



# Bay-Arenac Intermediate School District

Fiscal Year 2025-2026

**Original Budget**

6/16/2025

**Bay Arenac ISD**  
**FY 2025-2026**  
**General Fund Original Budget**

**Revenues:**

	<u>Total Budget</u>	<u>Percentage of Total</u>
1xx Local	\$ 1,449,243.45	6%
2xx Non-Educational	\$ 39,500.00	0%
3xx State	\$ 20,351,195.54	80%
4xx Federal	\$ 424,823.63	2%
5xx Other Schools/Gov't's	\$ 2,785,276.54	11%
6xx Fund Modifications	\$ 400,000.00	<u>2%</u>
<b>TOTAL REVENUE</b>	<b>\$ 25,450,039.16</b>	100%

**Expenditures:**

1xx Instruction	\$ 667,243.27	3%
2xx Supporting Services	\$ 11,488,825.62	47%
3xx Community Services	\$ 822,182.71	3%
4xx Payments to Other Gov't Agencies	\$ 9,578,106.29	39%
5xx Other Financing Uses	\$ -	0%
6xx Fund Modifications	\$ -	0%
9xx Undesignated Grants	\$ 2,073,878.61	<u>8%</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,630,236.50</b>	100%

**Fiscal Surplus (Deficit)** **\$ 819,802.66**

**Fund Balance Recap:**

Beginning Balance	\$ 7,279,832.46
Ending Balance	<u><u>\$ 8,099,635.12</u></u>

**Fund Balance Designations:**

Nonspendable	\$ -	TBD - Audit
Restricted	\$ -	GASB requirement
Committed	\$ -	BOE
Assigned	\$ -	TBD - Superintendent
Unassigned	<u>\$ 8,099,635.12</u>	Balance
<b>Total Ending Fund Balance</b>	<u><u>\$ 8,099,635.12</u></u>	

Fund Balance as a % of Expenditures 33%  
(after commitments and nonspendable amounts)

<p>Bay Arenac ISD</p> <p>FY 2025-2026</p> <p>Special Education Original Budget</p>
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## Revenues:

		<u>Total Budget</u>	<u>Percentage of Total</u>
1xx Local	\$	14,052,902.87	40%
2xx Non-Educational	\$	-	0%
3xx State	\$	12,880,249.90	36%
4xx Federal	\$	5,609,178.15	16%
5xx Other Schools/Govt's	\$	2,798,108.39	8%
6xx Fund Modifications	\$	-	<u>0%</u>
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>35,340,439.31</b>	100%

**Expenditures:**

1xx Instruction	\$	6,634,872.31	19%
2xx Supporting Services	\$	24,550,797.27	69%
3xx Community Services	\$	-	0%
4xx Payments to Other Gov't Agencies	\$	703,502.00	2%
5xx Other Financing Uses			0%
6xx Fund Modifications	\$	3,721,275.76	10%
9xx Undesignated Grants	\$	-	<u>0%</u>
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>35,610,447.34</b>	<b>100%</b>

<b>Fiscal Surplus (Deficit)</b>	<b>\$</b>	<b>(270,008.03)</b>
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**Fund Balance Recap:**

Beginning Balance	\$	7,918,829.34
Ending Balance	\$	7,648,821.31

**Fund Balance Designations:**

Nonspendable	\$	-	TBD - Audit
Restricted	\$	7,648,821.31	GASB requirement
Committed	\$	-	BOE
Assigned	\$	-	TBD - Superintendent
Unassigned	\$	-	Balance
<b>Total Ending Fund Balance</b>	\$	7,648,821.31	

Fund Balance as a % of Expenditures (after commitments and nonspendable amounts)	21%
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**Bay Arenac ISD**  
**FY 2025-2026**  
**Career Center Original Budget**

**Revenues:**

	<u>Total Budget</u>	<u>Percentage of Total</u>
1xx Local	\$ 8,466,980.07	78%
2xx Non-Educational	\$ -	0%
3xx State	\$ 1,790,742.05	17%
4xx Federal	\$ 390,822.00	4%
5xx Other Schools/Govt's	\$ 180,000.00	2%
6xx Fund Modifications	\$ -	<u>0%</u>
<b>TOTAL REVENUE</b>	<b>\$ 10,828,544.12</b>	<b>100%</b>

**Expenditures:**

1xx Instruction	\$ 6,154,518.38	55%
2xx Supporting Services	\$ 3,975,434.55	36%
3xx Community Services	\$ -	0%
4xx Payments to Other Gov't Agencies	\$ 162,732.12	1%
5xx Other Financing Uses	\$ -	0%
6xx Fund Modifications	\$ 896,187.00	8%
9xx Undesignated Grants	\$ 2,291.85	<u>0%</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,191,163.90</b>	<b>100%</b>

**Fiscal Surplus (Deficit)** **\$ (362,619.78)**

**Fund Balance Recap:**

Beginning Balance	\$ 3,181,404.47
Ending Balance	<u><u>\$ 2,818,784.69</u></u>

**Fund Balance Designations:**

Nonspendable (Inventory - House)	\$ -	TBD - Audit
Restricted	\$ 2,573,384.69	GASB requirement
Committed (26-27 debt payment)	\$ 245,400.00	BOE
Assigned	\$ -	TBD - Superintendent
Unassigned	<u>\$ -</u>	Balance
<b>Total Ending Fund Balance</b>	<u><u>\$ 2,818,784.69</u></u>	

Fund Balance as a % of Expenditures 23%  
(after commitments and nonspendable amounts)

**Bay Arenac ISD**  
**FY 2025-2026**  
**Student Activity Original Budget**

**Revenues:**

	<u>Total Budget</u>	<u>Percentage of Total</u>
1xx Local	\$ 256,400.00	71%
2xx Non-Educational	\$ -	0%
3xx State	\$ -	0%
4xx Federal	\$ -	0%
5xx Other Schools/Govt's	\$ -	0%
6xx Fund Modifications	\$ 105,000.00	<u>29%</u>
<b>TOTAL REVENUE</b>	<b>\$ 361,400.00</b>	100%

**Expenditures:**

1xx Instruction	\$ -	0%
2xx Supporting Services	\$ 360,660.00	100%
3xx Community Services	\$ -	0%
4xx Payments to Other Gov't Agencies	\$ -	0%
5xx Other Financing Uses	\$ -	0%
6xx Fund Modifications	\$ -	0%
9xx Undesignated Grants	\$ -	<u>0%</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 360,660.00</b>	100%

**Fiscal Surplus (Deficit)** **\$ 740.00**

**Fund Balance Recap:**

Beginning Balance	\$ 10,974.74
Ending Balance	<u><u>\$ 11,714.74</u></u>

**Fund Balance Designations:**

Nonspendable	\$ -	TBD - Audit
Restricted	\$ -	GASB requirement
Committed	\$ 11,714.74	BOE
Assigned		TBD - Superintendent
Unassigned	<u>\$ -</u>	Balance
<b>Total Ending Fund Balance</b>	<u><u>\$ 11,714.74</u></u>	

Fund Balance as a % of Expenditures 3%