Rankin Community School District No. 98

June 30, 2026

	June 30, 2024	June 30, 2025	June 30, 2026
Total Fund Equity (All Funds)	15,211,146	15,614,748	15,760,475
Less: General Fixed Assets	(10,857,234)	(11,244,084)	(11,484,813)
Debt Services Fund	(17,469)	(16,991)	(19,831)
Municipal Retirement/Social Security Fund	(235,549)	(222,521)	(200,538)
Capital Projects Fund	0	0	0
Fire Prevention & Safety Fund	(26,385)	(73,430)	(84)
Net Equity in Operating Funds	4,074,509	4,057,722	4,055,209

Educational Fund	Actual	Budget	Percent
Total Revenues and Other Financing Sources*	3,549,689	3,538,312	100.32%
Total Expenditures and Other Financing Uses*	3,477,865	3,480,213	99.93%

Operations & Maintenance Fund	Actual	Budget	Percent
Total Revenues and Other Financing Sources	312,547	312,291	100.08%
Total Expenditures and Other Financing Uses	395,631	396,155	99.87%

Transportation Fund	Actual	Budget	Percent
Total Revenues and Other Financing Sources	275,829	269,280	102.43%
Total Expenditures and Other Financing Uses	306,721	306,730	100.00%

	June 30, 2024	June 30, 2025	June 30, 2026
Financial Profile Score	3.90	3.90	3.90
Financial Profile Designation	Financial Recognition	Financial Recognition	Financial Recognition

* Excludes On-Behalf Payments

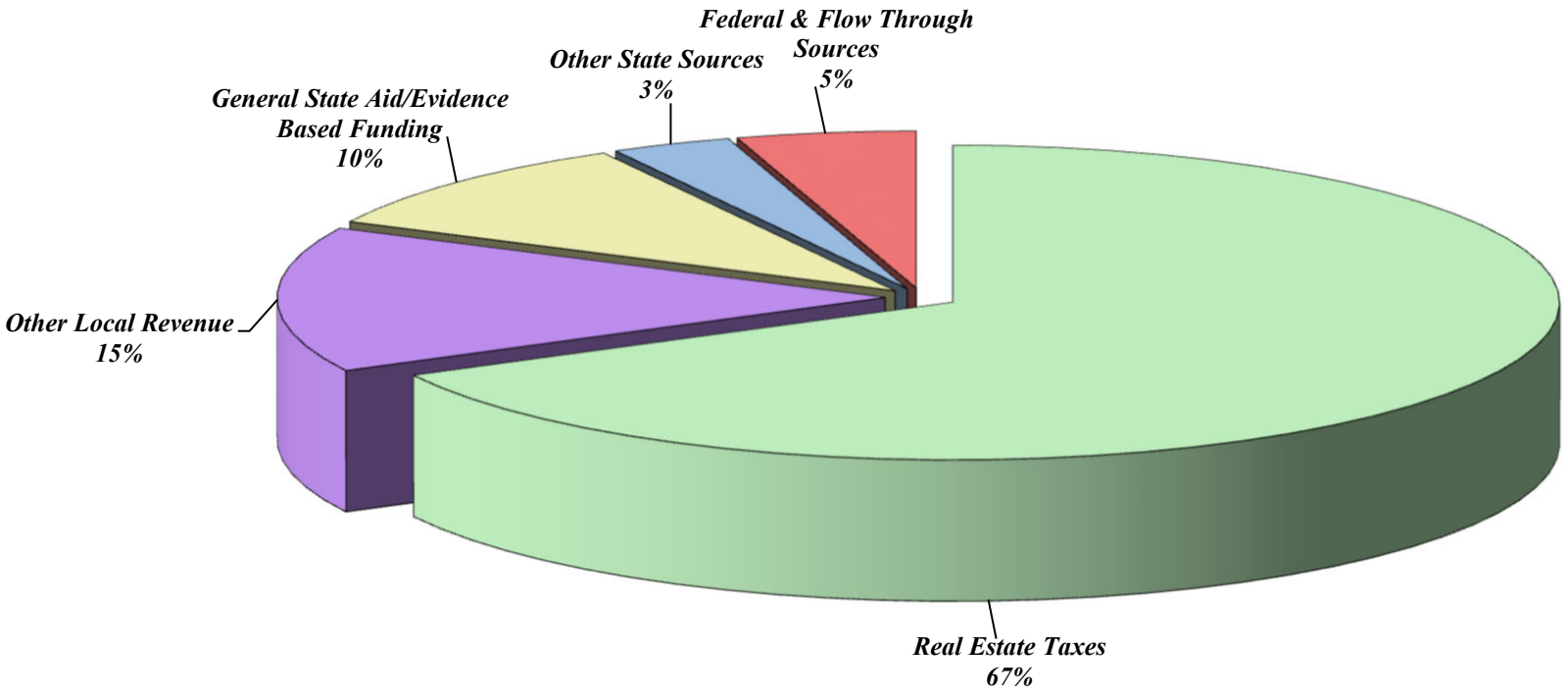
Rankin Community School District No. 98

Schedule of Cash Revenue Received
and Cash Expenditures Disbursed
Educational, Operations and Maintenance,
Transportation, and Working Cash Funds
For The Fiscal Years Ended June 30, 2024, 2025 and 2026

	FY '24	FY '25	FY '26	FY '25 to FY '26
Cash Revenue Received:				
From Local Sources:				
Taxes	2,561,193	2,672,687	2,814,619	141,932
Other	617,372	570,595	624,728	54,133
From State Source:				
Evidence Based Funding	422,139	408,031	408,190	159
Other	216,745	217,455	134,177	(83,278)
From Federal Sources and Flow Through	241,154	209,832	199,221	(10,611)
Total Cash Received	4,058,603	4,078,600	4,180,935	102,335
Cash Expenditures Disbursed:				
Instruction:				
Regular Programs	1,241,233	1,233,753	1,358,193	124,440
Special Education Programs	293,580	330,539	373,351	42,812
Remedial & Supplemental Programs	84,391	114,191	115,134	943
Interscholastic Programs	106,175	98,824	154,738	55,914
Gifted Programs	876	906	950	44
Private Tuition	162,598	128,450	61,920	(66,530)
Student Activity Fund	52,253	45,648	53,100	7,452
Total Instruction	1,941,106	1,952,311	2,117,386	165,075
Support Services:				
Pupils	161,448	255,286	114,114	(141,172)
Instructional Staff	26,453	19,629	19,055	(574)
General Administration	345,503	355,556	391,584	36,028
School Administration	135,213	139,234	129,145	(10,089)
Business:				
Educational Fund	374,098	359,822	484,194	124,372
Operations & Maintenance Fund	449,395	327,154	395,631	68,477
Transportation Fund	18,463	5,160	12,498	7,338
Total Support Services	1,510,573	1,461,841	1,546,221	84,380
Community Services	0	0	0	0
Payments to Other Governmental Units	306,179	318,312	446,593	128,281
Total Cash Expenditures (Excluding Transfers)	3,757,858	3,732,464	4,110,200	377,736
Excess Cash Revenue Received (Cash Expenditures Disbursed) (Excluding Transfers)	300,745	346,136	70,735	(275,401)

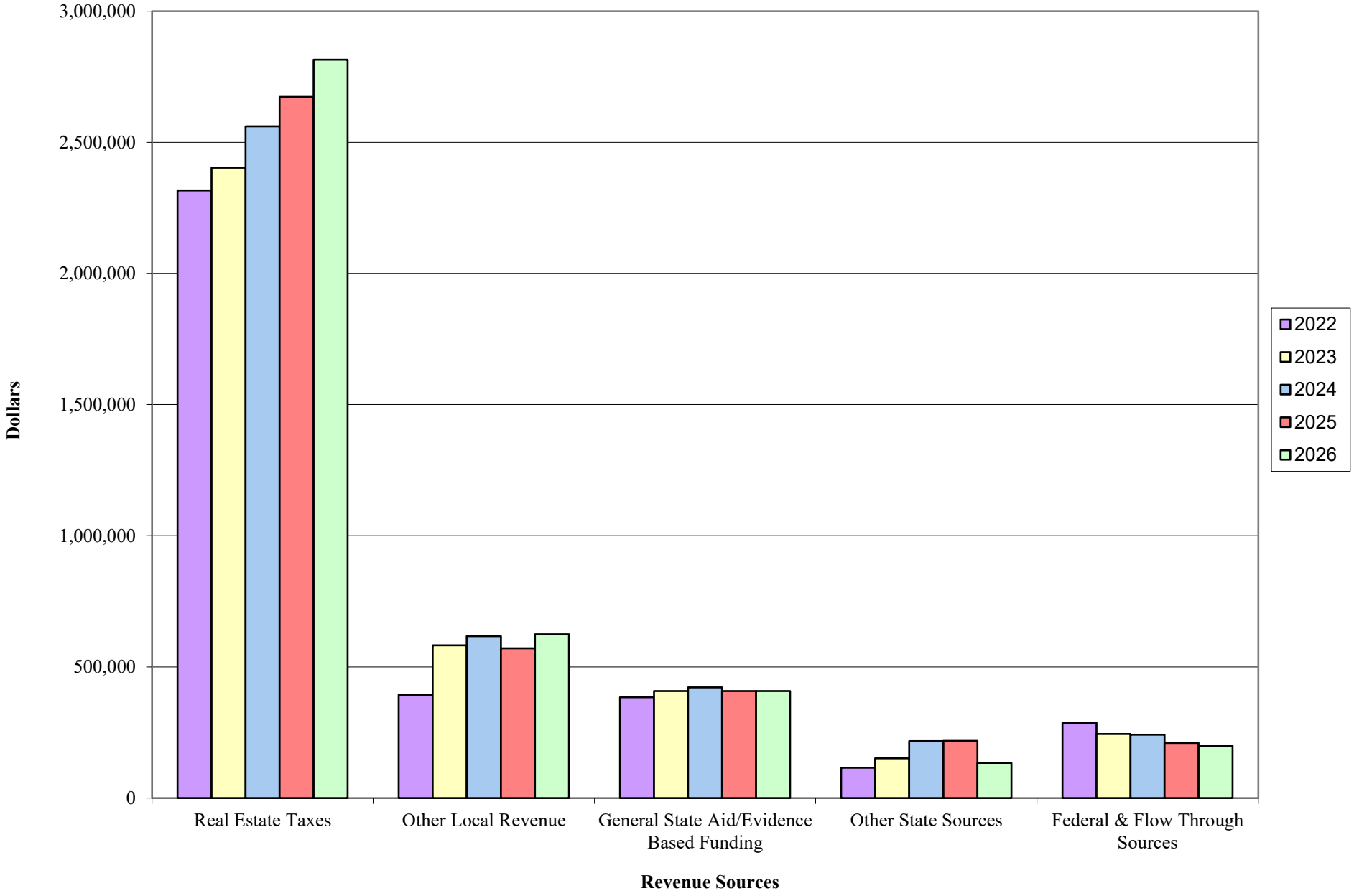
Rankin Community School District No. 98

2026 Operating Revenues



Rankin Community School District No. 98

Operating Revenues



Rankin Community School District No. 98

Operational Funds

(Educational, Operations and Maintenance, and Transportation)

Disbursement Analysis By Object

For The Fiscal Years Ended June 30, 2025 and 2026

Educational Fund

	FY '25		FY '26	
Salaries	1,782,455	56.0%	1,902,643	55.8%
Employee Benefits	376,438	11.8%	386,500	11.3%
Purchased Services	456,025	14.3%	397,787	11.7%
Supplies and Materials	323,580	10.2%	417,807	12.3%
Capital Outlay	11,244	0.4%	70,590	2.1%
Other Objects	230,860	7.3%	232,521	6.8%
Total	3,180,602	100.0%	3,407,848	100.0%

Operations & Maintenance Fund

	FY '25		FY '26	
Salaries	167,584	51.3%	169,630	42.8%
Employee Benefits	23,902	7.3%	20,044	5.1%
Purchased Services	55,121	16.8%	115,402	29.2%
Supplies and Materials	49,455	15.1%	88,433	22.4%
Capital Outlay	31,092	9.5%	2,122	0.5%
Total	327,154	100.0%	395,631	100.0%

Transportation Fund

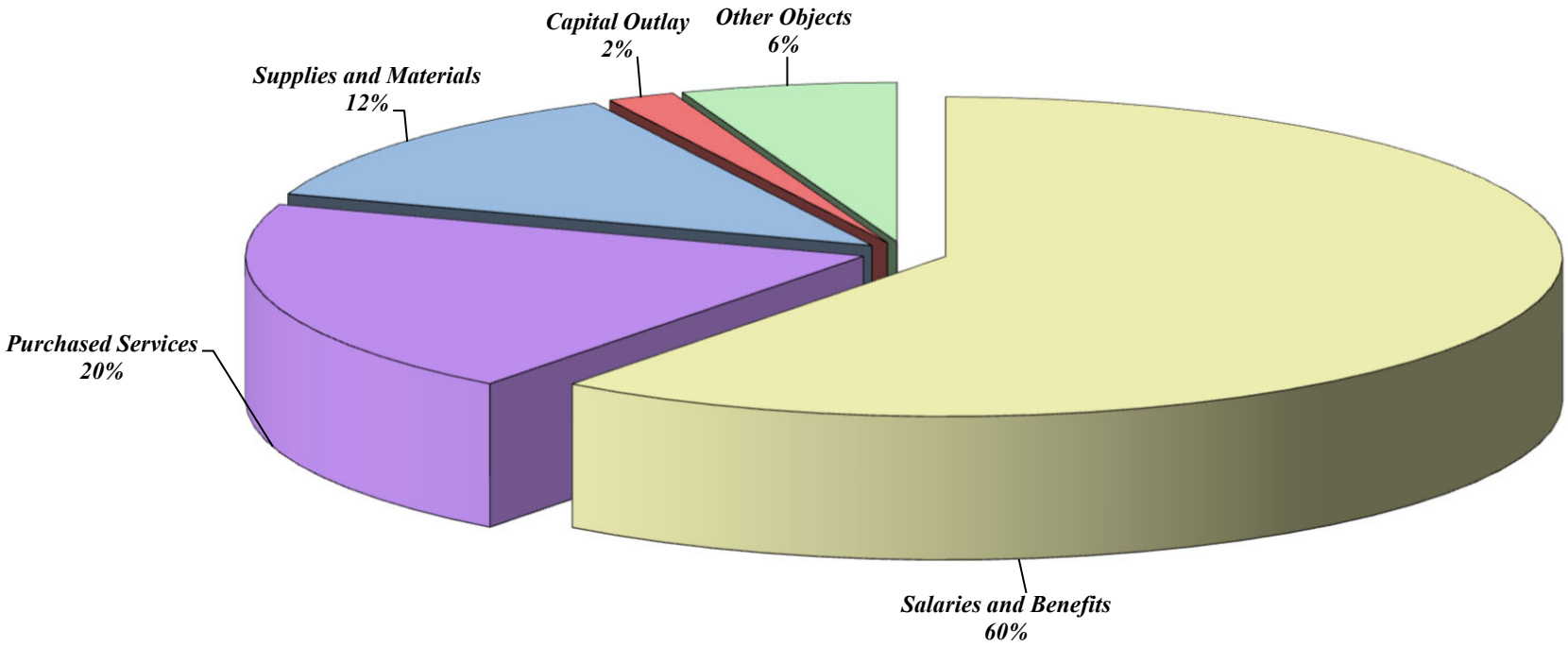
	FY '25		FY '26	
Purchased Services	224,708	100.0%	306,721	100.0%
Total	224,708	100.0%	306,721	100.0%

Total Operating Funds

	FY '25		FY '26	
Salaries	1,950,039	52.2%	2,072,273	50.4%
Employee Benefits	400,340	10.7%	406,544	9.9%
Purchased Services	735,854	19.8%	819,910	19.9%
Supplies and Materials	373,035	10.0%	506,240	12.3%
Capital Outlay	42,336	1.1%	72,712	1.8%
Other Objects	230,860	6.2%	232,521	5.7%
Total	3,732,464	100.0%	4,110,200	100.0%

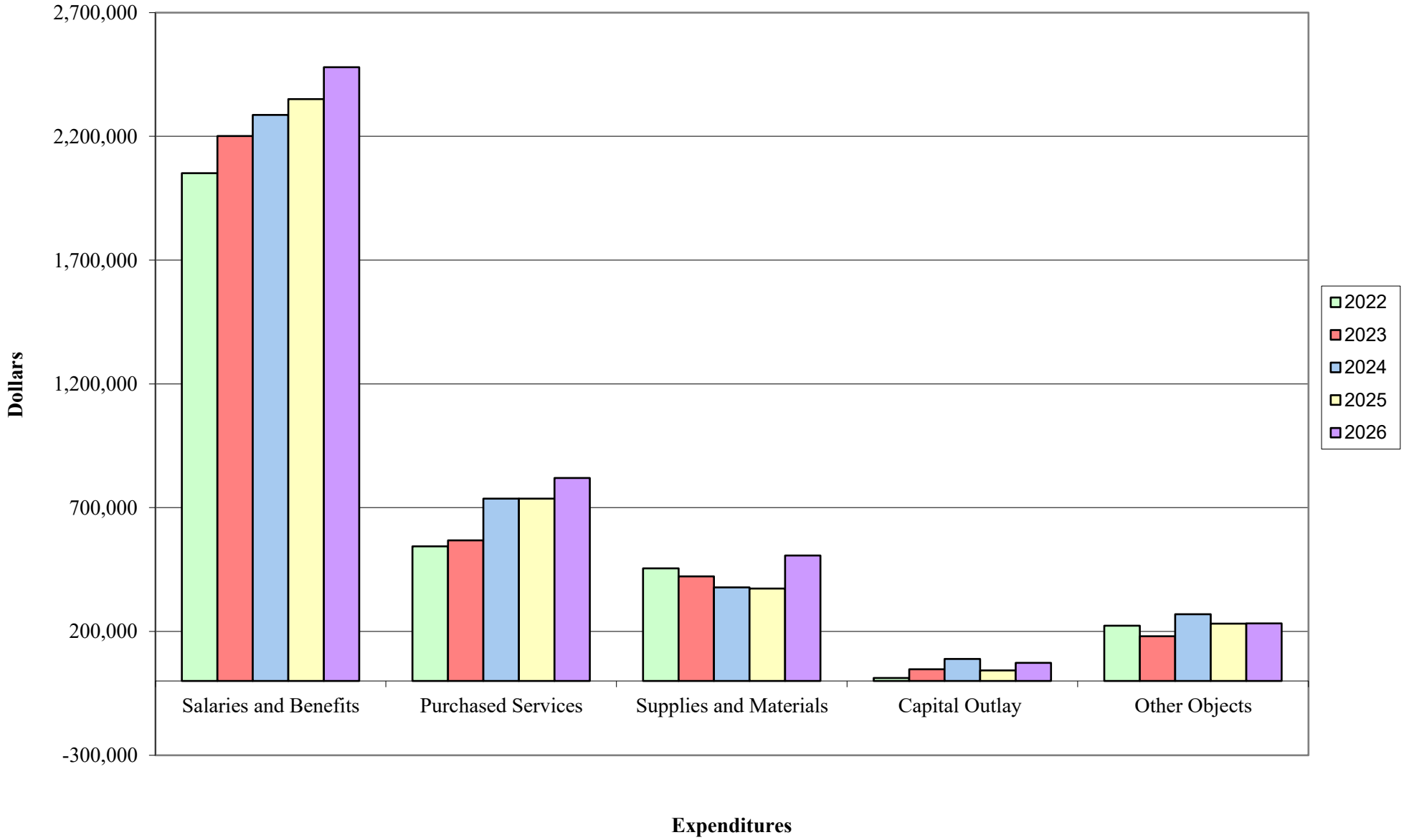
Rankin Community School District No. 98

Operating Expenditures



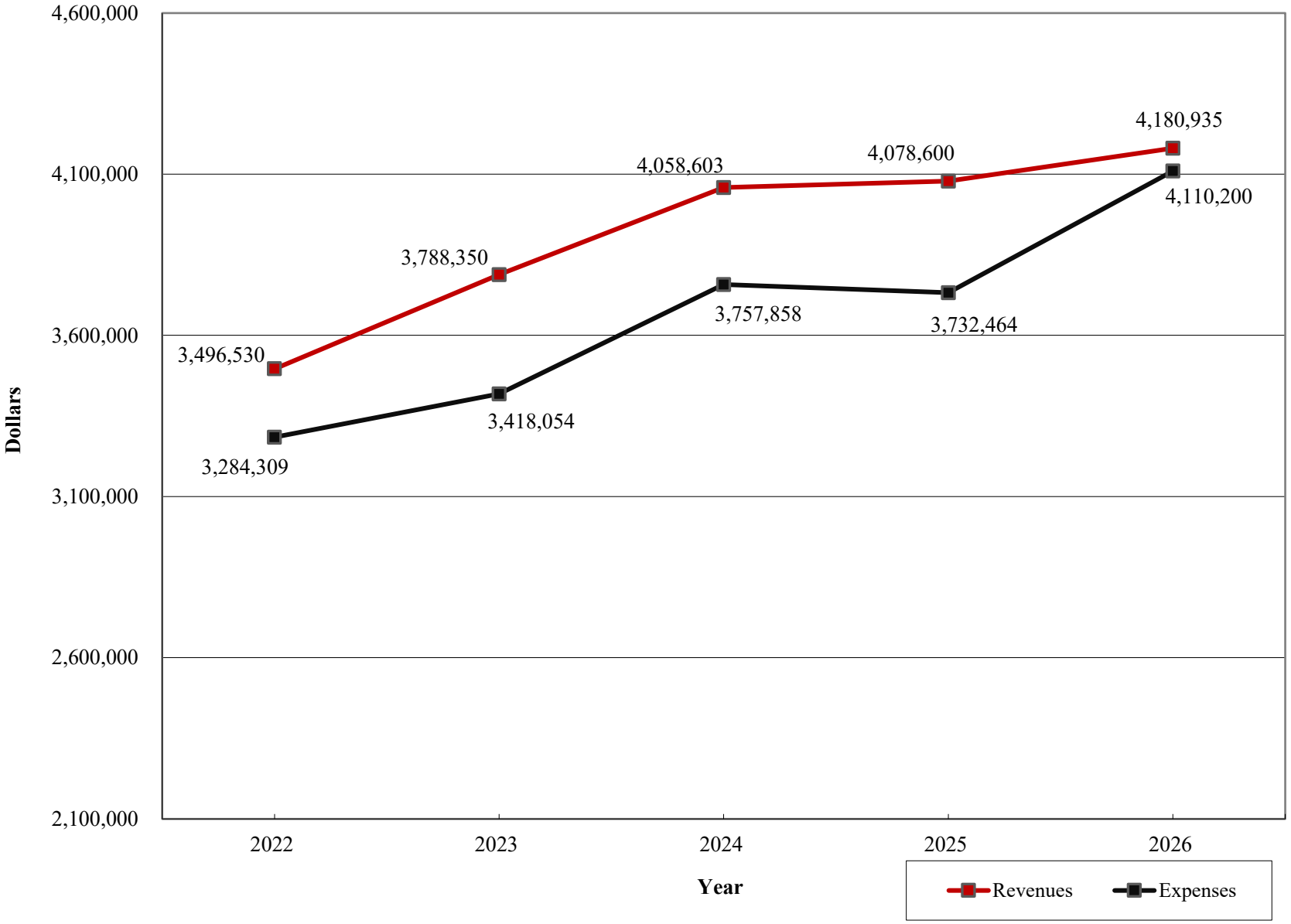
Rankin Community School District No. 98

Operating Expenses

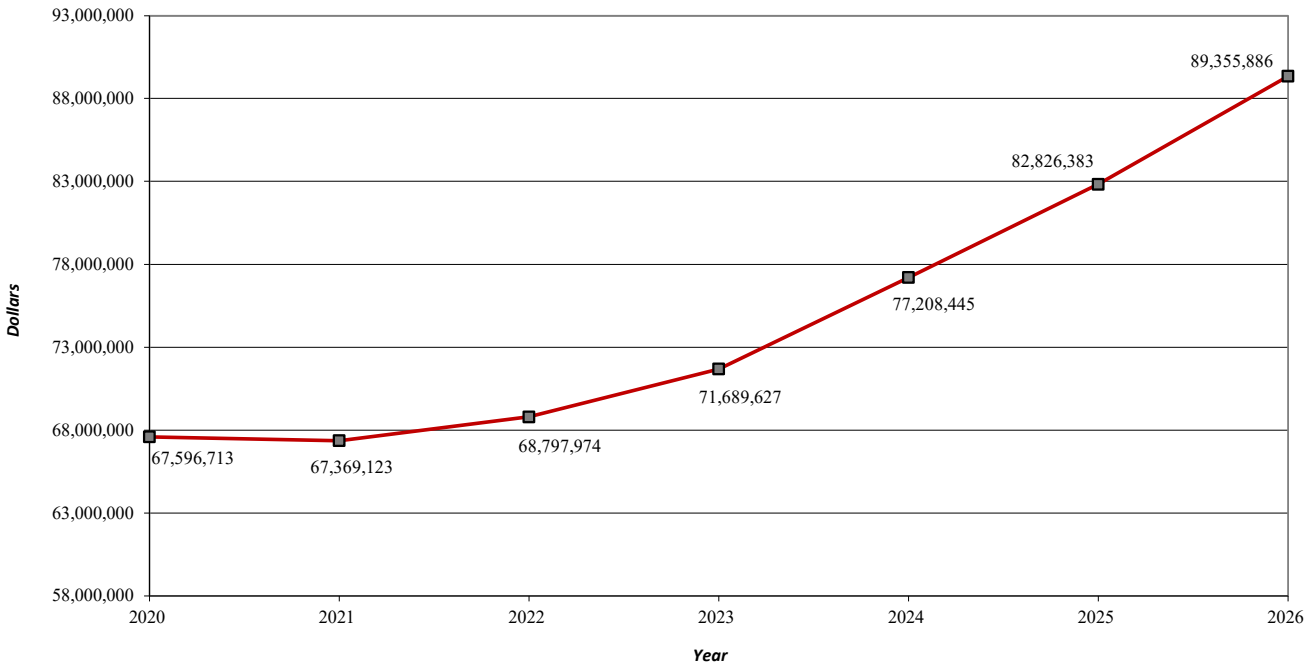


Rankin Community School District No. 98

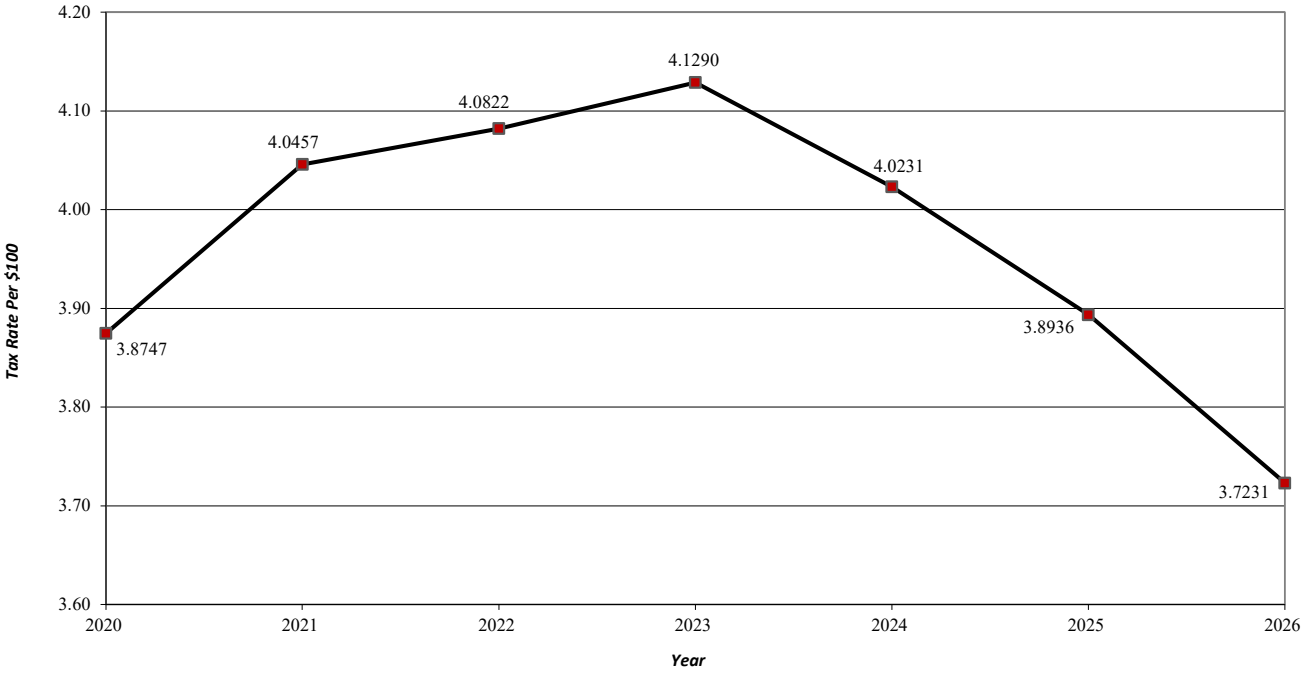
Revenue and Expense Not Including Other Financing Sources and Uses Comparison



Rankin Community School District No. 98
Assessed Value

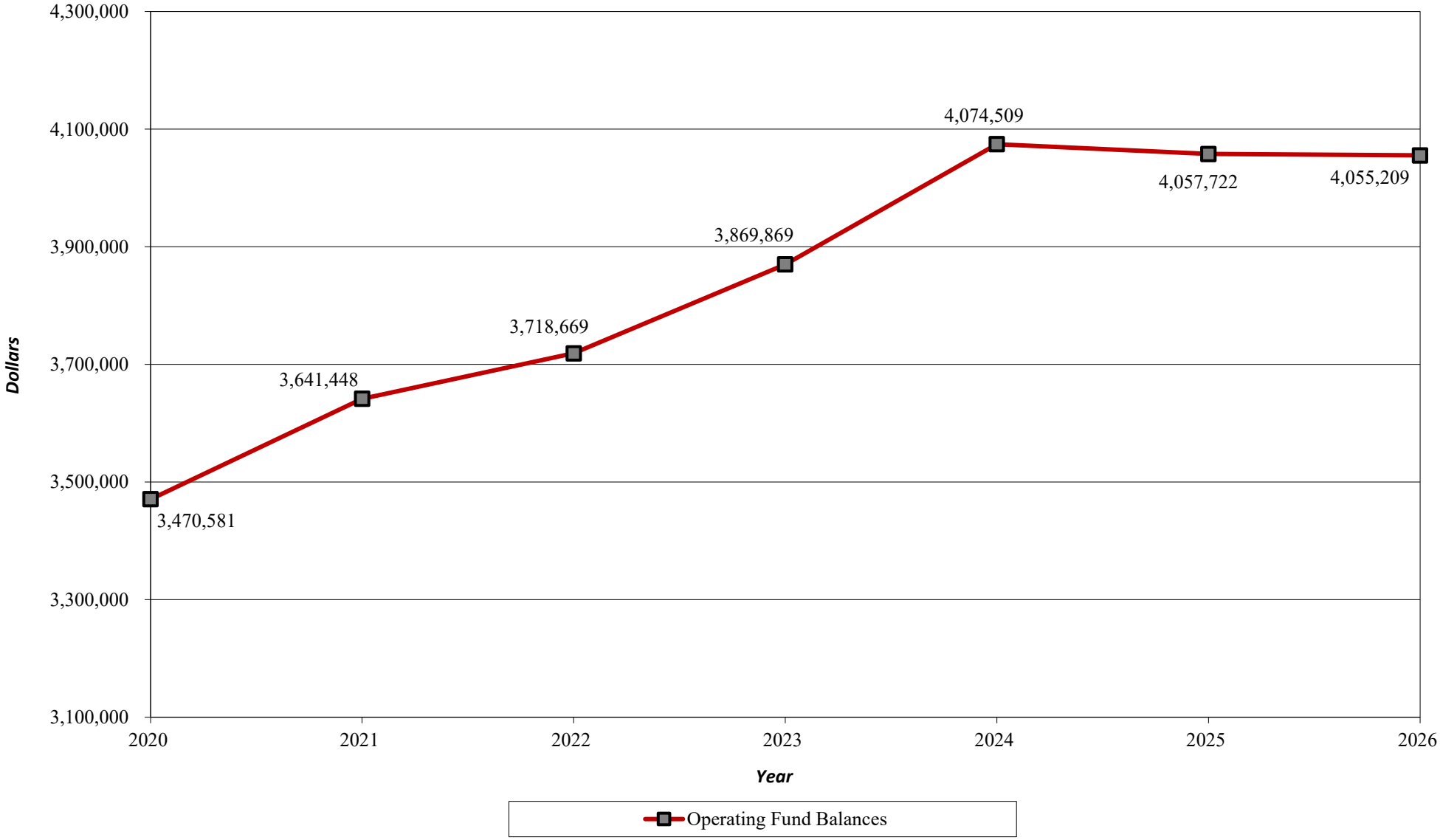


Rankin Community School District No. 98
Tax Rate



Rankin Community School District No. 98

Operating Fund Balance



Rankin Community School District No. 98

Outstanding Debt

