



Budget Detail Report

Actuals as of : **December 31st, 2025**

Percentage of Year: **50%**

	(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	\$ 41,504	\$ 56,926	\$ 23,074	\$ 80,000	52%
1610 Lunch - Sales	\$ 71,087	\$ 36,200	\$ 50,000	\$ -	\$ 50,000	72%
1710 Student Field Work/Activity	\$ 2,500	\$ -	\$ -	\$ -	\$ -	0%
1730 Utah Recreation Grant	\$ -	\$ -	\$ -	\$ -	\$ -	0%
1747 After School Club	\$ 10,000	\$ 2,225	\$ 10,000	\$ -	\$ 10,000	22%
1920 Donations	\$ 7,000	\$ 1,556	\$ 8,000	\$ -	\$ 8,000	19%
1920 PTO	\$ 10,000	\$ 16,004	\$ 2,000	\$ 14,000	\$ 16,000	100%
1990 Miscellaneous	\$ -	\$ 1,213	\$ -	\$ -	\$ -	0%
Total 1000:	\$ 164,949	\$ 98,702	\$ 126,926	\$ 37,074	\$ 164,000	60%
3000 State						
30.3005 Regular School Prgm K	\$ 127,832	\$ 51,357	\$ 139,336	\$ (38,659)	\$ 100,678	51%
30.3010 Regular School Prgm 1-12	\$ 1,279,247	\$ 620,612	\$ 1,270,959	\$ (29,796)	\$ 1,241,163	50%
30.3020 Professional Staff	\$ 88,668	\$ -	\$ -	\$ -	\$ -	0%
31.1205 Special Education -- Add-On	\$ 331,613	\$ 251,669	\$ 331,613	\$ 171,726	\$ 503,339	50%
31.1210 Special Education - Self Contained	\$ -	\$ 1,480	\$ -	\$ 2,960	\$ 2,960	50%
31.1220 Special Education -- Extended Year	\$ 3,767	\$ 1,944	\$ 3,767	\$ 121	\$ 3,888	50%
31.1225 Special Education -- Impact Aid	\$ 7,571	\$ 3,579	\$ 7,571	\$ 1,019	\$ 8,590	42%
31.1278 Special Education -- Extended Year Stipend	\$ 4,415	\$ -	\$ 4,415	\$ -	\$ 4,415	0%
31.5201 Class Size Reduction - K-8	\$ 144,056	\$ 69,150	\$ 130,171	\$ 6,697	\$ 136,868	51%
31.5344 Enhancement For At-Risk	\$ 86,397	\$ 46,238	\$ 78,070	\$ 14,406	\$ 92,475	50%
32.0500 Charter School Base Funding	\$ 83,207	\$ 42,500	\$ 75,187	\$ 9,813	\$ 85,000	50%
32.5310 Flexible Allocation	\$ 862	\$ 67,505	\$ 114,813	\$ 20,197	\$ 135,010	50%
32.5619 Charter School Local Replacement	\$ 1,101,244	\$ 554,177	\$ 1,088,400	\$ (76,188)	\$ 1,012,212	55%
34.5651 Educator Professional Time	\$ 48,513	\$ 43,351	\$ 48,513	\$ (5,162)	\$ 43,351	100%
34.5659 Educator Support Prof Bonus	\$ -	\$ 19,996	\$ -	\$ 19,996	\$ 19,996	100%
34.5807 SHiNE	\$ -	\$ 6,578	\$ -	\$ 15,787	\$ 15,787	42%
34.5868 Teacher Supplies & Materials	\$ 9,097	\$ 7,808	\$ 9,075	\$ (1,268)	\$ 7,807	100%
34.5876 Educator Salary Adjustment	\$ 267,413	\$ 144,099	\$ 267,413	\$ 2,011	\$ 269,424	53%
35.5420 School Land Trust Program	\$ 54,274	\$ 54,611	\$ 54,611	\$ -	\$ 54,611	100%
35.5666 Grants for Professional Learning	\$ 3,074	\$ -	\$ -	\$ -	\$ -	0%
35.5678 Teacher and Student Success Act Program	\$ 128,650	\$ 55,680	\$ 111,360	\$ -	\$ 111,360	50%
35.5810 Library Books & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0%
35.5679 HB373 Elementary Mental Health Grant	\$ 35,964	\$ -	\$ 34,055	\$ -	\$ 34,055	0%
35.5882 Beverly Taylor Sorenson Grant	\$ 36,000	\$ 17,500	\$ 36,000	\$ (1,000)	\$ 35,000	50%
38.5295 Assesment to Achievement	\$ 3,860	\$ -	\$ -	\$ -	\$ -	0%
38.5321 Financial Management System	\$ -	\$ -	\$ -	\$ -	\$ -	0%
38.5644 STEM Endorsement Incentive	\$ 3,853	\$ -	\$ -	\$ -	\$ -	0%
STEM AC Grant	\$ -	\$ -	\$ -	\$ 96,000	\$ 96,000	0%
Early Intervention Software Program (EISP)	\$ 9,064	\$ -	\$ 9,064	\$ -	\$ 9,064	0%
38.5673 E-Cig & Nicotine Prev	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	100%
38.5674 Suicide Prevention	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	100%
38.5914 School Safety & Support	\$ 14,176	\$ -	\$ -	\$ 3,000	\$ 3,000	0%
Crisis Workforce Funds	\$ -	\$ -	\$ -	\$ -	\$ -	0%
38.807 School Lunch (Liquor Tax)	\$ 23,500	\$ 4,248	\$ 20,783	\$ (1,386)	\$ 19,398	22%
Total 3000:	\$ 3,901,317	\$ 2,069,082	\$ 3,840,176	\$ 210,274	\$ 4,050,450	51%
4000 Federal						
42.7230 GEERS II	\$ 2,730	\$ -	\$ -	\$ -	\$ -	0%
45.7522 IDEA Preschool	\$ 1,252	\$ -	\$ 1,252	\$ -	\$ 1,252	0%
45.7524 IDEA Part-B	\$ 62,867	\$ -	\$ 62,867	\$ -	\$ 62,867	0%
45.8075 Free & Reduced Reimbursement	\$ 54,000	\$ 2,999	\$ 43,373	\$ -	\$ 43,373	7%
45.8075 National School Lunch Prgm	\$ 17,500	\$ 875	\$ 14,521	\$ -	\$ 14,521	6%
45.8075 NSL Breakfast	\$ 17,000	\$ 813	\$ 13,898	\$ -	\$ 13,898	6%
48.7801 Title IA	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	0%
48.7860 Title IIA	\$ 6,086	\$ -	\$ 6,086	\$ -	\$ 6,086	0%
48.7940 SRSA REAP Grant	\$ 56,770	\$ 43,538	\$ 45,038	\$ (1,500)	\$ 43,538	100%
Total 4000:	\$ 238,205	\$ 48,225	\$ 207,035	\$ (1,500)	\$ 205,535	23%
Total Revenue:	\$ 4,304,471	\$ 2,216,009	\$ 4,174,138	\$ 245,848	\$ 4,419,986	50%

Expenses

100 Salaries

121 School Administration	\$ 386,377	\$ 198,084	\$ 399,432	\$ -	\$ 399,432	50%
131 Teachers	\$ 1,021,121	\$ 454,616	\$ 867,563	\$ 9,486	\$ 877,049	52%
131 SPED Admin	\$ 231,655	\$ 90,406	\$ 172,339	\$ 930	\$ 173,269	52%
131 Art/Music	\$ -	\$ -	\$ -	\$ -	\$ -	0%
131 Stipends / Bonuses / Personal Time	\$ 77,000	\$ 44,286	\$ 61,754	\$ 30,621	\$ 92,375	48%
132 Substitute Teachers	\$ 20,000	\$ 8,997	\$ 20,000	\$ -	\$ 20,000	45%
132 PTO Cashout	\$ -	\$ -	\$ -	\$ -	\$ -	0%
142 Counselor	\$ 106,848	\$ 55,027	\$ 111,122	\$ -	\$ 111,122	50%
143 Nurse	\$ 64,890	\$ 33,527	\$ 67,486	\$ -	\$ 67,486	50%
152 Office Staff	\$ 82,050	\$ 40,414	\$ 87,130	\$ -	\$ 87,130	46%
161 Special Education Aide	\$ 115,000	\$ 39,585	\$ 123,666	\$ (18,555)	\$ 105,111	38%
161 Paraprofessionals	\$ 213,397	\$ 86,101	\$ 151,879	\$ 57,045	\$ 208,924	41%
161 After School Club Aides	\$ 5,000	\$ 3,653	\$ 18,930	\$ (7,730)	\$ 11,200	33%
182 Maintenance & Grounds	\$ 68,560	\$ 27,186	\$ 53,400	\$ (4,600)	\$ 48,800	56%
191 Kitchen Manager	\$ 37,000	\$ 16,046	\$ 38,480	\$ (1,480)	\$ 37,000	43%
192 Kitchen Staff	\$ 50,000	\$ 11,297	\$ 42,291	\$ (8,940)	\$ 33,351	34%
Total 100:	\$ 2,478,898	\$ 1,109,225	\$ 2,215,471	\$ 56,777	\$ 2,272,248	49%

200 Benefits

220 FICA	\$ 180,846	\$ 82,761	\$ 169,484	\$ 4,343	\$ 173,827	48%
230 Retirement	\$ 135,000	\$ 56,422	\$ 135,000	\$ -	\$ 135,000	42%
241 Health Insurance	\$ 245,000	\$ 117,189	\$ 286,650	\$ -	\$ 286,650	41%
243 Life and Disability Insurance	\$ 3,300	\$ -	\$ 3,300	\$ -	\$ 3,300	0%
244 HRA & Health Waiver (401K)	\$ 32,000	\$ -	\$ 32,000	\$ -	\$ 32,000	0%
270 Worker's Compensation Fund	\$ 10,619	\$ 6,858	\$ 10,619	\$ -	\$ 10,619	65%
280 Unemployment Insurance	\$ 6,500	\$ 1,959	\$ 6,500	\$ -	\$ 6,500	30%
Total 200:	\$ 613,265	\$ 265,189	\$ 643,553	\$ 4,343	\$ 647,896	41%

300 Prof & Technical Services

323 Instruction/Admin Services	\$ 12,500	\$ 7,996	\$ 12,000	\$ (500)	\$ 11,500	70%
323 Special Education Services	\$ 36,000	\$ 1,400	\$ 30,000	\$ (20,000)	\$ 10,000	14%
330 Professional Development	\$ 5,500	\$ 8,729	\$ 15,000	\$ (3,864)	\$ 11,136	78%
345 Accounting & Audit Services	\$ 24,387	\$ 12,083	\$ 18,500	\$ -	\$ 18,500	65%
345 Business Services (Red Apple Financial)	\$ 77,748	\$ 40,038	\$ 80,074	\$ -	\$ 80,074	50%
347 Psychologist/OT/APE	\$ 28,500	\$ 14,640	\$ 28,500	\$ -	\$ 28,500	51%
349 Legal	\$ 9,500	\$ 369	\$ 9,500	\$ (4,000)	\$ 5,500	7%
355 Technology Services	\$ 15,780	\$ 8,376	\$ 15,780	\$ 972	\$ 16,752	50%
Total 300:	\$ 209,915	\$ 93,631	\$ 209,354	\$ (27,392)	\$ 181,962	51%

400 Purchased Property Services

411 Water / Sewage	\$ 9,000	\$ 5,228	\$ 9,000	\$ 2,500	\$ 11,500	45%
412 Garbage	\$ 10,141	\$ 4,920	\$ 10,141	\$ -	\$ 10,141	49%
422 Lawn Care & Snow Removal	\$ 3,100	\$ -	\$ 6,000	\$ (4,000)	\$ 2,000	0%
430 Technology Repairs & Maintenance	\$ 4,000	\$ -	\$ 4,000	\$ (4,000)	\$ -	0%
431 Non - Technology Repairs and Maintenance	\$ 29,271	\$ 2,055	\$ 35,000	\$ (5,000)	\$ 30,000	7%
441 Lease of Storage Unit	\$ 1,718	\$ 402	\$ 1,718	\$ (1,182)	\$ 536	75%
442 Equipment/Vehicle Rental	\$ 1,436	\$ -	\$ 1,500	\$ -	\$ 1,500	0%
443 Lease of Copy Machines	\$ 15,306	\$ 6,955	\$ 10,000	\$ 3,810	\$ 13,810	50%
450 Construction/Pergola	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Total 400:	\$ 73,972	\$ 19,560	\$ 77,359	\$ (7,872)	\$ 69,487	28%

500 Other Purchase Services							
518 Student Transportation Services	\$ 10,393	\$ 1,158	\$ 10,000	\$ (5,000)	\$ 5,000	23%	
521 Property Insurance	\$ 6,690	\$ 14,520	\$ 6,690	\$ 7,830	\$ 14,520	100%	
522 Liability Insurance	\$ 7,730	\$ 3,530	\$ 11,730	\$ (8,200)	\$ 3,530	100%	
532 Internet	\$ 2,116	\$ 562	\$ 2,100	\$ -	\$ 2,100	27%	
531 Telephone	\$ 5,424	\$ 2,940	\$ 5,000	\$ -	\$ 5,000	59%	
540 Marketing	\$ 9,393	\$ 1,380	\$ 8,500	\$ (3,000)	\$ 5,500	25%	
580 Travel	\$ 8,379	\$ 843	\$ 3,500	\$ -	\$ 3,500	24%	
Total 500:	\$ 50,125	\$ 24,933	\$ 47,520	\$ (8,370)	\$ 39,150	64%	
600 Supplies and Materials							
610 Classroom	\$ 33,326	\$ 10,871	\$ 20,000	\$ (5,000)	\$ 15,000	72%	
610 School Events/Student Activities	\$ 1,774	\$ 2,928	\$ 5,000	\$ (2,000)	\$ 3,000	98%	
610 Band Class Equipment	\$ 2,457	\$ 1,423	\$ 1,100	\$ 400	\$ 1,500	95%	
610 After School Club Supplies	\$ 420	\$ 359	\$ 2,000	\$ (1,000)	\$ 1,000	36%	
610 Fieldwork	\$ 1,916	\$ 24	\$ 7,500	\$ (4,500)	\$ 3,000	1%	
610 PTO Supplies/Activities	\$ 6,993	\$ 2,414	\$ 2,000	\$ 14,000	\$ 16,000	15%	
610 Special Education Materials	\$ 1,049	\$ 255	\$ 5,000	\$ -	\$ 5,000	5%	
610 Professional Development	\$ 810	\$ 271	\$ 5,000	\$ (3,000)	\$ 2,000	14%	
610 Board Expenses	\$ 192	\$ -	\$ 400	\$ -	\$ 400	0%	
610 Office Supplies	\$ 25,589	\$ 8,230	\$ 20,000	\$ -	\$ 20,000	41%	
610 Non Food Kitchen Supplies (NSLP)	\$ 13,339	\$ 4,215	\$ 10,000	\$ (1,000)	\$ 9,000	47%	
621 Natural Gas	\$ 17,641	\$ 3,156	\$ 20,000	\$ -	\$ 20,000	16%	
622 Electricity	\$ 31,130	\$ 16,675	\$ 32,000	\$ -	\$ 32,000	52%	
630 Food - Bistro	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
631 Food Supplies	\$ 114,217	\$ 49,949	\$ 100,000	\$ -	\$ 100,000	50%	
641 Curriculum / Textbooks	\$ 32,766	\$ 32,069	\$ 40,000	\$ (6,000)	\$ 34,000	94%	
644 Library	\$ 2,088	\$ -	\$ 1,500	\$ (1,500)	\$ -	0%	
670 Software	\$ 36,867	\$ 35,761	\$ 50,000	\$ (10,000)	\$ 40,000	89%	
680 Maintenance & Cleaning	\$ 27,319	\$ 11,974	\$ 20,000	\$ -	\$ 20,000	60%	
Total 600:	\$ 349,893	\$ 180,574	\$ 341,500	\$ (19,600)	\$ 321,900	56%	
700 Property, Equipment							
710 Land Improvements & Building	\$ 25,550	\$ 930	\$ 35,000	\$ (30,000)	\$ 5,000	19%	
733 Furniture and Fixtures	\$ 16,812	\$ -	\$ 10,000	\$ (5,000)	\$ 5,000	0%	
734 Technology-Related Hardware	\$ -	\$ 4,363	\$ 20,000	\$ -	\$ 20,000	22%	
736 Technology Software	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
738 Kitchen Equipment	\$ 2,000	\$ 858	\$ 2,000	\$ -	\$ 2,000	43%	
739 Maintenance Equipment	\$ 3,987	\$ -	\$ -	\$ -	\$ -	0%	
739 Capital Expenses	\$ 26,770	\$ -	\$ 15,000	\$ -	\$ 15,000	0%	
Total 700:	\$ 75,119	\$ 6,151	\$ 82,000	\$ (35,000)	\$ 47,000	13%	
800 Debt Service and Misc							
810 Dues and Fees	\$ 5,000	\$ 6,785	\$ 4,500	\$ 3,000	\$ 7,500	90%	
810 UAPCS Dues	\$ 2,920	\$ -	\$ 2,920	\$ -	\$ 2,920	0%	
810 Banking Fees	\$ 64,523	\$ 892	\$ 12,645	\$ -	\$ 12,645	7%	
810 Background Check Fees	\$ 1,500	\$ 1,486	\$ 1,500	\$ -	\$ 1,500	99%	
815 Other/Retirement Fee	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	0%	
830 USDA Loan	\$ 510,801	\$ 286,986	\$ 510,801	\$ 63,170	\$ 573,971	50%	
850 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Total 800:	\$ 586,244	\$ 296,149	\$ 533,866	\$ 66,170	\$ 600,036	49%	
Total Expenses:	\$ 4,437,431	\$ 1,995,413	\$ 4,150,623	\$ 29,056	\$ 4,179,679	48%	
Net Income:	\$ (132,960)	\$ 220,597	\$ 23,515	\$ 216,792	\$ 240,306		
		\$ 234,414		5% Goal	\$ 234,414		
		\$ 187,531		4% Goal	\$ 187,531		
		\$ 140,648		3% Goal	\$ 140,648		