



Budget Detail Report

Actuals as of : **May 31st, 2026**

Percentage of Year: **91.7%**

	(332 students) Previous Year Actuals	(279 students) Current Year Actuals	(300 students) FY26 Approved		279 FY26 Forecast	% of Forecast
Revenue				Variance		
1000 Local						
1510 Interest on Investments (PTIF Fund)	\$ 64,362	\$ 72,725	\$ 56,926	\$ 23,074	\$ 80,000	90.9%
1610 Lunch - Sales	\$ 71,087	\$ 75,954	\$ 50,000	\$ 25,954	\$ 75,954	100.0%
1710 Student Field Work/Activity	\$ 2,500	\$ -	\$ -	\$ -	\$ -	0.0%
1730 Utah Recreation Grant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
1747 After School Club	\$ 10,000	\$ 2,016	\$ 10,000	\$ (5,300)	\$ 4,700	42.9%
1920 Donations	\$ 7,000	\$ 6,242	\$ 8,000	\$ (1,758)	\$ 6,242	100.0%
1920 PTO	\$ 10,000	\$ 17,711	\$ 2,000	\$ 15,711	\$ 17,711	100.0%
1990 Miscellaneous	\$ -	\$ 1,213	\$ -	\$ -	\$ -	0.0%
Total 1000:	\$ 164,949	\$ 175,861	\$ 126,926	\$ 57,681	\$ 184,607	95.3%
3000 State						
30.3005 Regular School Prgm K	\$ 127,832	\$ 92,458	\$ 139,336	\$ (38,659)	\$ 100,678	91.8%
30.3010 Regular School Prgm 1-12	\$ 1,279,247	\$ 1,137,738	\$ 1,270,959	\$ (29,796)	\$ 1,241,163	91.7%
30.3020 Professional Staff	\$ 88,668	\$ -	\$ -	\$ -	\$ -	0.0%
31.1205 Special Education -- Add-On	\$ 331,613	\$ 461,394	\$ 331,613	\$ 171,726	\$ 503,339	91.7%
31.1210 Special Education - Self Contained	\$ -	\$ 2,714	\$ -	\$ 2,960	\$ 2,960	91.7%
31.1220 Special Education -- Extended Year	\$ 3,767	\$ 3,564	\$ 3,767	\$ 121	\$ 3,888	91.7%
31.1225 Special Education -- Impact Aid	\$ 7,571	\$ 7,874	\$ 7,571	\$ 1,019	\$ 8,590	91.7%
31.1278 Special Education -- Extended Year Stipend	\$ 4,415	\$ -	\$ 4,415	\$ -	\$ 4,415	0.0%
31.5201 Class Size Reduction - K-8	\$ 144,056	\$ 125,462	\$ 130,171	\$ 6,697	\$ 136,868	91.7%
31.5344 Enhancement For At-Risk	\$ 86,397	\$ 84,769	\$ 78,070	\$ 14,406	\$ 92,475	91.7%
32.0500 Charter School Base Funding	\$ 83,207	\$ 77,917	\$ 75,187	\$ 9,813	\$ 85,000	91.7%
32.5310 Flexible Allocation	\$ 862	\$ 123,730	\$ 114,813	\$ 20,197	\$ 135,010	91.6%
32.5619 Charter School Local Replacement	\$ 1,101,244	\$ 935,873	\$ 1,088,400	\$ (76,188)	\$ 1,012,212	92.5%
34.5651 Educator Professional Time	\$ 48,513	\$ 43,351	\$ 48,513	\$ (5,162)	\$ 43,351	100.0%
34.5659 Educator Support Prof Bonus	\$ -	\$ 19,996	\$ -	\$ 19,996	\$ 19,996	100.0%
34.5807 SHiNE	\$ -	\$ 14,472	\$ -	\$ 15,787	\$ 15,787	91.7%
34.5868 Teacher Supplies & Materials	\$ 9,097	\$ 7,808	\$ 9,075	\$ (1,268)	\$ 7,807	100.0%
34.5876 Educator Salary Adjustment	\$ 267,413	\$ 248,537	\$ 267,413	\$ 2,011	\$ 269,424	92.2%
35.5420 School Land Trust Program	\$ 54,274	\$ 54,611	\$ 54,611	\$ -	\$ 54,611	100.0%
35.5666 Grants for Professional Learning	\$ 3,074	\$ -	\$ -	\$ -	\$ -	0.0%
35.5678 Teacher and Student Success Act Program	\$ 128,650	\$ 102,080	\$ 111,360	\$ -	\$ 111,360	91.7%
35.5810 Library Books & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
35.5679 HB373 Elementary Mental Health Grant	\$ 35,964	\$ -	\$ 34,055	\$ -	\$ 34,055	0.0%
35.5882 Beverly Taylor Sorenson Grant	\$ 36,000	\$ 32,083	\$ 36,000	\$ (1,000)	\$ 35,000	91.7%
38.5295 Assesment to Achievement	\$ 3,860	\$ -	\$ -	\$ -	\$ -	0.0%
38.5321 Financial Management System	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
38.5644 STEM Endorsement Incentive	\$ 3,853	\$ -	\$ -	\$ -	\$ -	0.0%
STEM AC Grant	\$ -	\$ 29,325	\$ -	\$ 96,000	\$ 96,000	30.5%
38.5618 Early Intervention Software Program (EISP)	\$ 9,064	\$ 6,076	\$ 9,064	\$ -	\$ 9,064	67.0%
38.5673 E-Cig & Nicotine Prev	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	100.0%
38.5674 Suicide Prevention	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	100.0%
38.5813 Stipends for Future Educators	\$ -	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	100.0%
38.5914 School Safety & Support	\$ -	\$ -	\$ -	\$ 24,343	\$ 24,343	0.0%
38.5914 School Safety Specialist	\$ 14,176	\$ -	\$ -	\$ 3,000	\$ 3,000	0.0%
38.8070 School Lunch (Liquor Tax)	\$ 23,500	\$ 18,078	\$ 20,783	\$ (1,386)	\$ 19,398	93.2%
Total 3000:	\$ 3,901,317	\$ 3,641,410	\$ 3,840,176	\$ 241,117	\$ 4,081,293	89.2%
4000 Federal						
42.7230 GEERS II	\$ 2,730	\$ -	\$ -	\$ -	\$ -	0.0%
45.7522 IDEA Preschool	\$ 1,252	\$ -	\$ 1,252	\$ (56)	\$ 1,196	0.0%
45.7524 IDEA Part-B	\$ 62,867	\$ -	\$ 62,867	\$ (3,882)	\$ 58,985	0.0%
45.8075 Free & Reduced Reimbursement	\$ 54,000	\$ 40,830	\$ 43,373	\$ -	\$ 43,373	94.1%
45.8075 National School Lunch Prgm	\$ 17,500	\$ 12,775	\$ 14,521	\$ -	\$ 14,521	88.0%
45.8075 NSL Breakfast	\$ 17,000	\$ 13,463	\$ 13,898	\$ -	\$ 13,898	96.9%
48.7801 Title IA	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	0.0%
48.7860 Title IIA	\$ 6,086	\$ -	\$ 6,086	\$ -	\$ 6,086	0.0%
48.7940 SRSA REAP Grant	\$ 56,770	\$ 43,538	\$ 45,038	\$ (1,500)	\$ 43,538	100.0%
Total 4000:	\$ 238,205	\$ 110,606	\$ 207,035	\$ (5,438)	\$ 201,597	54.9%
Total Revenue:	\$ 4,304,471	\$ 3,927,877	\$ 4,174,138	\$ 293,360	\$ 4,467,498	87.9%

Expenses

100 Salaries

121 School Administration	\$ 386,377	\$ 350,931	\$ 399,432	\$ -	\$ 399,432	87.9%
131 Teachers	\$ 1,021,121	\$ 832,388	\$ 867,563	\$ 9,486	\$ 877,049	94.9%
131 SPED Admin	\$ 231,655	\$ 162,894	\$ 172,339	\$ 930	\$ 173,269	94.0%
131 Art/Music	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
131 Stipends / Bonuses / Personal Time	\$ 77,000	\$ 126,774	\$ 61,754	\$ 68,246	\$ 130,000	97.5%
132 Substitute Teachers	\$ 20,000	\$ 12,475	\$ 20,000	\$ -	\$ 20,000	62.4%
132 PTO Cashout	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
142 Counselor	\$ 106,848	\$ 101,328	\$ 111,122	\$ -	\$ 111,122	91.2%
143 Nurse	\$ 64,890	\$ 61,646	\$ 67,486	\$ -	\$ 67,486	91.3%
152 Office Staff	\$ 82,050	\$ 74,068	\$ 87,130	\$ -	\$ 87,130	85.0%
161 Special Education Aide	\$ 115,000	\$ 80,578	\$ 123,666	\$ (18,555)	\$ 105,111	76.7%
161 Paraprofessionals	\$ 213,397	\$ 162,822	\$ 151,879	\$ 57,045	\$ 208,924	77.9%
161 After School Club Aides	\$ 5,000	\$ 8,377	\$ 18,930	\$ (7,730)	\$ 11,200	74.8%
182 Maintenance & Grounds	\$ 68,560	\$ 49,615	\$ 53,400	\$ 3,752	\$ 57,152	86.8%
191 Kitchen Manager	\$ 37,000	\$ 31,463	\$ 38,480	\$ (1,480)	\$ 37,000	85.0%
192 Kitchen Staff	\$ 50,000	\$ 24,602	\$ 42,291	\$ (8,940)	\$ 33,351	73.8%
Total 100:	\$ 2,478,898	\$ 2,079,961	\$ 2,215,471	\$ 102,754	\$ 2,318,225	89.7%

200 Benefits

220 FICA	\$ 180,846	\$ 151,592	\$ 169,484	\$ 7,861	\$ 177,344	85.5%
230 Retirement	\$ 135,000	\$ 109,586	\$ 135,000	\$ -	\$ 135,000	81.2%
241 Health Insurance	\$ 245,000	\$ 180,521	\$ 286,650	\$ (86,650)	\$ 200,000	90.3%
243 Life and Disability Insurance	\$ 3,300	\$ -	\$ 3,300	\$ (3,300)	\$ -	0.0%
244 HRA & Health Waiver (401K)	\$ 32,000	\$ 29,200	\$ 32,000	\$ 4,878	\$ 36,878	79.2%
270 Worker's Compensation Fund	\$ 10,619	\$ 10,285	\$ 10,619	\$ -	\$ 10,619	96.9%
280 Unemployment Insurance	\$ 6,500	\$ 2,450	\$ 6,500	\$ -	\$ 6,500	37.7%
Total 200:	\$ 613,265	\$ 483,634	\$ 643,553	\$ (77,211)	\$ 566,341	85.4%

300 Prof & Technical Services

323 Instruction/Admin Services	\$ 12,500	\$ 8,710	\$ 12,000	\$ (500)	\$ 11,500	75.7%
323 Special Education Services	\$ 36,000	\$ 12,560	\$ 30,000	\$ (17,440)	\$ 12,560	100.0%
330 Professional Development	\$ 5,500	\$ 5,581	\$ 15,000	\$ (3,864)	\$ 11,136	50.1%
345 Accounting & Audit Services	\$ 24,387	\$ 21,840	\$ 18,500	\$ 3,340	\$ 21,840	100.0%
345 Business Services (Red Apple Financial)	\$ 77,748	\$ 73,403	\$ 80,076	\$ -	\$ 80,076	91.7%
347 Psychologist/OT/APE	\$ 28,500	\$ 34,138	\$ 28,500	\$ 6,500	\$ 35,000	97.5%
349 Legal	\$ 9,500	\$ 2,258	\$ 9,500	\$ (4,000)	\$ 5,500	41.1%
355 Technology Services	\$ 15,780	\$ 16,752	\$ 15,780	\$ 972	\$ 16,752	100.0%
Total 300:	\$ 209,915	\$ 175,242	\$ 209,356	\$ (14,992)	\$ 194,364	90.2%

400 Purchased Property Services

411 Water / Sewage	\$ 9,000	\$ 8,615	\$ 9,000	\$ 2,500	\$ 11,500	74.9%
412 Garbage	\$ 10,141	\$ 10,061	\$ 10,141	\$ (80)	\$ 10,061	100.0%
422 Lawn Care & Snow Removal	\$ 3,100	\$ 871	\$ 6,000	\$ (4,000)	\$ 2,000	43.6%
430 Technology Repairs & Maintenance	\$ 4,000	\$ -	\$ 4,000	\$ (4,000)	\$ -	0.0%
431 Non - Technology Repairs and Maintenance	\$ 29,271	\$ 7,342	\$ 35,000	\$ (5,000)	\$ 30,000	24.5%
441 Lease of Storage Unit	\$ 1,718	\$ 402	\$ 1,718	\$ (1,316)	\$ 402	100.0%
442 Equipment/Vehicle Rental	\$ 1,436	\$ -	\$ 1,500	\$ -	\$ 1,500	0.0%
443 Lease of Copy Machines	\$ 15,306	\$ 14,647	\$ 10,000	\$ 5,000	\$ 15,000	97.6%
450 Construction/Pergola	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total 400:	\$ 73,972	\$ 41,938	\$ 77,359	\$ (6,896)	\$ 70,463	59.5%

500 Other Purchase Services							
518 Student Transportation Services	\$ 10,393	\$ 4,401	\$ 10,000	\$ (5,000)	\$ 5,000	88.0%	
521 Property Insurance	\$ 6,690	\$ 14,520	\$ 6,690	\$ 7,830	\$ 14,520	100.0%	
522 Liability Insurance	\$ 7,730	\$ 3,530	\$ 11,730	\$ (8,200)	\$ 3,530	100.0%	
532 Internet	\$ 2,116	\$ 2,055	\$ 2,100	\$ -	\$ 2,100	97.9%	
531 Telephone	\$ 5,424	\$ 6,067	\$ 5,000	\$ 1,600	\$ 6,600	91.9%	
540 Marketing	\$ 9,393	\$ 8,496	\$ 8,500	\$ -	\$ 8,500	100.0%	
580 Travel	\$ 8,379	\$ 4,706	\$ 3,500	\$ 2,433	\$ 5,933	79.3%	
Total 500:	\$ 50,125	\$ 43,775	\$ 47,520	\$ (1,337)	\$ 46,183	94.8%	
600 Supplies and Materials							
610 Classroom	\$ 33,326	\$ 26,070	\$ 20,000	\$ 10,000	\$ 30,000	86.9%	
610 School Events/Student Activities	\$ 1,774	\$ 6,627	\$ 5,000	\$ 2,000	\$ 7,000	94.7%	
610 Band Class Equipment	\$ 2,457	\$ 1,723	\$ 1,100	\$ 900	\$ 2,000	86.2%	
610 After School Club Supplies	\$ 420	\$ 10,000	\$ 2,000	\$ 8,000	\$ 10,000	100.0%	
610 Fieldwork	\$ 1,916	\$ 1,058	\$ 7,500	\$ (4,500)	\$ 3,000	35.3%	
610 PTO Supplies/Activities	\$ 6,993	\$ 13,173	\$ 2,000	\$ 14,000	\$ 16,000	82.3%	
610 Special Education Materials	\$ 1,049	\$ 1,524	\$ 5,000	\$ -	\$ 5,000	30.5%	
610 Professional Development	\$ 810	\$ 1,010	\$ 5,000	\$ (3,000)	\$ 2,000	50.5%	
610 Board Expenses	\$ 192	\$ -	\$ 400	\$ -	\$ 400	0.0%	
610 Office Supplies	\$ 25,589	\$ 17,886	\$ 20,000	\$ -	\$ 20,000	89.4%	
610 Non Food Kitchen Supplies (NSLP)	\$ 13,339	\$ 9,244	\$ 10,000	\$ (500)	\$ 9,500	97.3%	
621 Natural Gas	\$ 17,641	\$ 15,765	\$ 20,000	\$ -	\$ 20,000	78.8%	
622 Electricity	\$ 31,130	\$ 32,084	\$ 32,000	\$ 100	\$ 32,100	100.0%	
630 Food - Bistro	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
631 Food Supplies	\$ 114,217	\$ 106,844	\$ 100,000	\$ 10,000	\$ 110,000	97.1%	
641 Curriculum / Textbooks	\$ 32,766	\$ 32,334	\$ 40,000	\$ (5,966)	\$ 34,034	95.0%	
644 Library	\$ 2,088	\$ 1,661	\$ 1,500	\$ 200	\$ 1,700	97.7%	
670 Software	\$ 36,867	\$ 45,432	\$ 50,000	\$ (4,000)	\$ 46,000	98.8%	
680 Maintenance & Cleaning	\$ 27,319	\$ 18,457	\$ 20,000	\$ -	\$ 20,000	92.3%	
Total 600:	\$ 349,893	\$ 340,892	\$ 341,500	\$ 27,234	\$ 368,734	92.4%	
700 Property, Equipment							
710 Land Improvements & Building	\$ 25,550	\$ 3,031	\$ 35,000	\$ (30,000)	\$ 5,000	60.6%	
733 Furniture and Fixtures	\$ 16,812	\$ -	\$ 10,000	\$ (5,000)	\$ 5,000	0.0%	
734 Technology-Related Hardware	\$ -	\$ 33,604	\$ 20,000	\$ 24,343	\$ 44,343	75.8%	
736 Technology Software	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
738 Kitchen Equipment	\$ 2,000	\$ -	\$ 2,000	\$ (2,000)	\$ -	0.0%	
739 Maintenance Equipment	\$ 3,987	\$ -	\$ -	\$ -	\$ -	0.0%	
739 Capital Expenses	\$ 26,770	\$ -	\$ 15,000	\$ -	\$ 15,000	0.0%	
Total 700:	\$ 75,119	\$ 36,635	\$ 82,000	\$ (12,657)	\$ 69,343	52.8%	
800 Debt Service and Misc							
810 Dues and Fees	\$ 5,000	\$ 8,246	\$ 4,500	\$ 4,000	\$ 8,500	97.0%	
810 UAPCS Dues	\$ 2,920	\$ 2,232	\$ 2,920	\$ -	\$ 2,920	76.4%	
810 Banking Fees	\$ 64,523	\$ 11,950	\$ 12,645	\$ -	\$ 12,645	94.5%	
810 Background Check Fees	\$ 1,500	\$ 1,711	\$ 1,500	\$ 500	\$ 2,000	85.6%	
815 Other/Retirement Fee	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	0.0%	
830 USDA Loan	\$ 510,801	\$ 526,137	\$ 510,801	\$ 63,170	\$ 573,971	91.7%	
850 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Total 800:	\$ 586,244	\$ 550,276	\$ 533,866	\$ 67,670	\$ 601,536	91.5%	
Total Expenses:	\$ 4,437,431	\$ 3,752,353	\$ 4,150,625	\$ 84,565	\$ 4,235,190	88.6%	
Net Income:	\$ (132,960)	\$ 175,524	\$ 23,513	\$ 208,796	\$ 232,308		
		\$ 234,414		5% Goal	\$ 223,375		
		\$ 187,531		4% Goal	\$ 178,700		
		\$ 140,648		3% Goal	\$ 134,025		