



PEARL PUBLIC SCHOOL DISTRICT

PROPOSED BUDGET

FISCAL YEAR
2023-2024



FILL YOUR STAGE

ABOUT US

IT'S A GREAT DAY TO BE A PIRATE!



PEARL PUBLIC SCHOOL DISTRICT
INSPIRING EXCELLENCE
— SINCE 1976 —

The mission of Pearl Public School District is to prepare each student to become a lifelong learner, achieve individual goals, and positively impact a global society.





Strategic Plan

Goals

GOAL 1

- Increase Student Achievement at an Elite Level

GOAL 2

- Pathways and Opportunities

GOAL 3

- Safe, Secure, & Nurturing Environment

GOAL 4

- State of the Art Facilities

GOAL 5

- Recruit & Retain Quality Faculty and Staff
-

What is a school district budget?

A school district budget serves as a comprehensive blueprint outlining the receipt and expenditure of funds. It plays a crucial role in determining the required amount of school taxes to be levied, as well as forecasting the anticipated funding from state and federal sources. By providing this information, the budget enables effective financial planning and decision-making within the district.

A school district budget is actually many budgets rolled into one (i.e., the budget consists of major funds or accounts specifically defined by how the money is collected, held, and spent). Among them are the following:

- District Maintenance
- Local Special Education
- At-Risk Funds
- Alternative
- Vocational (CTE) Funds
- Federal Funds
- Activity Funds
- Local Building Funds
- Debt Service Funds
- School Food Funds

Pearl Public School District's budget is made up of 57 funds in total.

The single largest fund is District Maintenance (1120). This fund consists of direct costs for instruction, transportation, utilities, and all support services. District Maintenance also supports other operating funds, such as Local Special Education, Alternative, At-Risk, and Vocational (CTE) through transfers.

The administrative team collaborates to address the needs of students within the constraints of available revenues. Annually, budget hearings are conducted to gather information from each school and department. Multiple factors come into play during this process. In order to effectively meet student needs, various considerations are taken into account, such as instructional requirements, state funding, local tax collections, debt service obligations, as well as state laws and regulations. A thorough review of new regulations and laws is conducted to ensure the availability of adequate funding.





Timeline

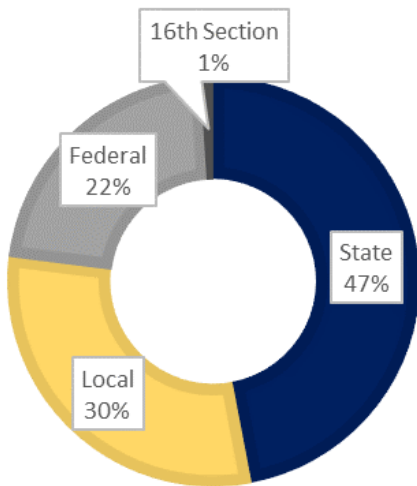
- February 1 - 10 - Conduct Budget Hearings with Superintendent, CFO, and Admin
- January 17 - Adopt budget calendar
- April 25 - Conduct Board Budget Worksession
- May 24 - Advertise for Public Hearing and Ad Valorem Tax Notice
- May 31 - Advertise for Public Hearing and Ad Valorem Tax Notice
- June 1 - Advertise for Public Hearing and Ad Valorem Tax Notice
- June 12 - Hold Public Hearing
- June 26 - Adopt the budget
- August 14 - Adopt the Resolution to Request Ad-Valorem Taxes
- August 15 - Provide two copies of the budget and resolution to the taxing authority and filed with the State Department of Education

REVENUES

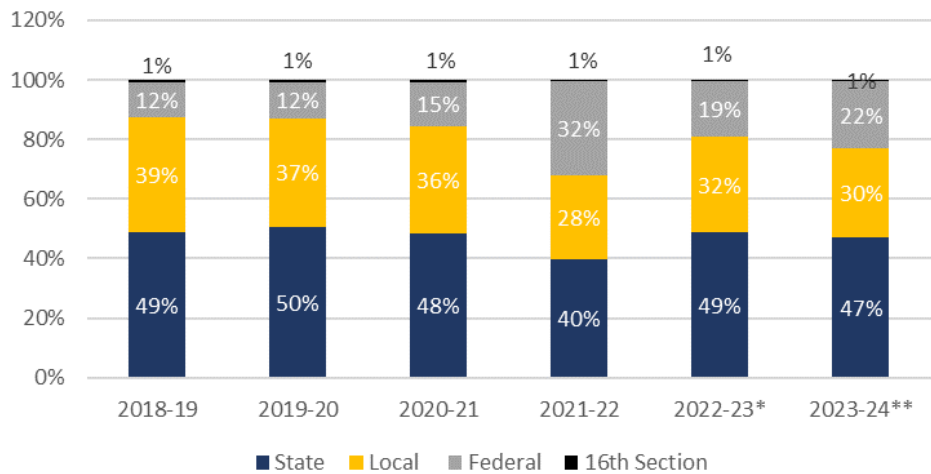
Four major factors determine the amount of money available for the school budget:

- Local Support
- State Appropriation
- Federal Aid
- 16th Section

SOURCES OF REVENUE



Historical Revenues by Sources



* Approved budget

** Proposed Budget

All other data is from final approved budget reports.



State Appropriation

The state funds education through the Mississippi Adequate Education Program (MAEP). Annually, the state determines a base student cost. Districts are then funded based on the average daily attendance (ADA) of the students enrolled in Months 2 and 3. The state provides additional funding (add-on) for transportation, special education, gifted education, vocational education, and alternative education.

MAEP Formula:

$$\begin{aligned} \text{Base Student Costs} \times \text{ADA} &= \text{MAEP} + \text{Add-on Programs} \\ \$6,759.27 \quad \times 3738.30 &= 19,794,233 + 5,081,955 \\ &= \$24,876,188 \end{aligned}$$

Reduced by 10.31% in FY24

Actual FY24 Funding MAEP: \$22,311,844

increase from FY23 allocation: \$898,719

Additional Allocation for MAEP Teacher & Assistant Pay Raises:
\$2,067,694.71

Estimated portion of \$100M Allocation \$955,556.50

estimated at \$236 per student



Local Support



The district submits a money request to the levying authority, which is determined based on the assessed valuation of the previous year. The levying authority then establishes the millage rate necessary to collect the requested funds. Local funding is calculated using the overall property value or assessed valuation of the district's area. The millage rate represents the multiplier applied to the assessed or taxable value of tangible real or personal property to generate tax revenue. As a result, for every \$1,000 in property value, a property owner is required to pay \$1.

How are my taxes calculated?
Market value of a home: \$150,000

Appraised % of market value:
10%

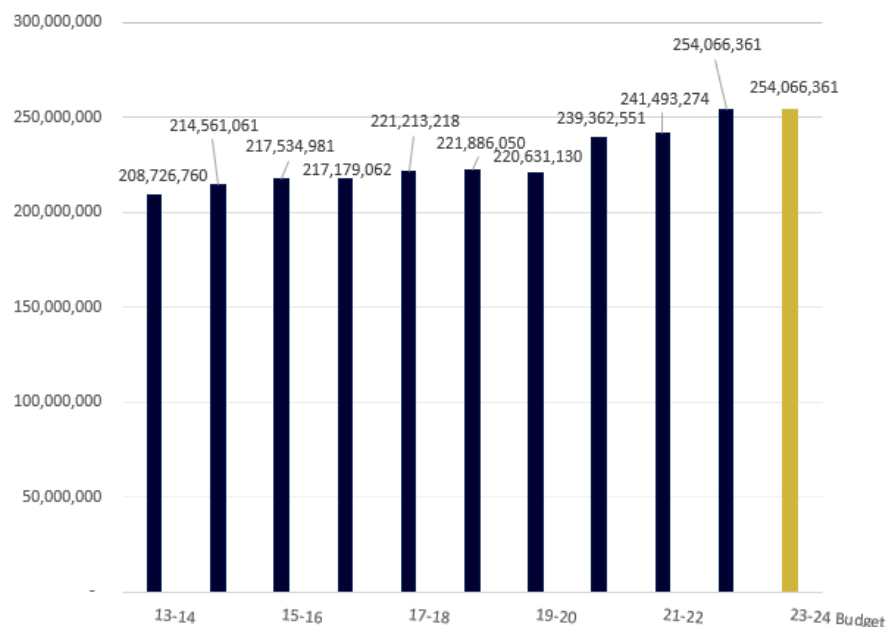
Assessed value:
15,000

Taxable property tax rate assessed:
0.05870

Property tax due: for school district taxes:
\$880.50

Assessed Valuation							
Total Mills	Assessment Year	Real Property	Personal Property	Public Utility Property	Total Assessed Valuation	Homestead	Value of a Mill
58.70	2023-24 Budget	171,175,046	70,648,913	12,242,402	254,066,361	14,285,379	239,781
58.70	2022-23	171,175,046	70,648,913	12,242,402	254,066,361	14,285,379	239,781
58.70	2021-22	166,298,993	64,461,981	10,732,300	241,493,274	14,253,106	227,240
58.70	2020-21	163,916,755	64,671,558	10,774,238	239,362,551	14,215,732	225,147
60.56	2019-20	149,271,413	61,773,785	9,585,932	220,631,130	12,505,988	208,125
60.40	2018-19	149,043,622	63,798,813	9,043,615	221,886,050	12,222,552	209,663
60.40	2017-18	146,890,983	65,003,372	9,318,863	221,213,218	12,344,671	208,869
60.40	2016-17	145,186,394	63,072,139	8,920,529	217,179,062	12,549,992	204,629
60.40	2015-16	145,104,141	62,876,794	9,554,046	217,534,981	12,253,545	205,281
60.40	2014-15	143,532,802	61,858,174	9,170,085	214,561,061	12,219,070	202,342
60.39	2013-14	137,589,976	62,154,917	8,981,867	208,726,760	11,857,996	196,869

FINAL ASSESSED VALUATIONS TRENDS





Federal Aid

Federal Aid encompasses various subsidies and grants, including school lunch and breakfast subsidies, Vocational (CTE), Title Cluster, Individuals with Disabilities Education Act (IDEA), and Preschool Cluster. Additionally, there are a few competitive grants available. In FY24, there will be carryover funding from the Cares Act for ESSER II and ARP ESSER, totaling around \$6.8 million.



PEARL PUBLIC
SCHOOL DISTRICT

91.3%

*#1 Highest Graduation
Rate for Students with
Disabilities in Mississippi*



PEARL PUBLIC
SCHOOL DISTRICT

97.3%

*4th Highest Graduation
Rate in Mississippi*

2.7%

*5th Lowest Dropout
Rate in Mississippi*

16th Section

The Pearl Public School Board of Education oversees the management and leasing of over 640 acres of 16th-section public school trust lands situated in Section 16, Township 5 N Range 2 E. Presently, more than 177 acres are leased out, generating annual revenues of approximately \$342,500.00. Fund 1840, known as the 16th Section interest fund, allows for the transfer of these funds to support annual operations or capital projects.



Debt Service

Debt service refers to the financial resources necessary to repay both the principal amount and interest on outstanding debt within a specified timeframe.

During FY19, the district issued a promissory note, which is annually repaid using funds allocated from the Education Enhancement Fund (EEF). This note was originally issued for the purpose of acquiring school buses.

In FY16, the district issued a special obligation bond to facilitate the construction of Pearl Upper Elementary School.

Debt Service Payoff Dates:

2019 Note - August 2029 (\$796,000)

2016 Special Obligation Bonds - April 2039 (\$20,125,000)

Balances and amounts due in the FY23 budget are below.

Debt Type	Principal	Interst	Paying Agent	Total
4091 - 2019 Note	105,000.00	17,512.00		122,512.00
4034 - 2016 SO Bonds	960,000.00	716,487.50	2,500.00	1,678,987.50
Less: 2410 - EEF Funding				(123,800.00)
<i>Total Debt Service Funds</i>				<u>1,677,699.50</u>

Expenditures

Seventy-four percent (74%) of the total budget for Pearl Public School District consists of salaries and benefits for employees.

Enrollment is projected, and teacher allocations are considered based on needs.

School	Projected Enrollment
ECEC	100
PLE	654
PNE	620
PUE	586
PJH	926
PHS	1328
DistrictWide	0
	4214

For FY24, the district plans to hire two additional teachers at PHS and a new inclusion teacher at PUE (Goal 1). The district issued 10% cost of living adjustments for classified hourly employees (Goal 5).

Through the city, the district is working to add a District-level School Resource Officer to oversee all safety and security (Goal 3).

Through ESSER, the district plans to continue utilizing additional interventionists and additional class size reduction teachers to address learning loss. This federal funding will also be utilized for the continued employment of an assistant curriculum coordination/district interventionist and support specialist and computer technician through the end of FY24 (Goal 1).

Operations

Salaries \$23,599,107.81

Licensed & Non-Licensed

Benefits \$8,060,731.44

Retirement, Social Security, Medical Insurance, etc.

Purchased Services \$4,575,636.33

Property Insurance, Substitute Teachers, Transportation, School Resource Officers, Utilities, etc.

Supplies & Equipment \$1,442,729.31

Instructional Resources, Computer Equipment, Maintenance Supplies, etc.

Other Objects \$152,213.03

Dues & Fees etc.

Total \$37,830,417.92

Capital Projects

The board-approved capital project expenditures for FY24 are as follows:

- A multi-purpose building at PJH (Goal 2 & 4)
- PJH renovations continued (Goal 4)
- PUE hill-slide project (Goal 3)
- Playground Project at PLE (Goal 3)
- Playground Equipment at NSE (Goal 3)
- ECEC drop-off redesign (Goal 4)
- New Intercom System at PLE (Goal 3)
- Rubber floor for PHS weight room (Goal 4)
- Track Parking Lot Lights (Goal 3)
- Resurface Tennis Courts (Goal 4)
- Replace three (3) buses (Goal 4)
- Generator for Technology Building (Goal 3)

The goal of our school district budget is to offer a high-quality, well-rounded education for the Pearl Public School District students that supports the district's mission.

Excellence in Education

Operational Funds

	GENERAL 1120	GENERAL 1130	GENERAL 1140	GENERAL 1145	SPECIAL REVENUE 2711
Revenues:					
Local Sources	13,616,830.49	0.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00
State Sources	25,700,650.80	45,000.00	0.00	0.00	344,001.79
Federal Sources	22,000.00	0.00	0.00	0.00	28,987.34
Sixteenth section Sources	0.00	0.00	0.00	0.00	0.00
Total Revenues	39,339,481.29	45,000.00	0.00	0.00	372,989.13
Expenditures:					
Instruction	19,476,102.44	3,287,892.62	141,279.55	388,364.11	856,288.98
Support services	13,171,632.06	488,888.81	1,000.00	0.00	0.00
Noninstructional services	26,300.87	0.00	0.00	0.00	0.00
Sixteenth section	0.00	0.00	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00	0.00	0.00
Debt Service					
Principal	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	32,674,035.37	3,776,781.43	142,279.55	388,364.11	856,288.98
Excess(deficiency) of revenues over expenditures	6,665,445.92	(3,731,781.43)	(142,279.55)	(388,364.11)	(483,299.85)
Other Financing Sources (Uses)					
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00
Indirect Costs	654,980.14	0.00	0.00	0.00	0.00
Other Transfers in	1,146,923.22	3,737,317.17	142,279.55	388,364.11	483,299.85
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	8,467,349.28	5,535.74	0.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	(6,665,445.92)	3,731,781.43	142,279.55	388,364.11	483,299.85
Net Change in Fund Balances	0.00	0.00	0.00	0.00	0.00
Fund Balances / Retained Earnings					
July 1, 2023	8,720,318.88	0.00	0.00	0.00	0.00
Prior period adjustments					
Reclassify fund equity	0.00	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00	0.00
July 1, 2023 as restated	8,720,318.88	0.00	0.00	0.00	0.00
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00
June 30, 2024	8,720,318.88	0.00	0.00	0.00	0.00

Highlighted Funds

Textbook Fund 1992 Goal 1

The Textbook Fund supports student and teacher resources of textbooks and instructional materials. Annually, a dedicated curriculum team conducts thorough evaluations of existing resources and gathers feedback from teachers and students. Based on their analysis and insights, the team makes informed recommendations for new textbooks or additional materials, ensuring that the curriculum remains relevant and aligned with educational standards.

In addition to traditional textbooks, the Textbook Fund extends its support to encompass a broader range of resources such as digital platforms, interactive software, and educational apps. By embracing technological advancements, the fund enables educators to adopt innovative teaching methods and create dynamic learning environments.

Major components include: Curriculum Associates; ELA Textbooks; STEMscopes

Instructional Budget: \$322,320.09

Curriculum Associates®



STEMscopes™
THE LEADER IN STEM EDUCATION



Child Nutrition Fund 2110

Goal 3



Through its partnership with Chartwells K12, the school district has witnessed a notable boost in sales and achieved significant cost savings. Chartwells K12's expertise in nutrition and menu planning, combined with its streamlined operations, has led to more appealing and balanced meal options for students. This improvement in meal quality and variety has resulted in increased student participation and higher sales within the district's food service program. Additionally, Chartwells K12's purchasing power and efficient procurement practices have allowed the district to benefit from cost savings, optimizing the allocation of resources and enabling investment in other educational initiatives. Overall, the partnership with Chartwells K12 has not only enhanced the dining experience for students but also yielded financial advantages for the school district.

An excess fund balance refers to the accumulation of funds beyond what is deemed necessary for the operational needs and financial stability of a Child Nutrition Program, which is defined as a balance in excess of three months' average expenditures. In FY22, the district began trying to spend down the excess fund balance of \$1,124,522.08. Child nutrition funds face limitations in terms of available spending options.

We have evaluated each cafeteria to determine the need for new kitchen equipment and dining area furniture, aiming to improve the overall dining experience for students and staff. Our efforts to enhance these facilities will persist as we move forward.



Construction Fund 3027

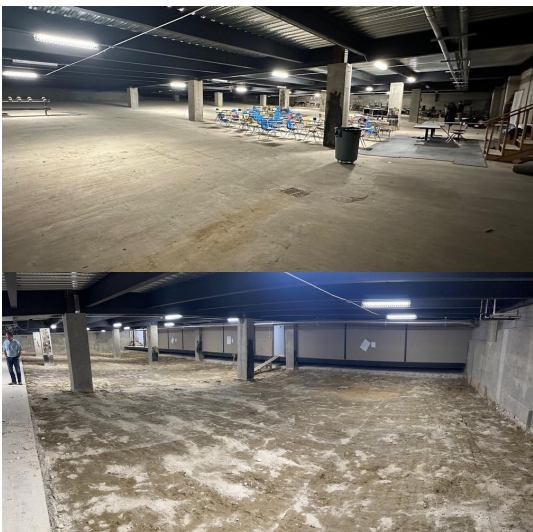
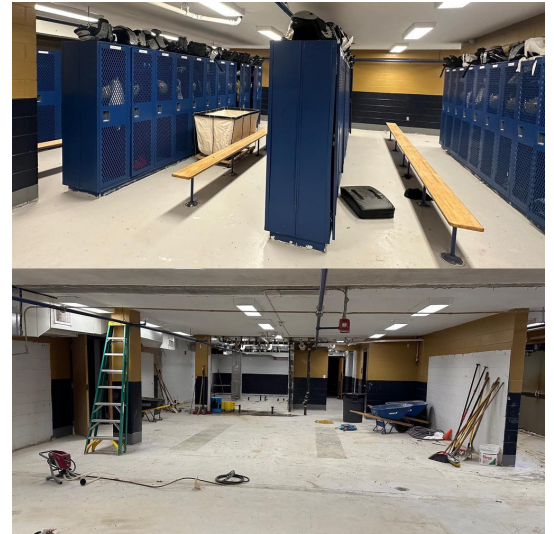
Goal 4



On May 24, 2023, Pearl Public School District initiated the construction of the Pearl Junior High Multi-purpose Building (Base-bid), with an expected completion date of June 11, 2024. The project is partially funded by \$2,908,689.78 from the ARP ESSER (Elementary and Secondary School Emergency Relief) funds, also known as ESSER III. The total cost of the base bid and all add-alternates, awarded to Diversified Construction Services, Inc., amounts to \$7,922,000.

Alternate No. 1 encompasses the renovation of an underutilized area beneath the existing Pearl Junior High (PJH) gym. This space will be transformed into additional locker rooms, a weight room, coaches offices, and a viewing room. The cost of implementing Alternate No. 1 is estimated at \$1,750,000.

Alternate No. 2, which involved a first-floor renovation of the existing gym and locker rooms, was not approved due to funding constraints.



Alternate No. 3 entails the removal of the current road and alternative school, along with the construction of a new road to redirect traffic around the recently constructed Multi-purpose Building. The cost for implementing Alternate No. 3 amounts to \$875,000.

Looking Forward

As of the end of fiscal year FY22, the district's maintenance fund balance stands at 28% of its annual operating revenues. Over the past five years, the fund balance has seen growth, and it is projected to conclude FY23 by transferring approximately \$1.5 million to the capital projects fund.

In terms of funding challenges for FY25, the district faces a 5% increase in PERS (Public Employees' Retirement System). Additionally, the ARP ESSER (American Rescue Plan Elementary and Secondary School Emergency Relief) obligation period officially concludes on September 30, 2024. Currently, the district provides funding for 11 individuals through ARP ESSER.

Looking ahead, the district expects new residential developments to emerge in the assessed valuation area. The district's administrative team will closely monitor enrollment projections and trends to assess the need for additional classrooms.

Excellence in Education



Connect with us!



@pearlpiratesofficial



@PearlPSD



@PearlPSD



www.pearlk12.com

Find Us • Get Connected • Stay Updated

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1120	1130	1140	1145	1151	1152	1153	1154
Revenues:								
Local Sources	13,616,830.49	0.00	0.00	0.00	162,785.00	153,966.10	32,857.50	39,062.76
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	25,700,650.80	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Sources	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sixteenth section Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	39,339,481.29	45,000.00	0.00	0.00	162,785.00	153,966.10	32,857.50	39,062.76
Expenditures:								
Instruction	19,476,102.44	3,287,892.62	141,279.55	388,364.11	260,695.32	168,085.38	37,857.50	38,939.54
Support services	13,171,632.06	488,888.81	1,000.00	0.00	45,128.97	295.53	0.00	123.22
Noninstructional services	26,300.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sixteenth section	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service								
Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	32,674,035.37	3,776,781.43	142,279.55	388,364.11	305,824.29	168,380.91	37,857.50	39,062.76
Excess(deficiency) of revenues over expenditures	6,665,445.92	(3,731,781.43)	(142,279.55)	(388,364.11)	(143,039.29)	(14,414.81)	(5,000.00)	0.00

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Other Financing Sources (Uses)								
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	654,980.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers in	1,146,923.22	3,737,317.17	142,279.55	388,364.11	147,212.55	14,414.81	5,000.00	0.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	8,467,349.28	5,535.74	0.00	0.00	4,173.26	0.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	(6,665,445.92)	3,731,781.43	142,279.55	388,364.11	143,039.29	14,414.81	5,000.00	0.00
Net Change in Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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July 1, 2023	8,720,318.88	0.00	0.00	0.00	0.00	153,966.10	32,857.50	39,062.76
Prior period adjustments								
Reclassify fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2023 as restated	8,720,318.88	0.00	0.00	0.00	0.00	153,966.10	32,857.50	39,062.76
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2024	8,720,318.88	0.00	0.00	0.00	0.00	153,966.10	32,857.50	39,062.76

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1155	1156	1157	1158	1159	1600	1840	1901
Revenues:								
Local Sources	32,503.45	10,386.31	0.00	1,798.19	39,805.99	80,000.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sixteenth section Sources	0.00	0.00	0.00	0.00	0.00	0.00	342,500.00	0.00
Total Revenues	32,503.45	10,386.31	0.00	1,798.19	39,805.99	80,000.00	342,500.00	0.00
Expenditures:								
Instruction	32,241.78	10,196.71	0.00	1,798.19	0.00	35,250.00	0.00	0.00
Support services	0.00	129.87	0.00	0.00	0.00	11,642.75	4,200.00	1,447,888.69
Noninstructional services	261.67	59.73	0.00	0.00	39,805.99	0.00	0.00	0.00
Sixteenth section	0.00	0.00	0.00	0.00	0.00	0.00	44,750.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	923,980.00
Debt Service								
Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	32,503.45	10,386.31	0.00	1,798.19	39,805.99	46,892.75	48,950.00	2,371,868.69
Excess(deficiency) of revenues over expenditures	0.00	0.00	0.00	0.00	0.00	33,107.25	293,550.00	(2,371,868.69)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1155	1156	1157	1158	1159	1600	1840	1901
Other Financing Sources (Uses)								
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers in	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,750,000.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	0.00	0.00	815.55	0.00	0.00	12,500.00	1,000,000.00	5,459,196.09
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	0.00	(815.55)	0.00	0.00	(12,500.00)	(1,000,000.00)	(3,709,196.09)
Net Change in Fund Balances	0.00	0.00	(815.55)	0.00	0.00	20,607.25	(706,450.00)	(6,081,064.78)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1155	1156	1157	1158	1159	1600	1840	1901
Fund Balances / Retained Earnings								
July 1, 2023	32,503.45	10,386.31	815.55	1,798.19	39,805.99	343,825.46	1,698,797.07	7,839,562.93
Prior period adjustments								
Reclassify fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2023 as restated	32,503.45	10,386.31	815.55	1,798.19	39,805.99	343,825.46	1,698,797.07	7,839,562.93
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2024	32,503.45	10,386.31	0.00	1,798.19	39,805.99	364,432.71	992,347.07	1,758,498.15

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1903	1904	1905	1906	1907	1909	1910	1989
Revenues:								
Local Sources	40,000.00	30,000.00	45,000.00	35,000.00	0.00	0.00	29,152.72	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sixteenth section Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	40,000.00	30,000.00	45,000.00	35,000.00	0.00	0.00	29,152.72	0.00
Expenditures:								
Instruction	0.00	0.00	0.00	0.00	0.00	0.00	5,850.24	2,339,453.50
Support services	750.00	750.00	850.00	750.00	0.00	0.00	21,872.48	98,490.00
Noninstructional services	34,535.53	26,407.28	39,012.28	33,285.03	0.00	0.00	1,430.00	0.00
Sixteenth section	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service								
Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	35,285.53	27,157.28	39,862.28	34,035.03	0.00	0.00	29,152.72	2,437,943.50
Excess(deficiency) of revenues over expenditures	4,714.47	2,842.72	5,137.72	964.97	0.00	0.00	0.00	(2,437,943.50)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1903	1904	1905	1906	1907	1909	1910	1989
Other Financing Sources (Uses)								
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers in	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,437,943.50
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	0.00	0.00	0.00	0.00	0.00	1,099.26	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	0.00	0.00	0.00	0.00	(1,099.26)	0.00	2,437,943.50
Net Change in Fund Balances	4,714.47	2,842.72	5,137.72	964.97	0.00	(1,099.26)	0.00	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1903	1904	1905	1906	1907	1909	1910	1989
Fund Balances / Retained Earnings								
July 1, 2023	0.00	0.00	0.00	0.00	28,795.28	1,099.26	29,152.72	0.00
Prior period adjustments								
Reclassify fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2023 as restated	0.00	0.00	0.00	0.00	28,795.28	1,099.26	29,152.72	0.00
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2024	4,714.47	2,842.72	5,137.72	964.97	28,795.28	0.00	29,152.72	0.00

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1992	Total
Revenues:		
Local Sources	23,500.00	14,372,648.51
Intermediate Sources	0.00	0.00
State Sources	0.00	25,745,650.80
Federal Sources	0.00	22,000.00
Sixteenth section Sources	0.00	342,500.00
Total Revenues	23,500.00	40,482,799.31
Expenditures:		
Instruction	322,320.09	26,546,326.97
Support services	0.00	15,294,392.38
Noninstructional services	0.00	201,098.38
Sixteenth section	0.00	44,750.00
Facilities acquisition and construction	0.00	923,980.00
Debt Service		
Principal	0.00	0.00
Interest	0.00	0.00
Other	0.00	0.00
Total Expenditures	322,320.09	43,010,547.73
Excess(deficiency) of revenues over expenditures	(298,820.09)	(2,527,748.42)

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1992	Total
Other Financing Sources (Uses)		
Proceeds of General Obligation Bonds	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00
Proceeds of Loans	0.00	0.00
Inception of Capital Leases	0.00	0.00
Insurance Loss Recoveries	0.00	0.00
Sale of Transportation Equipment	0.00	0.00
Sale of Land	0.00	0.00
Sale of Other Property	0.00	0.00
Indirect Costs	0.00	654,980.14
Other Transfers in	298,820.09	10,068,275.00
Payments to Escrow Agent	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00
Indirect Transfers Out	0.00	0.00
Other Transfers Out	0.00	14,950,669.18
Payment to Refunded Bond Escrow Agent	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00
Total Other Financing Sources(Uses)	298,820.09	(4,227,414.04)
Net Change in Fund Balances	0.00	(6,755,162.46)

PROPOSED

**PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023**

	1992	Total
Fund Balances / Retained Earnings		
July 1, 2023	0.00	18,972,747.45
Prior period adjustments		
Reclassify fund equity	0.00	0.00
Unrecorded fund equity	0.00	0.00
Reclassify fund types	0.00	0.00
July 1, 2023 as restated	0.00	18,972,747.45
Increase (decrease) in reserve for inventory	0.00	0.00
June 30, 2024	0.00	12,217,584.99

The above Original budget has been approved by the School board as noted in our board minutes dated 06/26/2023

Board President _____ **Date:** _____

Sondra Odom

Board Secretary _____ **Date:** _____

Dr. Brad Hayes

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2020	2090	2110	2211	2410	2511	2560	2594
Revenues:								
Local Sources	0.00	0.00	611,300.00	0.00	0.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	17,500.00	32,212.18	0.00	130,236.00	0.00	0.00	0.00
Federal Sources	0.00	0.00	2,344,412.17	1,199,198.84	0.00	224,111.43	21,148.41	1,229,588.41
Sixteenth section Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	17,500.00	2,987,924.35	1,199,198.84	130,236.00	224,111.43	21,148.41	1,229,588.41
Expenditures:								
Instruction	0.00	22,410.00	0.00	1,058,079.03	0.00	0.00	18,850.71	1,071,411.45
Support services	0.00	625.74	444,962.62	115,844.11	7,724.00	220,396.18	2,297.70	0.00
Noninstructional services	0.00	0.00	2,756,191.10	14,300.35	0.00	0.00	0.00	0.00
Sixteenth section	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,289.00
Debt Service								
Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	23,035.74	3,201,153.72	1,188,223.49	7,724.00	220,396.18	21,148.41	1,194,700.45
Excess(deficiency) of revenues over expenditures	0.00	(5,535.74)	(213,229.37)	10,975.35	122,512.00	3,715.25	0.00	34,887.96

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2020	2090	2110	2211	2410	2511	2560	2594
Other Financing Sources (Uses)								
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers in	0.00	5,535.74	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	200,000.00	10,975.35	0.00	3,715.25	0.00	34,887.96
Other Transfers Out	0.00	0.00	0.00	0.00	122,512.00	0.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	5,535.74	(200,000.00)	(10,975.35)	(122,512.00)	(3,715.25)	0.00	(34,887.96)
Net Change in Fund Balances	0.00	0.00	(413,229.37)	0.00	0.00	0.00	0.00	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2020	2090	2110	2211	2410	2511	2560	2594
Fund Balances / Retained Earnings								
July 1, 2023	3.22	0.00	1,195,896.76	0.00	150,779.25	0.00	0.00	0.00
Prior period adjustments								
Reclassify fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2023 as restated	3.22	0.00	1,195,896.76	0.00	150,779.25	0.00	0.00	0.00
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2024	3.22	0.00	782,667.39	0.00	150,779.25	0.00	0.00	0.00

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2598	2599	2600	2603	2604	2605	2609	2610
Revenues:								
Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Sources	5,358,291.61	257,611.29	15,424.24	131,970.61	0.00	64,000.00	30,761.00	1,362,082.80
Sixteenth section Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	5,358,291.61	257,611.29	15,424.24	131,970.61	0.00	64,000.00	30,761.00	1,362,082.80
Expenditures:								
Instruction	785,528.24	104,994.87	14,734.22	5,503.60	0.00	0.00	0.00	821,230.98
Support services	282,417.85	17,948.64	0.00	126,467.01	0.00	82,207.22	18,768.00	511,398.18
Noninstructional services	0.00	0.00	0.00	0.00	0.00	0.00	11,250.00	58.64
Sixteenth section	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities acquisition and construction	2,908,689.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service								
Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	3,976,635.87	122,943.51	14,734.22	131,970.61	0.00	82,207.22	30,018.00	1,332,687.80
Excess(deficiency) of revenues over expenditures	1,381,655.74	134,667.78	690.02	0.00	0.00	(18,207.22)	743.00	29,395.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2598	2599	2600	2603	2604	2605	2609	2610
Other Financing Sources (Uses)								
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers in	0.00	0.00	0.00	0.00	0.00	18,207.22	0.00	0.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Transfers Out	239,905.78	134,667.78	690.02	0.00	0.00	0.00	743.00	29,395.00
Other Transfers Out	1,141,749.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	(1,381,655.74)	(134,667.78)	(690.02)	0.00	0.00	18,207.22	(743.00)	(29,395.00)
Net Change in Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2598	2599	2600	2603	2604	2605	2609	2610
Fund Balances / Retained Earnings								
July 1, 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prior period adjustments								
Reclassify fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2023 as restated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2620	2711	2721	2811	2820	2830	2840	2901
Revenues:								
Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	344,001.79	0.00	0.00	0.00	0.00	0.00	85,000.00
Federal Sources	55,835.54	28,987.34	1,000.00	0.00	0.00	0.00	0.00	0.00
Sixteenth section Sources	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00
Total Revenues	55,835.54	372,989.13	1,000.00	0.00	0.00	200.00	0.00	85,000.00
Expenditures:								
Instruction	55,835.54	856,288.98	0.00	0.00	2,500.00	0.00	0.00	0.00
Support services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,405.24
Noninstructional services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sixteenth section	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service								
Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	55,835.54	856,288.98	0.00	0.00	2,500.00	0.00	0.00	141,405.24
Excess(deficiency) of revenues over expenditures	0.00	(483,299.85)	1,000.00	0.00	(2,500.00)	200.00	0.00	(56,405.24)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2620	2711	2721	2811	2820	2830	2840	2901
Other Financing Sources (Uses)								
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers in	0.00	483,299.85	0.00	0.00	2,500.00	0.00	0.00	56,405.24
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	483,299.85	(1,000.00)	0.00	2,500.00	0.00	0.00	56,405.24
Net Change in Fund Balances	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2620	2711	2721	2811	2820	2830	2840	2901
Fund Balances / Retained Earnings								
July 1, 2023	0.00	0.00	0.00	0.00	75,297.85	44,213.46	0.00	0.00
Prior period adjustments								
Reclassify fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2023 as restated	0.00	0.00	0.00	0.00	75,297.85	44,213.46	0.00	0.00
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2024	0.00	0.00	0.00	0.00	75,297.85	44,413.46	0.00	0.00

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2902	2940	Total
Revenues:			
Local Sources	0.00	0.00	611,300.00
Intermediate Sources	0.00	0.00	0.00
State Sources	0.00	0.00	608,949.97
Federal Sources	78,010.19	14,913.22	12,417,347.10
Sixteenth section Sources	0.00	0.00	200.00
Total Revenues	78,010.19	14,913.22	13,637,797.07
Expenditures:			
Instruction	78,010.19	0.00	4,895,377.81
Support services	0.00	14,913.22	1,987,375.71
Noninstructional services	0.00	0.00	2,781,800.09
Sixteenth section	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	3,031,978.78
Debt Service			
Principal	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
Total Expenditures	78,010.19	14,913.22	12,696,532.39
Excess(deficiency) of revenues over expenditures	0.00	0.00	941,264.68

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2902	2940	Total
Other Financing Sources (Uses)			
Proceeds of General Obligation Bonds	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00
Other Transfers in	0.00	0.00	565,948.05
Payments to Escrow Agent	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	654,980.14
Other Transfers Out	0.00	0.00	1,265,261.96
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	0.00	(1,354,294.05)
Net Change in Fund Balances	0.00	0.00	(413,029.37)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2902	2940	Total
Fund Balances / Retained Earnings			
July 1, 2023	0.00	0.00	1,466,190.54
Prior period adjustments			
Reclassify fund equity	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00
July 1, 2023 as restated	0.00	0.00	1,466,190.54
Increase (decrease) in reserve for inventory	0.00	0.00	0.00
June 30, 2024	0.00	0.00	1,053,161.17

The above Original budget has been approved by the School board as noted in our board minutes dated 06/26/2023

Board President _____ **Date:** _____

Sondra Odom

Board Secretary _____ **Date:** _____

Dr. Brad Hayes

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Capital Project Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	3027	Total
Revenues:		
Local Sources	0.00	0.00
Intermediate Sources	0.00	0.00
State Sources	0.00	0.00
Federal Sources	0.00	0.00
Sixteenth section Sources	0.00	0.00
 Total Revenues	 0.00	 0.00
Expenditures:		
Instruction	0.00	0.00
Support services	0.00	0.00
Noninstructional services	0.00	0.00
Sixteenth section	0.00	0.00
Facilities acquisition and construction	5,459,196.09	5,459,196.09
Debt Service		
Principal	0.00	0.00
Interest	0.00	0.00
Other	0.00	0.00
Total Expenditures	5,459,196.09	5,459,196.09
 Excess(deficiency) of revenues over expenditures	 (5,459,196.09)	 (5,459,196.09)

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Capital Project Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	3027	Total
Other Financing Sources (Uses)		
Proceeds of General Obligation Bonds	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00
Proceeds of Loans	0.00	0.00
Inception of Capital Leases	0.00	0.00
Insurance Loss Recoveries	0.00	0.00
Sale of Transportation Equipment	0.00	0.00
Sale of Land	0.00	0.00
Sale of Other Property	0.00	0.00
Indirect Costs	0.00	0.00
Other Transfers in	5,459,196.09	5,459,196.09
Payments to Escrow Agent	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00
Indirect Transfers Out	0.00	0.00
Other Transfers Out	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00
Total Other Financing Sources(Uses)	5,459,196.09	5,459,196.09
 Net Change in Fund Balances	 0.00	 0.00

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Capital Project Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	3027	Total
Fund Balances / Retained Earnings		
July 1, 2023	0.00	0.00
Prior period adjustments		
Reclassify fund equity	0.00	0.00
Unrecorded fund equity	0.00	0.00
Reclassify fund types	0.00	0.00
July 1, 2023 as restated	0.00	0.00
Increase (decrease) in reserve for inventory	0.00	0.00
June 30, 2024	0.00	0.00

The above Original budget has been approved by the School board as noted in our board minutes dated 06/26/2023

Board President _____ **Date:** _____

Sondra Odom

Board Secretary _____ **Date:** _____

Dr. Brad Hayes

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Debt Service Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	4034	4091	Total
Revenues:			
Local Sources	1,678,987.50	0.00	1,678,987.50
Intermediate Sources	0.00	0.00	0.00
State Sources	0.00	0.00	0.00
Federal Sources	0.00	0.00	0.00
Sixteenth section Sources	0.00	0.00	0.00
Total Revenues	1,678,987.50	0.00	1,678,987.50
Expenditures:			
Instruction	0.00	0.00	0.00
Support services	0.00	0.00	0.00
Noninstructional services	0.00	0.00	0.00
Sixteenth section	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00
Debt Service			
Principal	960,000.00	105,000.00	1,065,000.00
Interest	716,487.50	17,512.00	733,999.50
Other	2,500.00	0.00	2,500.00
Total Expenditures	1,678,987.50	122,512.00	1,801,499.50
Excess(deficiency) of revenues over expenditures	0.00	(122,512.00)	(122,512.00)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Debt Service Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	4034	4091	Total
Other Financing Sources (Uses)			
Proceeds of General Obligation Bonds	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00
Other Transfers in	0.00	122,512.00	122,512.00
Payments to Escrow Agent	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	0.00
Other Transfers Out	0.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	122,512.00	122,512.00
Net Change in Fund Balances	0.00	0.00	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Debt Service Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	4034	4091	Total
Fund Balances / Retained Earnings			
July 1, 2023	100,781.86	0.00	100,781.86
Prior period adjustments			
Reclassify fund equity	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00
July 1, 2023 as restated	100,781.86	0.00	100,781.86
Increase (decrease) in reserve for inventory	0.00	0.00	0.00
June 30, 2024	100,781.86	0.00	100,781.86

The above Original budget has been approved by the School board as noted in our board minutes dated 06/26/2023

Board President _____ **Date:** _____

Sondra Odom

Board Secretary _____ **Date:** _____

Dr. Brad Hayes

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Permanent Trust Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	7211	7310	7500	Total
Revenues:				
Local Sources	0.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	0.00	0.00
Federal Sources	0.00	0.00	0.00	0.00
Sixteenth section Sources	900.00	0.00	0.00	900.00
Total Revenues	900.00	0.00	0.00	900.00
Expenditures:				
Instruction	0.00	0.00	0.00	0.00
Support services	0.00	0.00	0.00	0.00
Noninstructional services	0.00	0.00	0.00	0.00
Sixteenth section	0.00	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00
Excess(deficiency) of revenues over expenditures	900.00	0.00	0.00	900.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Permanent Trust Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	7211	7310	7500	Total
Other Financing Sources (Uses)				
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00
Other Transfers in	0.00	0.00	0.00	0.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	0.00	0.00
Other Transfers Out	0.00	0.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	0.00	0.00	0.00
Net Change in Fund Balances	900.00	0.00	0.00	900.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Permanent Trust Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	7211	7310	7500	Total
Fund Balances / Retained Earnings				
July 1, 2023	515,716.66	0.00	0.00	515,716.66
Prior period adjustments				
Reclassify fund equity	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00
July 1, 2023 as restated	515,716.66	0.00	0.00	515,716.66
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00
June 30, 2024	516,616.66	0.00	0.00	516,616.66

The above Original budget has been approved by the School board as noted in our board minutes dated 06/26/2023

Board President _____ **Date:** _____

Sondra Odom

Board Secretary _____ **Date:** _____

Dr. Brad Hayes

PEARL PUBLIC SCHOOL DISTRICT
Combined Budget - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	Governmental Fund Types					Proprietary Fund Types		Total
	General	Special Revenue	Capital Projects	Debt Service	Permanent Trust	Enterprise	Internal Service	
Revenues:								
Local Sources	14,372,648.51	611,300.00	0.00	1,678,987.50	0.00	0.00	0.00	16,662,936.01
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	25,745,650.80	608,949.97	0.00	0.00	0.00	0.00	0.00	26,354,600.77
Federal Sources	22,000.00	12,417,347.10	0.00	0.00	0.00	0.00	0.00	12,439,347.10
Sixteenth section Sources	342,500.00	200.00	0.00	0.00	900.00	0.00	0.00	343,600.00
Total Revenues	40,482,799.31	13,637,797.07	0.00	1,678,987.50	900.00	0.00	0.00	55,800,483.88
Expenditures:								
Instruction	26,546,326.97	4,895,377.81	0.00	0.00	0.00	0.00	0.00	31,441,704.78
Support services	15,294,392.38	1,987,375.71	0.00	0.00	0.00	0.00	0.00	17,281,768.09
Noninstructional services	201,098.38	2,781,800.09	0.00	0.00	0.00	0.00	0.00	2,982,898.47
Sixteenth section	44,750.00	0.00	0.00	0.00	0.00	0.00	0.00	44,750.00
Facilities acquisition and construction	923,980.00	3,031,978.78	5,459,196.09	0.00	0.00	0.00	0.00	9,415,154.87
Debt Service								
Principal	0.00	0.00	0.00	1,065,000.00	0.00	0.00	0.00	1,065,000.00
Interest	0.00	0.00	0.00	733,999.50	0.00	0.00	0.00	733,999.50
Other	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	2,500.00
Total Expenditures	43,010,547.73	12,696,532.39	5,459,196.09	1,801,499.50	0.00	0.00	0.00	62,967,775.71
Excess(deficiency) of revenues over expenditures	(2,527,748.42)	941,264.68	(5,459,196.09)	(122,512.00)	900.00	0.00	0.00	(7,167,291.83)

PEARL PUBLIC SCHOOL DISTRICT
Combined Budget - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	Governmental Fund Types					Proprietary Fund Types		Total
	General	Special Revenue	Capital Projects	Debt Service	Permanent Trust	Enterprise	Internal Service	
Other Financing Sources (Uses)								
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	654,980.14	0.00	0.00	0.00	0.00	0.00	0.00	654,980.14
Other Transfers in	10,068,275.00	565,948.05	5,459,196.09	122,512.00	0.00	0.00	0.00	16,215,931.14
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Transfers Out	0.00	654,980.14	0.00	0.00	0.00	0.00	0.00	654,980.14
Other Transfers Out	14,950,669.18	1,265,261.96	0.00	0.00	0.00	0.00	0.00	16,215,931.14
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	(4,227,414.04)	(1,354,294.05)	5,459,196.09	122,512.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	(6,755,162.46)	(413,029.37)	0.00	0.00	900.00	0.00	0.00	(7,167,291.83)

**PEARL PUBLIC SCHOOL DISTRICT
 Combined Budget - Original
 For the Year Ending June 30, 2024
 Date Approved: 06/26/2023**

	Governmental Fund Types					Proprietary Fund Types		Total
	General	Special Revenue	Capital Projects	Debt Service	Permanent Trust	Enterprise	Internal Service	
Fund Balances / Retained Earnings								
July 1, 2023	18,972,747.45	1,466,190.54	0.00	100,781.86	515,716.66	0.00	0.00	21,055,436.51
Prior period adjustments								
Reclassify fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2023 as restated	18,972,747.45	1,466,190.54	0.00	100,781.86	515,716.66	0.00	0.00	21,055,436.51
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2024	12,217,584.99	1,053,161.17	0.00	100,781.86	516,616.66	0.00	0.00	13,888,144.68

The above Original budget has been approved by the School board as noted in our board minutes dated 06/26/2023

Board President _____ **Date:** _____
 Sondra Odom

Board Secretary _____ **Date:** _____
 Dr. Brad Hayes

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1120	1130	1140	1145	1151	1152	1153	1154
Revenues:								
Local Sources	13,616,830.49	0.00	0.00	0.00	162,785.00	153,966.10	32,857.50	39,062.76
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	25,700,650.80	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Sources	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sixteenth section Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	39,339,481.29	45,000.00	0.00	0.00	162,785.00	153,966.10	32,857.50	39,062.76
Expenditures:								
Instruction	19,476,102.44	3,287,892.62	141,279.55	388,364.11	260,695.32	168,085.38	37,857.50	38,939.54
Support services	13,171,632.06	488,888.81	1,000.00	0.00	45,128.97	295.53	0.00	123.22
Noninstructional services	26,300.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sixteenth section	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service								
Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	32,674,035.37	3,776,781.43	142,279.55	388,364.11	305,824.29	168,380.91	37,857.50	39,062.76
Excess(deficiency) of revenues over expenditures	6,665,445.92	(3,731,781.43)	(142,279.55)	(388,364.11)	(143,039.29)	(14,414.81)	(5,000.00)	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1120	1130	1140	1145	1151	1152	1153	1154
Other Financing Sources (Uses)								
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	654,980.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers in	1,146,923.22	3,737,317.17	142,279.55	388,364.11	147,212.55	14,414.81	5,000.00	0.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	8,467,349.28	5,535.74	0.00	0.00	4,173.26	0.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	(6,665,445.92)	3,731,781.43	142,279.55	388,364.11	143,039.29	14,414.81	5,000.00	0.00
Net Change in Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1120	1130	1140	1145	1151	1152	1153	1154
Fund Balances / Retained Earnings								
July 1, 2023	8,720,318.88	0.00	0.00	0.00	0.00	153,966.10	32,857.50	39,062.76
Prior period adjustments								
Reclassify fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2023 as restated	8,720,318.88	0.00	0.00	0.00	0.00	153,966.10	32,857.50	39,062.76
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2024	8,720,318.88	0.00	0.00	0.00	0.00	153,966.10	32,857.50	39,062.76

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1155	1156	1157	1158	1159	1600	1840	1901
Revenues:								
Local Sources	32,503.45	10,386.31	0.00	1,798.19	39,805.99	80,000.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sixteenth section Sources	0.00	0.00	0.00	0.00	0.00	0.00	342,500.00	0.00
Total Revenues	32,503.45	10,386.31	0.00	1,798.19	39,805.99	80,000.00	342,500.00	0.00
Expenditures:								
Instruction	32,241.78	10,196.71	0.00	1,798.19	0.00	35,250.00	0.00	0.00
Support services	0.00	129.87	0.00	0.00	0.00	11,642.75	4,200.00	1,447,888.69
Noninstructional services	261.67	59.73	0.00	0.00	39,805.99	0.00	0.00	0.00
Sixteenth section	0.00	0.00	0.00	0.00	0.00	0.00	44,750.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	923,980.00
Debt Service								
Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	32,503.45	10,386.31	0.00	1,798.19	39,805.99	46,892.75	48,950.00	2,371,868.69
Excess(deficiency) of revenues over expenditures	0.00	0.00	0.00	0.00	0.00	33,107.25	293,550.00	(2,371,868.69)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1155	1156	1157	1158	1159	1600	1840	1901
Other Financing Sources (Uses)								
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers in	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,750,000.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	0.00	0.00	815.55	0.00	0.00	12,500.00	1,000,000.00	5,459,196.09
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	0.00	(815.55)	0.00	0.00	(12,500.00)	(1,000,000.00)	(3,709,196.09)
Net Change in Fund Balances	0.00	0.00	(815.55)	0.00	0.00	20,607.25	(706,450.00)	(6,081,064.78)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1155	1156	1157	1158	1159	1600	1840	1901
Fund Balances / Retained Earnings								
July 1, 2023	32,503.45	10,386.31	815.55	1,798.19	39,805.99	343,825.46	1,698,797.07	7,839,562.93
Prior period adjustments								
Reclassify fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2023 as restated	32,503.45	10,386.31	815.55	1,798.19	39,805.99	343,825.46	1,698,797.07	7,839,562.93
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2024	32,503.45	10,386.31	0.00	1,798.19	39,805.99	364,432.71	992,347.07	1,758,498.15

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1903	1904	1905	1906	1907	1909	1910	1989
Revenues:								
Local Sources	40,000.00	30,000.00	45,000.00	35,000.00	0.00	0.00	29,152.72	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sixteenth section Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	40,000.00	30,000.00	45,000.00	35,000.00	0.00	0.00	29,152.72	0.00
Expenditures:								
Instruction	0.00	0.00	0.00	0.00	0.00	0.00	5,850.24	2,339,453.50
Support services	750.00	750.00	850.00	750.00	0.00	0.00	21,872.48	98,490.00
Noninstructional services	34,535.53	26,407.28	39,012.28	33,285.03	0.00	0.00	1,430.00	0.00
Sixteenth section	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service								
Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	35,285.53	27,157.28	39,862.28	34,035.03	0.00	0.00	29,152.72	2,437,943.50
Excess(deficiency) of revenues over expenditures	4,714.47	2,842.72	5,137.72	964.97	0.00	0.00	0.00	(2,437,943.50)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1903	1904	1905	1906	1907	1909	1910	1989
Other Financing Sources (Uses)								
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers in	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,437,943.50
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	0.00	0.00	0.00	0.00	0.00	1,099.26	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	0.00	0.00	0.00	0.00	(1,099.26)	0.00	2,437,943.50
Net Change in Fund Balances	4,714.47	2,842.72	5,137.72	964.97	0.00	(1,099.26)	0.00	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1903	1904	1905	1906	1907	1909	1910	1989
Fund Balances / Retained Earnings								
July 1, 2023	0.00	0.00	0.00	0.00	28,795.28	1,099.26	29,152.72	0.00
Prior period adjustments								
Reclassify fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2023 as restated	0.00	0.00	0.00	0.00	28,795.28	1,099.26	29,152.72	0.00
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2024	4,714.47	2,842.72	5,137.72	964.97	28,795.28	0.00	29,152.72	0.00

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1992	Total
Revenues:		
Local Sources	23,500.00	14,372,648.51
Intermediate Sources	0.00	0.00
State Sources	0.00	25,745,650.80
Federal Sources	0.00	22,000.00
Sixteenth section Sources	0.00	342,500.00
Total Revenues	23,500.00	40,482,799.31
Expenditures:		
Instruction	322,320.09	26,546,326.97
Support services	0.00	15,294,392.38
Noninstructional services	0.00	201,098.38
Sixteenth section	0.00	44,750.00
Facilities acquisition and construction	0.00	923,980.00
Debt Service		
Principal	0.00	0.00
Interest	0.00	0.00
Other	0.00	0.00
Total Expenditures	322,320.09	43,010,547.73
Excess(deficiency) of revenues over expenditures	(298,820.09)	(2,527,748.42)

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	1992	Total
Other Financing Sources (Uses)		
Proceeds of General Obligation Bonds	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00
Proceeds of Loans	0.00	0.00
Inception of Capital Leases	0.00	0.00
Insurance Loss Recoveries	0.00	0.00
Sale of Transportation Equipment	0.00	0.00
Sale of Land	0.00	0.00
Sale of Other Property	0.00	0.00
Indirect Costs	0.00	654,980.14
Other Transfers in	298,820.09	10,068,275.00
Payments to Escrow Agent	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00
Indirect Transfers Out	0.00	0.00
Other Transfers Out	0.00	14,950,669.18
Payment to Refunded Bond Escrow Agent	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00
Total Other Financing Sources(Uses)	298,820.09	(4,227,414.04)
Net Change in Fund Balances	0.00	(6,755,162.46)

PROPOSED

**PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023**

	1992	Total
Fund Balances / Retained Earnings		
July 1, 2023	0.00	18,972,747.45
Prior period adjustments		
Reclassify fund equity	0.00	0.00
Unrecorded fund equity	0.00	0.00
Reclassify fund types	0.00	0.00
July 1, 2023 as restated	0.00	18,972,747.45
Increase (decrease) in reserve for inventory	0.00	0.00
June 30, 2024	0.00	12,217,584.99

The above Original budget has been approved by the School board as noted in our board minutes dated 06/26/2023

Board President _____ **Date:** _____

Sondra Odom

Board Secretary _____ **Date:** _____

Dr. Brad Hayes

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2020	2090	2110	2211	2410	2511	2560	2594
Revenues:								
Local Sources	0.00	0.00	611,300.00	0.00	0.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	17,500.00	32,212.18	0.00	130,236.00	0.00	0.00	0.00
Federal Sources	0.00	0.00	2,344,412.17	1,199,198.84	0.00	224,111.43	21,148.41	1,229,588.41
Sixteenth section Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	17,500.00	2,987,924.35	1,199,198.84	130,236.00	224,111.43	21,148.41	1,229,588.41
Expenditures:								
Instruction	0.00	22,410.00	0.00	1,058,079.03	0.00	0.00	18,850.71	1,071,411.45
Support services	0.00	625.74	444,962.62	115,844.11	7,724.00	220,396.18	2,297.70	0.00
Noninstructional services	0.00	0.00	2,756,191.10	14,300.35	0.00	0.00	0.00	0.00
Sixteenth section	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,289.00
Debt Service								
Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	23,035.74	3,201,153.72	1,188,223.49	7,724.00	220,396.18	21,148.41	1,194,700.45
Excess(deficiency) of revenues over expenditures	0.00	(5,535.74)	(213,229.37)	10,975.35	122,512.00	3,715.25	0.00	34,887.96

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2020	2090	2110	2211	2410	2511	2560	2594
Other Financing Sources (Uses)								
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers in	0.00	5,535.74	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	200,000.00	10,975.35	0.00	3,715.25	0.00	34,887.96
Other Transfers Out	0.00	0.00	0.00	0.00	122,512.00	0.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	5,535.74	(200,000.00)	(10,975.35)	(122,512.00)	(3,715.25)	0.00	(34,887.96)
Net Change in Fund Balances	0.00	0.00	(413,229.37)	0.00	0.00	0.00	0.00	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2020	2090	2110	2211	2410	2511	2560	2594
Fund Balances / Retained Earnings								
July 1, 2023	3.22	0.00	1,195,896.76	0.00	150,779.25	0.00	0.00	0.00
Prior period adjustments								
Reclassify fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2023 as restated	3.22	0.00	1,195,896.76	0.00	150,779.25	0.00	0.00	0.00
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2024	3.22	0.00	782,667.39	0.00	150,779.25	0.00	0.00	0.00

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2598	2599	2600	2603	2604	2605	2609	2610
Revenues:								
Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Sources	5,358,291.61	257,611.29	15,424.24	131,970.61	0.00	64,000.00	30,761.00	1,362,082.80
Sixteenth section Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	5,358,291.61	257,611.29	15,424.24	131,970.61	0.00	64,000.00	30,761.00	1,362,082.80
Expenditures:								
Instruction	785,528.24	104,994.87	14,734.22	5,503.60	0.00	0.00	0.00	821,230.98
Support services	282,417.85	17,948.64	0.00	126,467.01	0.00	82,207.22	18,768.00	511,398.18
Noninstructional services	0.00	0.00	0.00	0.00	0.00	0.00	11,250.00	58.64
Sixteenth section	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities acquisition and construction	2,908,689.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service								
Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	3,976,635.87	122,943.51	14,734.22	131,970.61	0.00	82,207.22	30,018.00	1,332,687.80
Excess(deficiency) of revenues over expenditures	1,381,655.74	134,667.78	690.02	0.00	0.00	(18,207.22)	743.00	29,395.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2598	2599	2600	2603	2604	2605	2609	2610
Other Financing Sources (Uses)								
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers in	0.00	0.00	0.00	0.00	0.00	18,207.22	0.00	0.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Transfers Out	239,905.78	134,667.78	690.02	0.00	0.00	0.00	743.00	29,395.00
Other Transfers Out	1,141,749.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	(1,381,655.74)	(134,667.78)	(690.02)	0.00	0.00	18,207.22	(743.00)	(29,395.00)
Net Change in Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2598	2599	2600	2603	2604	2605	2609	2610
Fund Balances / Retained Earnings								
July 1, 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prior period adjustments								
Reclassify fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2023 as restated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2620	2711	2721	2811	2820	2830	2840	2901
Revenues:								
Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	344,001.79	0.00	0.00	0.00	0.00	0.00	85,000.00
Federal Sources	55,835.54	28,987.34	1,000.00	0.00	0.00	0.00	0.00	0.00
Sixteenth section Sources	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00
Total Revenues	55,835.54	372,989.13	1,000.00	0.00	0.00	200.00	0.00	85,000.00
Expenditures:								
Instruction	55,835.54	856,288.98	0.00	0.00	2,500.00	0.00	0.00	0.00
Support services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,405.24
Noninstructional services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sixteenth section	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service								
Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	55,835.54	856,288.98	0.00	0.00	2,500.00	0.00	0.00	141,405.24
Excess(deficiency) of revenues over expenditures	0.00	(483,299.85)	1,000.00	0.00	(2,500.00)	200.00	0.00	(56,405.24)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2620	2711	2721	2811	2820	2830	2840	2901
Other Financing Sources (Uses)								
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers in	0.00	483,299.85	0.00	0.00	2,500.00	0.00	0.00	56,405.24
Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	483,299.85	(1,000.00)	0.00	2,500.00	0.00	0.00	56,405.24
Net Change in Fund Balances	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2620	2711	2721	2811	2820	2830	2840	2901
Fund Balances / Retained Earnings								
July 1, 2023	0.00	0.00	0.00	0.00	75,297.85	44,213.46	0.00	0.00
Prior period adjustments								
Reclassify fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 1, 2023 as restated	0.00	0.00	0.00	0.00	75,297.85	44,213.46	0.00	0.00
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2024	0.00	0.00	0.00	0.00	75,297.85	44,413.46	0.00	0.00

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2902	2940	Total
Revenues:			
Local Sources	0.00	0.00	611,300.00
Intermediate Sources	0.00	0.00	0.00
State Sources	0.00	0.00	608,949.97
Federal Sources	78,010.19	14,913.22	12,417,347.10
Sixteenth section Sources	0.00	0.00	200.00
Total Revenues	78,010.19	14,913.22	13,637,797.07
Expenditures:			
Instruction	78,010.19	0.00	4,895,377.81
Support services	0.00	14,913.22	1,987,375.71
Noninstructional services	0.00	0.00	2,781,800.09
Sixteenth section	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	3,031,978.78
Debt Service			
Principal	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
Total Expenditures	78,010.19	14,913.22	12,696,532.39
Excess(deficiency) of revenues over expenditures	0.00	0.00	941,264.68

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2902	2940	Total
Other Financing Sources (Uses)			
Proceeds of General Obligation Bonds	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00
Other Transfers in	0.00	0.00	565,948.05
Payments to Escrow Agent	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	654,980.14
Other Transfers Out	0.00	0.00	1,265,261.96
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	0.00	(1,354,294.05)
Net Change in Fund Balances	0.00	0.00	(413,029.37)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	2902	2940	Total
Fund Balances / Retained Earnings			
July 1, 2023	0.00	0.00	1,466,190.54
Prior period adjustments			
Reclassify fund equity	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00
July 1, 2023 as restated	0.00	0.00	1,466,190.54
Increase (decrease) in reserve for inventory	0.00	0.00	0.00
June 30, 2024	0.00	0.00	1,053,161.17

The above Original budget has been approved by the School board as noted in our board minutes dated 06/26/2023

Board President _____ **Date:** _____

Sondra Odom

Board Secretary _____ **Date:** _____

Dr. Brad Hayes

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Capital Project Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	3027	Total
Revenues:		
Local Sources	0.00	0.00
Intermediate Sources	0.00	0.00
State Sources	0.00	0.00
Federal Sources	0.00	0.00
Sixteenth section Sources	0.00	0.00
 Total Revenues	 0.00	 0.00
Expenditures:		
Instruction	0.00	0.00
Support services	0.00	0.00
Noninstructional services	0.00	0.00
Sixteenth section	0.00	0.00
Facilities acquisition and construction	5,459,196.09	5,459,196.09
Debt Service		
Principal	0.00	0.00
Interest	0.00	0.00
Other	0.00	0.00
Total Expenditures	5,459,196.09	5,459,196.09
 Excess(deficiency) of revenues over expenditures	 (5,459,196.09)	 (5,459,196.09)

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Capital Project Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	3027	Total
Other Financing Sources (Uses)		
Proceeds of General Obligation Bonds	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00
Proceeds of Loans	0.00	0.00
Inception of Capital Leases	0.00	0.00
Insurance Loss Recoveries	0.00	0.00
Sale of Transportation Equipment	0.00	0.00
Sale of Land	0.00	0.00
Sale of Other Property	0.00	0.00
Indirect Costs	0.00	0.00
Other Transfers in	5,459,196.09	5,459,196.09
Payments to Escrow Agent	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00
Indirect Transfers Out	0.00	0.00
Other Transfers Out	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00
Total Other Financing Sources(Uses)	5,459,196.09	5,459,196.09
Net Change in Fund Balances	0.00	0.00

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Capital Project Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	3027	Total
Fund Balances / Retained Earnings		
July 1, 2023	0.00	0.00
Prior period adjustments		
Reclassify fund equity	0.00	0.00
Unrecorded fund equity	0.00	0.00
Reclassify fund types	0.00	0.00
July 1, 2023 as restated	0.00	0.00
Increase (decrease) in reserve for inventory	0.00	0.00
June 30, 2024	0.00	0.00

The above Original budget has been approved by the School board as noted in our board minutes dated 06/26/2023

Board President _____ **Date:** _____

Sondra Odom

Board Secretary _____ **Date:** _____

Dr. Brad Hayes

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Debt Service Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	4034	4091	Total
Revenues:			
Local Sources	1,678,987.50	0.00	1,678,987.50
Intermediate Sources	0.00	0.00	0.00
State Sources	0.00	0.00	0.00
Federal Sources	0.00	0.00	0.00
Sixteenth section Sources	0.00	0.00	0.00
Total Revenues	1,678,987.50	0.00	1,678,987.50
Expenditures:			
Instruction	0.00	0.00	0.00
Support services	0.00	0.00	0.00
Noninstructional services	0.00	0.00	0.00
Sixteenth section	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00
Debt Service			
Principal	960,000.00	105,000.00	1,065,000.00
Interest	716,487.50	17,512.00	733,999.50
Other	2,500.00	0.00	2,500.00
Total Expenditures	1,678,987.50	122,512.00	1,801,499.50
Excess(deficiency) of revenues over expenditures	0.00	(122,512.00)	(122,512.00)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Debt Service Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	4034	4091	Total
Other Financing Sources (Uses)			
Proceeds of General Obligation Bonds	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00
Other Transfers in	0.00	122,512.00	122,512.00
Payments to Escrow Agent	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	0.00
Other Transfers Out	0.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	122,512.00	122,512.00
Net Change in Fund Balances	0.00	0.00	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Debt Service Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	4034	4091	Total
Fund Balances / Retained Earnings			
July 1, 2023	100,781.86	0.00	100,781.86
Prior period adjustments			
Reclassify fund equity	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00
July 1, 2023 as restated	100,781.86	0.00	100,781.86
Increase (decrease) in reserve for inventory	0.00	0.00	0.00
June 30, 2024	100,781.86	0.00	100,781.86

The above Original budget has been approved by the School board as noted in our board minutes dated 06/26/2023

Board President _____ **Date:** _____

Sondra Odom

Board Secretary _____ **Date:** _____

Dr. Brad Hayes

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Permanent Trust Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	7211	7310	7500	Total
Revenues:				
Local Sources	0.00	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	0.00	0.00
Federal Sources	0.00	0.00	0.00	0.00
Sixteenth section Sources	900.00	0.00	0.00	900.00
Total Revenues	900.00	0.00	0.00	900.00
Expenditures:				
Instruction	0.00	0.00	0.00	0.00
Support services	0.00	0.00	0.00	0.00
Noninstructional services	0.00	0.00	0.00	0.00
Sixteenth section	0.00	0.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00
Excess(deficiency) of revenues over expenditures	900.00	0.00	0.00	900.00

PROPOSED

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Permanent Trust Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	7211	7310	7500	Total
Other Financing Sources (Uses)				
Proceeds of General Obligation Bonds	0.00	0.00	0.00	0.00
Proceeds of Refunding Bonds	0.00	0.00	0.00	0.00
Proceeds of Loans	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00
Sale of Transportation Equipment	0.00	0.00	0.00	0.00
Sale of Land	0.00	0.00	0.00	0.00
Sale of Other Property	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00
Other Transfers in	0.00	0.00	0.00	0.00
Payments to Escrow Agent	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Sources	0.00	0.00	0.00	0.00
Indirect Transfers Out	0.00	0.00	0.00	0.00
Other Transfers Out	0.00	0.00	0.00	0.00
Payment to Refunded Bond Escrow Agent	0.00	0.00	0.00	0.00
Payment to Qualified Zone Academy Debt Escrow Agent	0.00	0.00	0.00	0.00
Miscellaneous Other Financing Use	0.00	0.00	0.00	0.00
Total Other Financing Sources(Uses)	0.00	0.00	0.00	0.00
Net Change in Fund Balances	900.00	0.00	0.00	900.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Permanent Trust Funds - Original
For the Year Ending June 30, 2024
Date Approved: 06/26/2023

	7211	7310	7500	Total
Fund Balances / Retained Earnings				
July 1, 2023	515,716.66	0.00	0.00	515,716.66
Prior period adjustments				
Reclassify fund equity	0.00	0.00	0.00	0.00
Unrecorded fund equity	0.00	0.00	0.00	0.00
Reclassify fund types	0.00	0.00	0.00	0.00
July 1, 2023 as restated	515,716.66	0.00	0.00	515,716.66
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00
June 30, 2024	516,616.66	0.00	0.00	516,616.66

The above Original budget has been approved by the School board as noted in our board minutes dated 06/26/2023

Board President _____ **Date:** _____

Sondra Odom

Board Secretary _____ **Date:** _____

Dr. Brad Hayes