

**AMES COMMUNITY SCHOOLS
FISCAL YEAR 2026
FINANCIAL STATUS UPDATE
AS OF JUNE 30, 2026**

Date: October 5, 2025
Contact: Sherri Ruzek

AMES COMMUNITY SCHOOL DISTRICT

FISCAL YEAR 2025 – 2026

BUDGET UPDATE

A review of the financial statements as of June 30, 2026, for the year ended June 30, 2026, indicates that the District is on track with the 2026 general fund budget. With 100% of the year gone, the district has collected 100.4% of revised general fund revenues while expending 91.3% of revised general fund expenditures.

Fund Balances – The District's General Fund balance is \$10.2 million. The unreserved/undesignated amount is \$9.4 million. This results in a fund balance reserve percentage of 14.9% and a solvency ratio of 14.5%. The District's total fund balance is \$40.1 million, of which \$15.1 million is held in capital funds.

Statutory Budget – The statutory control lines were all less than the certified budget.

Cash Balances – Cash Balances for the year ending June 30, 2026 are presented as required by statute. Iowa School Districts operate on a Generally Accepted Accounting Principles (GAAP) basis, which means that revenues are recorded when earned and expenditures are recorded when incurred. Cash balances will generally be much higher than fund balances because of the accrual process. This is especially true in the General Fund where salaries and benefits for instructional staff paid in July and August are accrued to June. The fund balance is a much truer indication of the District's financial position.

Unspent Balance – The District's estimated Unspent Authorized Budget (UAB) increased from \$13,894,011 to \$16,589,872 and represents 19.5% of the FY26 authorized budget. However, the unobligated UAB is \$15,758,762 or 18.5%. This is the amount that it not obligated to be spent for a specific purpose (grants). The increase is mostly due to staff vacancies, grant funding, and new sources of revenue. The District's UAB is similar to other like-sized districts.

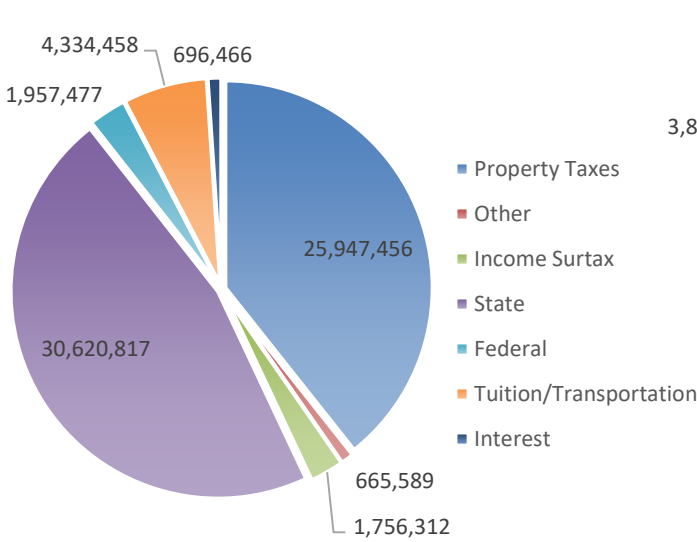
The State sent out certification of the fiscal year 2025 – 2026 budget. There are several changes to the budget adopted by the board.

TSS Amounts – The amount of TSS was finalized in June. The preliminary amount that was budgeted was \$3,741,467. The amount the district will receive is \$3,459,491. The estimate was based on the Fall 2023 Fall BEDS data that was submitted. The final amount was based on the Fall 2024 Fall BEDS data.

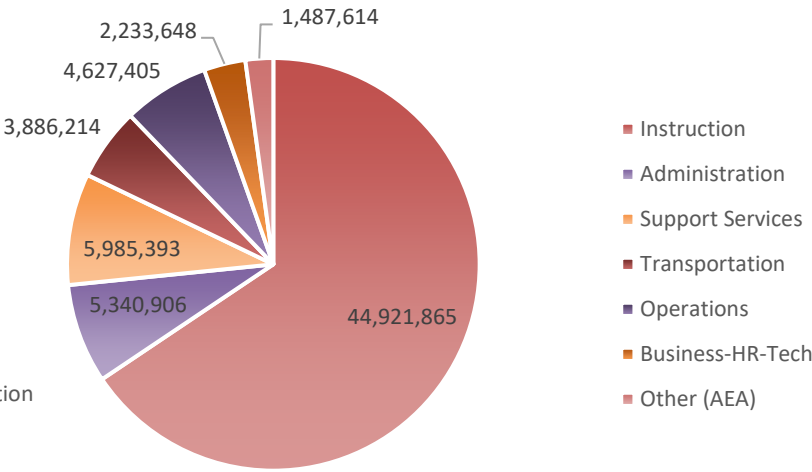
AEA Flow Through – The district will be allowed to keep 10% of the State Aid portion of the Special Education funding and will remit 90% of the funds back to the AEA. The 10% is \$146,128 to be used towards Special Education Directors and support staff. The district's planned use of the funds is to pay the AMES Center Administrator's salary and benefits. The district's allocation for Media and Educational Services is \$617,259. The planned uses for these funds are: curriculum and curriculum piloting, TSS shortfall, Fee for Service coaching, and other uses to be determined.

Tax Rate – The district's certified tax rate of \$14.09461 was reduced to \$14.0578 due to the above adjustments

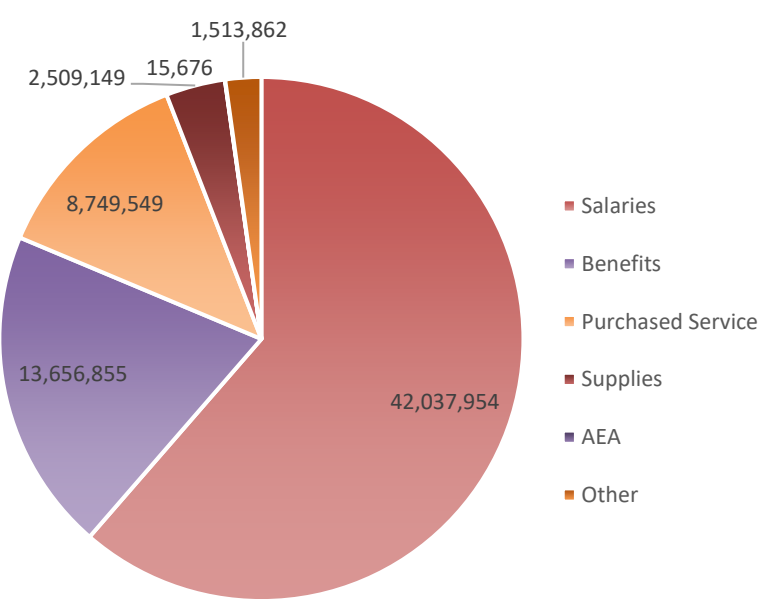
General Fund Revenues



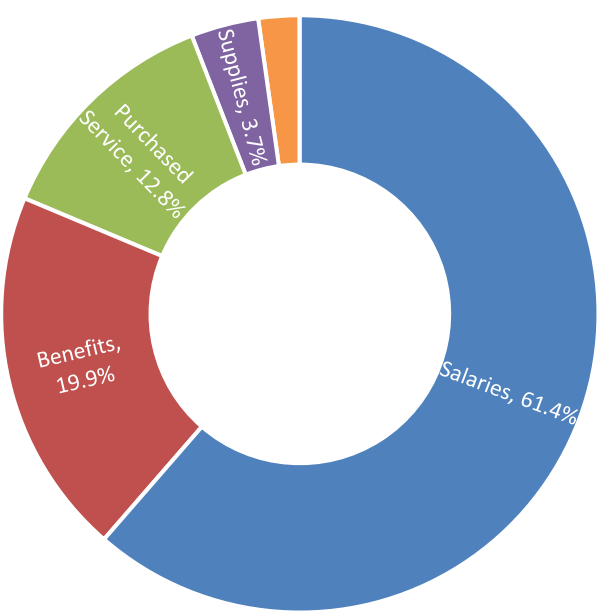
General Fund Expenditures



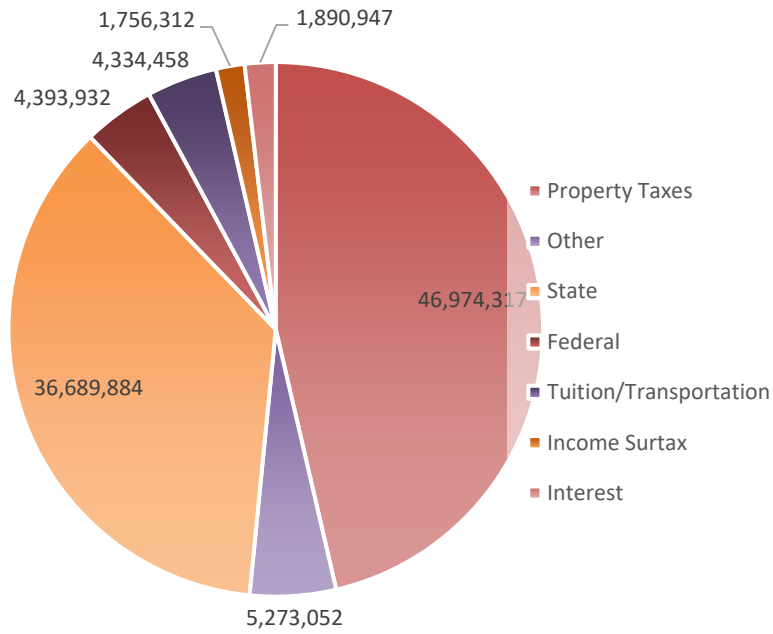
General Fund Expenditures by Object



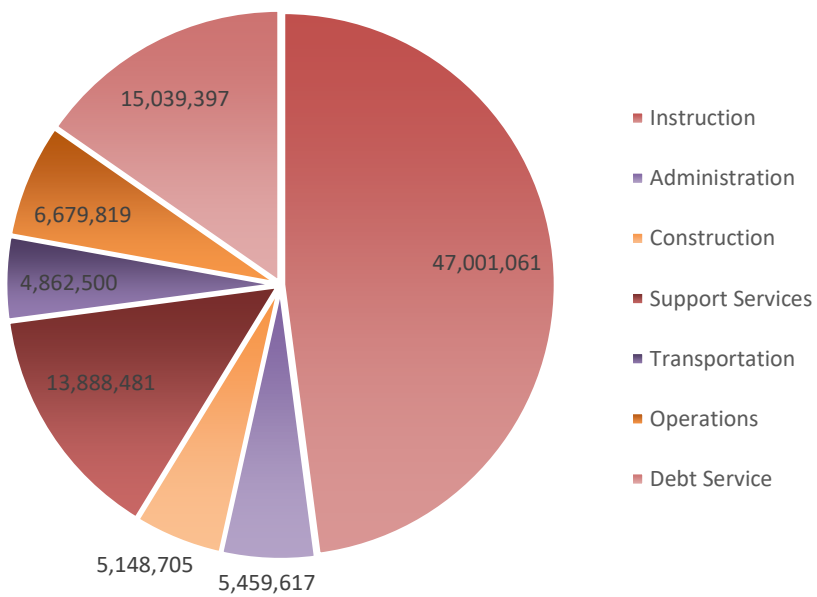
General Fund Expenditure by Object



Total Revenues



Total Expenditures



AMES COMMUNITY SCHOOL DISTRICT
FISCAL YEAR 2025-2026
General Fund Financial Status Report As of June 30,2026

Through June 2026 Percent of Year Gone - 100%	FY2026 Revised Budget	Adjustments	FY2026 Adopted Budget	FY2026 Y-T-D	Percent of Amended Budget	Percent of Adopted Budget
Revenues						
Property Taxes	25,864,897		25,864,897	25,517,318	98.7%	98.7%
Utility Replacement	80,354		80,354	71,769	89.3%	89.3%
Income Surtax	1,828,154		1,828,154	1,756,312	96.1%	96.1%
Mobile Home Taxes	-	-		31,030	#DIV/0!	#DIV/0!
Two-Tier Assessment Limitation Replac	329,131		329,131	327,339		
Total Property Taxes	28,102,536	-	28,102,536	27,376,429	97.4%	97.4%
State Foundation Aid	25,361,885		25,361,885	21,068,197	83.1%	83.1%
SPED Deficit				11,067		
AEA Flow Through	172,466		172,466	1,487,614	862.6%	862.6%
Teacher Compensation Act	3,846,271		3,846,271	3,846,271	100.0%	100.0%
Other State Sources	969,312		969,312	4,207,668	434.1%	434.1%
Total State Revenues	30,349,934	-	30,349,934	30,620,817	100.9%	100.9%
Chapter 1 Grants	710,000	-	710,000	766,910	108.0%	108.0%
Other Federal Sources	1,415,457	-	1,415,457	1,190,567	84.1%	84.1%
Total Federal Revenues	2,125,457	-	2,125,457	1,957,477	92.1%	92.1%
Tuition/Transportation Fees	3,660,000	-	3,660,000	4,334,458	118.4%	118.4%
Earnings on Investments	600,000	-	600,000	696,466	116.1%	116.1%
Student Activities	25,000	-	25,000	89,685	358.7%	358.7%
Other Revenue from Local Sources	760,000	-	760,000	767,425	101.0%	101.0%
Revenue from Intermediary Sources	-	-	-	-	0.0%	0.0%
Other Financing Sources	-			125,712		
Transfers In	115,000	-	115,000	10,406	0.0%	0.0%
Total Other Revenues	5,160,000	-	5,160,000	6,024,153	116.7%	116.7%
Total Revenues	65,737,927	-	65,737,927	65,978,875	100.4%	100.4%
Expenditures						
Instruction	47,305,000	2,500,000	44,805,000	44,921,865	95.0%	100.3%
Student Support Services	2,987,000	-	2,987,000	2,882,667	96.5%	96.5%
Instructional Staff Support	3,402,250	750,000	2,652,250	3,102,726	91.2%	117.0%
General Administration	1,905,500	-	1,905,500	1,598,923	83.9%	83.9%
Building Administration	3,914,000	-	3,914,000	3,741,983	95.6%	95.6%
Business Administration	3,634,000	750,000	2,884,000	2,233,648	61.5%	77.4%
Plant Operation & Maintenance	5,826,000	1,500,000	4,326,000	4,627,405	79.4%	107.0%
Student Transport	4,326,000	-	4,326,000	3,886,214	89.8%	89.8%
Total Support Services	25,994,750	3,000,000	22,994,750	22,073,566	84.9%	96.0%
Non-Instructional Expenditures	6,180	-	6,180	-	0.0%	0.0%
AEA Support	1,679,169	-	1,679,169	1,487,614	88.6%	88.6%
Total Other Expenditures	1,685,349	-	1,685,349	1,487,614	88.3%	88.3%
Sub-total Expenditures	74,985,099	5,500,000	69,485,099	68,483,045	91.3%	98.6%
Excess of Revenues over Expenditures	(9,247,172)	(5,500,000)	(3,747,172)	(2,504,170)		
Beginning Fund Balance	12,693,952		12,693,952	12,693,952		
Ending Fund Balance	3,446,780	(5,500,000)	8,946,780	10,189,782		

Fund Balance Reserved For:

Inventory	13,253	
HSAP	272,301	
TLC	185,908	
Teacher Salary Supplement (TSS)	0	
Market Factor	28,358	
Early Literacy	65,890	
Teacher Development	212	
Professional Development	155,925	
Therapeutic Classroom Grant	118,487	
Preschool	0	
Non-public Textbook	4,030	844,363
Unassigned Fund Balance		
District Designated	371,183	
Unassigned	8,974,236	9,345,419
Fund Balance Reserve Percentage	14.9%	10,189,782
Solvency Ratio	14.5%	

**AMES COMMUNITY SCHOOL DISTRICT
FISCAL YEAR 2025 - 2026
General Fund Expenditure Report by Object
As of June 30, 2026**

			3,4,5 Purchased			Other		
	Salaries	Benefits	Services	Supplies	Property	Objects	Uses	Total
Instruction	30,265,769	10,024,285	3,816,577	810,996	-	3,410	828	44,921,865
Student Support Services	2,158,840	702,912	5,251	8,524	-	-	7,140	2,882,667
Instructional Staff Support	2,311,457	656,683	94,392	39,835	358	-	-	3,102,726
General Administration	1,144,956	268,437	136,173	27,134	-	22,223	-	1,598,923
Building Administration	2,889,640	846,509	1,921	3,298	-	615	-	3,741,983
Business Administration & Central	1,423,451	433,437	335,620	47,705	1,404	(7,968)	-	2,233,648
Plant Operation & Maintenance	1,843,841	724,592	645,542	1,399,516	13,915	-	-	4,627,405
Student Transport	-	-	3,714,073	172,141	-	-	-	3,886,214
Non-Instructional Expenditures	-	-	-	-	-	-	-	-
AEA Support	-	-	-	-	-	-	1,487,614	1,487,614
Total Expenditures	42,037,954	13,656,855	8,749,549	2,509,149	15,676	18,280	1,495,582	68,483,045
Percent of Expenditures	61.4%	19.9%	12.8%	3.7%	0.0%	0.0%	2.2%	100.0%

AMES COMMUNITY SCHOOL DISTRICT
FISCAL YEAR 2025 - 2026
Total Budget Financial Status Report As of June 30, 2026

Through June 2026 Percent of Year Gone - 100%	FY2026 Revised Budget	Adjustments	FY2026 Adopted Budget	FY2026 Y-T-D	Percent of Certified/Revis Budget	Percent of Adopted Budget
Revenues						
Property Taxes	46,713,651		46,713,651	46,197,547	98.9%	98.9%
Utility Replacement	144,821	-	144,821	129,609	89.5%	89.5%
Income Surt Tax	1,828,154	-	1,828,154	1,756,312	96.1%	96.1%
Mobile Home Taxes	-	-		55,839		#DIV/0!
Two Tier Assessment Limitation Replac	594,781		594,781	591,322		99.4%
Total Property Taxes	49,281,407	-	49,281,407	48,730,629	98.9%	98.9%
State Foundation Aid	25,361,885	-	25,361,885	21,068,197	83.1%	83.1%
AEA Flow Through	172,466	-	172,466	1,487,614	862.6%	38.7%
Teacher Compensation Act	3,846,271	-	3,846,271	3,846,271	100.0%	54.4%
Other State Sources	7,071,552	-	7,071,552	10,287,802	145.5%	145.5%
Total State Revenues	36,452,174	-	36,452,174	36,689,884	100.7%	100.7%
Chapter 1 Grants	710,000	-	710,000	766,910	108.0%	108.0%
Other Federal Sources	2,735,457	-	2,735,457	3,627,021	132.6%	132.6%
Total Federal Revenues	3,445,457	-	3,445,457	4,393,932	127.5%	127.5%
Tuition/Transportation Fees	3,660,000	-	3,660,000	4,334,458	118.4%	118.4%
Earnings on Investments	970,000	-	970,000	1,890,947	194.9%	194.9%
Nutrition Program Sales	984,000	-	984,000	1,309,871	133.1%	133.1%
Student Activities	1,199,774	-	1,199,774	1,039,459	86.6%	86.6%
Other Revenue from Local Sources	775,000	-	775,000	816,012	105.3%	105.3%
Revenue from Intermediary Sources	-	-	-	40,427	0.0%	0.0%
Other Financing Sources	-	-		237,739	0.0%	0.0%
Operating Transfers In	1,642,674	-	1,642,674	1,829,545	0.0%	0.0%
Total Other Revenues	9,231,448	-	9,231,448	11,498,459	124.6%	124.6%
Total Revenues	98,410,486	-	98,410,486	101,312,902	102.9%	102.9%
Expenditures						
Instruction	49,297,726	2,500,000	46,797,726	47,001,061	95.3%	100.4%
Student Support Services	3,782,000	-	3,782,000	2,882,667	76.2%	76.2%
Instructional Staff Support	3,829,294	750,000	3,079,294	4,079,192	106.5%	132.5%
General Administration	1,934,130	-	1,934,130	1,668,367	86.3%	86.3%
Building Administration	3,933,212	-	3,933,212	3,791,250	96.4%	96.4%
Business Administration	4,244,051	750,000	3,494,051	2,899,529	68.3%	83.0%
Plant Operation & Maintenance	7,221,071	1,500,000	5,721,071	6,679,819	92.5%	116.8%
Student Transport	5,440,816	-	5,440,816	4,862,500	89.4%	89.4%
Total Support Services	30,384,574	3,000,000	27,384,574	26,863,323	88.4%	98.1%
Non-Instructional Expenditures	2,856,180	250,000	2,606,180	2,539,479	88.9%	97.4%
Facilities Acquisition & Construction	11,712,000	2,500,000	9,212,000	5,148,705	44.0%	55.9%
Debt Service	15,033,424	-	15,033,424	15,039,397	100.0%	100.0%
AEA Support	1,679,169	-	1,679,169	1,487,614	88.6%	88.6%
Total Other Expenditures	28,424,593	2,500,000	25,924,593	21,675,716	76.3%	83.6%
Sub-total Expenditures	110,963,073	8,250,000	102,713,073	98,079,579	88.4%	95.5%
Operating Transfers Out	1,642,674	-	1,642,674	1,819,139	0.0%	0.0%
Total Expenditures and Other Uses	112,605,747	8,250,000	104,355,747	99,898,718	88.7%	95.7%
Excess of Revenues over Expenditures	(14,195,261)	(8,250,000)	(5,945,261)	1,414,184		
Beginning Fund Balance	38,623,337		38,623,337	38,623,337		
Ending Fund Balance	24,428,076	(8,250,000)	32,678,076	40,037,521		

**AMES COMMUNITY SCHOOL DISTRICT
TOTAL ALL FUNDS
AMOUNT SPENT AS OF JUNE 30, 2026**

	GENERAL	MANAGEMENT	ACTIVITY	CAPITAL PROJECT	SAVE	PPEL	DEBT SERVICE	NUTRITION	ENTERPRISE	TOTAL
Revenues										
Property Taxes	\$ 25,517,318	\$ 1,699,010	\$ -	\$ -	\$ -	\$ 5,543,522	\$ 13,437,697	\$ -	\$ -	\$ 46,197,547
Utility Replacement Tax	71,769	5,120	-	-	-	15,397	37,323	-	-	129,609
Income Surtax	1,756,312	-	-	-	-	-	-	-	-	1,756,312
Mobile Home Taxes	31,030	2,098	-	-	-	6,633	16,077	-	-	55,839
Two-Tier Assessment	327,339	23,458	-	-	-	70,246	170,279	-	-	591,322
State Foundation Aid	21,068,197	-	-	-	-	-	-	-	-	21,068,197
AEA Flow Through	1,487,614	-	-	-	-	-	-	-	-	1,487,614
Teacher Compensation Act	3,846,271	-	-	-	-	-	-	-	-	3,846,271
Other State Sources	3,891,396	-	-	-	6,379,543	-	-	16,862	-	10,287,802
Chapter 1 Grants	766,910	-	-	-	-	-	-	-	-	766,910
Other Federal Sources	1,190,567	-	-	-	-	1,009,222	-	1,427,233	-	3,627,021
Tuition/Transportation Fees	4,334,458	-	-	-	-	-	-	-	-	4,334,458
Earnings on Investments	696,466	50,971	1,808	294	262,852	101,558	732,466	44,531	-	1,890,947
Student Activities	89,685	-	1,220,186	-	-	-	-	-	-	1,309,871
Nutrition Program Sales	-	-	-	-	-	-	-	1,039,459	-	1,039,459
Other Revenue from Local Sources	767,425	24,769	2,293	-	-	13,422	-	-	8,103	816,012
Revenue from Intermediary Sources	-	-	-	-	40,427	-	-	-	-	40,427
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Proceeds from Fixed Asset Disposition	125,712	-	-	-	-	16,560	-	-	-	142,273
Interfund Transfer	10,406	-	-	-	290,465	1,000	1,527,674	-	-	1,829,545
Adjustment	-	17,964	-	-	-	-	-	77,502	-	95,466
Total Revenues	\$ 65,978,875	\$ 1,823,390	\$ 1,224,288	\$ 294	\$ 6,973,288	\$ 6,777,561	\$ 15,921,516	\$ 2,605,588	\$ 8,103	\$ 101,312,902
Expenditures										
Instruction	\$ 44,921,865	\$ 769,361	1,055,075	\$ -	\$ -	\$ 244,467	\$ -	\$ -	\$ 10,293	\$ 47,001,061
Student Support Services	2,882,667	-	-	-	-	-	-	-	-	2,882,667
Instructional Staff Support	3,102,726	-	-	-	-	976,466	-	-	-	4,079,192
General Administration	1,598,923	18,738	-	-	-	50,706	-	-	-	1,668,367
Building Administration	3,741,983	49,267	-	-	-	-	-	-	-	3,791,250
Business Administration	2,233,648	50,194	-	-	-	615,687	-	-	-	2,899,529
Plant Operation & Maintenance	4,627,405	1,555,056	-	-	-	497,357	-	-	-	6,679,819
Student Transport	3,886,214	-	7,932	-	-	968,354	-	-	-	4,862,500
Non-Instructional Expenditures	-	-	-	-	-	-	-	2,539,479	-	2,539,479
Facilities Aquisition and Construction	-	-	-	-	3,632,747	1,515,958	-	-	-	5,148,705
Debt Service	-	-	-	-	-	-	15,039,397	-	-	15,039,397
AEA Support	1,487,614	-	-	-	-	-	-	-	-	1,487,614
Transfers Out	-	1,000	-	290,465	1,527,674	-	-	-	-	1,819,139
Total Expenditures	\$ 68,483,045	\$ 2,443,616	\$ 1,063,007	\$ 290,465	\$ 5,160,421	\$ 4,868,996	\$ 15,039,397	\$ 2,539,479	\$ 10,293	\$ 99,898,718
Beginning Balance	\$ (2,504,170)	\$ (620,226)	\$ 161,281	\$ (290,172)	\$ 1,812,868	\$ 1,908,565	\$ 882,118	\$ 66,109	\$ (2,190)	\$ 1,414,184
	12,693,952	3,332,302	473,604	290,172	8,966,262	2,378,666	3,473,464	1,538,035	2,556	33,149,012
Ending Balance	\$ 10,189,782	\$ 2,712,076	\$ 634,886	\$ -	\$ 10,779,129	4,287,230	\$ 4,355,583	\$ 1,604,144	\$ 366	\$ 34,563,196

**AMES COMMUNITY SCHOOL DISTRICT
SELF INSURANCE FUND
30-Jun-26**

Beginning Balance	\$ 4,586,720.20
Revenues	
Misc	-
Operating Revenues	8,305,164.90
Stop Loss	429,712.11
Wellness	-
Upward Adjustment	<u>269,372.00</u>
	9,004,249.01
Expenditures	8,483,628.04
Ending Balance	\$ 5,107,341.17

**AMES COMMUNITY SCHOOL DISTRICT
CASH AND INVESTMENTS
6/30/2026**

Account	Desc	Cash	Investments	Total
General Fund				
B10-0000-000-0000-101-000	Cash In Bank	3,478,540.80		
B10-0000-000-0000-111-000	ISJIT		11,618,685.92	15,097,226.72
Student Activity Fund				
B21-0000-000-0000-101-000	Cash In Bank	597,284.82		597,284.82
Management Fund				
B22-0000-000-0000-101-000	Cash In Bank	1,399,146.94		
B22-0000-000-0000-111-000	ISJIT		1,296,559.74	2,695,706.68
Capital Projects Fund				
B31-0000-000-0000-101-000	Cash In Bank	-		
B31-0000-000-0000-111-000	ISJIT			-
Sales Tax Fund				
B33-0000-000-0000-101-000	Cash In Bank	3,431,397.63		-
B33-0000-000-0000-111-000	ISJIT		6,939,832.79	10,371,230.42
PPEL Fund				
B36-0000-000-0000-101-000	Cash In Bank	4,195,545.93		
B36-0000-000-0000-111-000	ISJIT		385,250.43	4,580,796.36
Debt Service Fund				
B40-0000-000-0000-101-000	Cash In Bank	1,192,233.53		-
B40-0000-000-0000-111-000	ISJIT		3,048,861.77	4,241,095.30
Nutrition Fund				
B61-0000-000-0000-101-000	Cash In Bank	195,110.91		
B61-0000-000-0000-111-000	ISJIT		1,176,624.56	1,371,735.47
Student Enterprise Fund				
B68-0000-000-0000-101-000	Cash In Bank	366.53		366.53
Self Insurance Fund				
B71-0000-000-0000-101-000	Cash In Bank	1,829,482.60		
B71-0000-000-0000-111-000	ISJIT		4,000,000.00	5,829,482.60
Agency Fund				
B91-0000-000-0000-101-000	Cash In Bank	5,194.78		5,194.78
B94-0000-000-0000-101-000	Cash In Bank			-
		<u>16,324,304.47</u>	<u>28,465,815.21</u>	<u>44,790,119.68</u>
Bank Account				
		Cash	Investments	
General		7,310,016.47	16,915,245.66	
Capital		8,819,177.09	10,373,944.99	
Nutrition		195,110.91	1,176,624.56	
		<u>16,324,304.47</u>	<u>28,465,815.21</u>	

FOOD SERVICE NEGATIVE BALANCES**30-Jun-26**

	Accounts	Collections	Total	Monthly Difference
June	31,201.71	21,580.17	52,781.88	
July	27,759.74	21,560.17	49,319.91	(3,461.97)
August	29,535.81	21,560.17	51,095.98	1,776.07
September	31,141.80	21,535.17	52,676.97	1,580.99
October	39,700.31	21,535.17	61,235.48	8,558.51
November	45,683.10	21,535.17	67,218.27	5,982.79
December	45,824.47	21,485.17	67,309.64	91.37
January	46,695.36	21,482.17	68,177.53	867.89
February	49,496.87	21,461.74	70,958.61	2,781.08
March	52,295.14	21,461.74	73,756.88	2,798.27
April	56,984.03	21,461.74	78,445.77	4,688.89
May	59,506.01	21,461.74	80,967.75	2,521.98
June	14,981.48	21,461.74	36,443.22	(44,524.53)
Total Increase (Decrease)				(16,338.66)

AMES COMMUNITY SCHOOL DISTRICT
2025 - 2026 BUDGET
UNSPENT AUTHORIZED BUDGET REPORT

State Supplemental Aid	1.25%	2.25%	1.11%	1.00%	2.06%	2.30%	2.40%	3.00%	2.50%	2.00%	2.00%
Enrollment	4,171.0	4,181.2	4,188.0	4,299.8	4,387.4	4,477.4	4,351.1	4,352.1	4,439.6	4,546.5	4,534.0
District Cost Per Student	6,536	6,681	6,754	6,821	6,960	7,118	7,287	7,468	7,690	7,881	8,038
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated
Spending Authority Calculation	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Regular Program District Cost	27,264,270	27,934,597	28,285,752	29,328,936	30,536,304	31,870,133	31,706,466	33,489,499	34,140,524	35,830,967	36,444,292
Regular Program Budget Adjustment/1-time funds	425,941	0	0	0	0	0	482,368	0			
Supplementary Weighting District Cost	429,834	360,868	436,612	462,293	531,633	571,006	544,244	583,938	712,571	852,243	1,018,310
Special Ed District Cost	2,322,306	2,425,938	2,474,598	2,698,251	3,281,779	3,788,840	3,793,394	4,082,009	4,583,701	5,233,614	5,215,376
TQ, PD, Early Intervention , TLC	2,873,887	4,266,580	4,321,012	4,480,779	4,666,394	4,871,814	4,871,814	5,121,812	5,222,968	5,859,980	6,002,220
AEA Special Ed Support	1,246,249	1,280,041	1,297,500	1,351,424	1,428,085	1,507,165	1,501,741	1,590,601	1,641,021	1,741,480	1,767,659
AEA Special Ed Support Adjustment	5,634	0	0	0	0	0	5,424	0			
AEA Media Services	225,750	231,125	235,334	244,198	252,966	263,202	264,302	278,684	283,399	298,174	303,869
AEA Educational Services	247,805	253,722	258,349	268,062	277,681	288,981	290,211	306,076	311,309	327,620	333,947
AEA Sharing District Cost	0	0	0	0	0	0	0	0			
AEA TQ, PD Suppl District Cost	115,277	118,879	120,828	126,165	133,961	142,075	142,302	151,483	157,264	149,075	151,909
Dropout Prevention Allowable Growth	1,346,205	1,366,416	1,399,001	1,452,042	1,496,323	1,558,135	1,548,556	1,633,891	1,657,747	1,748,129	1,786,623
SBRC Allowable Growth Other #1 - EL	1,425,530	352,877	373,657	442,191	460,901	317,392	443,380	580,254	523,911	621,073	458,147
SBRC Allowable Growth Other #2 - MSA	198,135	236,982	795,216	650,042	670,805	304,861	1,036,284	581,598	893,731	583,629	717,793
Special Ed Deficit Allowable Growth	1,815,563	1,900,846	1,857,800	2,546,962	2,494,637	1,509,561	1,310,626	2,370,090	2,678,397	3,967,993	4,033,539
Special Ed Positive Balance Reduction	0	0	0	0	0	0	0	0			
AEA Special Ed Positive Balance	0	0	0	0	0	0	0	0			
Allowance for Construction Projects	0	0	0	0	0	0	0	0			
Unspent Allowance for Construction	0	0	0	0	0	0	0	0			
Enrollment Audit Adjustment	-12,912	-17,220	-6,681	-1,486	0	-6,960	-3,474	0	(27,144)	(6,275)	(14,533)
AEA Prorata Reduction	203,105	236,838	203,105	203,105	203,105	203,105	203,105	220,009	266,588	(306,680)	(306,383)
Maximum District Cost	39,726,369	40,474,813	41,645,873	43,846,754	46,028,364	46,783,100	47,734,533	50,549,926	52,512,811	56,901,022	57,912,768
Preschool Foundation Aid	799,304	757,965	773,024	932,936	980,400	838,712	914,216	1,060,059	828,398	919,746	950,572
Instructional Support Authority	2,379,420	2,408,521	2,437,949	2,526,688	2,625,816	2,717,566	2,756,973	2,855,315	2,905,017	3,026,284	3,069,703
Ed Improvement Authority	0	0	0	0	0	0	0	0			
Other Miscellaneous Income	9,249,870	7,366,882	8,425,533	8,915,892	8,748,132	9,247,774	10,610,805	11,201,055	12,526,040	9,736,585	9,245,865
Authorized Budget	52,154,963	51,008,181	53,282,379	56,222,270	58,382,712	59,587,152	62,016,527	65,666,355	68,772,266	70,583,637	71,178,908
Unspent Auth Budget - Previous Year	2,501,393	4,564,790	3,067,123	2,971,380	3,267,969	3,448,105	3,987,270	4,709,192	7,338,886	10,843,499	13,894,011
GAAP Conversion Hold Harmless	0	0	0	0	0	1	2	3			
Maximum Authorized Budget	54,656,356	55,572,971	56,349,502	59,193,650	61,650,681	63,035,258	66,003,797	70,375,551	76,111,153	81,427,136	85,072,919
Expenditures	50,091,566	52,505,848	53,378,123	55,925,681	58,202,576	59,047,988	61,294,605	63,036,661	65,267,651	67,533,122	68,483,044
Unspent Authorized Budget	4,564,790	3,067,123	2,971,379	3,267,969	3,448,105	3,987,270	4,709,192	7,338,886	10,843,499	13,894,011	16,589,872
Maximum Spending to Maintain Unspent Balance	52,154,963	51,008,181	53,282,379	56,222,271	58,382,712	59,587,153	62,016,527	65,666,355	68,772,263	70,583,634	71,178,905

Unspent Auth Budget Percent	8.4%	5.5%	5.3%	5.5%	5.6%	6.3%	7.1%	10.4%	14.2%	17.1%	19.5%
Change in Unspent Authority	2,063,397	(1,497,667)	(95,744)	296,590	180,136	539,165	721,922	2,629,694	3,504,613	3,050,512	2,695,861
							Obligated	1,483,719	1,176,283	987,077	831,110
							Unobligated	5,855,167	9,667,216	12,906,934	15,758,762
								8.3%	12.7%	15.9%	18.5%