FLAT ROCK COMMUNITY SCHOOLS
GENERAL FUND

Detail Budget Amendment
For Fiscal Year Ending June 30, 2026

	Actual 2024-2025	Original 2025-2026	Approved April Amendment 2025-2026	Proposed Final Amendment 2025-2026	Inc/(Dec) Amended vs Final	% Change
REVENUES						
Local Sources	$ 2,126,243	$ 2,173,809	$ 2,180,777	$ 2,184,164	$ 3,387	0.16%
Athletic Sources	130,915	102,528	102,528	100,684	(1,844)	-1.80%
State Sources	22,379,141	21,942,332	22,178,871	22,430,318	251,447	1.13%
Federal Sources	1,467,401	1,532,789	1,629,814	1,514,796	(115,018)	-7.06%
Incoming Transfers and Other Transactions	2,317,307	2,354,987	2,429,631	2,493,716	64,085	2.64%
TOTAL REVENUES	28,421,007	28,106,445	28,521,621	28,723,678	202,057	0.71%
EXPENDITURES						
Instruction						
Basic Programs	11,400,529	11,926,615	12,094,886	12,372,456	277,570	2.29%
Added Needs	3,556,895	3,668,451	3,712,108	3,651,162	(60,946)	-1.64%
Support Services						
Pupil	2,457,490	2,672,354	2,427,130	2,450,545	23,415	0.96%
Instructional Staff	1,677,114	1,471,167	1,826,486	1,810,786	(15,700)	-0.86%
General Administration	668,617	579,220	579,806	583,717	3,911	0.67%
School Administration	1,707,838	1,748,605	1,806,363	1,868,880	62,517	3.46%
Business	606,388	645,488	634,105	627,080	(7,025)	-1.11%
Operations and Maintenance	2,821,461	2,995,136	2,898,090	2,790,948	(107,142)	-3.70%
Transportation	1,445,503	1,560,023	1,584,374	1,583,687	(687)	-0.04%
Central	1,101,836	829,117	1,005,572	1,001,556	(4,016)	-0.40%
Athletics	683,212	708,000	723,000	699,300	(23,700)	-3.28%
Community Services	412	500	550	475	(75)	-13.64%
TOTAL EXPENDITURES	28,127,295	28,804,676	29,292,470	29,440,592	148,122	0.51%
Outgoing Transfers and Other Transactions	359,520	339,155	522,879	569,238	46,359	8.87%
TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	28,486,815	29,143,831	29,815,349	30,009,830	194,481	0.65%
EXCESS OF REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS OVER EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	(65,808)	(1,037,386)	(1,293,728)	(1,286,152)	7,576	
FUND BALANCE, JULY 1	9,209,366	9,143,558	9,143,558	9,143,558		
ESTIMATED FUND BALANCE, JUNE 30	$ 9,143,558	$ 8,106,172	$ 7,849,830	$ 7,857,406		
FUND BALANCE AS PERCENT OF EXPENDITURES	32.10%	27.81%	26.33%	26.18%		
MILLS TO BE LEVIED TO SUPPORT EXPENDITURES INCLUDED IN BUDGET:						
Levied on Non-Homestead Property	18.0000	18.0000	18.0000	18.0000		
Levied on Commercial Personal Property	6.0000	6.0000	6.0000	6.0000		

FLAT ROCK COMMUNITY SCHOOLS
FOOD SERVICE FUND

Detail Budget Amendment
For Fiscal Year Ending June 30, 2026

	Original 2025-2026	Approved April Amendment 2025-2026	Proposed Final Amendment 2025-2026	Inc/(Dec) Amended vs Final
REVENUES				
Local Sources	$ 33,100	$ 33,100	$ 35,332	$ 2,232
State Sources	157,106	181,199	194,310	13,111
Federal Sources	691,600	750,500	805,790	55,290
Incoming Transfers	-	-	-	-
TOTAL REVENUES	881,806	964,799	1,035,432	70,633
EXPENDITURES				
Salaries and Benefits	185,201	196,253	200,153	3,900
Supplies/Services	754,483	761,991	742,547	(19,444)
Commodities	63,000	75,000	73,610	(1,390)
Capital Outlay	10,000	10,000	-	(10,000)
Outgoing Transfers	30,000	30,000	30,000	-
TOTAL EXPENDITURES	1,042,684	1,073,244	1,046,310	(26,934)
EXCESS REVENUE (EXPENDITURES)	(160,878)	(108,445)	(10,878)	97,567
FUND BALANCE, JULY 1	409,969	409,969	409,969	
ESTIMATED FUND BALANCE, JUNE 30	$ 249,091	$ 301,524	$ 399,091	

FLAT ROCK COMMUNITY SCHOOLS
DEBT RETIREMENT FUND

Detail Budget Amendment
For Fiscal Year Ending June 30, 2026

	Original 2025-2026	Approved April Amendment 2025-2026	Proposed Final Amendment 2025-2026	Inc/(Dec) Amended vs Final
REVENUES				
Property Tax Levy	$ 4,272,366	$ 4,272,366	$ 4,268,485	$ (3,881)
Interest	-	-	159	159
State Sources	36,218	36,218	52,358	16,140
TOTAL REVENUES	4,308,584	4,308,584	4,321,002	12,418
EXPENDITURES				
Redemption of Principal	1,765,000	1,765,000	1,765,000	-
School Bond Loan Fund Repayment	1,016,741	1,016,741	1,061,774	45,033
Interest on Debt	1,554,644	1,554,644	1,554,644	-
Miscellaneous	1,500	1,500	1,500	-
Tax Appeals Prior Year	20,000	20,000	2,500	(17,500)
TOTAL EXPENDITURES	4,357,885	4,357,885	4,385,418	27,533
EXCESS REVENUE (EXPENDITURES)	(49,301)	(49,301)	(64,416)	(15,115)
FUND BALANCE, JULY 1	310,136	310,136	310,136	
ESTIMATED FUND BALANCE, JUNE 30	$ 260,835	$ 260,835	$ 245,720	

FLAT ROCK COMMUNITY SCHOOLS
CAPITAL PROJECTS FUND

Detail Budget Amendment
For Fiscal Year Ending June 30, 2026

	Original 2025-2026	Approved April Amendment 2025-2026	Proposed Final Amendment 2025-2026	Inc/(Dec) Amended vs Final
REVENUES				
State Sources	$ -	$ -	$ -	$ -
Incoming Transfers	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Capital Projects/Improvements	530,000	368,400	364,300	(4,100)
TOTAL EXPENDITURES	530,000	368,400	364,300	(4,100)
EXCESS REVENUE (EXPENDITURES)	(530,000)	(368,400)	(364,300)	4,100
FUND BALANCE, JULY 1	561,262	561,262	561,262	
ESTIMATED FUND BALANCE, JUNE 30	$ 31,262	$ 192,862	$ 196,962	

FLAT ROCK COMMUNITY SCHOOLS
2022 BOND SERIES I FUND

Detail Budget Amendment
For Fiscal Year Ending June 30, 2026

	Original 2025-2026	Approved April Amendment 2025-2026	Proposed Final Amendment 2025-2026	Inc/(Dec) Amended vs Final
REVENUES				
Local Sources	$ 80,000	$ 80,000	$ 75,800	$ (4,200)
TOTAL REVENUES	80,000	80,000	75,800	(4,200)
EXPENDITURES				
Capital Projects/Improvements	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS REVENUE (EXPENDITURES)	80,000	80,000	75,800	(4,200)
FUND BALANCE, JULY 1	852,852	852,852	852,852	
ESTIMATED FUND BALANCE, JUNE 30	$ 932,852	$ 932,852	$ 928,652	

FLAT ROCK COMMUNITY SCHOOLS
2022 BOND SERIES II FUND

Detail Budget Amendment
For Fiscal Year Ending June 30, 2026

	Original 2025-2026	Approved April Amendment 2025-2026	Proposed Final Amendment 2025-2026	Inc/(Dec) Amended vs Final
REVENUES				
Local Sources	$ 500,000	$ 275,000	$ 272,000	$ (3,000)
TOTAL REVENUES	500,000	275,000	272,000	(3,000)
EXPENDITURES				
Capital Projects/Improvements	9,000,000	9,000,000	8,500,000	(500,000)
TOTAL EXPENDITURES	9,000,000	9,000,000	8,500,000	(500,000)
EXCESS REVENUE (EXPENDITURES)	(8,500,000)	(8,725,000)	(8,228,000)	497,000
FUND BALANCE, JULY 1	10,629,615	10,629,615	10,629,615	
ESTIMATED FUND BALANCE, JUNE 30	$ 2,129,615	$ 1,904,615	$ 2,401,615	

FLAT ROCK COMMUNITY SCHOOLS
CAPITAL IMPROVEMENT FUND

Detail Budget Amendment
For Fiscal Year Ending June 30, 2026

	Original 2025-2026	Approved April Amendment 2025-2026	Proposed Final Amendment 2025-2026	Inc/(Dec) Amended vs Final
REVENUES				
Local Sources	$ 30	$ 30	$ 39	$ 9
TOTAL REVENUES	30	30	39	9
EXPENDITURES				
Capital Projects/Improvements	115	115	132	17
TOTAL EXPENDITURES	115	115	132	17
EXCESS REVENUE (EXPENDITURES)	(85)	(85)	(93)	(8)
FUND BALANCE, JULY 1	2,419	2,419	2,419	
ESTIMATED FUND BALANCE, JUNE 30	$ 2,334	$ 2,334	$ 2,326	

FLAT ROCK COMMUNITY SCHOOLS
SCHOOL AND STUDENT ACTIVITY FUND

Detail Budget Amendment
For Fiscal Year Ending June 30, 2026

	Original 2025-2026	Approved April Amendment 2025-2026	Proposed Final Amendment 2025-2026	Inc/(Dec) Amended vs Final
REVENUES				
Local Sources	$ 409,000	$ 409,000	$ 349,125	$ (59,875)
TOTAL REVENUES	409,000	409,000	349,125	(59,875)
EXPENDITURES				
School and Student Activities	409,000	409,000	360,300	(48,700)
TOTAL EXPENDITURES	409,000	409,000	360,300	(48,700)
EXCESS REVENUE (EXPENDITURES)	-	-	(11,175)	(11,175)
FUND BALANCE, JULY 1	614,105	614,105	614,105	
ESTIMATED FUND BALANCE, JUNE 30	$ 614,105	$ 614,105	$ 602,930	