

Stride Academy, Charter No. 4142.07

LT Budget

Operating (loss)/surplus		1,152,444	312,881		360,921		254,563		145,777		820,449		759,695		1,016,898		1,631,446		
DSC- 1.2 minimum			1.42		1.47		1.34		1.24		1.88		1.92		2.27		3.10		
Sections	Actual	Sections	Budget	Sections	Budget	Sections	Budget	Sections	Budget	Sections	Budget	Sections	Budget	Sections	Budget	Sections	Budget		
	2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		2026-2027		2027-2028		2028-2029		2029-2030		
<u>Enrollment Projections</u>																			
VPK Students																			
							1		2		2		2		2		2		
Online Student Grade K							2		4		4		10		13		15		
Online Student Grade 1-3							3		6		6		15		18		20		
Online Student Grade 4-6							5		10		10		20		25		25		
Online Student Grade 7-8																			
Number Students Grade K - 20	3	62.61	3	43	3	46	3	55	3	60	4	65	4	70	4	80	5	96	
Number Students Grade 1 - 20	3	53.32	4	57	4	64	4	68	4	80	4	85	4	90	4	96	5	96	
Number Students Grade 2 - 22	3	61.41	4	57	4	60	4	88	4	88	4	75	4	75	4	80	5	105	
Number Students Grade 3 - 22	3	68.96	3	71	3	71	4	88	4	96	4	96	4	80	4	85	5	105	
Number Students Grade 4 - 24	3	59.17	3	69	3	71	4	96	4	96	4	96	4	96	4	90	5	116	
Number Students Grade 5	3	68.25	3	60	3	60	4	96	4	96	4	96	5	110	5	105	5	116	
Number Students Grade 6	3	64.46	3	72	3	71	4	96	4	96	4	96	5	110	5	110	5	116	
Number Students Grade 7	3	67.07	3	70	3	68	4	96	4	96	5	105	5	110	5	110	5	116	
Number Students Grade 8	2	68.36	3	72	3	72	4	96	4	90	5	105	5	110	5	110	5	116	
Number Students Grade 9												3	75	3	75	3	75		
Number Students Grade 10													3	75	3	75	3	75	
Number Students Grade 11															3	75	3	75	
Number Students Grade 12																			
Total Students/Sections		26	573.61	29	571	29	583	35	790	35	820	38	851	43	988	46	1,088	54	1,299
<u>Enrollment totals by state pupil unit weighting category</u>																			
Total Number of Students VPK																			
Total Number of Students Grade K Full Day Program		62.61	43.00	46.00	56.00	62.00	67.00	72.00	82.00	98.00									
Total Number of Students Grades 1-3		183.69	185.00	195.00	246.00	268.00	240.00	240.00	258.00	321.00									
Total Number of Students Grades 4-6		191.88	201.00	202.00	291.00	294.00	294.00	331.00	323.00	368.00									
Total Number of Students Grades 7-12		135.43	142.00	140.00	197.00	196.00	220.00	315.00	395.00	482.00									
Total Number of Students		573.61	571.00	583.00	790.00	820.00	851.00	988.00	1,088.00	1,299.00									
Total Number of Pupil Units		600.70	599.40	611.00	829.40	859.20	883.00	1,039.00	1,155.00	1,383.40									

	Sections Actual 2023-2024	Sections Budget 2024-2025	Sections Budget 2024-2025	Sections Budget 2025-2026	Sections Budget 2025-2026	Sections Budget 2026-2027	Sections Budget 2027-2028	Sections Budget 2028-2029	Sections Budget 2029-2030
State Revenue Assumptions and Calculation									
General Education Revenue									
State Averages Per Pupil Unit	\$7,138	\$7,281	\$7,281	\$7,480	\$7,480	\$7,630	\$7,783	\$7,939	\$8,098
Inflation Rate Assumption - Basic only	2.0%	2.0%	2.0%	2.74%	2.74%	2.0%	2.0%	2.0%	2.0%
Basic Excluding Transportation	6,805	6,942	6,942	7,131	7,131	7,274	7,420	7,569	7,721
Gifted and Talented	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Sparsity	33.72	34.35	34.35	34.35	34.35	34.35	34.35	34.35	34.35
Operating Capital	226.97	227.10	227.10	227.10	227.10	227.10	227.10	227.10	227.10
Menstral Prod/Opiate Ant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Equity	114.55	113.63	113.63	113.63	113.63	113.63	113.63	113.63	113.63
Pension Adjustment	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49
Referendum	112.68	81.47	81.47	81.47	81.47	81.47	81.47	81.47	81.47
Transportation	-	-	-	348.57	348.57	355.56	362.69	369.96	377.37
Total Per Pupil Unit State Revenue	7,310	7,415	7,415	7,953	7,953	8,103	8,256	8,412	8,571
Total General Education State Revenue	\$ 4,390,955	\$ 4,444,398	\$ 4,530,409	\$ 6,596,251	\$ 6,833,252	\$ 7,154,984	\$ 8,578,026	\$ 9,715,906	\$ 11,857,177
Compensatory Revenue	82%	81%	81%	82%	82%	78%	78%	78%	78%
Actual	Actual- 10.11.24	Actual- 10.11.24	Actual- 1.17.25	Actual- 6.26.25					
A: Number of Students prior yr	544	588	588	569	569	820	851	988	1,088
B: Number of Free Lunch Students prior yr	432	467	467	459	459	628	652	757	834
C: Number of Reduced Lunch Students prior yr	28	24	24	17	17	24	25	30	33
D: Adjusted Counts = 100% Free, 50% Reduced - (A)	446	479	479	468	468	641	665	772	850
E: Concentration Portion	82.0%	81%	81%	82%	82%	78%	78%	78%	78%
F: Concentration Factor (lessor of 1 or Conc. portion/.8)	100.0%	100%	100%	100%	100%	98%	98%	98%	98%
G: PU = .6 * D * F	267.6	287	287	-	280.50	-	-	-	-
H: Allowance	\$ 6,299	\$ 6,442	\$ 6,442	\$ 6,779	\$ 6,642	\$ 6,775	\$ 6,910	\$ 7,049	\$ 7,190
Building Allowance				\$ 5,570		\$ 5,293	\$ 5,399	\$ 5,507	\$ 5,617
H: Initial Revenue	\$ 1,685,612	\$ 1,851,431	\$ 1,851,431	\$ 2,603,854	\$ 1,863,081	\$ 3,391,014	\$ 3,589,595	\$ 4,250,823	\$ 4,774,690
I: Short Year Factor	1	1	1	1	1	1	1	1	1
rounding adjustment	-	-	-	(52)	-	-	-	-	-
Calculated Compensatory State Revenue ((A) x (B))	\$ 1,685,612	\$ 1,851,431	\$ 1,851,431	\$ 2,603,802	\$ 1,863,081	\$ 3,391,014	\$ 3,589,595	\$ 4,250,823	\$ 4,774,690
EL (Limited English Proficiency) State Aid	55%	60%	58%	55%	55%	53%	53%	53%	53%
Prior Year EL Eligible ADM	271.94	316	316	340	340	454	454	527	581
Current Year EL Eligible ADM	316.28	340	340	438	454	454	527	581	693
ADM Served	574	571	583	790	820	851	988	1,088	1,299
Adjusted EL ADM	316	340	340	438	454	454	527	581	693
EL Marginal Cost Pupils	316	340	340	438	454	454	527	581	693
EL Revenue	\$ 388,392	\$ 417,520	\$ 417,520	\$ 537,476	\$ 557,887	\$ 805,836	\$ 935,530	\$ 1,030,219	\$ 1,230,014
Concentration Portion	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5
Contraction Factor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
EL Pupil Units	316	340	340	438	454	454	527	581	693
EL Concentration Revenue	\$ 137,898	\$ 148,240	\$ 148,240	\$ 190,828	\$ 198,079	\$ 286,165	\$ 332,237	\$ 365,860	\$ 436,817
Total EL Aid	\$ 526,290	\$ 565,760	\$ 565,760	\$ 728,305	\$ 755,966	\$ 1,092,001	\$ 1,267,767	\$ 1,396,079	\$ 1,666,831

	Sections Actual 2023-2024	Sections Budget 2024-2025	Sections Budget 2024-2025	Sections Budget 2025-2026	Sections Budget 2025-2026	Sections Budget 2026-2027	Sections Budget 2027-2028	Sections Budget 2028-2029	Sections Budget 2029-2030
Q-Comp Aid									
Enrollment	544	588	588		569				
Revenue per PY Fall Enrollment	\$ 256.32	\$ 257.84	\$ 257.84	\$ 257.84	\$ 257.84	\$ 257.84	\$ 257.84	\$ 257.84	\$ 257.84
Total Q-Comp Aid	\$ 139,438	\$ 151,610	\$ 151,610	\$ 159,861	\$ 146,711	\$ 211,429	\$ 219,422	\$ 254,746	\$ 280,530
State Proration	100.0%	100.0%	3.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
	\$ 139,438	\$ 151,610	\$ 4,548	\$ 159,861	\$ 146,711	\$ 211,429	\$ 219,422	\$ 254,746	\$ 280,530
Building Lease Aid									
Lease Expense	1,195,969	1,193,250	1,193,250	2,001,788	2,001,788	2,630,749	2,831,204	2,830,704	2,832,891
Aid at 90% of Lease	1,076,372	1,073,925	1,073,925	1,801,609	1,801,609	2,367,674	2,548,084	2,547,634	2,549,602
Aid at \$1,314 per pupil unit as per state cap	789,315	787,612	802,854	1,089,832	1,128,989	1,160,262	1,365,246	1,517,670	1,817,788
Lesser of \$1,314/p.u. or 90% of lease payment	\$ 789,315	\$ 787,612	\$ 802,854	\$ 1,089,832	\$ 1,128,989	\$ 1,160,262	\$ 1,365,246	\$ 1,517,670	\$ 1,817,788
State Proration	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
	\$ 789,307	\$ 787,612	\$ 802,854	\$ 1,089,832	\$ 1,128,989	\$ 1,160,262	\$ 1,365,246	\$ 1,517,670	\$ 1,817,788
Building Lease Aid Analytical:									
Lease Aid Rev that would need to be generated to cover expense at 90%. Max per Statute is \$1,314	\$ 1,792	\$ 1,792	\$ 1,758	\$ 2,172	\$ 2,097	\$ 2,681	\$ 2,452	\$ 2,206	\$ 1,843
Add'l PU needed to maximize lease aid?	218	218	206	542	512	919	900	784	557
Long-Term Facilities Maintenance Revenue									
Revenue per Adjusted Pupil Unit	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132
Total LT Facilities Maintenance Revenue	\$ 79,292	\$ 79,121	\$ 80,652	\$ 109,481	\$ 113,414	\$ 116,556	\$ 137,148	\$ 152,460	\$ 182,609
State Proration	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
	\$ 79,292	\$ 79,121	\$ 80,652	\$ 109,481	\$ 113,414	\$ 116,556	\$ 137,148	\$ 152,460	\$ 182,609
Special Education Revenue									
Special Ed Expenditures									
Sped Exp	713,905	1,075,061	1,075,903	1,667,308	1,669,519	1,914,266	2,393,560	2,767,615	3,469,566
F723 Exp (PY)- changed in FY24- current year	8,912	-	-	-	-	-	-	-	-
FIN 728 Homeless Transportation (100% PY)	-	-	-	1,500	1,500	1,000	1,035	1,071	1,109
Total State Sped Expenditures	722,817	1,075,061	1,075,903	1,668,808	1,671,019	1,915,266	2,394,595	2,768,686	3,470,675
Special Educaiton Aid Calculation									
Special Education Aid (94% of F740)	355,169	1,010,557	1,011,348	1,567,270	1,569,348	1,799,410	2,249,947	2,601,558	3,261,392
SPED Transportation	-	-	-	-	-	-	-	-	-
PY Homeless Transportation	-	-	-	1,500	1,500	1,000	1,035	1,071	1,109
State Sped Prior to Proration	355,169	1,010,557	1,011,348	1,568,770	1,570,848	1,800,410	2,250,982	2,602,629	3,262,501
Estimated Proration of Special Education Aid	99.9%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
55% PY ADSIS expenses	-	-	-	-	-	66,443	72,403	143,262	200,025
Net State Special Education Aid	\$ 354,636	\$ 1,010,557	\$ 1,011,348	\$ 1,568,770	\$ 1,570,848	\$ 1,866,854	\$ 2,323,385	\$ 2,745,891	\$ 3,462,526
	49%	94%	94%	94%	94%	94%	94%	94%	94%

	Sections Actual 2023-2024	Sections Budget 2024-2025	Sections Budget 2024-2025	Sections Budget 2025-2026	Sections Budget 2025-2026	Sections Budget 2026-2027	Sections Budget 2027-2028	Sections Budget 2028-2029	Sections Budget 2029-2030
Revenue Summary and Projections									
State Aids									
General Education Basic Revenue	\$ 4,390,911	4,444,398	4,530,409	6,596,251	6,833,252	7,154,984	8,578,026	9,715,906	11,857,177
EL Aid	536,119	565,760	565,760	728,305	755,966	1,092,001	1,267,767	1,396,079	1,666,831
Declining Enrollment Aid/adjustment	-	-	-	-	-	-	-	-	-
Pension Adjustment Revenue	35,842	40,168	40,168	40,971	40,971	41,791	42,627	43,479	44,349
Compensatory Revenue	1,685,612	1,851,431	1,851,431	2,603,802	1,863,081	3,391,014	3,589,595	4,250,823	4,774,690
General Education Revenue	6,648,484	6,901,757	6,987,768	9,969,329	9,493,270	11,679,790	13,478,014	15,406,288	18,343,046
Q Comp Categorical Aid	139,438	151,610	4,548	159,861	146,711	211,429	219,422	254,746	280,530
Literacy Incentive Aid	31,419	27,461	27,461	39,072	40,556	44,193	53,873	62,292	78,091
Endowment Fund	32,396	37,128	37,128	52,826	54,832	59,750	72,838	84,221	105,582
Building Lease Aid	789,307	787,612	802,854	1,089,832	1,128,989	1,160,262	1,365,246	1,517,670	1,817,788
Long-Term Facilities Maintenance Revenue	79,292	79,121	80,652	109,481	113,414	116,556	137,148	152,460	182,609
Special Education Aid	689,707	1,010,557	1,011,348	1,568,770	1,570,848	1,866,854	2,323,385	2,745,891	3,462,526
Student Support Personnel Aid (F373)	20,000	20,000	20,000	-	-	-	-	-	-
School Library Aid (F343)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Read Act Literacy Aid (F356)	-	23,485	23,485	-	-	-	-	-	-
Teacher Comp Read Act Training Aid (F357)	-	21,203	21,203	-	-	-	-	-	-
Hourly Worker Unemployment Aid	1,736	1,750	1,750	-	-	-	-	-	-
Prior Year Under (Over) Accruals	52,157	-	-	-	-	-	-	-	-
Total State Aids	\$ 8,503,936	\$ 9,081,684	\$ 9,038,198	\$ 13,009,171	\$ 12,568,620	\$ 15,158,834	\$ 17,669,926	\$ 20,243,568	\$ 24,290,172

Management has elected to omit substantially all disclosures, government-wide financial statements and required supplementary information. No CPA provides any assurance on these financial statements.

	Sections Actual 2023-2024	Sections Budget 2024-2025	Sections Budget 2024-2025	Sections Budget 2025-2026	Sections Budget 2025-2026	Sections Budget 2026-2027	Sections Budget 2027-2028	Sections Budget 2028-2029	Sections Budget 2029-2030
Federal Aids									
Federal Title Programs									
Title I	209,355	249,423	249,423	256,906	256,906	264,613	272,552	280,728	289,150
Title II	21,240	28,709	28,709	28,709	28,709	28,709	28,709	28,709	28,709
Title III	46,464	96,943	96,943	46,464	46,464	46,464	46,464	46,464	46,464
Title IV	-	-	-	-	-	-	-	-	-
Federal Special Education Programs									
Fin 419	136,805	120,366	120,366	123,977	123,977	127,696	131,527	135,473	139,537
Fin 420	2,133	4,072	4,072	4,194	4,194	4,320	4,450	4,583	4,721
REAP Grant Funds	39,179	34,627	34,627	30,000	30,000	30,000	30,000	30,000	30,000
ESSER III Funds (F160)	170,977	18,774	18,774						
ESSER III Funds (F161)	53,610	87,618	87,618						
FIN 140/141 ARP SPED Funds	4,795								
Mentoring Grant	5,985								
Total Federal Aids	690,543	640,532	640,532	490,250	490,250	501,802	513,701	525,957	538,581
Fees from Patrons, Fundraising, Gifts, Misc									
050 Fees Collected	7,622	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
071 Third Party Billing (offset with exp)	6,632	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
092 Interest Earnings	47,259	106,000	106,000	75,000	75,000	50,000	50,000	50,000	50,000
093 Rental of Facilities	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000
096 Donations and Gifts	8,481	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
150-099 Erate/ECF Reimbursements	5,395	31,453	31,453	5,000	5,000	5,000	5,000	5,000	5,000
099 Miscellaneous Revenues	1,249	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
099 ERC Funds	572,280								
'099 Insurance Payments	616,202	85,564	85,564						
619/621 Materials Purchased for Resale	297	-	-	-	-	-	-	-	-
Total Other Revenue	1,265,417	247,017	247,017	114,000	114,000	89,000	89,000	89,000	89,000
Total Revenues	\$ 10,459,896	9,969,233	9,925,747	13,613,421	13,172,870	15,749,637	18,272,627	20,858,525	24,917,752
<i>Per Audit</i>	10,459,896								

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	Sections Actual 2023-2024	Sections Budget 2024-2025	Sections Budget 2024-2025	Sections Budget 2025-2026	Sections Budget 2025-2026	Sections Budget 2026-2027	Sections Budget 2027-2028	Sections Budget 2028-2029	Sections Budget 2029-2030
Expenditure Calculations									
Assumptions									
Inflation Calculations									
Addt'l Section over PY						3	5	3	8
Average Teacher Salary	\$ 41,000					\$ 55,000	\$ 56,650	\$ 58,350	\$ 60,100
Addt'l Administrator	1					-	1.5	2	2
Addt'l Administrator Salaries	\$ 22,500					\$ 115,000	\$ 118,450	\$ 122,004	\$ 125,664
Addt'l Admin/Office Support	1					-	1	2	2
Addt'l Admin/Office Support Salaries	\$ 22,500					\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636
Addt'l Other Staff	1					1.0	1	2	2
Addt'l EA/Specialist Salaries	\$ 22,500					\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636
Addt'l Salaries over PY	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ 215,000	\$ 563,925	\$ 631,236	\$ 950,672
ESSER Salaries rolled back to general fund									
Salaries, Inflation	2.0%	3.5%	3.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Inflationary Increase for Other Costs	2.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Benefits to Salary Percentage	28%	31.5%	31.5%	32.1%	32.1%	32.8%	33.4%	34.1%	34.8%
Expenditures:									
100 Salaries and Wages	3,402,890	3,802,044	3,802,044	4,699,277	4,639,086	5,055,255	5,770,838	6,575,199	7,723,127
200 Benefits	960,594	1,198,120	1,198,120	1,497,955	1,497,955	1,657,398	1,929,846	2,242,812	2,687,060
Q-Comp	145,680	151,610	151,610	159,861	159,861	211,429	219,422	254,746	280,530
305 Contracted Services	531,165	542,891	542,891	557,329	557,329	585,196	614,455	645,178	677,437
315 Repairs & Maintenance for Computers	7,751	10,000	10,000	14,228	14,768	16,093	19,618	22,684	28,437
320 Communications Services	49,726	54,919	54,919	106,176	106,176	111,485	117,059	122,912	129,058
329 Postage	209	800	800	1,600	1,600	1,680	1,764	1,852	1,945
330 Utilities	93,396	98,066	98,066	280,000	200,000	210,000	220,500	231,525	243,101
340 Property and Liability Insurance	47,136	49,493	61,412	120,000	93,717	98,403	103,323	108,489	113,914
350 Repairs and Maintenance	69,161	89,500	89,500	170,500	170,500	179,025	187,976	197,375	207,244
360 Contracted Transportation	77,633	81,144	82,849	529,000	529,000	576,449	702,712	812,529	1,018,611
360 Fieldtrip Transportation	4,160	7,848	7,940	8,980	-	12,500	15,238	17,619	22,088
366 Travel, conferences and staff training	58,580	70,000	70,000	50,000	25,000	27,242	100,000	115,628	144,954
369 Field Trip and Entry Fees	10,762	11,249	11,485	12,991	3,000	12,000	14,628	16,915	21,205
Building Lease Costs									
2016 Debt Service, Principal and Interest	1,091,438	1,087,563	1,087,563	1,088,313	1,088,313	1,088,500	1,088,000	1,086,500	1,089,000
Deposit to Capital Improvement Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Deposit to Expense Fund	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Building Company Operational Costs	50,031	51,187	51,187	38,546	38,546	875	625	1,625	1,312
Building Lease Costs	1,195,969	1,193,250	1,193,250	1,181,359	1,181,359	1,143,875	1,143,125	1,142,625	1,144,812
Athlos Building Lease Cost			35,671	820,429	820,429	1,486,874	1,688,079	1,688,079	1,688,079
FY23 Land Purchase	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
335 Other Rentals and Operating Leases	1,133	2,200	2,200	3,130	3,249	3,540	4,316	4,990	6,256
560 Computer & Tech Related Rentals	6,555	6,851	6,995	9,953	10,331	11,258	13,724	15,868	19,893
401 Supplies - Non Instructional	45,632	47,694	48,698	69,288	50,000	54,485	66,419	76,799	96,277
401 Supplies - Maintenance	50,999	53,305	54,426	97,437	100,378	109,381	133,340	154,178	193,282
405 Non-Instructional Software and Licensing	45,424	49,478	50,476	70,000	70,000	76,279	92,986	107,518	134,788
406 Instructional Software Licensing	34,741	36,312	37,075	45,000	45,000	49,036	59,777	69,119	86,649
Online Student- curriculum and technology				55,000	110,000	110,000	235,000	290,000	310,000
430 Instructional Supplies	48,278	50,000	50,000	65,000	50,000	54,485	100,000	150,000	188,045
430 Instructional Supplies- Preschool						20,000	20,000	20,000	20,000

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	Sections Actual 2023-2024	Sections Budget 2024-2025	Sections Budget 2024-2025	Sections Budget 2025-2026	Sections Budget 2025-2026	Sections Budget 2026-2027	Sections Budget 2027-2028	Sections Budget 2028-2029	Sections Budget 2029-2030
455/456 Non/Instructional Technology Supplies	13,687	14,306	14,607	20,782	21,572	23,507	28,655	33,133	41,537
460 Textbooks and Workbooks	61,674	45,000	45,000	90,000	30,000	32,691	39,851	46,079	57,766
461 Standardized Tests	8,127	8,495	8,673	12,340	12,809	13,958	17,015	19,674	24,664
465/466 Technology Devices	24,109	25,000	25,000	30,000	20,000	21,794	60,000	100,000	125,363
470 Media Resources	3,319	3,469	3,542	5,040	5,231	5,700	6,949	8,035	10,072
490 Food	5,590	5,843	5,966	8,488	8,810	9,600	11,703	13,532	16,964
520 Building Improvements	694,557	-	-	-	-	-	50,000	150,000	300,000
530 Equipment/Furniture Purchased	58,364	77,500	77,500	60,000	30,000	32,691	70,000	80,939	101,468
555/556 Technology Equipment	16,760	17,518	17,886	35,000	35,000	60,000	73,142	84,573	200,000
820 Dues, Memberships and Other Fees	47,726	48,348	48,348	50,105	50,105	60,000	60,000	60,000	60,000
Student Activities						60,000	100,000	175,000	250,000
3rd Party Billing	6,632	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Homeless Transportation (F728)		1,500	1,500	1,000	1,000	1,035	1,071	1,109	1,148
State Special Education									
100 Salaries	528,240	758,249	758,249	1,122,094	1,122,094	1,317,741	1,666,374	1,926,787	2,415,479
200 Benefits	147,332	276,745	276,745	433,009	433,009	471,848	575,199	665,089	833,776
3xx Contracted Services	38,333	40,067	40,909	112,205	114,416	124,678	151,987	175,739	220,312
360 Contracted Transportation	8,912	-	-	-	-	-	-	-	-
ADSIIS				120,806	120,806	131,642	260,476	363,682	455,923
Title Programs									
Title I	209,355	249,423	249,423	256,906	256,906	264,613	272,552	280,728	289,150
Title II	21,240	28,709	28,709	28,709	28,709	28,709	28,709	28,709	28,709
Title III	46,464	96,943	96,943	46,464	46,464	46,464	46,464	46,464	46,464
Title IV	-	-	-	-	-	-	-	-	-
Federal Special Ed									
Fin 419	136,805	120,366	120,366	123,977	123,977	127,696	131,527	135,473	139,537
Fin 420	2,133	4,072	4,072	4,194	4,194	4,320	4,450	4,583	4,721
ESSER III- FIN 160	170,977	18,774	18,774						
ESSER III- FIN 161	53,610	87,618	87,618						
FIN 140/141 ARP SPED Funds	4,795								
Fin 499 Mentoring Grant	5,985								
Fund 02 Operating Cost Allocation	(14,848)	(5,867)	(5,867)						
Total Expenditures	9,307,452	9,656,352	9,564,826	13,313,112	13,031,340	14,839,554	17,357,771	19,611,466	22,937,343
<i>Per Audit</i>	9,307,452								
Annual Surplus (Deficit)	1,152,444	312,881	360,921	300,308	141,530	910,083	914,856	1,247,059	1,980,409
Beginning Fund Balance	2,286,772	3,439,216	3,439,216	3,800,138	3,800,138	3,941,667	4,851,750	5,675,282	6,692,180
Transfers In/(Out)	-	-	-	-	-	-	(91,324)	(230,161)	(348,964)
Ending Fund Balance - General Fund	\$ 3,439,216	\$ 3,752,097	\$ 3,800,138	\$ 4,100,446	\$ 3,941,667	\$ 4,851,750	\$ 5,675,282	\$ 6,692,180	\$ 8,323,626
<i>Per Audit</i>	3,439,216								
Debt Costs to total expenditures	12.8%	12.4%	12.5%	8.9%	9.1%	7.7%	6.6%	5.8%	5.0%

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	Sections Actual 2023-2024	Sections Budget 2024-2025	Sections Budget 2024-2025	Sections Budget 2025-2026	Sections Budget 2025-2026	Sections Budget 2026-2027	Sections Budget 2027-2028	Sections Budget 2028-2029	Sections Budget 2029-2030
Food Service Program Revenue									
Breakfast Revenue	129,715	142,970	142,970	193,733	201,090	208,692	242,289	266,812	318,556
Lunch, Milk and After-School Snack Revenue	353,267	405,270	405,270	549,165	570,020	591,569	686,804	756,319	902,994
Commodities	41,172	45,200	45,200	45,200	45,200	45,200	45,200	45,200	45,200
Sale of Lunches and Breakfasts	862	500	500	678	703	730	847	933	1,114
649 Transfer from General Fund	-	-	-	-	-	-	91,324	230,161	348,964
Total Food Service Receipts	525,016	593,940	593,940	788,776	817,013	846,191	1,066,464	1,299,425	1,616,828
Per Audit	525,016								
Food Service Program Expenses									
100 & 200 Salaries and Benefits	19,257	20,103	20,103	43,061	43,061	46,923	57,201	66,140	82,916
300 Purchased Services	43,514	45,000	45,000	64,027	66,458	72,419	88,281	102,078	127,967
400 Food and Milk	395,480	469,620	469,620	668,181	693,555	755,764	921,304	1,065,281	1,335,469
Commodities	41,172	45,200	45,200	45,200	45,200	45,200	45,200	45,200	45,200
400 Supplies and Materials	6,864	7,500	7,500	10,671	11,076	12,070	14,714	17,013	21,328
500 Equipment	3,266	-	-	2,500	2,500	2,500	2,500	2,500	2,500
800 Dues, Memberships, Other Fees	615	650	650	881	914	949	1,102	1,213	1,448
Fund 01 Operating Cost Allocation	14,848	5,867	5,867	-	-	-	-	-	-
Total Food Service Expenditures	525,016	593,940	593,940	834,521	862,765	935,825	1,130,301	1,299,425	1,616,828
Per Audit	525,016								
Net Food Service Operations	\$ -	\$ -	\$ (0)	\$ (45,745)	\$ (45,752)	\$ (89,634)	\$ (63,837)	\$ -	\$ -
Per Audit									
Beginning Fund Balance	132,766	132,766	132,766	132,766	132,766	87,014	(2,620)	(66,457)	(66,457)
Ending Fund Balance - Food Service Fund	\$ 132,766	\$ 132,766	\$ 132,766	\$ 87,021	\$ 87,014	\$ (2,620)	\$ (66,457)	\$ (66,457)	\$ (66,457)
Per Audit	132,766								
Community Services Program Revenues									
Activities Program Revenues 506	-	-	-	-	-	-	-	-	-
Intercession Program Revenues 585	-	-	-	-	-	-	-	-	-
'Before and After School Care	-	-	-	-	50,000	-	-	-	-
649 Transfer from General Fund	-	-	-	-	-	-	-	-	-
Total Community Service Receipts	-	-	-	-	50,000	-	-	-	-
Per Audit									
Community Service Program Expenses									
100 Salaries and Wages	-	-	-	-	-	-	-	-	-
200 Employee Benefits	-	-	-	-	-	-	-	-	-
300 Purchased Services	-	-	-	-	-	-	-	-	-
400 Supplies and Materials	-	-	-	-	-	-	-	-	-
800 Dues, Memberships, Other Fees	-	-	-	-	-	-	-	-	-
Total Community Service Expenditures	-	-	-	-	-	-	-	-	-
Per Audit									
Net Community Service Operations	-	-	-	-	50,000	-	-	-	-
Per Audit									
Beginning Fund Balance	-	-	-	-	-	50,000	50,000	50,000	50,000
Ending Fund Balance - Community Service Fund	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Per Audit									
Total Revenues	10,984,912	10,563,173	10,519,687	14,402,196	14,039,882	16,595,828	19,247,767	21,927,788	26,185,617
Total Expenditures	9,832,468	10,250,292	10,158,766	14,147,633	13,894,105	15,775,379	18,488,073	20,910,890	24,554,171
Total Net Operations for all Funds	\$ 1,152,444	\$ 312,881	\$ 360,921	\$ 254,563	\$ 145,777	\$ 820,449	\$ 759,695	\$ 1,016,898	\$ 1,631,446
Per Audit	\$ 1,152,444	\$ 312,881		\$ 229,313					
Beginning fund balance	2,419,538	3,571,982	3,571,982	3,932,904	3,932,904	4,078,681	4,899,130	5,658,825	6,675,723
Ending fund balance	\$ 3,571,982	\$ 3,884,863	\$ 3,932,904	\$ 4,187,467	\$ 4,078,681	\$ 4,899,130	\$ 5,658,825	\$ 6,675,723	\$ 8,307,168
Per Audit	3,571,982								
Fund Balance Percentage, All Funds	36.3%	37.9%	38.7%	29.6%	29.4%	31.1%	30.6%	31.9%	33.8%
Coverage Ratio Analysis (surplus+building rent/building rent)									
Debt Service Coverage Ratio	2.82	1.42	1.47	1.34	1.24	1.88	1.92	2.27	3.10
Days Cash on Hand	82	83	86	62	62	68	70	76	85

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	Sections	Actual 2023-2024	Sections	Budget 2024-2025	Sections	Budget 2024-2025	Sections	Budget 2025-2026	Sections	Budget 2025-2026	Sections	Budget 2026-2027	Sections	Budget 2027-2028	Sections	Budget 2028-2029	Sections	Budget 2029-2030
Revenue Subtotal check		-		-		-		-		0.00		0.00		-		(0.00)		(0.00)
Expense Subtotal check		-		-		-		-		-		-		-		-		-
Reconciliation of Ending Fund Balance:																		
Non Spendable Fund Balance- Prepays & Inventory- 460		126,637																
Student Support Restricted Balance (471)		20,000																
Fund 02 Restricted Fund Balance		132,726																
Fund 01 Unassigned Fund Balance		3,292,619																
Total Fund Balance		3,571,982																
		\$ (0)																

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