

D'ARBONNE WOODS CHARTER SCHOOL



PROPOSED BUDGET

August 31, 2026

**For the Fiscal Year
July 1, 2026 - June 30, 2027**

Prepared by
Business Department
Jan Coleman
Business Manager

D'ARBONNE WOODS CHARTER SCHOOL

Presentation of Budget as Required
By Revised Statutes 39:130 Through 39:134

July 27th 2026 – Presentation of the proposed budget was made at the regular board meeting held at 5:30 pm.

August 6, 2026 - A public notice was published in The Banner on August 6th, 13th, and 20th 2026 stating the 2026-27 proposed budget was made available for inspection beginning that date (Mon – Thurs from 8am – 4pm) in the schools Finance Office located at 9560 Hwy 33 Farmerville, LA; presentation of the proposed 2026-2027 budget will be made at a public hearing at the D'Arbonne Woods Charter School's Finance Office on August 31, 2026 at 4pm; following the public hearing the 26-27 proposed budget will be voted on at the regular board meeting held at 5:30pm.

August 31, 2026 - Presentation of the Proposed Budget for 2026-2027 at a public hearing held in the Finance Office at D'Arbonne Woods Charter School, located at 9560 Hwy 33 Farmerville, LA at 4pm.

August 31, 2026 - Adoption of Proposed 2026-2027 Budget at a public meeting at the D'Arbonne Woods Charter School's board meeting @ 5:30pm.

D'ARBONNE WOODS CHARTER SCHOOL
Farmerville, Louisiana

BUDGET RESOLUTION

Resolution adopting an operating budget of
revenues and expenditures for the fiscal year
beginning July 1, 2026 and ending June 30, 2027

BE IT RESOLVED by D’Arbonne Woods Charter School in general session convened that:

SECTION 1: The attached detail estimate of revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027, be and the same is hereby adopted to serve as an operating budget of revenues for the D’Arbonne Woods Charter School during the same period.

SECTION 2: The attached estimate of expenditures by functions for the fiscal year beginning July 1, 2026, and ending June 30, 2027, be and the same is hereby adopted to serve as a budget of expenditures for the D’Arbonne Woods Charter School.

SECTION 3: The adoption of this operating budget of expenditures be and the same is hereby declared to operate as an appropriation of the amount therein set forth within the terms of the budget classification.

SECTION 4: Amounts are available for expenditures only to the extent included within the 2025-26 budget within a five-percent variance in accordance with Louisiana Revised Statute 39:1309-1310. The Board hereby grants authorization to administration to make the expenditures provided for herein; and further grants authority to its Executive Director and Business Manager to enter into routine and necessary contracts or agreements to carryout the general business operations of the School. Further administration is granted authority to present a final revised budget to the Board at the end of the fiscal year collectively incorporating all changes made throughout the fiscal year, or sooner if deemed necessary.

PASSED AND ADOPTED at Farmerville, Louisiana, on this 24th day of August 2026.

ATTEST:

President, D’Arbonne Woods Charter School

Executive Director, D’Arbonne Woods Charter School

August 31, 2026

To the School Board Members
D’Arbonne Woods Charter School
9560 Hwy 33
Farmerville, Louisiana 71241

Board Members:

In accordance with Revised Statutes 39:1301 through 39:13, I submit herewith the accompanying proposed tentative budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027. This budget is fiscally conservative and is based on the most accurate estimates of revenues and expenditures available at this time and is prepared based on the anticipated funds available.

Due to the large amount of dollars involved and the scope of the budget, it is literally impossible for each line item to result in the actual income or expense and to be exactly correct; however, Louisiana Revised Statutes 39:1309-1310 allow for a five percent difference in the budget and actual amounts for revenues, expenditures, and fund balance totals. Should any one of these three totals deviate more than five percent during the fiscal year, it will be necessary for the Board to revise the budget to be within these restricted amounts.

BUDGET FORMAT

The 2026-2027 budget consists of a schedule of revenues and expenditures which reports the projected 2026-2027 revenues and expenditures for the General Fund and the Special Revenue Funds. The proposed 2026-2027 Special Revenue Funds budget includes the initial allocation of grants funds, but unused funds from the 2025-2026 school year which roll over are not included. When the additional allocations are received, we will amend the budgets to include those additional funds.

GENERAL FUND

Revenues of the General Fund consist of local and state funds. 26-27 budget projections are calculated with a student count of 1006 and are projected at \$13,412,876. The student count has increased the last couple of years.

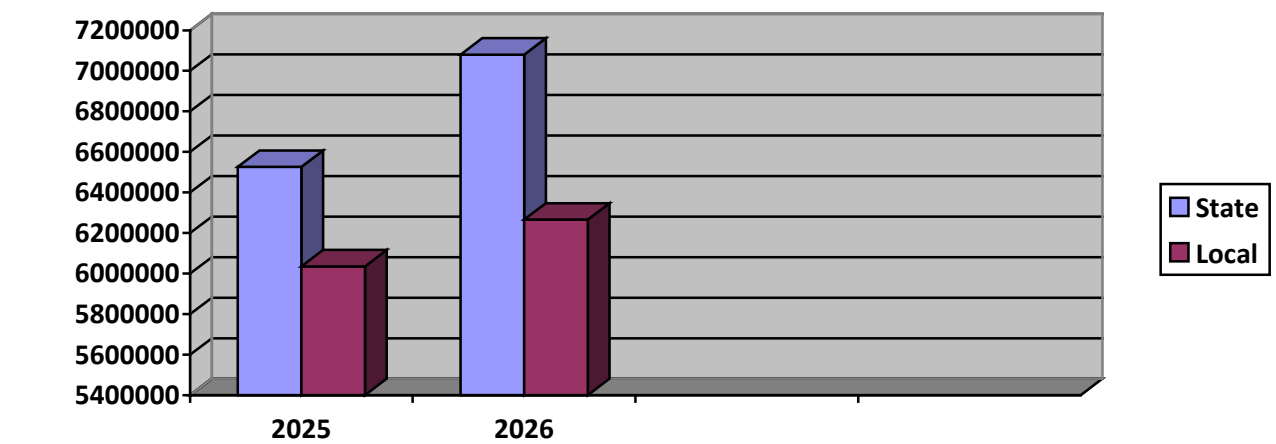
Fiscal Year	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Number of Students	1006	994	982	973	973	932	973	948	955	936

Local sources consist primarily of local taxes through MFP and interest on investments. Local sources represent approximately 47% of total General Fund revenues. We also receive local support from interest earnings on investments and E-rate funding. Interest rates for public funds increased from 0.0488% to 4.88% in September of 2023. This resulted in an increase in revenue since that time; however in 2025 a large portion of the fund balance was spent for constructing the Ag and Fieldhouse buildings resulting in less interest earned on the operating account. ERATE funding will see a slight increase. In June of 2025 the FCC announced a significant update to the E-Rate program approving an increase in budget multipliers from \$167 to \$201.57 per student as well as a minimum funding that increased from \$25,000 to \$30,175.

State Sources consists of MFP funding. These funds will experience a significant decrease this year of around \$250,000. In the past several years the state has funded in the MFP for the Certificated and Support Staff Stipends that are paid annually in September. This year the funding was not approved although schools are required to continue paying the stipend.

See below for a comparison of local and state MFP from fiscal year 2025 (July 2024 – June 2025) and fiscal year 2026 (July 2025- June 2026).

Fiscal Year	# Students	Local MFP	State MFP
6/30/2025	994	\$6,035,254.00	\$6,526,366.00
6/30/2026	\$ 1,006.00	\$6,265,833.00	\$7,079,932.00



Expenditures

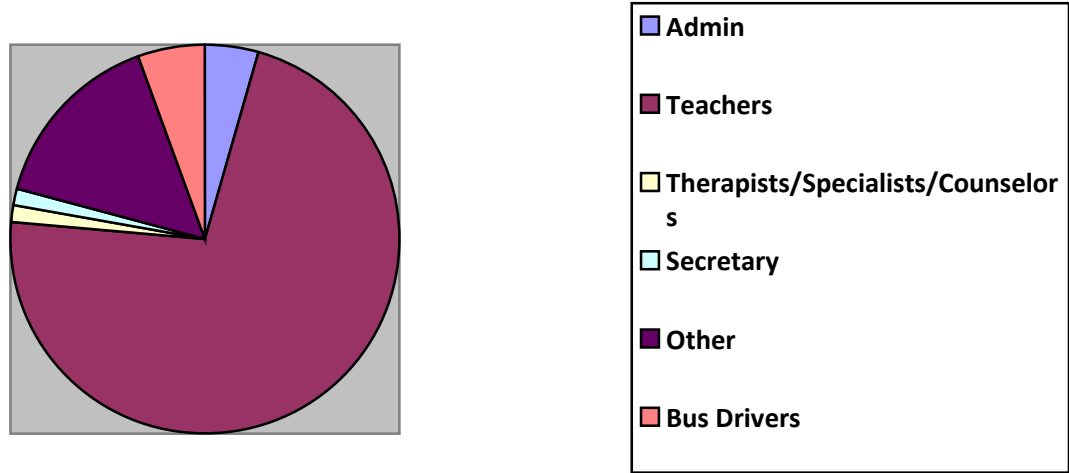
Below is a discussion of some of our major expenditure areas:

Salaries and benefits (100-200) – The following are personnel changes that effect the amounts in salaries. Three new positions were added, one for athletics/finance and two for special ed. Two teachers were changed from 9 month to 10 month and added to administration, one for high school and one for special ed. Three paraprofessionals obtained their bachelor’s degree. One of the three moved to a teacher position in the special education department. Two paraprofessionals were changed from the para pay scale to the office para pay scale resulting in a slight increase in salaries.

Salaries (\$6,191,978) and benefits (\$2,469,343) account for around 66% of the total \$13,088,831 general fund budget. In addition to the Executive Director, there are currently 9 administrators, 67 teachers, 24 paraprofessionals, 6 office paras, 2 secretaries, 13 bus drivers, 1 nurse and 1 social worker.

Executive Salary	111	\$125,000
Business Official Salary	111	\$83,709
Other School Administrators	111	\$70,400
Teachers	112	\$4,449,847
Therapists/Specialists/Counselors	113	\$94,381
Clerical/Secretarial Salary	114	\$82,664
Other	100-150	\$949,173
Custodial Salaries (Bus Drivers)	116	\$336,804

Health Insurance Benefits - Current Employees	210	\$1,049,431
Social Security	220	\$8,313
Medicare	225	\$80,917
Retirement	230-290	\$1,255,714
Unemployment	250	\$34,168
Health Insurance Benefits - Retired Employees	270	\$40,800



Purchased Professional and Technical Services (300) - We anticipate legal and professional fees to increase slightly (less than \$20,000). Tuition for dual enrollment classes has increased but federal grant funds were used to help offset the expense. In the last few years there has been an increase in students taking dual enrollment classes and we do expect the same this year which could result in an increase in 300-340.

Legal Services	332	\$ 5,000
Accounting/Auditing Services	333	\$ 80,000
Other Purch Prof/Tech Svcs	300-340	\$ 800,100

Purchased Property Services (400) – With the addition of two new facilities, we expect to see a slight increase. Custodial expense will increase due to the need for an additional janitor during the day and for events on campus. As the building ages, the need for additional repairs and maintenance services are required resulting in a slight increase in code 430. Chromebook lease is another expense that will be fully realized this year as that expense was paid with Covid funds until last year.

Water/Sewerage	411	\$ 15,500
Building and Land Rent/Lease	441	\$ 5,500
Equipment & Vehicle Rent/Lease	442	\$ 209,500
Repairs & Maintenance Services	430	\$ 225,000
Other (excludes amounts on lines 104-107)	400-490	\$ 543,000

Other Purchased Services (500) – Expenses for Insurance increased for the 26-27 school year by around \$50,000. We experienced the first increase in 25-26 of around \$130,000. This was due to property insurance increases throughout the state. Travel as well as telephone, postage, internet, printing & binding should not increase for the 26-27 school year.

Purchased Student Transportation Services	510-519	\$ 0
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Property Insurance	522	\$115,000
Liability insurance	521	\$ 90,000
Fleet insurance	523	\$ 93,500
Errors/omissions, etc	524	\$ 25,000
Travel	580-583	\$ 20,500
Other (excludes amounts on lines 111-118)	500-590	\$ 47,500

Supplies (600) – Materials and supplies, as well as books and periodicals are on track to be around the same amount as last year. Utilities, which includes fuel, is budgeted for a slight increase. Due to adding two additional buildings on campus as well as rising fuel prices since early 2026.

Materials and Supplies	610	\$ 243,950
Utilities (natural gas, electricity, coal, gasoline)	620-629	\$ 330,500
Books and Periodicals (including textbooks/workbooks)	640-644	\$ 125,000
Other Supplies (excludes amounts on lines 122-125)	600-644	\$ 50,000

Property (700) – There are no plans for purchasing equipment at this time.

Long Term Debt/Transfers Out (800/900) - As part of the loan agreement with USDA, we are required to pay into a reserve account \$85,752 per year for 10 years, as of 2026-2027 Budget, this will not be required as it will be the 10th year. These amounts have not changed since that time. QSCB quarterly transfers for payment of long-term debt equal around \$270,000 annually. In the last couple years we have budgeted around \$100,000 annually for capital improvements around campus. In 24-25 we began making financial plans to replace items with a useful life of between 8-10 years which includes buses as well as the turf football field. In addition to those items we began forecasting for staff retirement (medical insurance premiums cost) as well as replacement of HVAC equipment on campus. For these reserve funds we have budgeted \$350,000 per year to be transferred to a restricted account.

SPECIAL REVENUE FUNDS

The remaining Special Revenue Funds represent federal and state grants passed through the Department of Education and other grantors. The grants are created and approved by the grantors. To obtain the grants the School Board must annually apply for them. Most of the grants are on a reimbursement basis; that is, we spend the money and then the grantor reimburses the School Board.

FEDERAL GRANTS

Title I Programs and IDEA (Special Education) Programs serve as Federal Funding based on student counts. As the student counts continue to grow, funding will increase.

Every Student Succeeds Act (ESSA) – Title I is a program for economically and educationally deprived school children, which is federally financed, State administered and locally operated by the School Board. The Title I services are provided through various projects which are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, State and local mandated activities. Paraprofessional salaries are paid with these funds. Currently there are 9 para salaries and benefits paid with Title I funding. ESSA funds also include Title IIA which is used for professional development for staff, Title V_B and IVA SSAE are used for Career and Technical Education certifications for students as well as subscriptions for high school electives and classes that aren’t offered at DWCS but that students need to graduate.

Individuals with Disabilities Education Act (IDEA) Programs – Special Education
IDEA-B is a federally financed program for a free appropriate public education for all identified handicapped individuals from 3 to 21 years of age in the least restrictive environment as well as students who are considered Gifted and Talented. Currently 2 paraprofessionals and 1 teacher salary and benefits are paid from this funding source. IDEA Pre School provides funds for children who are in Pre K or K who need extra materials and supplies for certain accommodations.

GENERAL COMMENTS

A budget is considered a guideline for operations and is not to be misconstrued as a factual document due to uncertain factors involved. While every attempt has been made to estimate accurately, it is a fact that many of the figures are pure estimates due to the lack of availability of exact amounts of funding from state and federal sources for the Board and unexpected problems that require allocation of dollars.

We anticipate a surplus of \$365,390 for the 2026-2027 Budget, with revenue from a student count of 1006. As of today's date the student count is 1031. MFP funds reflecting those numbers will not be recognized until the March payment based on the February 1, 2026 count.

Respectively submitted,

Jan Coleman
Business Manager

FISCAL YEAR 2026-2027
Annual Budget

Student Count Budget is Based on:

Actual 2025-2026	994
Budget 2026-2027	1006

School Name:		D'Arbonne Woods Charter School			Includes Special Fund Federal, Federal ESSA and Other Special Funds						
Item		References	GENERAL FUNDS		SPECIAL FUNDS		TOTAL FUNDS		% of Total Budget	Actual % of Budget	Comments/Assumptions
		L.A.U.G.H. Source/ Object Code	Actual 2025-2026	Budget 2026-2027	Actual 2025-2026	Budget 2026-2027	Actual 2025-2026	Budget 2026-2027			
1	Revenues										
2	REVENUES FROM LOCAL SOURCES										
3	Earnings on Investments	1500-1542	\$131,710	\$132,600			\$131,710	\$132,600	1.0%	99.3%	
4	Food Service (Income from meals)	1600-1620			\$75,795	\$80,000	\$75,795	\$80,000	0.6%	94.7%	
5	Contributions and Donations	1920					\$0	\$0	0.0%		
6	E-Rate Reimbursements	1993	\$27,443	\$30,000			\$27,443	\$30,000	0.2%	91.5%	
7	Local "MFP" Per Pupil Aid (Local Revenue transfers)	1994	\$6,265,833	\$6,903,476			\$6,265,833	\$6,903,476	50.0%	90.8%	
8	Other (exclude amounts on lines 3-7)	1000-1999	\$757,340	\$51,000			\$757,340	\$51,000	0.4%	1485.0%	
9	(If needed, add additional revenue sources here)						\$0	\$0	0.0%		
10	(If needed, add additional revenue sources here)						\$0	\$0	0.0%		
11	(If needed, add additional revenue sources here)						\$0	\$0	0.0%		
12	TOTAL REVENUES FROM LOCAL SOURCES		\$7,182,326	\$7,117,076	\$75,795	\$80,000	\$7,258,121	\$7,197,076	52.1%	100.8%	
13											
14	REVENUE FROM STATE SOURCES										
15	Unrestricted Grants-In-Aid										
16	State Per Pupil Aid - MFP	3110	\$7,079,932	\$6,337,145			\$7,079,932	\$6,337,145	45.9%	111.7%	
17	Other Unrestricted Revenues	3190	\$5,100				\$5,100	\$0	0.0%		
18	Restricted Grants-In-Aid										
19	Education Support Fund (8g)	3220					\$0	\$0	0.0%		
20	PIP	3230					\$0	\$0	0.0%		
21	Other Restricted Revenues (list grant & amount below)	3290					\$0	\$0	0.0%		
22	LA-4 (State)	3240					\$0	\$0	0.0%		
23	High Dosage Tutoring	3290			\$14,973	\$15,000	\$14,973	\$15,000	0.1%	99.8%	
24	Educational Excellence Fund (EEF)	3290	\$424,885				\$424,885	\$0	0.0%		
25	State Equilization	3115			\$6,052	\$6,250	\$6,052	\$6,250	0.0%	96.8%	
26	Value of USDA Commodities	4920			\$7,904	\$10,000	\$7,904	\$10,000	0.1%	79.0%	
27	(If needed, add additional revenue sources here)						\$0	\$0	0.0%		
28	(If needed, add additional revenue sources here)						\$0	\$0	0.0%		
29	TOTAL REVENUE FROM STATE SOURCES		\$7,509,917	\$6,337,145	\$28,929	\$31,250	\$7,538,846	\$6,368,395	46.1%	118.4%	
30											

FISCAL YEAR 2026-2027
Annual Budget

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	L.A.U.G.H. Source/ Object Code	Actual 2025-2026	Budget 2026-2027	Actual 2025-2026	Budget 2026-2027	Actual 2025-2026	Budget 2026-2027			
31	REVENUE FROM FEDERAL SOURCES									
32	Unrestricted Grants-In-Aid Direct From the Federal Gov't									
33	Impact Aid Fund - Direct from Federal Gov't	4110				\$0	\$0	0.0%		
34	Other Unrestricted Grants - Direct	4190				\$0	\$0	0.0%		
35	Restricted Grants-In-Aid Direct From the Federal Gov't									
36	ROTC - Direct from Federal Gov't	4330				\$0	\$0	0.0%		
37	Other Restricted Grants - Direct	4390				\$0	\$0	0.0%		
38						\$0	\$0	0.0%		
39	Restricted Grants-In-Aid From Federal Gov't Thru State									
40	Career & Technical Education	4510		\$15,874	\$13,000	\$15,874	\$13,000	0.1%	122.1%	
41	School Food Service	4515		\$223,738	\$225,000	\$223,738	\$225,000	1.6%	99.4%	
42	Special Education									
43	IDEA - Part B	4531		\$164,978		\$164,978	\$0	0.0%		
44	IDEA - Preschool	4532		\$0		\$0	\$0	0.0%		
45	IDEA - High Cost Services (HCS)	4535		\$0		\$0	\$0	0.0%		
46	Other Special Education Programs	4535		\$0		\$0	\$0	0.0%		
47	Every Student Succeeds Act (ESSA)									
48	Title I	4541		\$426,990		\$426,990	\$0	0.0%		
49	Title I - School Improvement	4550		\$0		\$0	\$0	0.0%		
50	Title I, Part C - Migrant	4542		\$0		\$0	\$0	0.0%		
51	Title IV - Student Support & Acad. Enrichment (SSAE)	4544		\$0		\$0	\$0	0.0%		
52	Title II - Supporting Effective Instruction	4545		\$46,103		\$46,103	\$0	0.0%		
53	Title III	4559		\$0		\$0	\$0	0.0%		
54	Title IX - Homeless Education	4553				\$0	\$0	0.0%		
55	Other ESSA Programs - DSS	4559		\$65,990		\$65,990	\$0	0.0%		
56	Pandemic Relief Funds					\$0	\$0	0.0%		
57	Gov. Emergency Education Relief Fund (GEERF) I	4590				\$0	\$0	0.0%		
58	Elem. & Secondary School Emergency Relief (ESSERF) I	4590				\$0	\$0	0.0%		
59	Elem. & Secondary School Emergency Relief (ESSERF) II	4590				\$0	\$0	0.0%		
60	American Rescue Plan Elem. & Secondary (ESSERF) III	4590				\$0	\$0	0.0%		
61	Rethink K-12 Education Models Discretionary Grant	4590								
62	Coronavirus Relief Fund	4590				\$0	\$0	0.0%		
63	FEMA - Disaster Relief	4580				\$0	\$0	0.0%		
64	Other Restricted Grants thru State (list grant & amount below	4590				\$0	\$0	0.0%		
65	Charter School Grant (CSP Funds)	4590				\$0	\$0	0.0%		
66	Transfers In	5220	\$248,759			\$248,759	\$0	0.0%		
67	(If needed, add additional revenue sources here)					\$0	\$0	0.0%		
68	(If needed, add additional revenue sources here)					\$0	\$0	0.0%		
69	(If needed, add additional revenue sources here)					\$0	\$0	0.0%		
70	TOTAL REVENUE FROM FEDERAL SOURCES		\$248,759 \$0	\$943,673	\$238,000	\$1,192,432	\$238,000	1.7%	501.0%	
71										
72	Other Sources of Funds (Provide Detail)									
73						\$0	\$0	0.0%		
74						\$0	\$0	0.0%		
75	TOTAL REVENUES & OTHER SOURCES OF FUNDS		\$14,941,002 \$13,454,221	\$1,048,397	11 \$349,250	\$15,989,399	\$13,803,471	100.0%	115.8%	

FISCAL YEAR 2026-2027
Annual Budget

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Actual 2025-2026	994
Budget 2026-2027	1006

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Item	References	GENERAL FUNDS		SPECIAL FUNDS		TOTAL FUNDS		% of Total Budget	Actual % of Budget	Comments/Assumptions
	L.A.U.G.H. Source/ Object Code	Actual 2025-2026	Budget 2026-2027	Actual 2025-2026	Budget 2026-2027	Actual 2025-2026	Budget 2026-2027			
76	Expenditures									
77	SALARIES (Object 100 series)									
78	School Administrators									
79	Principal/Executive Salary	111	\$135,500	\$125,000		\$135,500	\$125,000	0.9%	108.4%	
80	Business Official Salary	111	\$82,068	\$83,709		\$82,068	\$83,709	0.6%	98.0%	
81	Other School Administrators (exclude amounts on lines 79-80)	111	\$60,000	\$70,400	\$18,870	\$20,000	\$78,870	\$90,400	0.6%	87.2%
82	Teachers	112	\$4,348,285	\$4,449,847	\$52,328	\$55,000	\$4,400,613	\$4,504,847	31.9%	97.7%
83	Therapists/Specialists/Counselors	113	\$91,531	\$94,381			\$91,531	\$94,381	0.7%	97.0%
84	Clerical/Secretarial Salary	114	\$76,293	\$82,664			\$76,293	\$82,664	0.6%	92.3%
85	Custodial Salaries	116	\$337,544	\$336,804			\$337,544	\$336,804	2.4%	100.2%
86	Other (excludes amounts on lines 79-85)	100-150	\$1,081,039	\$949,173	\$349,547	\$350,000	\$1,430,586	\$1,299,173	9.2%	110.1%
87	TOTAL SALARIES	100	\$6,212,260	\$6,191,978	\$420,745	\$425,000	\$6,633,005	\$6,616,978	46.8%	100.2%
88	EMPLOYEE BENEFITS (Object 200 series)									
89	Health Insurance Benefits - Current Employees	210	\$1,009,187	\$1,049,431	\$118,511	\$120,000	\$1,127,698	\$1,169,431	8.3%	96.4%
90	Social Security	220	\$7,210	\$8,313			\$7,210	\$8,313	0.1%	86.7%
91	Medicare	225	\$81,227	\$80,917	\$5,057	\$5,100	\$86,284	\$86,017	0.6%	100.3%
92	Retirement	230-290	\$1,246,332	\$1,255,714	\$88,645	\$89,000	\$1,334,977	\$1,344,714	9.5%	99.3%
93	Unemployment	250	\$37,975	\$34,168	\$2,417	\$2,500	\$40,392	\$36,668	0.3%	110.2%
94	Health Insurance Benefits - Retired Employees	270	\$38,053	\$40,800			\$38,053	\$40,800	0.3%	93.3%
95	Other (excludes amounts on lines 89-94)	200-290					\$0	\$0	0.0%	
96	TOTAL EMPLOYEE BENEFITS	200	\$2,419,984	\$2,469,343	\$214,630	\$216,600	\$2,634,614	\$2,685,943	19.0%	98.1%
97	PURCHASED PROF. & TECH. SVCS (Object 300 Series)									
98	Legal Services	332	\$6,516	\$5,000			\$6,516	\$5,000	0.0%	130.3%
99	Accounting/Auditing Services	333	\$77,490	\$80,000			\$77,490	\$80,000	0.6%	96.9%
100	Management Company Services	300-340					\$0	\$0	0.0%	
101	Other Purch Prof/Tech Svcs (excludes amounts on lines 98-100)	300-340	\$777,250	\$800,100	\$100,791	\$50,000	\$878,041	\$850,100	6.0%	103.3%
102	TOTAL PURCHASED PROF. & TECHNICAL SVCS.	300	\$861,256	\$885,100	\$100,791	\$50,000	\$962,047	\$935,100	6.6%	102.9%
103	PURCHASED PROPERTY SERVICES (Object 400 Series)									
104	Water/Sewerage	411	\$10,874	\$15,500			\$10,874	\$15,500	0.1%	70.2%
105	Building and Land Rent/Lease	441	\$5,810	\$5,500			\$5,810	\$5,500	0.0%	105.6%
106	Equipment & Vehicle Rent/Lease	442	\$213,744	\$209,500			\$213,744	\$209,500	1.5%	102.0%
107	Repairs & Maintenance Services	430	\$235,581	\$225,000	\$3,063	\$2,500	\$238,644	\$227,500	1.6%	104.9%
108	Other (excludes amounts on lines 104-107)	400-490	\$350,973	\$543,000	\$17,979	\$20,000	\$368,952	\$563,000	4.0%	65.5%
109	TOTAL PURCHASED PROPERTY SERVICES	400	\$816,982	\$998,500	\$21,042	\$22,500	\$838,024	\$1,021,000	7.2%	82.1%

FISCAL YEAR 2026-2027
Annual Budget

Student Count Budget is Based on:

Actual 2025-2026	994
Budget 2026-2027	1006

School Name:		D'Arbonne Woods Charter School		Includes Special Fund Federal, Federal ESSA and Other Special Funds							
Item		References	GENERAL FUNDS		SPECIAL FUNDS		TOTAL FUNDS				
		L.A.U.G.H. Source/ Object Code	Actual 2025-2026	Budget 2026-2027	Actual 2025-2026	Budget 2026-2027	Actual 2025-2026	Budget 2026-2027			
110	OTHER PURCHASED SERVICES (Object 500 Series)										
111	Purchased Student Transportation Services	510-519					\$0	\$0	0.0%		
112	Property Insurance	522	\$110,460	\$115,000			\$110,460	\$115,000	0.8%	96.1%	
113	Liability insurance	521	\$105,341	\$90,000			\$105,341	\$90,000	0.6%	117.0%	
114	Fleet insurance	523	\$82,045	\$93,500			\$82,045	\$93,500	0.7%	87.7%	
115	Errors/omissions, etc	524	\$150,000	\$25,000			\$150,000	\$25,000	0.2%	600.0%	
116	Faithful performance Bonds	525					\$0	\$0	0.0%		
117	Food Service Management	570			\$283,117	\$285,000	\$283,117	\$285,000	2.0%	99.3%	
118	Travel	580-583	\$66,776	\$20,500	\$39,303	\$40,000	\$106,079	\$60,500	0.4%	175.3%	
119	Other (excludes amounts on lines 111-118)	500-590	\$45,837	\$47,500			\$45,837	\$47,500	0.3%	96.5%	
120	TOTAL OTHER PURCHASED SERVICES	500	\$560,459	\$391,500	\$322,420	\$325,000	\$882,879	\$716,500	5.1%	123.2%	
121	SUPPLIES (Object 600 series)										
122	Materials and Supplies	610	\$504,274	\$243,950	\$2,657	\$2,500	\$506,931	\$246,450	1.7%	205.7%	
123	Utilities (natural gas, electricity, coal, gasoline)	620-629	\$301,826	\$330,500			\$301,826	\$330,500	2.3%	91.3%	
124	Food & Commodities	630-632			\$7,904	\$0	\$7,904	\$0	0.0%		
125	Books and Periodicals (including textbooks/workbooks)	640-644	\$137,252	\$125,000			\$137,252	\$125,000	0.9%	109.8%	
126	Other Supplies (excludes amounts on lines 122-125)	600-644	\$194,931	\$50,000			\$194,931	\$50,000	0.4%	389.9%	
127	TOTAL SUPPLIES	600	\$1,138,283	\$749,450	\$10,561	\$2,500	\$1,148,844	\$751,950	5.3%	152.8%	
128	PROPERTY (Object 700 series)										
129	Land Purchases and Land Improvements	710					\$0	\$0	0.0%		
130	Buildings Acquisitions (existing structures)	720					\$0	\$0	0.0%		
131	Equipment/Furnishings	730-739	\$62,822		\$23,943		\$86,765	\$0	0.0%		
132	Other (Excludes amounts on lines 129-132)	700-740					\$0	\$0	0.0%		
133	TOTAL PROPERTY	700	\$62,822	\$0	\$23,943	\$0	\$86,765	\$0	0.0%		
134	OTHER OBJECTS (Object 800 series)										
135	Administrative Fee Payable to Dept of Education	810		\$32,000			\$0	\$32,000	0.2%	0.0%	
136	Dues and Fees	810	\$64,009	\$12,800			\$64,009	\$12,800	0.1%	500.1%	
137	Interest on Loans/Notes	830					\$0	\$0	0.0%		
138	Loan Repayment (principal only)	831					\$0	\$0	0.0%		
139	Other (excludes amounts on lines 135-138)	800 - 890	\$128,975				\$128,975	\$0	0.0%		
140	TOTAL OTHER OBJECTS	800	\$192,984	\$44,800	\$0	\$0	\$192,984	\$44,800	0.3%	430.8%	
141	OTHER USES OF FUNDS (Object 900 Series)										
142	Indirect Costs	933					\$0	\$0	0.0%		
143	Other (Excludes amount on line 142)	900-932	\$1,346,208	\$1,358,160			\$1,346,208	\$1,358,160	9.6%	99.1%	
144							\$0	\$0	0.0%		
145	TOTAL OTHER USES OF FUNDS	900	\$1,346,208	\$1,358,160	\$0	\$0	\$1,346,208	\$1,358,160	9.6%	99.1%	
146	TOTAL EXPENDITURES	100-900	\$13,611,238	\$13,088,831	\$1,114,132	\$1,041,600	\$14,725,370	\$14,130,431	100.0%	104.2%	

Excess (Deficiency) of Revenues over Expenditures	\$1,329,764	\$365,390	(\$65,735)	(\$692,350)	\$1,264,029	(\$326,960)
Fund Balance From Prior Year	\$5,370,089	\$6,699,853		(\$65,735)	\$5,370,089	\$6,634,118
Fund Balance at End of Year	\$6,699,853	\$7,065,243	(\$65,735)	(\$758,085)	\$6,634,118	\$6,307,158

General Fund Balance as a percentage of revenues	53%
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