PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	1120 District Maintenance	1130 Special Education	1140 Alternative School	1145 At-Risk	1151 Regular Activity	1152 High School Activity	1153 Junior High Activity	1154 Upper Elementary Activity
Revenues:								
Local Sources	16,981,444.66	0.00	0.00	0.00	156,035.00	134,154.00	37,894.00	105,516.50
Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	29,092,827.34	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Sources	21,420.00	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	46,095,692.00	45,000.00	0.00	0.00	156,035.00	134,154.00	37,894.00	105,516.50
Expenditures:								
Instruction	22,759,976.39	3,427,880.08	113,649.74	268,541.74	373,452.63	174,677.18	54,187.00	37,452.64
Support services	15,903,625.73	585,069.06	1,000.00	63,424.49	132,031.67	99.84	0.00	144.95
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	404,487.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	375,321.76	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	39,443,411.52	4,012,949.14	114,649.74	331,966.23	505,484.30	174,777.02	54,187.00	37,597.59
Excess(deficiency) of revenues over expenditures	6,652,280.48	(3,967,949.14)	(114,649.74)	(331,966.23)	(349,449.30)	(40,623.02)	(16,293.00)	67,918.91

Board Approved
Date 6/24/25

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

Other Financing Sources (Uses)	1120 District Maintenance	1130 Special Education	1140 Alternative School	1145 At-Risk	1151 Regular Activity	1152 High School Activity	1153 Junior High Activity	1154 Upper Elementary Activity
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
Loan from School District Emergency Assistance Fund	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
Premium on Debt Issuance	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
Loan from Educational Facilities Revolving Load Fund Program	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	215,970.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers in	0.00	3,981,252.18	114,649.74	331,966.23	349,449.30	12,500.00	0.00	0.00
ESSER Transfers in	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	6,868,251.37	13,303.04	0.00	0.00	0.00	0.00	0.00	0.00
ESSER Transfers Out	0.00	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)	(6,652,280.48)	3,967,949.14	114,649.74	331,966.23	349,449.30	12,500.00	0.00	0.00
Net Change in Fund Balances	0.00	0.00	0.00	0.00	0.00	(28,123.02)	(16,293.00)	67,918.91

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

Fund Balances / Retained Earnings	1120 District Maintenance	1130 Special Education	1140 Alternative School	1145 At-Risk	1151 Regular Activity	1152 High School Activity	1153 Junior High Activity	1154 Upper Elementary Activity
July 1, 2025	7,918,634.02	0.00	0.00	0.00	0.00	158,589.74	55,743.33	45,599.24
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, 2025 as restated	7,918,634.02	0.00	0.00	0.00	0.00	158,589.74	55,743.33	45,599.24
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2026	7,918,634.02	0.00	0.00	0.00	0.00	130,466.72	39,450.33	113,518.15

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	1155 Lower Elementary Activity	1156 Northside Elementary Activity	1158 ECEC Activity	1159 District Projects	1600 Scoreboard Activity	1840 16th Section Interest	1901 Non-Capital Projects	1903 NSE Pirate Care
Revenues:								
Local Sources	36,126.00	49,127.48	2,575.00	0.00	80,000.00	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	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	327,500.00	0.00	0.00
Total Revenues	36,126.00	49,127.48	2,575.00	0.00	80,000.00	327,500.00	0.00	0.00
Expenditures:								
Instruction	38,511.48	24,986.10	2,528.84	0.00	12,000.00	0.00	0.00	0.00
Support services	0.00	1,488.15	0.00	0.00	40,500.00	3,000.00	527,579.06	0.00
Noninstructional services	2,242.65	103.43	0.00	8,469.69	0.00	0.00	0.00	0.00
Sixteenth section	0.00	0.00	0.00	0.00	0.00	44,775.00	0.00	0.00
Facilities acquisition and construction	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	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	40,754.13	26,577.68	2,528.84	8,469.69	52,500.00	47,775.00	677,579.06	0.00
Excess(deficiency) of revenues over expenditures	(4,628.13)	22,549.80	46.16	(8,469.69)	27,500.00	279,725.00	(677,579.06)	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

Other Financing Sources (Uses)	1155 Lower Elementary Activity	1156 Northside Elementary Activity	1158 ECEC Activity	1159 District Projects	1600 Scoreboard Activity	1840 16th Section Interest	1901 Non-Capital Projects	1903 NSE Pirate Care
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
Loan from School District Emergency Assistance Fund	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
Premium on Debt Issuance	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
Loan from Educational Facilities Revolving Load Fund Program	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	677,579.06	0.00
ESSER Transfers in	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers Out	0.00	0.00	0.00	0.00	12,500.00	250,000.00	0.00	0.00
ESSER Transfers Out	0.00	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)	0.00	0.00	0.00	0.00	(12,500.00)	(250,000.00)	677,579.06	0.00
Net Change in Fund Balances	(4,628.13)	22,549.80	46.16	(8,469.69)	15,000.00	29,725.00	0.00	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	1155 Lower Elementary Activity	1156 Northside Elementary Activity	1158 ECEC Activity	1159 District Projects	1600 Scoreboard Activity	1840 16th Section Interest	1901 Non-Capital Projects	1903 NSE Pirate Care
Fund Balances / Retained Earnings								
July 1, 2025	43,697.12	14,454.46	2,775.68	8,469.69	188,538.70	1,947,524.91	6,327,819.53	15,424.48
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, 2025 as restated	43,697.12	14,454.46	2,775.68	8,469.69	188,538.70	1,947,524.91	6,327,819.53	15,424.48
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2026	39,068.99	37,004.26	2,821.84	0.00	203,538.70	1,977,249.91	6,327,819.53	15,424.48

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	1904 ECEC Pirate Care	1905 PLE Pirate Care	1906 PUE Pirate Care	1907 Band Uniform	1910 Local Grants	1989 Apple Initiative	1992 Textbooks	1993 Payroll Clearing
Revenues:								
Local Sources	30,000.00	80,000.00	35,000.00	0.00	0.00	0.00	1,600.00	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	0.00	0.00
Total Revenues	30,000.00	80,000.00	35,000.00	0.00	0.00	0.00	1,600.00	0.00
Expenditures:								
Instruction	0.00	0.00	0.00	12,500.00	8,089.04	60,000.00	703,800.00	0.00
Support services	750.00	1,700.00	750.00	0.00	18,623.84	0.00	18,400.00	0.00
Noninstructional services	29,173.75	72,748.50	33,753.25	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								0.00
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	29,923.75	74,448.50	34,503.25	12,500.00	26,712.88	60,000.00	722,200.00	0.00
Excess(deficiency) of revenues over expenditures	76.25	5,551.50	496.75	(12,500.00)	(26,712.88)	(60,000.00)	(720,600.00)	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	1904 ECEC Pirate Care	1905 PLE Pirate Care	1906 PUE Pirate Care	1907 Band Uniform	1910 Local Grants	1989 Apple Initiative	1992 Textbooks	1993 Payroll Clearing
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
Loan from School District Emergency Assistance Fund	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
Premium on Debt Issuance	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
Loan from Educational Facilities Revolving Load Fund Program	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	60,000.00	720,600.00	0.00
ESSER Transfers in	0.00	0.00	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	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	0.00	0.00	0.00
ESSER Transfers Out	0.00	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)	0.00	0.00	0.00	0.00	0.00	60,000.00	720,600.00	0.00
Net Change in Fund Balances	76.25	5,551.50	496.75	(12,500.00)	(26,712.88)	0.00	0.00	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	1904 ECEC Pirate Care	1905 PLE Pirate Care	1906 PUE Pirate Care	1907 Band Uniform	1910 Local Grants	1989 Apple Initiative	1992 Textbooks	1993 Payroll Clearing
Fund Balances / Retained Earnings								
July 1, 2025	0.00	0.00	0.00	45,878.87	26,712.88	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, 2025 as restated	0.00	0.00	0.00	45,878.87	26,712.88	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, 2026	76.25	5,551.50	496.75	33,378.87	0.00	0.00	0.00	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	1994 Accounts Payable Clearing	Total
Revenues:		
Local Sources	0.00	17,729,472.64
Intermediate Sources	0.00	0.00
State Sources	0.00	29,137,827.34
Federal Sources	0.00	21,420.00
Sixteenth section Sources	0.00	327,500.00
Total Revenues	0.00	47,216,219.98
Expenditures:		
Instruction	0.00	28,072,232.86
Support services	0.00	17,298,186.79
Noninstructional services	0.00	146,491.27
Sixteenth section	0.00	44,775.00
Facilities acquisition and construction	0.00	150,000.00
Debt Service		
Principal	0.00	404,487.64
Interest	0.00	375,321.76
Other	0.00	0.00
Total Expenditures	0.00	46,491,495.32
Excess(deficiency) of revenues over expenditures	0.00	724,724.66

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	1994 Accounts Payable Clearing	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
Loan from School District Emergency Assistance Fund	0.00	0.00
Inception of Capital Leases	0.00	0.00
Premium on Debt Issuance	0.00	0.00
Insurance Loss Recoveries	0.00	0.00
Loan from Educational Facilities Revolving Load Fund Program	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	215,970.89
Other Transfers in	0.00	6,247,996.51
ESSER Transfers in	0.00	0.00
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	7,144,054.41
ESSER 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)	0.00	(680,087.01)
Net Change in Fund Balances	0.00	44,637.65

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for General Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	1994 Accounts Payable Clearing	Total
Fund Balances / Retained Earnings		
July 1, 2025	0.00	16,799,862.65
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, 2025 as restated	0.00	16,799,862.65
Increase (decrease) in reserve for inventory	0.00	0.00
June 30, 2026	0.00	16,844,500.30

The above Original budget has been approved by the School board as noted in our board minutes dated 06/23/2025

Board President Sondra Odom Date: 6/23/25

Sondra Odom

Board Secretary Date: 6/24/25

Dr. Brad Hayes

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	2020 SCHOOL RECGONITION	2090 ESY	2110 Child Nutrition	2135 SUMMER FEEDING 2025	2211 Title I	2213 SCHOOL IMPROVEMENT	2410 Buildings and Buses	2511 Title II
Revenues:								
Local Sources	0.00	0.00	557,800.00	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	25,000.00	0.00	0.00	0.00	130,233.00	0.00
Federal Sources	0.00	0.00	1,885,000.00	30,577.53	1,726,279.71	0.00	0.00	293,900.85
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	2,467,800.00	30,577.53	1,726,279.71	0.00	130,233.00	293,900.85
Expenditures:								
Instruction	0.00	24,678.90	0.00	0.00	1,532,509.83	0.00	0.00	1,547.94
Support services	0.00	6,124.14	460,200.96	13,699.76	220,038.95	0.00	7,429.00	292,187.29
Noninstructional services	0.00	0.00	2,647,841.77	21,814.80	27,908.66	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	0.00	30,803.04	3,108,042.73	35,514.56	1,780,457.44	0.00	7,429.00	293,735.23
Excess(deficiency) of revenues over expenditures	0.00	(13,303.04)	(640,242.73)	(4,937.03)	(54,177.73)	0.00	122,804.00	165.62

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	2020 SCHOOL RECGONITION	2090 ESY	2110 Child Nutrition	2135 SUMMER FEEDING 2025	2211 Title I	2213 SCHOOL IMPROVEMENT	2410 Buildings and Buses	2511 Title II
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
Loan from School District Emergency Assistance Fund	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
Premium on Debt Issuance	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
Loan from Educational Facilities Revolving Load Fund Program	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	13,303.04	0.00	4,937.03	67,078.00	0.00	0.00	0.00
ESSER Transfers in	0.00	0.00	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	0.00	12,900.27	0.00	0.00	165.62
Other Transfers Out	0.00	0.00	4,937.03	0.00	0.00	0.00	122,804.00	0.00
ESSER Transfers Out	0.00	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)	0.00	13,303.04	(204,937.03)	4,937.03	54,177.73	0.00	(122,804.00)	(165.62)
Net Change in Fund Balances	0.00	0.00	(845,179.76)	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, 2026
Date Approved: 06/23/2025

	2020 SCHOOL RECGONITIO N	2090 ESY	2110 Child Nutrition	2135 SUMMER FEEDING 2025	2211 Title I	2213 SCHOOL IMPROVEMEN T	2410 Buildings and Buses	2511 Title II
Fund Balances / Retained Earnings								
July 1, 2025	3.22	0.00	1,810,286.94	0.00	0.00	0.00	162,316.25	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, 2025 as restated	3.22	0.00	1,810,286.94	0.00	0.00	0.00	162,316.25	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, 2026	3.22	0.00	965,107.18	0.00	0.00	0.00	162,316.25	0.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	2560 Title III	2610 IDEA	2620 Preschool	2711 CTE	2712 CTE	2811 Title IV	2820 Unemployment Compensation	2830 Forestry Escrow
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	346,363.93	0.00	0.00	0.00	0.00
Federal Sources	60,332.92	1,611,860.73	68,299.13	28,987.34	0.00	67,078.00	0.00	0.00
Sixteenth section Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
Total Revenues	60,332.92	1,611,860.73	68,299.13	375,351.27	0.00	67,078.00	0.00	200.00
Expenditures:								
Instruction	5,432.92	1,023,754.55	67,860.10	1,178,648.85	0.00	0.00	2,500.00	0.00
Support services	54,900.00	585,201.18	439.03	0.00	0.00	0.00	0.00	0.00
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	60,332.92	1,608,955.73	68,299.13	1,178,648.85	0.00	0.00	2,500.00	0.00
Excess(deficiency) of revenues over expenditures	0.00	2,905.00	0.00	(803,297.58)	0.00	67,078.00	(2,500.00)	200.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	2560 Title III	2610 IDEA	2620 Preschool	2711 CTE	2712 CTE	2811 Title IV	2820 Unemployment Compensation	2830 Forestry Escrow
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
Loan from School District Emergency Assistance Fund	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
Premium on Debt Issuance	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
Loan from Educational Facilities Revolving Load Fund Program	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	803,297.58	0.00	0.00	2,500.00	0.00
ESSER Transfers in	0.00	0.00	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	2,905.00	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	67,078.00	0.00	0.00
ESSER Transfers Out	0.00	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)	0.00	(2,905.00)	0.00	803,297.58	0.00	(67,078.00)	2,500.00	0.00
Net Change in Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	2560 Title III	2610 IDEA	2620 Preschool	2711 CTE	2712 CTE	2811 Title IV	2820 Unemployment Compensation	2830 Forestry Escrow
Fund Balances / Retained Earnings								
July 1, 2025	0.00	0.00	0.00	0.00	0.00	0.00	82,594.89	48,631.22
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, 2025 as restated	0.00	0.00	0.00	0.00	0.00	0.00	82,594.89	48,631.22
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 30, 2026	0.00	0.00	0.00	0.00	0.00	0.00	82,594.89	48,831.22

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	2901 Nurse Intervention	2902 Navy JROTC	2940 MOHS Grants	Total
Revenues:				
Local Sources	0.00	0.00	0.00	557,800.00
Intermediate Sources	0.00	0.00	0.00	0.00
State Sources	85,000.00	0.00	0.00	604,096.93
Federal Sources	0.00	78,010.19	0.00	5,850,326.40
Sixteenth section Sources	0.00	0.00	0.00	200.00
Total Revenues	85,000.00	78,010.19	0.00	7,012,423.33
Expenditures:				
Instruction	0.00	93,222.95	0.00	3,930,156.04
Support services	146,744.52	0.00	0.00	1,786,964.83
Noninstructional services	0.00	0.00	0.00	2,697,565.23
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	146,744.52	93,222.95	0.00	8,414,686.10
Excess(deficiency) of revenues over expenditures	(61,744.52)	(15,212.76)	0.00	(1,402,262.77)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	2901 Nurse Intervention	2902 Navy JROTC	2940 MOHS Grants	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
Loan from School District Emergency Assistance Fund	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00
Premium on Debt Issuance	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00
Loan from Educational Facilities Revolving Load Fund Program	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	61,744.52	15,212.76	0.00	968,072.93
ESSER 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	215,970.89
Other Transfers Out	0.00	0.00	0.00	194,819.03
ESSER 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)	61,744.52	15,212.76	0.00	557,283.01
Net Change in Fund Balances	0.00	0.00	0.00	(844,979.76)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Special Revenue Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	2901 Nurse Intervention	2902 Navy JROTC	2940 MOHS Grants	Total
Fund Balances / Retained Earnings				
July 1, 2025	0.00	0.00	0.00	2,103,832.52
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, 2025 as restated	0.00	0.00	0.00	2,103,832.52
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00
June 30, 2026	0.00	0.00	0.00	1,258,852.76

The above Original budget has been approved by the School board as noted in our board minutes dated 06/23/2025

Board President Sondra Odom Date: 6/23/25

Sondra Odom

Board Secretary Date: 6/24/25

Dr. Brad Hayes

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Debt Service Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	4034 Bond Retirement	4091 Tax Prom Note EEF	Total
Revenues:			
Local Sources	1,680,487.50	0.00	1,680,487.50
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	1,680,487.50	0.00	1,680,487.50
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	1,020,000.00	110,000.00	1,130,000.00
Interest	657,987.50	12,804.00	670,791.50
Other	2,500.00	0.00	2,500.00
Total Expenditures	1,680,487.50	122,804.00	1,803,291.50
Excess(deficiency) of revenues over expenditures	0.00	(122,804.00)	(122,804.00)

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Debt Service Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	4034 Bond Retirement	4091 Tax Prom Note EEF	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
Loan from School District Emergency Assistance Fund	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00
Premium on Debt Issuance	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00
Loan from Educational Facilities Revolving Load Fund Program	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	122,804.00	122,804.00
ESSER Transfers in	0.00	0.00	0.00
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
ESSER 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	122,804.00	122,804.00
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, 2026
Date Approved: 06/23/2025

	4034 Bond Retirement	4091 Tax Prom Note EEF	Total
Fund Balances / Retained Earnings			
July 1, 2025	377,647.70	0.00	377,647.70
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, 2025 as restated	377,647.70	0.00	377,647.70
Increase (decrease) in reserve for inventory	0.00	0.00	0.00
June 30, 2026	377,647.70	0.00	377,647.70

The above Original budget has been approved by the School board as noted in our board minutes dated 06/23/2025

Board President Sondra Odom Date: 6/23/25

Sondra Odom

Board Secretary Date: 6/24/25

Dr. Brad Hayes

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Permanent Trust Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	7211 16th Section Principal	7310 Payroll Clearing	7500 Accounts Payable Clearing	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	15,000.00	0.00	0.00	15,000.00
Total Revenues	15,000.00	0.00	0.00	15,000.00
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	15,000.00	0.00	0.00	15,000.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Permanent Trust Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	7211 16th Section Principal	7310 Payroll Clearing	7500 Accounts Payable Clearing	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
Loan from School District Emergency Assistance Fund	0.00	0.00	0.00	0.00
Inception of Capital Leases	0.00	0.00	0.00	0.00
Premium on Debt Issuance	0.00	0.00	0.00	0.00
Insurance Loss Recoveries	0.00	0.00	0.00	0.00
Loan from Educational Facilities Revolving Load Fund Program	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
ESSER 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
ESSER 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	15,000.00	0.00	0.00	15,000.00

PEARL PUBLIC SCHOOL DISTRICT
Combining Budget for Permanent Trust Funds - Original
For the Year Ending June 30, 2026
Date Approved: 06/23/2025

	7211 16th Section Principal	7310 Payroll Clearing	7500 Accounts Payable Clearing	Total
Fund Balances / Retained Earnings				
July 1, 2025	565,401.52	0.00	0.00	565,401.52
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, 2025 as restated	565,401.52	0.00	0.00	565,401.52
Increase (decrease) in reserve for inventory	0.00	0.00	0.00	0.00
June 30, 2026	580,401.52	0.00	0.00	580,401.52

The above Original budget has been approved by the School board as noted in our board minutes dated 06/23/2025

Board President Sondra Odom Date: 6/23/25

Sondra Odom

Board Secretary Date: 6/24/25

Dr. Brad Hayes