

**ANNUAL GENERAL FUND BUDGET - Form A**  
**FISCAL YEAR 2025-2026**

School District: Washington Parish School Board  
Enter >>>

Includes Special Fund Federal,  
Federal ESSA and Other Special Funds

ITEM	References		GENERAL FUND BUDGET		SPECIAL REVENUE FUNDS	
	L.A.U.G.H. Source/Function Code	AFR Keypunch Code	Actual 2024-2025	Budgeted 2025-2026	Actual 2024-2025	Budgeted 2025-2026
<b>Revenues</b>						
Revenues from Local Sources	1000	0004000	\$11,999,441	\$11,654,188	\$3,960,302	\$3,294,074
Revenues from State Sources (Other than MFP)	3000	0008300	\$5,380,794	\$3,219,276	\$9,102	\$2,400
Revenues from MFP (Exclude School Lunch)	3000	0004300	\$36,858,308	\$36,435,020		
Revenues from MFP (School Lunch Fund)	3000	0004450			\$442,022	\$417,022
Revenues from Federal Sources	4000	0014900	\$23,779	\$80,142	\$12,354,307	\$8,369,580
<b>Total Revenues</b>		0015000	\$54,262,322	\$51,388,626	\$16,765,733	\$12,083,076
Other Sources of Funds	5000	0051000	\$588,732	\$732,970		
<b>TOTAL REVENUES AND OTHER SOURCES OF FUNDS</b>		none	\$54,851,054	\$52,121,596	\$16,765,733	\$12,083,076
<b>Expenditures</b>						
<u>Instruction:</u>						
Regular Programs - Elementary/Secondary	1100	0015900	\$19,194,872	\$21,910,190	\$1,159,542	\$1,210,309
Special Education Programs	1200	0016800	\$6,758,745	\$6,316,531	\$98,830	\$513,752
Career and Technical Educational Programs	1300	0017330	1,179,013	\$990,274	\$138,799	\$110,822
Other Instructional Programs - Elementary/Secondary	1400	0020850	\$53,829	\$876,616	\$3,059,744	\$9,180
Special Programs	1500	0022600	\$3,043,713	\$1,295,012	\$1,501,147	\$1,145,986
Adult/Continuing Education Programs	1600	0023050	-	\$0	(\$297)	
<b>Total Instruction</b>		0024190	\$31,030,172	\$31,388,623	\$5,957,765	\$2,990,049
<u>Support Services Programs:</u>						
Pupil Support Services	2100	0028400	\$3,821,046	\$3,548,556	\$667,281	\$726,819
Instructional Staff Services	2200	0036800	\$2,108,584	\$1,837,560	\$3,190,140	\$2,241,884
General Administration	2300	0038400	\$1,448,487	\$1,456,181	\$53,121	\$80,148
School Administration	2400	0039500	\$4,439,444	\$4,392,110	\$1,789	\$185,436
Business Services	2500	0041600	\$660,655	\$632,904	\$15,455	\$33,376
Operation & Maintenance of Plant Services	2600	0043100	\$5,543,636	\$5,256,537	\$623,932	\$350,710
Student Transportation Services	2700	0044900	\$5,098,825	\$5,482,314	\$31,323	\$231,320
Central Services	2800	0047000	\$201,658	\$195,834		\$7,344
<b>Total Support Services</b>		0047900	\$23,322,335	\$22,801,996	\$4,583,041	\$3,857,036
<u>Operation of Non-Instructional Services:</u>						
Food Service Operations	3100	0048800	\$80,079	\$83,006	\$4,686,559	\$4,898,724
Enterprise Operations	3200	0048995				
Community Service Operations	3300	0049200			\$22,799	\$24,000
<b>Total Operation of Non-Instructional Services</b>		0049250	\$80,079	\$83,006	\$4,709,358	\$4,922,724
Facility Acquisition & Construction Services	4000	0049960	\$298,902	\$72,846	\$307,234	\$129,884
Debt Services	5100	0050850	\$159,971	\$238,277	\$0	
<b>Total Expenditures</b>		0050900	\$54,891,459	\$54,584,748	\$15,557,398	\$11,899,693
Other Uses of Funds	5200	0051180	\$349,161	\$140,504	\$564,238	\$170,959
<b>TOTAL EXPENDITURES AND OTHER USES OF FUNDS</b>		none	\$55,240,620	\$54,725,252	\$16,121,636	\$12,070,652
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	auto-calculated	0051190	(\$389,566)	(\$2,603,656)	\$644,097	\$12,424
Residual Equity Transfer In		0051192				
Residual Equity Transfer Out**		0051193				
Prior Year Adjustment		0051194	(\$2,526)		(\$51,173)	
Balances at Beginning of Year		0051195	\$14,897,511	\$14,505,419	\$3,624,145	\$4,217,069
Balances at End of Year	auto-calculated	0051196	\$14,505,419	\$11,901,763	\$4,217,069	\$4,229,493

\*\* Enter a negative number for Transfers Out



## Signature Sheet

### General Fund Budget Approval FY2025-2026

I hereby certify that to the best of my knowledge and belief the data reported in the attached Form A – General Fund Budget, Fiscal Year 2025-2026, constitute a true and full report of revenues and expenditures, both budgeted and actual, for the school system listed below.

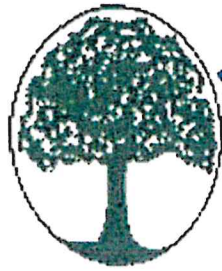
School System Name Washington Parish School Board  
Prepared by Dana Knight  
Title Director of Finance  
Telephone Number 985 839 7768  
Email Address dana.knight@wpsb.info  
Board Approval Date August 14, 2025

  
Signature of Superintendent

**Due by close of business on September 30, 2025.**

Scan and submit via email to [schoolfinancehelpdesk@la.gov](mailto:schoolfinancehelpdesk@la.gov).

This form is issued by the State Superintendent of Education in accordance with Louisiana Revised Statutes, Title 17, Section 88.



*Washington Parish*  
School System

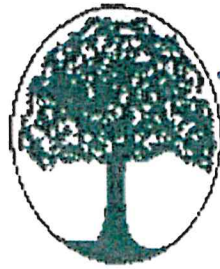
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*We Prepare Students for Success*

# **2025-2026 Budget Hearing**

**August 11, 2025**





# Washington Parish School System

*We Prepare Students for Success*

August 11, 2025

Washington Parish School Board Members  
800 Main Street  
Franklinton, LA 70438

Re: Budget Message for the 2025-2026 Operating Budget

To the Board Members and Citizens of  
Washington Parish, Louisiana:

The original budget of the Washington Parish School Board for the fiscal year July 1, 2025 through June 30, 2026, is hereby submitted. The elected school board members of Washington Parish will be asked to approve this Operating Budget on August 14, 2025, at its regularly scheduled School Board meeting.

The following is a synopsis of projections for the 2025-2026 fiscal year for the General Fund as well as for the various special revenue funds for the Washington Parish School Board.

The **2024-2025** General Fund Budget projected a **deficit** of **\$3,533,667.26**. The actual results (not yet final) were a **deficit** of **\$428,479.81**—a favorable difference of **\$3,105,187.45** in comparison to the proposed budget.

Some contributing factors were:

\*\*\*\*\*

• MFP revenues more than budgeted	\$	1,675,348
• Restricted State revenues more than budgeted	\$	1,508,732
• Local revenues more than budgeted	\$	559,806
• General Administration expenditures less than Budgeted	\$	197,146

The 2025-2026 Fiscal Year General Fund Budget is prepared from information gathered from numerous people and from extensive research. This budget may need revising at a later date. Line item transfers within the budget are permissible if total budgeted revenue and total budgeted expenditures do not change.

A summary of the 2025-2026 Fiscal Year Budget is as follows:

Fund Balance as of 6-30-2025	\$ 14,471,989.32
+ Estimated revenue for 25-26	+ 52,121,595.68
- Estimated expenditures for 25-26	- <u>54,725,252.09</u>
Estimated Fund Balance as of 6-30-2026	<u>\$ 11,868,332.91</u>

We project expenditures will exceed revenues by **\$2,603,656.41**.

**Major factors contributing to the bottom line for 2025-2026 are as follows:**

- Salaries and payroll-related costs account at 85.33%  
Of total projected expenditures \$46,695,054
- Maintenance and operations of building and grounds at 5.08% of total projected expenditures \$ 2,782,396
- Risk management expenses at 2.87% of  
total expected expenditures \$ 1,571,022

MFP revenue for the 2025-2026 is currently based on a student count of 4,450 as of February, 2025. This count one year earlier was 4,442-a change of 8 students. The increase, although small, is a welcome change from the recent trend of declining student populations.

A series of constitutional amendments were presented to Louisiana voters on March 29, 2025. Among other proposals, one proposed amendment included a pay raise for education personnel. The initiative failed at the polls. In response, the State Legislature approved a one-time stipend of \$2,000 per certificated employee and \$1,000 for support personnel (outside of MFP). Both the stipends and State reimbursement are included in this budget. For the 2024-2025 fiscal year, the Washington Parish School Board approved a 5% salary increase for employees. The District continues to strive to close the resulting deficit.

New Superintendent, Ms. Jennifer Thomas, has set forth her goals and objectives for the upcoming school year and beyond. She has introduced the Washington Parish School Board's Strategic Plan which prioritizes student achievement, student and staff safety and wellness and

fiscal responsibility. All expenditures and actions of the organization are examined through the lens of this plan. Although a significant deficit is expected for the 2025-2026 fiscal year, all revenue streams and expenditures are being closely monitored and evaluated in light of the three pillars of the District's strategic plan.

Brief explanations of various special revenue funds and the impact these funds will have on our students are provided below.

### **Technology**

The Technology Budget is included in the General Fund Operating Budget. The E-rate (Universal Service Program for School and Libraries) program provides funding from the Federal Communications Commission to make telecommunications and information services more affordable to schools and libraries. The Technology budget consists of \$884,841 in expenses for Internet Access, Fiber Links, Management Information and Business Service contract and equipment setup. Also included are phone service, technology equipment maintenance, software and technology personnel salaries and benefits. The E-rate program will cover approximately \$330,851 of these costs, and the school board general fund will cover the remaining \$553,990 in costs.

### **School Lunch-Fund 2**

The National School Lunch program's objective is to provide low-cost or free meals to children. Washington Parish School System offers all students meals at no charge. The School Lunch program expects to receive \$4,509,244 in revenue from Federal reimbursements, MFP funds transferred from the General Fund and collections from Adults. They expect to spend approximately \$4,508,460 on salaries, benefits, food purchases, equipment leases, and supplies. This will leave them with a surplus of approximately \$784 for the year.

### **Summer Feeding-Fund 50**

The Summer Feeding program is designed to provide nutritious meals to students while out of school for the summer. These meals are provided free of charge to any school age child. The Summer Feeding program expects to receive approximately \$46,050 in revenues mostly from Federal Reimbursements. They expect to spend approximately \$45,650 on salaries, benefits, food purchases and supplies. This will leave them with a surplus of approximately \$400 for the year.

### **Supper Program-Fund 55**

The At Risk Supper program is designed to provide nutritious meals to students who participate in after school activities. These meals are provided free of charge to any school age child. The Supper program expects to receive approximately \$177,000 in revenues from Federal Reimbursements. They expect to spend approximately \$153,500 on salaries, benefits, food

purchases and supplies. This will leave them with a surplus of approximately \$23,500 for the year.

### **Angie 5 Mil-Fund 9**

The Angie 5 Mil fund consists of proceeds of a 5.17 millage property tax that was passed for the Angie School District in 2001. It was subsequently renewed on 5/4/2019 for the period 2021 through 2030. This fiscal year, the fund expects to receive \$53,400 in ad valorem tax, interest revenue, and state revenue sharing. The districts projects to spend this revenue along with the accumulated fund balance of \$148,537.33 (for a total of \$201,937.33) on repairs and maintenance within the Angie School District.

### **Tax District #4 Capital Fund-Fund 84**

Funds are to be used expressly for capital projects within the Consolidated #4 taxing district. \$125,383.58 has been budgeted to fund these endeavors. The majority of these funds were transferred from the District's previous debt service fund.

### **Educational Facilities Improvement District Sales Tax-Fund 5**

In December, 2024, voters within the Washington Parish Educational Facilities Improvement District approved a one cent sales tax for the purpose of providing additional compensation to employees of the Washington Parish School System. The tax went into effect on April 1, 2025. Projected revenues for the 2025-2026 fiscal are expected to be \$3,105,674. Based on those projected revenues and actual revenues received at the end of fiscal year 2025, expenditures for fiscal year 2026 are expected to be \$2,844,013 and are restricted for the purpose of providing enhanced compensation to WPSS employees and providing for the resulting retirement contributions and payroll taxes.

### **Special Federal –Fund 11**

The Special Federal Fund is comprised of two types of federal grants.

The Carl Perkins Grant is for Career and Technical Education. \$63,698 is expected to be received from the Carl Perkins Grant and is expected to be spent on salary and benefits for the Career and Technical Education Coordinator, teacher and counselor travel and staff development.

The Special Federal Fund also includes one early childhood grant. Early Childhood Network CCDF funding is used to improve Kindergarten readiness for at-risk children. \$29,138 is

expected by be received and spent on salaries and benefits as well as on supplies and purchased services

### **Ready Start Network CCDF–Funds 128**

This is the sixth renewal of this grant which is used to support the mission of the Washington Parish Early Childhood Network by providing quality and developmentally appropriate early childhood care and education for children birth to age 5. \$100,000 is expected to be received by this grant to be spent on staffing, educational and technical services, materials and supplies and travel reimbursement.

### **Title I-Fund 23**

Title funds are used to ensure that all children have a fair, equal and significant opportunity to obtain a high-quality education as well as reach, at a minimum, proficiency in state standards. Title I funds are expected to total \$2,086,776. Among expected expenditures are for the following: instructional materials and supplies, reading interventionists, PreK teachers and paras, literacy coaches, reimbursements for teacher certification, Title I administrative staff and parental involvement.

### **Title II-Fund 30**

Title II funds are used to increase student academic achievement through improving teacher and principal quality, as well as increase the number of effective teachers and principals. \$255,494 is expected to be received and spent on teacher certification and professional development

### **Title IV-Fund 132**

Title IV funds are used to help ensure our education system prepares every child to graduate from high school ready to thrive in college and careers. \$29,999 is expected to be received and spent on professional development, High School Pathways supplies and extracurricular student transportation.

### **School Redesign-Fund 129**

School Redesign funds are used to support high quality improvement plans for struggling schools. \$222,719 is expected to be received and spent on professional development, licenses, and materials and supplies for labeled schools.



## **IDEA-Fund 17**

Individuals with Disabilities Education Act or IDEA grant funds are used to provide curricular, instructional and adaptive support and services to students with disabilities aged 6 to 21 years. These are federal funds used to supplement the General Fund's special education expenditures. \$1,309,490 is expected to be received. Among the expenditures expected are for EIS paraprofessionals, nursing staff, educational diagnosticians, behavior interventionists, IEP facilitator, occupational therapy purchased services, material and supplies and Student Support Services administrative salaries.

## **IDEA Preschool-Fund 18**

IDEA grant funds are used to provide curricular, instructional and adaptive support and services to students with disabilities aged 3 to 5 years. These are federal funds used to supplement the General Fund's special education expenditures. \$50,266 is expected to be received and be spent on physical therapy, speech therapy, educational diagnostician, and Student Support Services administrative salaries.


## **SPED Camera Grant-Fund 145**

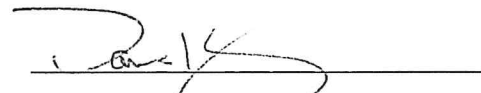
In accordance with R.S. 17:1948, the SPED Camera Grant provides for the installation and operation of cameras that record audio and video in all self-contained special education classrooms. Of the original \$50,270 allocation, \$39,628 is left to be used for the continued purchase and installation of this equipment.

## **ACKNOWLEDGEMENTS**

The preparation of this report could not have been accomplished with the efficient and dedicated services of the entire Business Office Department staff as well as other departments which provided data and analysis regarding various revenue streams and expenditures.

We appreciate the efforts of the Washington Parish School Board and the support of the citizens of Washington Parish in providing our students with best opportunities for future success.

  
Jennifer Thomas, Superintendent

  
Dana Knight, Director of Finance

# 2025-2026 Technology Budget

E-Rate Year: July 1, 2025 - June 30, 2026

System ID: 139242

Name of System/School: Washington Parish

E-Rate Coordinator: Candace Stewart

Superintendent: Jennifer Thomas

Service or Function	Category	Quantity or Capacity	Total Pre-Discount Amount	Expected Discount Rate (%)	Fund Source	Total Funding Requested	Total System Responsibility
E-Rate Items							
Cat1 Fiber Links (AT&T)	Telecommunications	7 links	\$ 76,743	90%	General Fund	\$ 69,069	\$ 7,674
Cat1 Fiber Link FHS (HLH)	Telecommunications	1 link	\$ 10,200	90%	General Fund	\$ 9,180	\$ 1,020
Internet Access WPSB	Internet Access	5Gbps	\$ 36,384	90%	General Fund	\$ 32,746	\$ 3,638
Cat1 Internet Access FHS (HLH)	Internet Access	2Gbps	\$ 20,796	90%	General Fund	\$ 18,716	\$ 2,080
Cat1 Internet Access FJHS (HLH)	Internet Access	1 Gbps	\$ 15,600	90%	General Fund	\$ 14,040	\$ 1,560
Cat 1 Totals			\$ 159,723			\$ 143,751	\$ 15,972
Cat2 MIBS	Telecommunications	District-Wide	\$ 74,483	85%	General Fund	\$ 63,310	\$ 11,172
Cat2 WiFi Equipment & Installs	Telecommunications	District-Wide	\$ 35,576	85%	General Fund	\$ 30,240	\$ 5,336
Cat 2 Totals			\$ 110,059			\$ 93,550	\$ 16,509
E-Rate Totals (Cat 1 & 2)			\$ 379,841			\$ 330,851	\$ 48,990
Non E-Rate Items							
Salaries & Benefits			\$ 250,000	0%	General Fund	\$ -	\$ 250,000
Software Misc.			\$ 5,000	0%	General Fund	\$ -	\$ 5,000
Internet Filtering Software	Lightspeed	2 yr sub-15/yr	\$ 15,000	0%	General Fund	\$ -	\$ 15,000
Anti-Virus Software	ESET	3 yr sub-10/yr	\$ 10,000	0%	General Fund	\$ -	\$ 10,000
Equipment PC's at CO	5 PCs/year		\$ 20,000	0%	General Fund	\$ -	\$ 20,000
Equipment Network Sys/Wide			\$ 30,000	0%	General Fund	\$ -	\$ 30,000
Repair/Maintenance Sys/Wide			\$ 20,000	0%	General Fund	\$ -	\$ 20,000
Basic Phone Service			\$ 30,000	0%	General Fund	\$ -	\$ 30,000
Cellular Service			\$ 36,000	0%	General Fund	\$ -	\$ 36,000
HelloID Subscription 1-Yr			\$ 15,000	0%	General Fund	\$ -	\$ 15,000
CO Access Points & Install		12	\$ 18,000	0%	General Fund	\$ -	\$ 18,000
Professional Development			\$ 16,000	0%	General Fund	\$ -	\$ 16,000
Non E-Rate Totals			\$ 465,000			\$ -	\$ 465,000
CSTAG Items							
Stipends			\$ 7,500	0%	General Fund	\$ -	\$ 7,500
Substitutes			\$ 1,500	0%	General Fund	\$ -	\$ 1,500
Cert Reimbursement			\$ 2,850	0%	General Fund	\$ -	\$ 2,850
Medicare			\$ 132	0%	General Fund	\$ -	\$ 132
Retirement			\$ 1,935	0%	General Fund	\$ -	\$ 1,935
SocSec			\$ 93	0%	General Fund	\$ -	\$ 93
Travel			\$ 6,990	0%	General Fund	\$ -	\$ 6,990
Online Training			\$ 2,500	0%	General Fund	\$ -	\$ 2,500
Equipment & Study Guides			\$ 16,500	0%	General Fund	\$ -	\$ 16,500
CSTAG Totals			\$ 40,000			\$ -	\$ 40,000
Grand Totals			\$ 884,841			\$ 330,851	\$ 553,990

Washington Parish School Board Expenses as a Percentage of Total Expenses

Category	6/2025 ACTUAL	Percentage	PROPOSED BUDGET FY 2026	Percentage
<b>Personnel Related Costs</b>				
Salaries	\$ 28,331,396.41	51.29%	\$ 28,566,638.70	52.20%
Substitutes	\$ 615,497.39	1.11%	\$ 514,329.18	0.94%
Employer Retirement Contributions	\$ 6,066,025.11	10.98%	\$ 5,991,136.08	10.95%
Health Insurance	\$ 5,512,939.04	9.98%	\$ 5,837,304.99	10.67%
Health Benefits for Retirees	\$ 3,515,090.50	6.36%	\$ 3,892,015.04	7.11%
Tuition Reimbursement	\$ 350.00	0.00%	\$ 2,850.00	0.01%
Operational Allowance	\$ 1,128,844.47	2.04%	\$ 1,047,351.93	1.91%
Medicare	\$ 404,131.16	0.73%	\$ 434,961.02	0.79%
FICA	\$ 34,722.20	0.06%	\$ 35,542.06	0.06%
Unemployment Compensation	\$ 2,093.70	0.00%	\$ 5,298.00	0.01%
Severance	\$ 88,891.49	0.16%	\$ 19,226.49	0.04%
Workers Compensation	\$ 348,400.12	0.63%	\$ 348,400.12	0.64%
<b>Subtotal</b>	<b>\$ 46,048,381.59</b>	<b>83.36%</b>	<b>\$ 46,695,053.61</b>	<b>85.33%</b>
<b>Revenue Related Expenses</b>				
Tax Collector Commission	\$ 171,628.10	0.31%	\$ 167,682.87	0.31%
MFP Reduction for Charter School Enrollment	\$ 149,161.00	0.27%	\$ 140,504.00	0.26%
<b>Subtotal</b>	<b>\$ 320,789.10</b>	<b>0.58%</b>	<b>\$ 308,186.87</b>	<b>0.56%</b>
<b>Risk Management Expenses</b>				
Professional Liability Insurance	\$ 21,335.73	0.04%	\$ 24,758.46	0.05%
Property Insurance	\$ 824,370.47	1.49%	\$ 855,274.80	1.56%
General Liability Insurance	\$ 124,233.96	0.22%	\$ 199,867.20	0.37%
Fleet Insurance	\$ 269,872.24	0.49%	\$ 326,270.70	0.60%
Audit Fees	\$ 77,100.00	0.14%	\$ 94,500.00	0.17%
Legal Fees	\$ 54,953.20	0.10%	\$ 70,350.70	0.13%
<b>Subtotal</b>	<b>\$ 1,371,865.60</b>	<b>2.48%</b>	<b>\$ 1,571,021.86</b>	<b>2.87%</b>
<b>Maintenance and Operation of Buildings and Grounds</b>				
Grounds Upkeep	\$ 55,989.98	0.10%	\$ 37,060.15	0.07%
Repairs and Maintenance	\$ 1,375,061.04	2.49%	\$ 1,109,157.90	2.03%
Communication expenses (phone and internet)	\$ 383,067.49	0.69%	\$ 374,878.41	0.69%
Utilities	\$ 1,278,578.46	2.31%	\$ 1,261,299.16	2.30%
<b>Subtotal</b>	<b>\$ 3,092,696.97</b>	<b>5.60%</b>	<b>\$ 2,782,395.62</b>	<b>5.08%</b>
Advertising	\$ 22,940.87	0.04%	\$ 23,000.00	0.04%
Bus Financing	\$ 159,971.24	0.29%	\$ 238,277.14	0.44%
Dues and Fees	\$ 28,963.96	0.05%	\$ 25,000.00	0.05%
Equipment	\$ 221,860.84	0.40%	\$ 804,037.13	1.47%
Miscellaneous	\$ 307,046.22	0.56%	\$ 89,442.38	0.16%
Purchased Services	\$ 2,246,794.87	4.07%	\$ 623,821.60	1.14%
Rental of Equipment	\$ 66,131.25	0.12%	\$ 241,446.96	0.44%
Supplies	\$ 624,501.50	1.13%	\$ 444,201.95	0.81%
Textbooks	\$ 361,719.48	0.65%	\$ 549,500.00	1.00%
Travel	\$ 160,258.22	0.29%	\$ 152,326.06	0.28%
Tuition (Dual Enrollment)	\$ 208,985.07	0.38%	\$ 177,540.91	0.32%
<b>Total</b>	<b>\$ 55,242,906.78</b>	<b>100.00%</b>	<b>\$ 54,725,252.09</b>	<b>100.00%</b>



## GUIDE FOR GENERAL FUND BUDGET PRESENTATION 2025-2026

Page #	Description	2024-2025 Actual	% of Total Actual	2025-2026 Budget	% of Total Budget	Budgeted Increase/Decrease
	<b>REVENUE</b>					
1	Local Revenue	\$ 11,964,120.28	21.83%	\$ 11,654,188.11	22.36%	\$ (309,932.17)
	State Sources (Unrestricted; Included MFP)					
1	Restricted	\$ 36,858,308.25	67.24%	\$ 36,435,019.64	69.90%	\$ (423,288.61)
1-2	Revenue in Lieu of Taxes	\$ 5,221,687.79	9.53%	\$ 3,060,767.77	5.87%	\$ (2,160,920.02)
2	In-Kind Revenue	\$ 158,507.96	0.29%	\$ 158,507.96	0.30%	\$ -
			0.00%		0.00%	\$ -
2	Total Revenue from State Sources	\$ 42,238,504.00	77.06%	\$ 39,654,295.37	76.08%	\$ (2,584,208.63)
2	Revenue from Federal Sources	\$ 23,779.26	0.05%	\$ 80,142.12	0.15%	\$ 56,362.86
2	Other Sources of Funds	\$ 588,023.43	1.07%	\$ 732,970.08	1.41%	\$ 144,946.65
2	<b>TOTAL REVENUE</b>	\$ 54,814,426.97	100.00%	\$ 52,121,595.68	100.00%	\$ (2,692,831.29)
	<b>EXPENDITURES</b>					
	Instruction: I					
2-6	(A) Regular Programs	\$ 21,132,709.93	38.25%	\$ 21,910,109.65	40.04%	\$ 777,479.72
6-7	(B) Special Education Programs	\$ 6,234,402.45	11.29%	\$ 6,316,531.11	11.54%	\$ 82,128.66
7-8	(C) Vocational Programs	\$ 1,101,883.07	1.99%	\$ 990,273.90	1.81%	\$ (111,609.17)
8-9	(D) Other Inst. Programs	\$ 853,344.71	1.54%	\$ 876,616.20	1.60%	\$ 23,271.49
9-10	(E) Special Programs	\$ 2,936,561.76	5.32%	\$ 1,295,011.68	2.37%	\$ (1,641,550.08)
10	Total Inst. Expenditures	\$ 32,258,901.92	58.39%	\$ 31,388,622.54	57.36%	\$ (870,279.38)
	Support Services Programs: II					
10-11	(A) Pupil Support Services	\$ 3,540,882.78	6.41%	\$ 3,548,555.96	6.48%	\$ 7,673.18
12-14	(B) Inst. Staff Services	\$ 1,943,018.52	3.52%	\$ 1,837,559.58	3.36%	\$ (105,458.94)
14-15	(C) General Administration	\$ 1,423,170.20	2.58%	\$ 1,456,180.76	2.66%	\$ 33,010.56
15-17	(D) School Administration	\$ 4,144,437.37	7.50%	\$ 4,392,110.14	8.03%	\$ 247,672.77
17-18	(E) Business Services	\$ 612,191.05	1.11%	\$ 632,904.44	1.16%	\$ 20,713.39
18-23	(F) Op. & Maint of Plant	\$ 5,699,096.61	10.32%	\$ 5,256,537.43	9.61%	\$ (442,559.18)
23-25	(G) Student Transportation Services	\$ 4,853,884.96	8.79%	\$ 5,482,313.83	10.02%	\$ 628,428.87
25	(H) Central Services	\$ 182,433.12	0.33%	\$ 195,833.83	0.36%	\$ 13,400.71
	<b>TOTAL SUPPORT SERVICES</b>	\$ 22,399,114.61	40.55%	\$ 22,801,995.97	41.67%	\$ 402,881.36
25-26	Food Service Operations	\$ 73,501.69	0.13%	\$ 83,006.20	0.15%	\$ 9,504.51
26	Facility Acq. And Construction	\$ -	0.00%	\$ 72,846.24	0.13%	\$ 72,846.24
26	Other Uses of Funds, Debt Service	\$ 509,132.24	0.92%	\$ 378,781.14	0.69%	\$ (130,351.10)
26	<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	\$ 55,240,650.46	100.00%	\$ 54,725,252.09	100.00%	\$ (515,398.37)
26	Prior Period Adjustments	\$ 2,256.32	0.00%	\$ -	\$	\$ (2,256.32)
	Total Exp. Transfers & Prior Year Adj	\$ 55,242,906.78	100.00%	\$ 54,725,252.09	100.00%	\$ (517,654.69)
27	<b>EXCESS (DEFICIENCY)</b>	\$ (428,479.81)		\$ (2,603,656.41)		\$ (2,175,176.60)
27	<b>BEGINNING FUND BALANCE</b>	\$ 14,900,469.13	27.18%	\$ 14,471,989.32	27.77%	\$ (428,479.81)
27	<b>ENDING FUND BALANCE</b>	\$ 14,471,989.32	26.40%	\$ 11,868,332.91	22.77%	\$ (2,603,656.41)
	FUND BALANCE PERCENTAGE IS SHOWN AS A PERCENTAGE OF GENERAL FUND REVENUES					