

**Durand Area Schools**  
General Fund Budget

	26-27 Original 6/29/2026	25-26 Amend 3 6/29/2026	25-26 Amend 2 3/9/2026	25-26 Amend 1 12/8/2025	25-26 Original 6/25/2025	24-25 Audited 6/30/2025	23-24 Audited 6/30/2024	22-23 Audited 6/30/2023	21-22 Audited 6/30/2022	20-21 Audited 6/30/2021
<b>REVENUES</b>										
Local	1,753,454	1,781,254	1,792,486	1,792,686	1,740,347	1,668,200	1,551,687	1,500,737	1,438,220	1,376,305
State	14,609,996	15,141,918	14,990,395	14,885,553	14,550,937	14,458,723	14,279,669	13,511,145	11,845,774	11,480,888
Federal	424,176	494,695	520,066	446,367	465,732	387,362	731,563	1,072,508	2,598,064	1,115,260
Other Revenue	394,489	397,489	397,489	377,312	377,312	304,822	367,422	265,511	244,570	257,892
<b>TOTAL REVENUES</b>	<b>17,182,115</b>	<b>17,815,356</b>	<b>17,700,436</b>	<b>17,501,918</b>	<b>17,134,328</b>	<b>16,819,107</b>	<b>16,930,341</b>	<b>16,349,901</b>	<b>16,126,628</b>	<b>14,230,345</b>
<b>EXPENDITURES</b>										
Instruction										
Basic Programs	7,272,740	7,804,432	7,745,697	7,763,808	7,393,550	7,861,943	7,804,677	7,338,510	6,561,494	6,423,572
Added Needs	4,287,335	4,507,048	4,429,395	4,378,613	4,308,061	3,434,166	3,225,799	2,957,455	2,658,571	2,336,181
Subtotal	11,560,075	12,311,480	12,175,092	12,142,421	11,701,611	11,296,109	11,030,476	10,295,965	9,220,245	8,759,753
Support Services										
Pupil	510,991	558,985	569,870	569,799	482,854	495,232	450,165	421,724	411,858	399,458
Instructional Support	315,663	323,150	343,439	340,071	341,735	356,286	328,801	337,476	299,129	281,332
General Administration	432,431	434,871	434,986	434,939	411,388	388,511	430,687	395,281	368,678	355,333
School Administration	1,067,074	1,077,283	1,092,246	1,099,965	1,072,761	1,034,017	1,062,763	1,059,729	939,095	936,477
Business Services	513,313	522,007	521,566	521,560	524,899	608,664	469,164	438,543	354,576	358,925
Maintenance and Operations	1,852,550	1,914,528	1,884,459	1,843,454	1,873,140	1,903,027	1,866,230	1,632,031	1,541,893	1,377,851
Pupil Transportation	694,108	744,122	715,458	698,854	688,495	832,404	557,233	564,686	545,014	577,989
Other Services	864,251	873,408	871,661	862,136	894,225	808,036	784,224	889,981	798,925	822,277
Community Services	19,893	18,213	19,213	19,213	21,935	16,608	27,946	5,087	4,843	4,537
Debt Service - Principal						71,563				
Debt Service - Interest and Other						1,351				
Building Improvements	-	-	-	-	-	-	63,152	98,149	1,528,706	-
Subtotal	6,270,274	6,466,567	6,452,898	6,389,991	6,311,432	6,515,699	6,040,365	5,842,687	6,792,717	5,114,179
<b>TOTAL EXPENDITURES</b>	<b>17,830,349</b>	<b>18,778,047</b>	<b>18,627,990</b>	<b>18,532,412</b>	<b>18,013,043</b>	<b>17,811,808</b>	<b>17,070,841</b>	<b>16,138,652</b>	<b>16,012,962</b>	<b>13,873,932</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(648,234)</b>	<b>(962,691)</b>	<b>(927,554)</b>	<b>(1,030,494)</b>	<b>(878,715)</b>	<b>(992,701)</b>	<b>(140,500)</b>	<b>211,249</b>	<b>113,666</b>	<b>356,413</b>
<b>OTHER FINANCING SOURCES</b>										
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Proceeds from Lease Transactions	-	-	-	-	-	326,785	-	-	-	-
Transfers In (Out)	50,000	50,000	50,000	50,000	40,000	25,000	25,000	25,000	26,000	23,428
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>40,000</b>	<b>351,785</b>	<b>25,000</b>	<b>25,000</b>	<b>26,000</b>	<b>23,428</b>
Net Change in Fund Balance						(640,916)				
<b>BEGINNING FUND EQUITY - July 1</b>	<b>07/01/25</b>	<b>07/01/25</b>	<b>07/01/25</b>	<b>07/01/25</b>	<b>07/01/25</b>	<b>07/01/24</b>	<b>07/01/23</b>	<b>07/01/22</b>	<b>07/01/21</b>	<b>07/01/20</b>
Nonspendable (inventory/prepaid exp)	-	-	-	-	-	-	-	-	750	15,603
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	838,715	1,309,715	1,165,924	1,407,652	1,081,368
Unassigned & Available	1,021,225	1,983,916	1,983,916	1,983,916	1,983,916	1,145,201	1,315,117	1,574,408	1,095,681	1,267,446
Total/Prior Year Equity	1,021,225	1,983,916	1,983,916	1,983,916	1,983,916	1,983,916	2,624,832	2,740,332	2,504,083	2,364,417
<b>ENDING FUND EQUITY - June 30</b>	<b>372,991</b>	<b>1,021,225</b>	<b>1,056,362</b>	<b>953,422</b>	<b>1,105,201</b>	<b>1,983,916</b>	<b>2,624,832</b>	<b>2,740,332</b>	<b>2,504,083</b>	<b>2,364,417</b>
	2.17%	5.73%	5.97%	5.45%	6.45%	11.80%	15.50%	16.76%	15.53%	16.62%

**Durand Area Schools**

Food Service Budget

	26-27 Original 6/29/2026	25-26 Amend 3 6/29/2026	25-26 Amend 2 3/9/2026	25-26 Amend 1 12/8/2025	25-26 Original 6/25/2025	24-25 Audited 6/30/2025	23-24 Audited 6/30/2024	22-23 Audited 6/30/2023	21-22 Audited 6/30/2022	20-21 Audited 6/30/2021
<b>REVENUES</b>										
Local	34,619	34,619	45,398	48,898	48,898	37,576	51,509	45,678	22,403	4,835
State	123,914	123,914	123,914	123,914	114,867	125,444	221,242	33,709	14,127	23,676
Federal	836,786	836,786	836,786	836,786	817,612	836,786	748,286	715,052	892,667	678,624
<b>TOTAL REVENUES</b>	<b>995,319</b>	<b>995,319</b>	<b>1,006,098</b>	<b>1,009,598</b>	<b>981,377</b>	<b>999,806</b>	<b>1,021,037</b>	<b>794,439</b>	<b>929,197</b>	<b>707,135</b>
<b>EXPENDITURES</b>										
Food Service Activities	1,005,077	1,114,834	1,032,300	1,006,794	975,365	885,647	977,156	916,553	753,564	507,807
Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,005,077</b>	<b>1,114,834</b>	<b>1,032,300</b>	<b>1,006,794</b>	<b>975,365</b>	<b>885,647</b>	<b>977,156</b>	<b>916,553</b>	<b>753,564</b>	<b>507,807</b>
REVENUES OVER/(UNDER) EXPENDITURES	(9,758)	(119,515)	(26,202)	2,804	6,012	114,159	43,881	(122,114)	175,633	199,328
<b>OTHER FINANCING SOURCES</b>										
Transfers In (Out)	(50,000)	(50,000)	(50,000)	(50,000)	(40,000)	(25,000)	(25,000)	(25,000)	(26,000)	(23,428)
<b>TOTAL OTHER FINANCING SOURCES (uses)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(40,000)</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>(26,000)</b>	<b>(23,428)</b>
BEGINNING FUND EQUITY - July 1	225,375	394,890	394,890	394,890	394,890	305,731	286,850	433,964	284,331	108,431
ENDING FUND EQUITY - June 30	165,617	225,375	318,688	347,694	360,902	394,890	305,731	286,850	433,964	284,331
	16.64%	22.64%	31.68%	34.44%	36.78%	39.50%	29.94%	36.11%	46.70%	40.21%