)	2830-FORESTRY ESCROW FUND	2906-EDUCABLE CHILD	2907-POSITIVE BEHAVIOR SPECIALIST (PBS-STATE)	2908-EDUCATIONAL INTERPRETER (STATE ONLY)	2910-2023 HOUSE BILL 603 (CTE)
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	(52,000.00)	0.00	0.00	0.00	(151,130.47)
Fund Balances / Retained Earnings					
July 1, 2026	158,000.00	0.00	0.00	0.00	151,130.47
Prior period adjustments	0.00	0.00	0.00	0.00	0.00
July 1, 2026 as restated	158,000.00	0.00	0.00	0.00	151,130.47
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2027	106,000.00	0.00	0.00	0.00	0.00

Special Revenue Fund Type

	2940-ROTC	2988-PLTW-VMS	Combining Totals		
Revenues					
Local Sources	0.00	0.00	1,487,200.00		
Intermediate Sources	0.00	0.00	0.00		
State Sources	0.00	0.00	1,117,918.95		
Federal Sources	94,777.66	0.00	10,567,615.49		
Sixteenth Section Sources	0.00	0.00	5,000.00		
Total Revenues	94,777.66	0.00	13,177,734.44		
Expenditures					
Instruction	185,555.32	0.00	5,971,253.26		
Support Services	0.00	0.00	2,808,763.26		
Noninstructional Services	0.00	0.00	8,291,470.08		
Sixteenth Section	0.00	0.00	57,000.00		
Facilities Acquisition and Construction	0.00	0.00	140,499.02		
Debt Service	0.00	0.00	0.00		
Principal	0.00	0.00	1,096,913.38		
Interest	0.00	0.00	0.00		
Other	0.00	0.00	15,980.00		
Total Expenditures	185,555.32	0.00	18,381,879.00		
Excess(Deficiency) of Revenues Over Expenditures	(90,777.66)	0.00	(5,204,144.56)		

Special Revenue Fund Type					
Other Financing Sources(Uses)	2940-ROTC	2988-PLTW-VMS	Combining Totals		
Proceeds of General Obligation Bonds	0.00	0.00	0.00		
Proceeds of Refunding Bonds	0.00	0.00	0.00		
Proceeds of Loan(s)	0.00	0.00	0.00		
Inception of Capital Lease(s)	0.00	0.00	0.00		
Insurance Loss Recoveries	0.00	0.00	0.00		
Sale of Transportation Equipment	0.00	0.00	0.00		
Sale of Other Property	0.00	0.00	0.00		
Indirect Costs	0.00	0.00	0.00		
Other Transfers In	90,777.66	0.00	2,459,832.00		
Payments to Escrow Agent	0.00	0.00	0.00		
Miscellaneous Other Financing Sources	0.00	0.00	0.00		
Indirect Costs Transfers Out	0.00	0.00	0.00		
Other Transfers Out	0.00	0.00	356,701.73		
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00		
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00		
Miscellaneous Other Financing Uses	0.00	0.00	0.00		
Premium on Debt Issuance	0.00	0.00	0.00		
Total Other Financing Sources(Uses)	90,777.66	0.00	2,103,130.27		
Net Change in Fund Balances	0.00	0.00	(3,101,014.29)		
Fund Balances / Retained Earnings					
July 1, 2026	0.00	0.00	5,093,187.85		
Prior period adjustments	0.00	0.00	0.00		
July 1, 2026 as restated	0.00	0.00	5,093,187.85		
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00		
June 30, 2027	0.00	0.00	1,992,173.56		

Capital Project Fund Type

	3027-CONTRUCTION AND IMPROVEMENTS	3029-2026 Three Mill Note	Combining Totals		
Revenues					
Local Sources	155,000.00	0.00	155,000.00		
Intermediate Sources	0.00	0.00	0.00		
State Sources	0.00	0.00	0.00		
Federal Sources	0.00	0.00	0.00		
Sixteenth Section Sources	0.00	0.00	0.00		
Total Revenues	155,000.00	0.00	155,000.00		
Expenditures					
Instruction	0.00	0.00	0.00		
Support Services	562,884.83	0.00	562,884.83		
Noninstructional Services	0.00	0.00	0.00		
Sixteenth Section	0.00	0.00	0.00		
Facilities Acquisition and Construction	14,753,696.26	21,058,846.69	35,812,542.95		
Debt Service	0.00	0.00	0.00		
Principal	0.00	0.00	0.00		
Interest	0.00	0.00	0.00		
Other	0.00	0.00	0.00		
Total Expenditures	15,316,581.09	21,058,846.69	36,375,427.78		
Excess(Deficiency) of Revenues Over Expenditures	(15,161,581.09)	(21,058,846.69)	(36,220,427.78)		

Capital Project Fund Type

Other Financing Sources(Uses)	3027-CONTRUCTION AND IMPROVEMENTS	3029-2026 Three Mill Note	Combining Totals		
Proceeds of General Obligation Bonds	0.00	0.00	0.00		
Proceeds of Refunding Bonds	0.00	0.00	0.00		
Proceeds of Loan(s)	0.00	0.00	0.00		
Inception of Capital Lease(s)	0.00	0.00	0.00		
Insurance Loss Recoveries	0.00	0.00	0.00		
Sale of Transportation Equipment	0.00	0.00	0.00		
Sale of Other Property	0.00	0.00	0.00		
Indirect Costs	0.00	0.00	0.00		
Other Transfers In	4,347,163.97	0.00	4,347,163.97		
Payments to Escrow Agent	0.00	0.00	0.00		
Miscellaneous Other Financing Sources	0.00	0.00	0.00		
Indirect Costs Transfers Out	0.00	0.00	0.00		
Other Transfers Out	0.00	0.00	0.00		
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00		
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00		
Miscellaneous Other Financing Uses	0.00	0.00	0.00		
Premium on Debt Issuance	0.00	0.00	0.00		
Total Other Financing Sources(Uses)	4,347,163.97	0.00	4,347,163.97		
Net Change in Fund Balances	(10,814,417.12)	(21,058,846.69)	(31,873,263.81)		
Fund Balances / Retained Earnings					
July 1, 2026	10,814,417.12	21,058,846.69	31,873,263.81		
Prior period adjustments	0.00	0.00	0.00		
July 1, 2026 as restated	10,814,417.12	21,058,846.69	31,873,263.81		
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00		
June 30, 2027	0.00	0.00	0.00		

Debt Service Fund Type

	4024-THREE MILL NOTE 2019	4028-2026 Three Mill Note	Combining Totals		
Revenues					
Local Sources	450,000.00	1,784,643.98	2,234,643.98		
Intermediate Sources	0.00	0.00	0.00		
State Sources	0.00	0.00	0.00		
Federal Sources	0.00	0.00	0.00		
Sixteenth Section Sources	0.00	0.00	0.00		
Total Revenues	450,000.00	1,784,643.98	2,234,643.98		
Expenditures					
Instruction	0.00	0.00	0.00		
Support Services	0.00	0.00	0.00		
Noninstructional Services	0.00	0.00	0.00		
Sixteenth Section	0.00	0.00	0.00		
Facilities Acquisition and Construction	0.00	0.00	0.00		
Debt Service	0.00	0.00	0.00		
Principal	4,320,000.00	948,831.61	5,268,831.61		
Interest	54,000.00	833,312.37	887,312.37		
Other	0.00	2,500.00	2,500.00		
Total Expenditures	4,374,000.00	1,784,643.98	6,158,643.98		
Excess(Deficiency) of Revenues Over Expenditures	(3,924,000.00)	0.00	(3,924,000.00)		

Debt Service Fund Type					
Other Financing Sources(Uses)	4024-THREE MILL NOTE 2019	4028-2026 Three Mill Note	Combining Totals		
Proceeds of General Obligation Bonds	0.00	0.00	0.00		
Proceeds of Refunding Bonds	0.00	0.00	0.00		
Proceeds of Loan(s)	0.00	0.00	0.00		
Inception of Capital Lease(s)	0.00	0.00	0.00		
Insurance Loss Recoveries	0.00	0.00	0.00		
Sale of Transportation Equipment	0.00	0.00	0.00		
Sale of Other Property	0.00	0.00	0.00		
Indirect Costs	0.00	0.00	0.00		
Other Transfers In	1,275,829.08	0.00	1,275,829.08		
Payments to Escrow Agent	0.00	0.00	0.00		
Miscellaneous Other Financing Sources	0.00	0.00	0.00		
Indirect Costs Transfers Out	0.00	0.00	0.00		
Other Transfers Out	0.00	0.00	0.00		
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00		
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00		
Miscellaneous Other Financing Uses	0.00	0.00	0.00		
Premium on Debt Issuance	0.00	0.00	0.00		
Total Other Financing Sources(Uses)	1,275,829.08	0.00	1,275,829.08		
Net Change in Fund Balances	(2,648,170.92)	0.00	(2,648,170.92)		
Fund Balances / Retained Earnings					
July 1, 2026	2,648,170.92	0.00	2,648,170.92		
Prior period adjustments	0.00	0.00	0.00		
July 1, 2026 as restated	2,648,170.92	0.00	2,648,170.92		
Increase(Decrease) in reserve for inventory	0.00	0.00	0.00		
June 30, 2027	0.00	0.00	0.00		

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, 2026	0.00				
Prior period adjustments	0.00				
July 1, 2026 as restated	0.00				
Increase(Decrease) in reserve for inventory	0.00				
June 30, 2027	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					
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, 2026	0.00				
Prior period adjustments	0.00				
July 1, 2026 as restated	0.00				
Increase(Decrease) in reserve for inventory	0.00				
June 30, 2027	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	19,290.00	19,290.00			
Total Revenues	19,290.00	19,290.00			
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	19,290.00	19,290.00			

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	19,290.00	19,290.00			
Fund Balances / Retained Earnings					
July 1, 2026	701,679.56	701,679.56			
Prior period adjustments	0.00	0.00			
July 1, 2026 as restated	701,679.56	701,679.56			
Increase(Decrease) in reserve for inventory	0.00	0.00			
June 30, 2027	720,969.56	720,969.56			

Fiduciary Fund Type

	7310-PAYROLL CLEARING 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	0.00	0.00			
Total Revenues	0.00	0.00			
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	0.00	0.00			

Fiduciary Fund Type					Page 30
Other Financing Sources(Uses)	7310-PAYROLL CLEARING 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	0.00	0.00			
Fund Balances / Retained Earnings					
July 1, 2026	0.00	0.00			
Prior period adjustments	0.00	0.00			
July 1, 2026 as restated	0.00	0.00			
Increase(Decrease) in reserve for inventory	0.00	0.00			
June 30, 2027	0.00	0.00			