



Budget Detail Report

Actuals as of : February 28th, 2026 Percentage of Year: 66.7%

	(332 students)	(279 students)	(300 students)	279		
	Previous Year Actuals	Current Year Actuals	FY26 Approved	Variance	FY26 Forecast	% of Forecast
Revenue						
1000 Local						
1510 Interest on Investments (PTIF Fund)	\$ 64,362	\$ 53,643	\$ 56,926	\$ 23,074	\$ 80,000	67.1%
1610 Lunch - Sales	\$ 71,087	\$ 56,643	\$ 50,000	\$ 8,000	\$ 58,000	97.7%
1710 Student Field Work/Activity	\$ 2,500	\$ -	\$ -	\$ -	\$ -	0.0%
1730 Utah Recreation Grant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
1747 After School Club	\$ 10,000	\$ 4,496	\$ 10,000	\$ -	\$ 10,000	45.0%
1920 Donations	\$ 7,000	\$ 4,157	\$ 8,000	\$ -	\$ 8,000	52.0%
1920 PTO	\$ 10,000	\$ 16,119	\$ 2,000	\$ 14,119	\$ 16,119	100.0%
1990 Miscellaneous	\$ -	\$ 1,213	\$ -	\$ -	\$ -	0.0%
Total 1000:	\$ 164,949	\$ 136,271	\$ 126,926	\$ 45,193	\$ 172,119	79.2%
3000 State						
30.3005 Regular School Prgm K	\$ 127,832	\$ 67,797	\$ 139,336	\$ (38,659)	\$ 100,678	67.3%
30.3010 Regular School Prgm 1-12	\$ 1,279,247	\$ 827,462	\$ 1,270,959	\$ (29,796)	\$ 1,241,163	66.7%
30.3020 Professional Staff	\$ 88,668	\$ -	\$ -	\$ -	\$ -	0.0%
31.1205 Special Education -- Add-On	\$ 331,613	\$ 335,559	\$ 331,613	\$ 171,726	\$ 503,339	66.7%
31.1210 Special Education - Self Contained	\$ -	\$ 1,973	\$ -	\$ 2,960	\$ 2,960	66.7%
31.1220 Special Education -- Extended Year	\$ 3,767	\$ 2,592	\$ 3,767	\$ 121	\$ 3,888	66.7%
31.1225 Special Education -- Impact Aid	\$ 7,571	\$ 5,011	\$ 7,571	\$ 1,019	\$ 8,590	58.3%
31.1278 Special Education -- Extended Year Stipend	\$ 4,415	\$ -	\$ 4,415	\$ -	\$ 4,415	0.0%
31.5201 Class Size Reduction - K-8	\$ 144,056	\$ 91,961	\$ 130,171	\$ 6,697	\$ 136,868	67.2%
31.5344 Enhancement For At-Risk	\$ 86,397	\$ 61,650	\$ 78,070	\$ 14,406	\$ 92,475	66.7%
32.0500 Charter School Base Funding	\$ 83,207	\$ 56,667	\$ 75,187	\$ 9,813	\$ 85,000	66.7%
32.5310 Flexible Allocation	\$ 862	\$ 90,007	\$ 114,813	\$ 20,197	\$ 135,010	66.7%
32.5619 Charter School Local Replacement	\$ 1,101,244	\$ 706,855	\$ 1,088,400	\$ (76,188)	\$ 1,012,212	69.8%
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	\$ -	\$ 9,209	\$ -	\$ 15,787	\$ 15,787	58.3%
34.5868 Teacher Supplies & Materials	\$ 9,097	\$ 7,808	\$ 9,075	\$ (1,268)	\$ 7,807	100.0%
34.5876 Educator Salary Adjustment	\$ 267,413	\$ 185,874	\$ 267,413	\$ 2,011	\$ 269,424	69.0%
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	\$ 74,240	\$ 111,360	\$ -	\$ 111,360	66.7%
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	\$ 23,334	\$ 36,000	\$ (1,000)	\$ 35,000	66.7%
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	\$ -	\$ -	\$ -	\$ 96,000	\$ 96,000	0.0%
Early Intervention Software Program (EISP)	\$ 9,064	\$ -	\$ 9,064	\$ -	\$ 9,064	0.0%
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	\$ 14,176	\$ -	\$ -	\$ 3,000	\$ 3,000	0.0%
38.8070 School Lunch (Liquor Tax)	\$ 23,500	\$ 12,008	\$ 20,783	\$ (1,386)	\$ 19,398	61.9%
Total 3000:	\$ 3,901,317	\$ 2,689,465	\$ 3,840,176	\$ 216,774	\$ 4,056,950	66.3%
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	\$ 27,048	\$ 43,373	\$ -	\$ 43,373	62.4%
45.8075 National School Lunch Prgm	\$ 17,500	\$ 8,486	\$ 14,521	\$ -	\$ 14,521	58.4%
45.8075 NSL Breakfast	\$ 17,000	\$ 8,895	\$ 13,898	\$ -	\$ 13,898	64.0%
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	\$ 87,967	\$ 207,035	\$ (5,438)	\$ 201,597	43.6%
Total Revenue:	\$ 4,304,471	\$ 2,913,703	\$ 4,174,138	\$ 256,529	\$ 4,430,667	65.8%

Expenses

100 Salaries							
121 School Administration	\$ 386,377	\$ 260,756	\$ 399,432	\$ -	\$ 399,432	65.3%	
131 Teachers	\$ 1,021,121	\$ 609,516	\$ 867,563	\$ 9,486	\$ 877,049	69.5%	
131 SPED Admin	\$ 231,655	\$ 119,401	\$ 172,339	\$ 930	\$ 173,269	68.9%	
131 Art/Music	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
131 Stipends / Bonuses / Personal Time	\$ 77,000	\$ 48,043	\$ 61,754	\$ 30,621	\$ 92,375	52.0%	
132 Substitute Teachers	\$ 20,000	\$ 13,292	\$ 20,000	\$ -	\$ 20,000	66.5%	
132 PTO Cashout	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
142 Counselor	\$ 106,848	\$ 73,547	\$ 111,122	\$ -	\$ 111,122	66.2%	
143 Nurse	\$ 64,890	\$ 44,774	\$ 67,486	\$ -	\$ 67,486	66.3%	
152 Office Staff	\$ 82,050	\$ 53,875	\$ 87,130	\$ -	\$ 87,130	61.8%	
161 Special Education Aide	\$ 115,000	\$ 56,872	\$ 123,666	\$ (18,555)	\$ 105,111	54.1%	
161 Paraprofessionals	\$ 213,397	\$ 110,744	\$ 151,879	\$ 57,045	\$ 208,924	53.0%	
161 After School Club Aides	\$ 5,000	\$ 5,558	\$ 18,930	\$ (7,730)	\$ 11,200	49.6%	
182 Maintenance & Grounds	\$ 68,560	\$ 36,005	\$ 53,400	\$ 3,752	\$ 57,152	63.0%	
191 Kitchen Manager	\$ 37,000	\$ 22,213	\$ 38,480	\$ (1,480)	\$ 37,000	60.0%	
192 Kitchen Staff	\$ 50,000	\$ 16,933	\$ 42,291	\$ (8,940)	\$ 33,351	50.8%	
Total 100:	\$ 2,478,898	\$ 1,471,529	\$ 2,215,471	\$ 65,129	\$ 2,280,600	64.5%	
200 Benefits							
220 FICA	\$ 180,846	\$ 109,786	\$ 169,484	\$ 4,982	\$ 174,466	62.9%	
230 Retirement	\$ 135,000	\$ 74,533	\$ 135,000	\$ -	\$ 135,000	55.2%	
241 Health Insurance	\$ 245,000	\$ 133,200	\$ 286,650	\$ (86,650)	\$ 200,000	66.6%	
243 Life and Disability Insurance	\$ 3,300	\$ -	\$ 3,300	\$ (3,300)	\$ -	0.0%	
244 HRA & Health Waiver (401K)	\$ 32,000	\$ 21,500	\$ 32,000	\$ 4,878	\$ 36,878	58.3%	
270 Worker's Compensation Fund	\$ 10,619	\$ 8,572	\$ 10,619	\$ -	\$ 10,619	80.7%	
280 Unemployment Insurance	\$ 6,500	\$ 1,959	\$ 6,500	\$ -	\$ 6,500	30.1%	
Total 200:	\$ 613,265	\$ 349,550	\$ 643,553	\$ (80,090)	\$ 563,463	62.0%	
300 Prof & Technical Services							
323 Instruction/Admin Services	\$ 12,500	\$ 3,500	\$ 12,000	\$ (500)	\$ 11,500	30.4%	
323 Special Education Services	\$ 36,000	\$ 4,400	\$ 30,000	\$ (20,000)	\$ 10,000	44.0%	
330 Professional Development	\$ 5,500	\$ 5,221	\$ 15,000	\$ (3,864)	\$ 11,136	46.9%	
345 Accounting & Audit Services	\$ 24,387	\$ 12,083	\$ 18,500	\$ -	\$ 18,500	65.3%	
345 Business Services (Red Apple Financial)	\$ 77,748	\$ 53,384	\$ 80,074	\$ -	\$ 80,074	66.7%	
347 Psychologist/OT/APE	\$ 28,500	\$ 21,341	\$ 28,500	\$ -	\$ 28,500	74.9%	
349 Legal	\$ 9,500	\$ 369	\$ 9,500	\$ (4,000)	\$ 5,500	6.7%	
355 Technology Services	\$ 15,780	\$ 11,168	\$ 15,780	\$ 972	\$ 16,752	66.7%	
Total 300:	\$ 209,915	\$ 111,466	\$ 209,354	\$ (27,392)	\$ 181,962	61.3%	
400 Purchased Property Services							
411 Water / Sewage	\$ 9,000	\$ 6,213	\$ 9,000	\$ 2,500	\$ 11,500	54.0%	
412 Garbage	\$ 10,141	\$ 7,380	\$ 10,141	\$ (301)	\$ 9,840	75.0%	
422 Lawn Care & Snow Removal	\$ 3,100	\$ -	\$ 6,000	\$ (4,000)	\$ 2,000	0.0%	
430 Technology Repairs & Maintenance	\$ 4,000	\$ -	\$ 4,000	\$ (4,000)	\$ -	0.0%	
431 Non - Technology Repairs and Maintenance	\$ 29,271	\$ 5,995	\$ 35,000	\$ (5,000)	\$ 30,000	20.0%	
441 Lease of Storage Unit	\$ 1,718	\$ 402	\$ 1,718	\$ (1,316)	\$ 402	100.0%	
442 Equipment/Vehicle Rental	\$ 1,436	\$ 292	\$ 1,500	\$ -	\$ 1,500	19.5%	
443 Lease of Copy Machines	\$ 15,306	\$ 9,632	\$ 10,000	\$ 3,810	\$ 13,810	69.7%	
450 Construction/Pergola	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Total 400:	\$ 73,972	\$ 29,914	\$ 77,359	\$ (8,307)	\$ 69,052	43.3%	

500 Other Purchase Services									
518 Student Transportation Services	\$ 10,393	\$ 1,865	\$ 10,000	\$ (5,000)	\$ 5,000	37.3%			
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	\$ 1,495	\$ 2,100	\$ -	\$ 2,100	71.2%			
531 Telephone	\$ 5,424	\$ 3,974	\$ 5,000	\$ -	\$ 5,000	79.5%			
540 Marketing	\$ 9,393	\$ 1,980	\$ 8,500	\$ (3,000)	\$ 5,500	36.0%			
580 Travel	\$ 8,379	\$ 773	\$ 3,500	\$ -	\$ 3,500	22.1%			
Total 500:	\$ 50,125	\$ 28,137	\$ 47,520	\$ (8,370)	\$ 39,150	71.9%			
600 Supplies and Materials									
610 Classroom	\$ 33,326	\$ 11,646	\$ 20,000	\$ (5,000)	\$ 15,000	77.6%			
610 School Events/Student Activities	\$ 1,774	\$ 4,664	\$ 5,000	\$ -	\$ 5,000	93.3%			
610 Band Class Equipment	\$ 2,457	\$ 1,271	\$ 1,100	\$ 400	\$ 1,500	84.7%			
610 After School Club Supplies	\$ 420	\$ 550	\$ 2,000	\$ (1,000)	\$ 1,000	55.0%			
610 Fieldwork	\$ 1,916	\$ 418	\$ 7,500	\$ (4,500)	\$ 3,000	13.9%			
610 PTO Supplies/Activities	\$ 6,993	\$ 3,126	\$ 2,000	\$ 14,000	\$ 16,000	19.5%			
610 Special Education Materials	\$ 1,049	\$ 915	\$ 5,000	\$ -	\$ 5,000	18.3%			
610 Professional Development	\$ 810	\$ 328	\$ 5,000	\$ (3,000)	\$ 2,000	16.4%			
610 Board Expenses	\$ 192	\$ -	\$ 400	\$ -	\$ 400	0.0%			
610 Office Supplies	\$ 25,589	\$ 12,331	\$ 20,000	\$ -	\$ 20,000	61.7%			
610 Non Food Kitchen Supplies (NSLP)	\$ 13,339	\$ 6,084	\$ 10,000	\$ (1,000)	\$ 9,000	67.6%			
621 Natural Gas	\$ 17,641	\$ 9,154	\$ 20,000	\$ -	\$ 20,000	45.8%			
622 Electricity	\$ 31,130	\$ 21,814	\$ 32,000	\$ -	\$ 32,000	68.2%			
630 Food - Bistro	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%			
631 Food Supplies	\$ 114,217	\$ 71,336	\$ 100,000	\$ -	\$ 100,000	71.3%			
641 Curriculum / Textbooks	\$ 32,766	\$ 33,065	\$ 40,000	\$ (6,000)	\$ 34,000	97.3%			
644 Library	\$ 2,088	\$ -	\$ 1,500	\$ (1,500)	\$ -	0.0%			
670 Software	\$ 36,867	\$ 43,884	\$ 50,000	\$ (10,000)	\$ 40,000	109.7%			
680 Maintenance & Cleaning	\$ 27,319	\$ 14,158	\$ 20,000	\$ -	\$ 20,000	70.8%			
Total 600:	\$ 349,893	\$ 234,744	\$ 341,500	\$ (17,600)	\$ 323,900	72.5%			
700 Property, Equipment									
710 Land Improvements & Building	\$ 25,550	\$ 930	\$ 35,000	\$ (30,000)	\$ 5,000	18.6%			
733 Furniture and Fixtures	\$ 16,812	\$ -	\$ 10,000	\$ (5,000)	\$ 5,000	0.0%			
734 Technology-Related Hardware	\$ -	\$ 4,913	\$ 20,000	\$ -	\$ 20,000	24.6%			
736 Technology Software	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%			
738 Kitchen Equipment	\$ 2,000	\$ 836	\$ 2,000	\$ -	\$ 2,000	41.8%			
739 Maintenance Equipment	\$ 3,987	\$ -	\$ -	\$ -	\$ -	0.0%			
739 Capital Expenses	\$ 26,770	\$ -	\$ 15,000	\$ -	\$ 15,000	0.0%			
Total 700:	\$ 75,119	\$ 6,679	\$ 82,000	\$ (35,000)	\$ 47,000	14.2%			
800 Debt Service and Misc									
810 Dues and Fees	\$ 5,000	\$ 7,423	\$ 4,500	\$ 3,000	\$ 7,500	99.0%			
810 UAPCS Dues	\$ 2,920	\$ 2,232	\$ 2,920	\$ -	\$ 2,920	76.4%			
810 Banking Fees	\$ 64,523	\$ 11,485	\$ 12,645	\$ -	\$ 12,645	90.8%			
810 Background Check Fees	\$ 1,500	\$ 2,094	\$ 1,500	\$ 1,000	\$ 2,500	83.8%			
815 Other/Retirement Fee	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	0.0%			
830 USDA Loan	\$ 510,801	\$ 382,645	\$ 510,801	\$ 63,170	\$ 573,971	66.7%			
850 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%			
Total 800:	\$ 586,244	\$ 405,879	\$ 533,866	\$ 67,170	\$ 601,036	67.5%			
Total Expenses:	\$ 4,437,431	\$ 2,637,898	\$ 4,150,623	\$ (44,460)	\$ 4,106,163	64.2%			
Net Income:	\$ (132,960)	\$ 275,805	\$ 23,515	\$ 300,989	\$ 324,504				
			\$ 234,414	5% Goal	\$ 221,533				
			\$ 187,531	4% Goal	\$ 177,227				
			\$ 140,648	3% Goal	\$ 132,920				