

Independent School District #2689
FY27 Original General Fund Revenue and Expenditures
June 18th, 2026

FY27 Projected Original Revenue	\$17,217,040.00
FY27 Projected Original Expenditures	<u>(\$18,895,613.00)</u>
FY27 Projected Deficit	<u><u>(\$1,678,573.00)</u></u>

Independent School District #2689			
FY27 Original General Fund Revenue			
June 18th, 2026			
General Education Aid	27 Original Budget	26 Amended Budget	Difference
Basic Skills	\$1,278,127.00	\$1,145,166.00	\$132,961.00
Gifted and Talented	\$15,419.00	\$15,707.00	(\$288.00)
Learning and Development	\$249,942.00	\$256,103.00	(\$6,161.00)
Staff Development	\$182,252.00	\$180,775.00	\$1,477.00
Operating Capital	\$2,372.00	\$2,416.00	(\$44.00)
County Apportionment	\$33,000.00	\$33,000.00	\$0.00
Endowment	\$85,267.00	\$75,941.00	\$9,326.00
Literacy Incentive Aid	\$53,553.00	\$55,186.00	(\$1,633.00)
Voluntary PreK	\$222,282.00	\$320,217.00	(\$97,935.00)
English Learner (Prior years part of Basic Skills)	\$267,738.00	\$175,283.00	\$92,455.00
Unrestricted General Ed Revenue	\$9,401,201.00	\$9,313,697.00	\$87,504.00
Share Time Aid	\$750.00	\$143.00	\$607.00
Acheivement and Ingegration Aid	\$107,969.00	\$54,234.00	\$53,735.00
Paraprofessional Training	\$6,750.00	\$6,501.00	\$249.00
Total General Education Aid	\$11,906,622.00	\$11,634,369.00	\$272,253.00
Levies			
Operating Capital Levy	\$183,691.00	\$203,050.00	(\$19,359.00)
Safe Schools Levy	\$45,615.00	\$49,703.00	(\$4,088.00)
Career and Technical Levy	\$118,609.00	\$64,689.00	\$53,920.00
Achievement and Integration Levy	\$28,679.00	\$41,533.00	(\$12,854.00)
Long Term Facilities Maintenance Levy	\$205,522.00	\$245,145.00	(\$39,623.00)
General Fund Levy	\$1,212,888.00	\$1,198,683.00	\$14,205.00
OPEB Levy	\$45,612.00	\$8,558.00	\$37,054.00
Lease Levy(Included in General Levy Prior Years)	\$162,410.00	\$156,312.00	\$6,098.00
Disparity	\$13,000.00	\$13,000.00	\$0.00
Homestead Ag Mkt Value Credit	\$8,000.00	\$7,500.00	\$500.00
Abatement	\$139.00	\$989.00	(\$850.00)
Total Levies	\$2,024,165.00	\$1,989,162.00	\$35,003.00
Other Aid			
Special Education Aid	\$2,250,000.00	\$2,100,000.00	\$150,000.00
Third Party Pay	\$40,000.00	\$40,000.00	\$0.00
Non-Public Transportation Aid	\$31,000.00	\$31,734.00	(\$734.00)
LongTerm Facilities Maintenance Aid	\$37,021.00	\$45,288.00	(\$8,267.00)
Sale of Materials	\$6,775.00	\$6,779.00	(\$4.00)
Misc Rev through MDE	\$2,500.00	\$218,200.00	(\$215,700.00)
Library Aid	\$20,000.00	\$20,000.00	\$0.00
Student Support Service Aid	\$40,000.00	\$40,000.00	\$0.00
Summer Unemployment Insurance Reimbursement	\$90,000.00	\$60,000.00	\$30,000.00
English Learner Cross Subsidy Aid	\$0.00	\$3,406.00	(\$3,406.00)
Total Miscellaneous	\$2,517,296.00	\$2,565,407.00	(\$48,111.00)
Local and Federal Revenue			
AP Tests, Chromebook Repairs, Lost Books	\$2,175.00	\$1,500.00	\$675.00
Gate Receipts	\$48,400.00	\$43,750.00	\$4,650.00
Insurance Recovery	\$0.00	\$25,000.00	(\$25,000.00)
Interest Income	\$127,896.00	\$210,720.00	(\$82,824.00)
Rent School Facilities	\$5,350.00	\$6,035.00	(\$685.00)
Gifts/Donations	\$12,000.00	\$21,500.00	(\$9,500.00)
Miscellaneous Revenue	\$157,924.00	\$43,600.00	\$114,324.00
Miscellaneous Local Taxes	\$68,200.00	\$57,000.00	\$11,200.00
Federal Title Programs	\$305,812.00	\$365,348.00	(\$59,536.00)
Federal Aid Thru Other Agencies	\$32,000.00	\$30,483.00	\$1,517.00
Reimbursement from MN School Districts	\$9,200.00	\$11,213.00	(\$2,013.00)
Out of District Tuition	\$0.00	\$0.00	\$0.00
	\$768,957.00	\$816,149.00	(\$47,192.00)
Grand Total	\$17,217,040.00	\$17,005,087.00	\$211,953.00

Independent School District #2689				
FY27 Original General Fund Expenditures				
June 18th, 2026				
	Code	27 Original Budget	26 Amended Budget	Difference
Administrative Salaries	110	\$639,337.00	\$617,860.00	\$21,477.00
Teacher Salaries	140	\$5,700,629.00	\$5,453,188.00	\$247,441.00
Non-Licensed Classroom Personnel	141	\$31,573.00	\$55,277.00	(\$23,704.00)
Licensed Instructional Support Personnel	143	\$163,019.00	\$146,324.00	\$16,695.00
Substitute Salaries	145	\$215,000.00	\$225,000.00	(\$10,000.00)
Substitute Non-Licensed Classroom	146	\$38,000.00	\$30,000.00	\$8,000.00
Language Pathologist	152	\$32,000.00	\$33,000.00	(\$1,000.00)
School Nurse	154	\$120,625.00	\$116,388.00	\$4,237.00
Social Worker	156	\$120,435.00	\$113,702.00	\$6,733.00
Certified Paraprofessional	161	\$782,725.00	\$680,640.00	\$102,085.00
Certified One-to-One Paraprofessional	162	\$231,160.00	\$245,020.00	(\$13,860.00)
School Counselor	165	\$218,257.00	\$209,937.00	\$8,320.00
Non-Instructional Support	170	\$1,027,601.00	\$953,317.00	\$74,284.00
DAPE Specialist	174	\$0.00	\$0.00	\$0.00
Cultural Liaison	175	\$25,000.00	\$25,089.00	(\$89.00)
Other Salary Payment	185	\$559,845.00	\$538,120.00	\$21,725.00
Severance	191	\$7,718.00	\$17,105.00	(\$9,387.00)
FICA	210	\$738,081.00	\$714,829.00	\$23,252.00
PERA	214	\$167,378.00	\$154,613.00	\$12,765.00
TRA	218	\$714,849.00	\$644,463.00	\$70,386.00
Paid Family Medical Leave	219	\$42,453.00	\$27,020.00	\$15,433.00
Health Insurance	220	\$964,811.00	\$822,717.00	\$142,094.00
Life Insurance	230	\$11,836.00	\$11,475.00	\$361.00
Group Dental Insurance	235	\$1,596.00	\$1,487.00	\$109.00
Long Term Disability	240	\$400.00	\$1,650.00	(\$1,250.00)
TSA Match	250	\$116,947.00	\$110,840.00	\$6,107.00
Employer Sponsored H S A	251	\$39,800.00	\$119,300.00	(\$79,500.00)
Workmens Comp	270	\$39,179.00	\$38,940.00	\$239.00
Unemployment Compensation	280	\$4,000.00	\$10,000.00	(\$6,000.00)
Unemployment Summer	281	\$90,000.00	\$71,000.00	\$19,000.00
Other Post Employment Benefits	291	\$28,193.00	\$27,453.00	\$740.00
Total Salaries and Fringe		\$12,872,447.00	\$12,215,754.00	\$656,693.00
Other Employee Benefits	299	\$0.00	\$0.00	\$0.00
Fed Sub Awards under \$25,000.00	303	\$0.00	\$865.00	(\$865.00)
Consulting and Servicing Fees	305	\$220,365.00	\$367,240.00	(\$146,875.00)
School Resource Officer	310	\$63,664.00	\$61,212.00	\$2,452.00
Services Purchased from Coop	316	\$186,675.00	\$178,806.00	\$7,869.00
Communications/Phone	320	\$48,916.00	\$49,100.00	(\$184.00)
Postage and Express	329	\$9,100.00	\$7,110.00	\$1,990.00
Utility Services	330	\$337,300.00	\$303,004.00	\$34,296.00
Short Term Rentals	335	\$173,171.00	\$171,023.00	\$2,148.00
Property Insurance	340	\$236,000.00	\$215,000.00	\$21,000.00
Repairs and Maintenance	350	\$255,172.00	\$262,650.00	(\$7,478.00)
Transportation	360	\$1,402,821.00	\$1,313,146.00	\$89,675.00
Travel	366	\$211,946.00	\$144,465.00	\$67,481.00
Entry Fees/Student Travel	369	\$57,525.00	\$48,175.00	\$9,350.00
To Out of State Districts	392	\$40,916.00	\$50,476.00	(\$9,560.00)
Special Ed Contracted Services	393	\$227,750.00	\$247,298.00	(\$19,548.00)
To Non-Ed Agency	394	\$330,848.00	\$293,245.00	\$37,603.00
Special Ed Salary Purchased from Co-op	396	\$512,426.00	\$491,556.00	\$20,870.00
Special Ed Benefits Purchased Co-op	397	\$91,570.00	\$82,114.00	\$9,456.00
Charge Back	398	\$0.00	\$0.00	\$0.00
Purchase of Special Ed Contracted Services	399	\$0.00	\$0.00	\$0.00
General Supplies	401	\$238,617.00	\$243,111.00	(\$4,494.00)
Non-Instructional Computer Software	405	\$84,574.00	\$120,522.00	(\$35,948.00)
Instructional Software License	406	\$92,595.00	\$87,008.00	\$5,587.00
Instructional Supplies	430	\$128,706.00	\$145,010.00	(\$16,304.00)
Individualized Materials	433	\$34,395.00	\$46,044.00	(\$11,649.00)
Fuel for Buildings	440	\$86,000.00	\$94,500.00	(\$8,500.00)
Non-Instructional Tech Supplies	455	\$5,000.00	\$22,500.00	(\$17,500.00)
Instructional Tech Supplies	456	\$0.00	\$0.00	\$0.00
Textbooks/Workbooks	460	\$65,718.00	\$83,685.00	(\$17,967.00)
Standardized tests	461	\$4,080.00	\$820.00	\$3,260.00
Non-Instructional Tech Devices	465	\$17,000.00	\$165,727.55	(\$148,727.55)
Instructional Technology Devices	466	\$55,500.00	\$43,900.00	\$11,600.00
Library Books	470	\$23,000.00	\$23,000.00	\$0.00
Cap Noninstructional Tech Software	505	\$25,835.00	\$10,000.00	\$15,835.00
Cap Instructional Tech Software	506	\$0.00	\$0.00	\$0.00
Site or Grounds Acquisition	510	\$91,000.00	\$25,000.00	\$66,000.00
Building Acquisition and Construction	520	\$170,000.00	\$165,000.00	\$5,000.00
Equipment Purchased	530	\$83,000.00	\$103,569.00	(\$20,569.00)
Technology Equipment	555	\$185,000.00	\$28,409.45	\$156,590.55
Principal on Capital Lease	580	\$88,000.00	\$85,000.00	\$3,000.00
Interest on Capital Lease	581	\$4,253.00	\$6,978.00	(\$2,725.00)
Dues and Memberships	820	\$13,308.00	\$23,100.00	(\$9,792.00)
Taxes and Special Assessments	896	\$420.00	\$1,100.00	(\$680.00)
Affordable Care Act Penalties	897	\$21,000.00	\$21,000.00	\$0.00
Miscellaneous Other Expenses	899	\$0.00	\$4,000.00	(\$4,000.00)
Contingency		\$100,000.00	\$0.00	\$100,000.00
Total		\$18,895,613.00	\$18,051,223.00	\$844,390.00

There is a total of \$100,000.00 Contingency included in this budget.

Fund Balance Percentage Estimate				
June 18th, 2026				
6/30/2024 Fund Balances		\$7,565,930.00		
FY2024 Expenditures		\$16,518,942.00		
Fund Balance Percentage		45.80%		
6/30/2025 Fund Balances		\$7,333,381.00		
FY2025 Expenditures		\$17,403,476.00		
Fund Balance Percentage		42.14%		
06/30/2026 Fund Balances Estimate		\$6,287,245.00	\$7,333,381-\$1,046,136=\$6,287,245	
FY2026 Expenditures Estimate		\$18,051,223.00		
Fund Balance Percentage Estimate		34.83%		
6/30/2027 Fund Balance Estimate		\$4,608,672.00	\$6,287,245-\$1,678,573=\$4,608,672	
FY2027 Expenditures Estimate		\$18,895,613.00		
Fund Balance Percentage Estimate		24.39%		

Independent School District #2689			
FY27 Original Food Service Fund Revenue and Expenditures			
June 18th, 2026			
FY27 Projected Revenue		\$1,166,455.00	
FY27 Projected Expenditures		(\$1,126,772.00)	
FY25 Projected Revenues over Expenditures		<u>\$39,683.00</u>	
Preliminary Budget			
06.30.25 Fund Balance		\$1,010,326.00	
Projected FY26 Surplus		\$55,605.00	
Projected 6.30.26 Fund Balance		\$1,065,931.00	
Projected FY27 Surplus		\$39,683.00	
Projected 06.30.27 Fund Balance		<u>\$1,105,614.00</u>	

Independent School District #2689					
FY27 Original Food Service Revenue					
June 18th, 2026					
Classification	Code	FY27 ORIG Budget	FY26 REV Budget	Change	
Interest Income	092	\$14,494.00	\$25,286.00	(\$10,792.00)	
Donations	096	\$500.00	\$0.00	\$500.00	
State Aids and Grants	300	\$479,395.00	\$435,976.00	\$43,419.00	
School Lunch Federal	471	\$79,429.00	\$75,765.00	\$3,664.00	
Free-Reduced Lunch	472	\$282,464.00	\$276,105.00	\$6,359.00	
Commodity Distribution	474	\$80,000.00	\$80,000.00	\$0.00	
Breakfast	476	\$121,486.00	\$120,000.00	\$1,486.00	
After School Snack	477	\$4,054.00	\$14,923.00	(\$10,869.00)	
Summer Food Program	479	\$27,633.00	\$31,685.00	(\$4,052.00)	
Sales to Pupils	601	\$77,000.00	\$80,730.00	(\$3,730.00)	
Total		\$1,166,455.00	\$1,140,470.00	\$25,985.00	

Independent School District #2689					
FY27 Original Food Service Expenditures					
June 18th, 2026					
Classification	Code	FY27 ORIG Budget	FY26 REV Budget	Change	
Consulting Fees	305	\$981,672.00	\$933,565.00	\$48,107.00	
Postage and Express	329	\$1,000.00	\$1,200.00	(\$200.00)	
Repairs and Maintenance	350	\$15,000.00	\$20,000.00	(\$5,000.00)	
Travel	366	\$100.00	\$100.00	\$0.00	
General Supplies	401	\$20,000.00	\$15,000.00	\$5,000.00	
NonInstr Computer Software	405	\$8,000.00	\$5,000.00	\$3,000.00	
Noninstr Tech Devices	465	\$1,000.00	\$0.00	\$1,000.00	
Commodities	491	\$80,000.00	\$80,000.00	\$0.00	
Equipment Purchased	530	\$20,000.00	\$30,000.00	(\$10,000.00)	
Technology Equipment	555	\$0.00	\$0.00	\$0.00	
Total		\$1,126,772.00	\$1,084,865.00	\$41,907.00	

FY27 Community Education Fund Balance	
June 18, 2026	
06/30/2025 Actual Fund Balance	\$276,958.00
FY26 Estimated Revenue over Expenditures	\$40,232.00
06/30/2026 Estimated Fund Balance	\$317,190.00
FY27 Estimated Revenue over Expenditures	\$33,076.00
06/30/2027 Estimated Fund Balance	\$350,266.00

FY 27 Original Budget				
Community Education				
June 18th, 2026				
		FY2027 Original	FY2026 Revised	Difference
Projected Revenue				
Interest Income		\$11,084.00	\$19,668.00	(\$8,584.00)
Community Education Levy		\$43,873.00	\$43,377.00	\$496.00
Disparity		\$2,100.00	\$2,500.00	(\$400.00)
Ag Market Value Credit		\$1,300.00	\$1,500.00	(\$200.00)
Abatement		\$9.00	\$62.00	(\$53.00)
Non-Public Aid		\$300.00	\$381.00	(\$81.00)
Drivers Education Fees		\$24,250.00	\$24,000.00	\$250.00
Acceleration Camp		\$6,000.00	\$7,000.00	(\$1,000.00)
Summer Stem Camp		\$5,000.00	\$0.00	\$5,000.00
Youth Traveling Basketball		\$4,000.00	\$6,000.00	(\$2,000.00)
JO Volleyball		\$5,000.00	\$2,000.00	\$3,000.00
Youth Football		\$4,000.00	\$4,000.00	\$0.00
Little Arrow Wrestling		\$1,600.00	\$1,400.00	\$200.00
Youth Baseball		\$8,500.00	\$5,000.00	\$3,500.00
Home-Visiting Levy		\$791.00	\$984.00	(\$193.00)
Pre-School Screening		\$4,439.00	\$2,775.00	\$1,664.00
After School Enrichment Levy		\$13,770.00	\$13,770.00	\$0.00
Youth Service Levy		\$7,443.00	\$7,443.00	\$0.00
Community Education Programs		\$5,000.00	\$5,000.00	\$0.00
Total Projected Revenue		\$148,459.00	\$146,860.00	\$1,599.00
Projected Expenditures				
Drivers Education		\$23,651.00	\$23,390.00	\$261.00
Director and Assistant Salary and Benefits		\$14,687.00	\$13,639.00	\$1,048.00
Advertisement, Postage, Prof Dues		\$9,150.00	\$10,900.00	(\$1,750.00)
Acceleration Camp		\$7,097.00	\$7,000.00	\$97.00
Summer Stem Camp		\$5,000.00	\$0.00	\$5,000.00
PickleBall		\$0.00	\$0.00	\$0.00
Little Arrow Wrestling		\$1,600.00	\$1,400.00	\$200.00
Youth Baseball		\$8,500.00	\$5,000.00	\$3,500.00
Traveling Youth Basketball		\$4,000.00	\$6,000.00	(\$2,000.00)
JO Volleyball		\$5,000.00	\$2,000.00	\$3,000.00
Youth Football		\$4,000.00	\$4,000.00	\$0.00
Preschool Screening		\$6,185.00	\$6,886.00	(\$701.00)
After School Program		\$13,770.00	\$13,770.00	\$0.00
Summer Recreation Programs		\$7,443.00	\$7,443.00	\$0.00
Nonpublic Schools Textbooks		\$300.00	\$200.00	\$100.00
Community Education Programming		\$5,000.00	\$5,000.00	\$0.00
		\$115,383.00	\$106,628.00	\$8,755.00
FY27 Projected Original Revenue		\$148,459.00		
FY27 Projected Original Expenditures		(\$115,383.00)		
Total Projected Revenue over Expenditures		\$33,076.00		

FY 27 Original Budget						
Learning Readiness						
June 18th, 2026						
				FY2027 Original	FY2026 Revised	Difference
Aid				\$51,245.00	\$52,058.00	(\$813.00)
Voluntary Prekindergarten Funding				\$0.00	\$0.00	\$0.00
Tuition (Parents, Pathways II, Special Needs)				\$34,000.00	\$34,365.00	(\$365.00)
Total Projected Revenue				\$85,245.00	\$86,423.00	(\$1,178.00)
Salaries and Benefits				\$60,367.00	\$57,620.00	\$2,747.00
Instructional Supplies				\$1,138.00	\$500.00	\$638.00
Postage				\$100.00	\$250.00	(\$150.00)
Travel				\$0.00	\$0.00	\$0.00
General Supplies				\$0.00	\$0.00	\$0.00
Entry Fees Student Travel				\$0.00	\$0.00	\$0.00
Instructional Software License				\$0.00	\$0.00	\$0.00
Bussing				\$28,800.00	\$19,692.00	\$9,108.00
Total Projected Expenditures				\$90,405.00	\$78,062.00	\$12,343.00
Projected Expenditures over Revenue				(\$5,160.00)	\$8,361.00	(\$13,521.00)
06.30.2025 Negative Fund Balance				(\$19,007.00)		
FY26 Projected Revenue over Expenditures				\$8,361.00		
06.30.2026 Projected Negative Fund Balance				(\$10,646.00)		
FY27 Projected Expenditures over Revenue				(\$5,160.00)		
06.30.2027 Projected Negative Fund Balance				(\$15,806.00)		

FY 27 Original Budget						
Early Childhood Family Education						
June 18th, 2026						
				FY2027 Orig	FY2026 Revised	Difference
Levy				\$45,668.00	\$56,427.00	(\$10,759.00)
Aid				\$3,924.00	\$0.00	\$3,924.00
Tuition				\$0.00	\$0.00	\$0.00
Other				\$0.00	\$0.00	\$0.00
Total Projected Revenue				\$49,592.00	\$56,427.00	(\$6,835.00)
Salaries and Benefits				\$24,859.00	\$27,288.00	(\$2,429.00)
Postage				\$600.00	\$600.00	\$0.00
Instructional Supplies				\$2,409.00	\$11,742.00	(\$9,333.00)
Entry Fees				\$400.00	\$400.00	\$0.00
Transportation				\$400.00	\$400.00	\$0.00
Total Projected Expenditures				\$28,668.00	\$40,430.00	(\$11,762.00)
Projected Revenue Over Expenditures				\$20,924.00	\$15,997.00	\$4,927.00
06.30.2025 Positive Fund Balance				\$311,028.00		
FY26 Projected Revenue over Expenses				\$15,997.00		
Projected 06.30.2026 Positive Fund Balance				\$327,025.00		
FY27 Projected Revenue over Expenditures				\$20,924.00		
06.30.2027 Projected Positive Fund Balance				\$347,949.00		

Independent School District #2689		
FY27 Original Budget		
Building Construction Fund		
June 18th, 2026		
Projected 6.30.2026 Fund Balance		\$91,601.00
FY27 Interest Income		\$3,000.00
FY27 Bond Sale		\$1,030,000.00
FY27 Construction Costs		(\$1,114,015.00)
Projected 6.30.2027 Fund Balance		\$10,586.00

Independent School District #2689					
FY2027 Original Debt Service Revenue and Expenditures					
June 18th, 2026					
FY2027 Debt Service Fund Revenue					\$2,323,754.00
FY2027 Debt Service Fund Expenditures					(\$2,304,434.00)
Difference					\$19,320.00

Independent School District #2689						
FY2027 Original Debt Service Fund Revenue						
June 18th, 2026						
				27 Orig Budget	26 RVSD Budget	Difference
Levy				\$1,028,442.00	\$1,025,558.00	\$2,884.00
Interest Income				\$17,052.00	\$25,286.00	(\$8,234.00)
Disparity Reduction				\$38,500.00	\$40,000.00	(\$1,500.00)
Homestead/Ag Mkt Value Credit				\$24,000.00	\$25,000.00	(\$1,000.00)
Other Property Tax Credit				\$1,198,306.00	\$1,092,925.00	\$105,381.00
Debt Service Equalization Aid				\$17,454.00	\$0.00	\$17,454.00
Total Debt Service Fund Revenue				\$2,323,754.00	\$2,208,769.00	\$97,531.00

Independent School District #2689					
FY2027 Original Debt Service Fund Expenditures					
June 18th, 2026					
			27 Orig Budget	26 RVSD Budget	Difference
Bond Redemption			\$1,420,000.00	\$1,265,000.00	\$100,000.00
Bond Interest			\$884,434.00	\$920,850.00	(\$107,102.00)
Total Expenditures			\$2,304,434.00	\$2,185,850.00	(\$7,102.00)

Independent School District #2689
FY27 Original High School Activity Revenue and Expenses
June 18th, 2026

FY27 Projected Original Revenue	\$158,010.00
FY27 Projected Original Expenditures	<u>(\$156,000.00)</u>
FY27 Projected Increase in Balances	<u><u>\$2,010.00</u></u>

See attached for the various organizations

Pipestone Area Schools ISD #2689
Expenditure / Revenue Guideline
Period Ending July 31, 2026

Sequence: Fd, Org, Pro

L	Fd	Org	Pro	Cr	Fin	O/S	Class	Sub	Description	FY2027ORIG		Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance	
										Annual Budget	Period 202701						
21									Student Activities								
	R	21	005	000	913	301	099	401	913	Baseball	(2,000.00)	0.00	(1,213.19)	61%	0.00	61%	(786.81)
	R	21	005	000	914	301	099	401	914	Boys Basketball	(2,000.00)	0.00	(1,503.50)	75%	0.00	75%	(496.50)
	R	21	005	000	916	301	099	401	916	Cheerleaders	(1,000.00)	0.00	(829.24)	83%	0.00	83%	(170.76)
	R	21	005	000	921	301	099	401	921	Cross Country	(1,700.00)	0.00	(1,070.46)	63%	0.00	63%	(629.54)
	R	21	005	000	922	301	099	401	922	FFA	(30,000.00)	0.00	(28,716.59)	96%	0.00	96%	(1,283.41)
	R	21	005	000	924	301	099	401	924	Football Club	(10,500.00)	0.00	(8,690.63)	83%	0.00	83%	(1,809.37)
	R	21	005	000	925	301	099	401	925	French Club	(7,500.00)	0.00	(4,645.78)	62%	0.00	62%	(2,854.22)
	R	21	005	000	926	301	099	401	926	Girls Basketball	(5,000.00)	0.00	(1,726.16)	35%	0.00	35%	(3,273.84)
	R	21	005	000	927	301	099	401	927	Girls Tennis	(4,000.00)	0.00	(4,652.30)	116%	0.00	116%	652.30
	R	21	005	000	928	301	099	401	928	Golf Club	(100.00)	0.00	0.00	0%	0.00	0%	(100.00)
	R	21	005	000	929	301	099	401	929	Gymnastics	(1,250.00)	0.00	(1,992.60)	159%	0.00	159%	742.60
	R	21	005	000	930	301	099	401	930	HS Student Council	(4,000.00)	0.00	(3,981.08)	100%	0.00	100%	(18.92)
	R	21	005	000	931	301	099	401	931	Interest	(10.00)	0.00	(0.80)	8%	0.00	8%	(9.20)
	R	21	005	000	932	301	099	401	932	Journalism	(750.00)	0.00	(100.00)	13%	0.00	13%	(650.00)
	R	21	005	000	934	301	099	401	934	MS Student Council	(1,000.00)	0.00	(636.38)	64%	0.00	64%	(363.62)
	R	21	005	000	935	301	099	401	935	National Honor Society	(1,500.00)	0.00	(1,093.35)	73%	0.00	73%	(406.65)
	R	21	005	000	936	301	099	401	936	Peer Helpers	(500.00)	0.00	0.00	0%	0.00	0%	(500.00)
	R	21	005	000	938	301	099	401	938	Softball	(100.00)	0.00	0.00	0%	0.00	0%	(100.00)
	R	21	005	000	939	301	099	401	939	Spanish Club	(9,500.00)	0.00	(2,641.00)	28%	0.00	28%	(6,859.00)
	R	21	005	000	940	301	099	401	940	Speech	(250.00)	0.00	0.00	0%	0.00	0%	(250.00)
	R	21	005	000	942	301	099	401	942	Swing Choir	(6,000.00)	0.00	(5,553.00)	93%	0.00	93%	(447.00)
	R	21	005	000	944	301	099	401	944	Robotics	(10,500.00)	0.00	(3,475.00)	33%	0.00	33%	(7,025.00)
	R	21	005	000	945	301	099	401	945	Track	(100.00)	0.00	0.00	0%	0.00	0%	(100.00)
	R	21	005	000	946	301	099	401	946	Volleyball	(9,750.00)	0.00	(11,281.47)	116%	0.00	116%	1,531.47
	R	21	005	000	948	301	099	401	948	Wrestling Club	(1,000.00)	0.00	(1,859.67)	186%	0.00	186%	859.67
	R	21	005	000	951	301	099	401	951	One Act Play	(1,000.00)	0.00	(1,578.47)	158%	0.00	158%	578.47
	R	21	005	000	955	301	099	401	955	Fall Concessions	(11,000.00)	0.00	(10,418.41)	95%	0.00	95%	(581.59)
	R	21	005	000	956	301	099	401	956	Winter Concessions	(14,000.00)	0.00	(12,926.61)	92%	0.00	92%	(1,073.39)
	R	21	005	000	957	301	099	401	957	Prom	(12,000.00)	0.00	(4,150.00)	35%	0.00	35%	(7,850.00)
	R	21	005	000	958	301	099	401	958	Homecoming	(1,000.00)	0.00	(711.00)	71%	0.00	71%	(289.00)
	R	21	005	000	961	301	099	401	961	E-sports	(9,000.00)	0.00	(8,510.89)	95%	0.00	95%	(489.11)
21									Student Activities								
											(158,010.00)	0.00	(123,957.58)	78%	0.00	78%	(34,052.42)
									Report Totals:		(158,010.00)	0.00	(123,957.58)	78%	0.00	78%	(34,052.42)

Pipestone Area Schools ISD #2689
Expenditure / Revenue Guideline
Period Ending July 31, 2026

Sequence: Fd, Org, Pro

									FY2027ORIG				% YTD	Remaining			
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202701	Year To Date	% YTD	Encumbrances	+ Enc	Balance	
21									Student Activities								
	E	21	005	298	913	301	401	401	913	Baseball	3,500.00	0.00	3,516.91	100%	0.00	100%	(16.91)
	E	21	005	298	914	301	401	401	914	Boys Basketball	3,000.00	0.00	2,307.35	77%	0.00	77%	692.65
	E	21	005	298	916	301	401	401	916	Cheerleading	300.00	0.00	1,003.21	334%	0.00	334%	(703.21)
	E	21	005	298	921	301	401	401	921	Cross Country	1,500.00	0.00	1,312.49	87%	0.00	87%	187.51
	E	21	005	298	922	301	401	401	922	FFA	36,000.00	0.00	30,292.24	84%	0.00	84%	5,707.76
	E	21	005	298	924	301	401	401	924	Football Club	8,500.00	0.00	8,444.57	99%	0.00	99%	55.43
	E	21	005	298	925	301	401	401	925	French Club	4,000.00	0.00	9,832.78	246%	0.00	246%	(5,832.78)
	E	21	005	298	926	301	401	401	926	Girls Basketball	3,000.00	0.00	3,708.31	124%	0.00	124%	(708.31)
	E	21	005	298	927	301	401	401	927	Girls Tennis	4,300.00	0.00	4,276.50	99%	0.00	99%	23.50
	E	21	005	298	928	301	401	401	928	Golf Club	100.00	0.00	0.00	0%	0.00	0%	100.00
	E	21	005	298	929	301	401	401	929	Gymnastics	1,500.00	0.00	1,241.15	83%	0.00	83%	258.85
	E	21	005	298	930	301	401	401	930	HS Student Council	3,500.00	0.00	2,081.05	59%	0.00	59%	1,418.95
	E	21	005	298	932	301	401	401	932	Journalism	3,500.00	0.00	333.86	10%	0.00	10%	3,166.14
	E	21	005	298	934	301	401	401	934	MS Student Council	550.00	0.00	434.19	79%	0.00	79%	115.81
	E	21	005	298	935	301	401	401	935	National Honor Society	600.00	0.00	805.81	134%	0.00	134%	(205.81)
	E	21	005	298	936	301	401	401	936	Peer Helpers	500.00	0.00	0.00	0%	0.00	0%	500.00
	E	21	005	298	937	301	401	401	937	School Store	900.00	0.00	(810.57)	(90%)	0.00	(90%)	1,710.57
	E	21	005	298	938	301	401	401	938	Softball	500.00	0.00	0.00	0%	0.00	0%	500.00
	E	21	005	298	939	301	401	401	939	Spanish Club	9,000.00	0.00	18,587.08	207%	0.00	207%	(9,587.08)
	E	21	005	298	940	301	401	401	940	Speech	300.00	0.00	185.13	62%	0.00	62%	114.87
	E	21	005	298	941	301	401	401	941	STARS	200.00	0.00	69.24	35%	0.00	35%	130.76
	E	21	005	298	942	301	401	401	942	Swing Choir	4,500.00	0.00	8,646.95	192%	0.00	192%	(4,146.95)
	E	21	005	298	944	301	401	401	944	Robotics	10,000.00	0.00	8,476.95	85%	0.00	85%	1,523.05
	E	21	005	298	945	301	401	401	945	Track	500.00	0.00	49.28	10%	0.00	10%	450.72
	E	21	005	298	946	301	401	401	946	Volleyball	7,750.00	0.00	7,676.10	99%	0.00	99%	73.90
	E	21	005	298	948	301	401	401	948	Wrestling Club	1,000.00	0.00	0.00	0%	0.00	0%	1,000.00
	E	21	005	298	955	301	401	401	955	Fall Concessions	10,500.00	0.00	10,418.41	99%	0.00	99%	81.59
	E	21	005	298	956	301	401	401	956	Winter Concessions	13,000.00	0.00	12,926.61	99%	0.00	99%	73.39
	E	21	005	298	957	301	401	401	957	Prom	15,000.00	0.00	14,678.86	98%	0.00	98%	321.14
	E	21	005	298	958	301	401	401	958	Homecoming	1,000.00	0.00	122.52	12%	0.00	12%	877.48
	E	21	005	298	961	301	401	401	961	E-sports	3,500.00	0.00	7,821.50	223%	0.00	223%	(4,321.50)
	E	21	005	298	964	301	401	401	964	Class of 2027	4,000.00	0.00	0.00	0%	0.00	0%	4,000.00
21									Student Activities	156,000.00	0.00	158,438.48	102%	0.00	102%	(2,438.48)	
									Report Totals:	156,000.00	0.00	158,438.48	102%	0.00	102%	(2,438.48)	