

**CHARLESTON SCHOOL DISTRICT**

LEA: 2402000

**Annual Financial Report (AFRB) Legal Balance  
(Teacher Salary, Operating and Debt Service Funds)  
2025 - 2026**

**Cycle: 1**

County: FRANKLIN

	Actual FY 2024 - 2025	Budget FY 2025 - 2026
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BEGINNING BALANCE	1,773,899.90	1,864,656.54
PLUS Total Operating & Debt Service Funds Revenues*	9,254,632.93	9,166,167.02
PLUS Operating & Debt Service Funds Transfers 'in' from other Funds	0.00	0.00
PLUS Operating & Debt Service Funds Other Revenue ( Indirect Cost & Other)	1,045.04	0.00
LESS Teacher Salary Fund Expenditures	4,125,472.45	4,007,948.86
LESS Operating Fund Expenditures	4,373,220.35	4,342,978.12
LESS Operating Transfers 'Out' (To Funds 3,5,6,7,8)	133,907.03	140,838.50
LESS Total Debt Service Fund Expenditures	532,321.50	534,850.00
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LEGAL BALANCE	<b>\$1,864,656.54</b>	<b>\$2,004,208.08</b>
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*Accrued Revenue included in this total	\$11,502.64	\$0.00

*Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report.  
However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.*