

KUNA JOINT SCHOOL DISTRICT 3

Board Presentation

Estimated Carryforward and

Revised Budget 2020-21

Requested Budget 2021-22

June 08, 2021

DEFINITION OF FUNDS

List of funds for the fiscal year 2020-21 and 2021-22

| | | |
|----------------|---|--|
| 100 | General Fund | This fund is the chief operating fund of the school district. It is used to account for all financial resources of the school district except for those required to be accounted for in another fund. |
| 100 | Coronavirus Relief Fund (CRF). Also known as Governor's Special Distribution. (ID 21.019 20-1892-0-1-806) | One-time distribution of funds during 2020-21 (\$1.7M). Purpose: Necessary Expenditures to respond to the pandemic. Rules and Limitations apply ¹ . |
| 100 | Coronavirus Relief Fund (CRF). Also known as Governor's Special Distribution. (ID 21.019 20-1892-0-1-806) | One-time distribution of funds during 2021-22 (\$317K). Purpose: Necessary Expenditures to respond to the pandemic. Rules and limitations apply with additional terms from the State to address learning loss. |
| 200 | Special Revenue Funds | Proceeds of specific revenue sources (other than trusts and major capital projects) are legally restricted to expenditures for specified purposes. |
| 220 | Federal Forest Fund | Revenues received from the federal government for the sale of timber on federal forest lands located within the district boundaries. |
| 234-235 | Private Grant Fund | Revenues from local companies and organizations used for a specific purpose. |
| 241 | Driver Education Fund | Revenues and expenditures for District-sponsored driver's education programs throughout the year. |
| 243 | Career Technical Education (CTE) | Career Technical Education. |
| 244 | State Miscellaneous Fund | Revenues received for specific purposes mandated by the State. Examples: Mastery-Based Education System., Sources of Strength Cohort Schools Sub award. |
| 245 | Technology | Revenues received from the State of Idaho used to purchase equipment related to classroom technology and train teachers in technology use. |

¹ Requirements for CRF. Retrieved from <https://www.sde.idaho.gov/federal-programs/cares-act/files/general/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

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| | | |
|------------|--|---|
| 246 | Safe And Drug-Free | Revenues received from the State of Idaho used to hire counselors for substance abuse counseling and to improve safety throughout the District. |
| 247 | Career Technical School (CTS) | Career Technical School Added-Cost Funding. This fund should be tracked separately from the CTE fund for reporting purposes. |
| 250 | Elementary And Secondary School Emergency Relief (ESSER III) | Education Stabilization Funds. Elementary and Secondary School Emergency Relief Fund (ESSER). The availability requirement is the same for ESSER I, II & III, but the funds must be tracked separately. |
| 251 | Title I – Disadvantaged | Revenues are used to hire staff and purchase supplies to support reading and math programs for at-risk students. |
| 252 | Elementary And Secondary School Emergency Relief (ESSER I) | Education Stabilization Funds. Elementary and Secondary School Emergency Relief Fund (ESSER). The availability requirement is the same for ESSER I, II & III, but the funds must be tracked separately ² . |
| 253 | Title I-C – Migrant | Revenues are used to purchase materials and for staff to assist with students classified as Migratory Children. |
| 254 | Elementary And Secondary School Emergency Relief (ESSER II) | Education Stabilization Funds. Elementary and Secondary School Emergency Relief Fund (ESSER). The availability requirement is the same for ESSER I, II & III, but the funds must be tracked separately. |
| 257 | IDEA, Part B Special Education | Revenues used for staff, materials, and equipment and professional services to supplement the special education program in the District. |
| 258 | IDEA, Part B Preschool | Revenues are used for staff, materials, and equipment, and professional service to supplement the preschool (3 to 5-year-olds) special education program in the District |
| 259 | 259 American Rescue Plan Act (ARPA), IDEA Part B | 259 American Rescue Plan Act (ARPA) IDEA Part B |

² Requirement for ESSER I, II, and III. Retrieved from <https://www.sde.idaho.gov/federal-programs/american-rescue-plan/files/general/American-Rescue-Plan-ESSER-Uses-of-Funds.pdf>

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

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| | | |
|------------|---|---|
| 260 | Medicaid Fund | Revenues received for school-based, health, and rehabilitative services provided to children with disabilities who receive services under the Individuals with Disabilities Education Act (IDEA). |
| 261 | Title IV-A | Student Support and Academic Enrichment - Revenues used to develop and support the community school initiatives for the District. |
| 263 | Carl Perkins | Vocational and Applied Technology Education – Revenues are used to purchase materials and equipment for career technical programs for students in special populations. |
| 270 | Title III-A | Language Instruction for Limited English Proficient – Revenue used to improve student achievement. |
| 271 | Title II-A | Title II Improving Teacher Quality – Revenues are used for in-service, teacher recruitment, and classroom management processes. |
| 272 | Distance/Blended Learning - Idaho Rebounds - Corona Virus Relief Fund | One-time grant during the 2020-21 school year for technology. |
| 290 | School Nutrition Program | School Nutrition Program – Revenues used for the personnel, activities, and supplies for providing breakfast and lunch for students and staff. |
| 300 | Debt Service Fund | This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. |
| 310 | Bond Interest and Redemption Fund | Bond Interest and Redemption Fund – Local property tax levy revenues are used to redeem bonds and bond interest expense. |
| 400 | Capital Projects Fund | This fund is used to account for financial resources to acquire or construct major capital facilities. The most common source of capital project funding is the sale of bonds or other capital financing instruments. |
| 424 | Bus Depreciation | Bus Depreciation |

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| | | |
|---|----------------|---|
| 700 (238 effective 7/1/2021) | Fiduciary Fund | These funds are used to account for assets held by a school district in a trustee capacity for others and therefore, cannot be used to support the school district's programs. Trust funds are generally accounted for on the economic resources measurement focus and the accrual basis of accounting. |
|---|----------------|---|

2020-21 BUDGET REVISION

Reasons:

March 2020: The District did not qualify for the Emergency Levy due to a drop in enrollment.

April 2020: In response to economic uncertainty caused by COVID, Governor Little enacted 5% holdback from the recently set FY21 education budget: Kuna SD responded by reducing the Budget by (estimated \$2.2M).

June 2020: \$852,154 in Elementary and Secondary School Emergency Relief (ESSER I) federal funds were allocated to the District. These funds were used to offset the existing allowable costs. The amount is scheduled to be fully utilized by 6/30/2021.

September 2020: \$239,190 in Distance/Blended Learning - Idaho Rebounds - Corona Virus Relief Fund were allocated to the District. The District submitted a grant application to the State Department of Education and used the funds on allowable expenses, such as technology.

October 2020: \$1,772,507 in Special Distribution - Idaho Rebounds - Corona Virus Relief Fund (CRF) allocated to the District. These funds were used to offset the existing allowable costs and use funds for unbudgeted (additional) allowable expenses (approved by the Board). The amount was fully utilized by 12/31/2020.

January 2021: See Chart 1. Changes to the 2020-21 budget. Governor's K-12 Budget Recommendations for FY 2021³. JFAC approved public schools 2020-21 appropriation on May 6, 2021 (approved by House and Senate).

Chart 1

³ Retrived from https://drive.google.com/file/d/136yE83yQIK-EAj9obHza-kaD9gYvt5B_/view?pli=1

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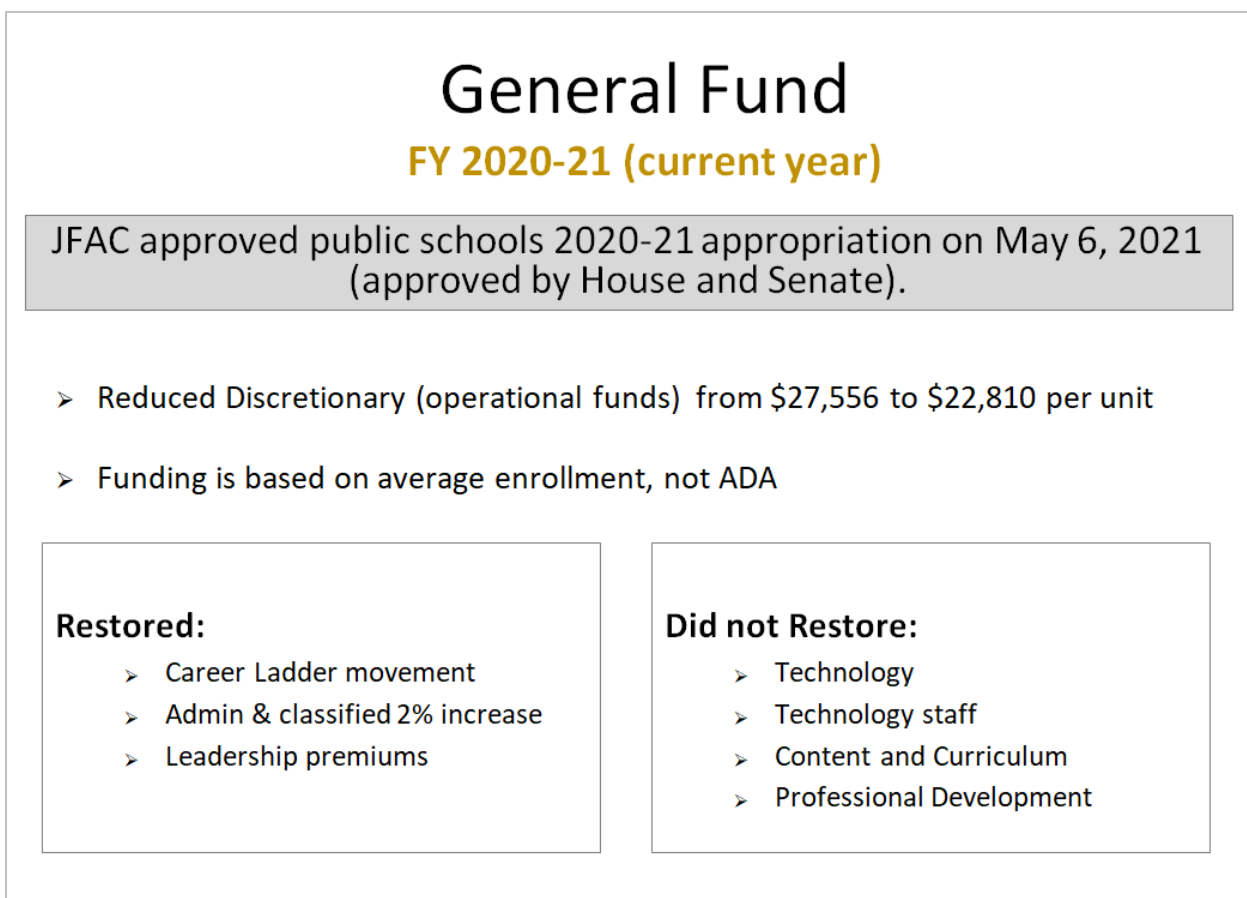


Chart 1: This is a summary of 20-21 Governor's recommendation changes

As a result:

- The District paid leadership premiums during May 2021 payroll.

June 2021: The first portion of the ESSER II and ESSER III is allocated to the District. (\$1.5M out of an estimated \$9M). The remaining amount will be available during 2021-22 and 2022-23 school years. The District will use approximately \$500,000 during 2020-21 to fill in the gaps caused by the reduction in discretionary funding.

2021-22 BUDGET REQUEST

May 2021: See Chart 2. General Fund. JFAC approved public schools 2020-21 appropriation on May 6, 2021 (approved by House and Senate).

Chart 2

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General Fund

FY 2021-22 (next year)

JFAC approved public schools 2021-22 appropriation on May 6, 2021 (approved by House and Senate).

- Increase Discretionary (operational funds) to \$29,542 per unit
- Funding is based on ADA (back the way it was in 19-20)

Remains Restored:

- Career ladder movements
- Admin & classified 2% increase
- Leadership premiums

Will not Restore:

- Technology
- Technology staff
- Content and Curriculum
- Professional Development

Chart 2: This is a summary of 21-22 Governor recommendation changes

May 2021: See Chart 3. Federal Fund. JFAC approved public schools 2020-21 appropriation on May 6, 2021 (approved by House and Senate). The total estimated amount is \$9.4M available through 12/31/2024. Recommendation: 40% to be spent during 2021-21; 30% to be spent during 2022-23, 30% to be spent during 2023-24.

Chart 3

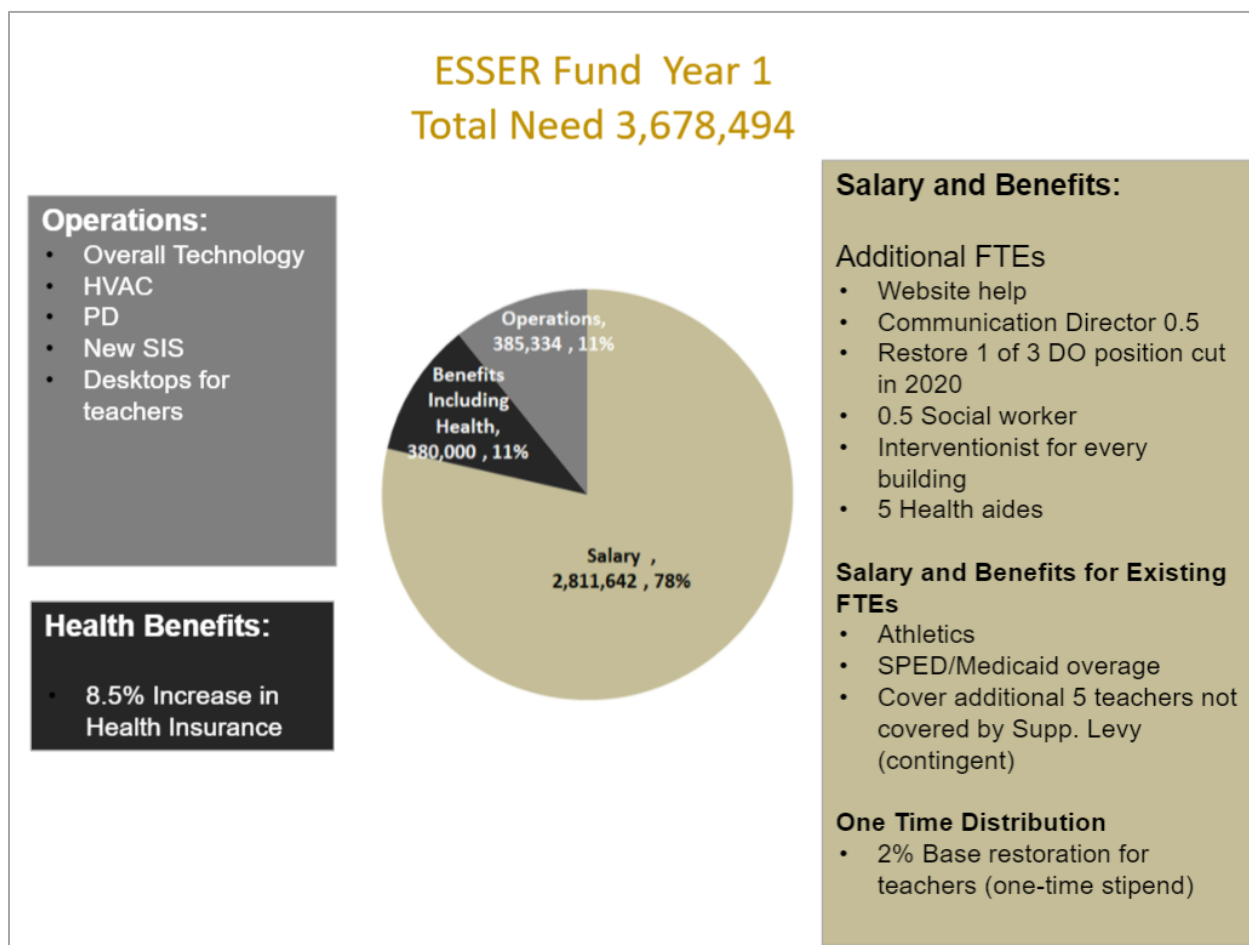
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| Federal Funds | | |
|---|---|---|
| Recommendation: | | |
| 40% 2021-21 | | |
| 30% 2022-23 | | |
| 30% 2023-24 | | |
| 2021-22 school year | 2022-23 | 2023-24 |
| ESSER (including learning loss) \$3.6M | ESSER (including learning loss) \$2.7M | ESSER (including learning loss) \$2.7M |
| LMS \$54.8K | | |
| Social \$13K | | |
| ARP SPED \$239K | | |
| CRF 2 (Gov.) \$318K | | |
| Total \$3.4M | Total \$3M | Total \$3M |

Chart 5 below represents how the ESSER funds will be used based on identified needs.

Chart 5

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GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

| General Fund (100) | | | |
|---|--------------------------------------|---------------------------|--------------------------------|
| REVENUES | 2019-2020 Actual Expenditures* | 2020-21 Revised Budget | 2021-22 Requested Budget |
| State General Fund | 31,296,028 | 29,773,123 | 32,217,741 |
| Supplemental Levy | 2,500,000 | 2,500,000 | 2,500,000 |
| Emergency Levy | 1,380,985 | | |
| Coronavirus Relief Fund (CRF) (i.e. Gov Fund)** | - | 1,772,507 | 317,895 |
| Misc Taxes and Fees | 397,646 | 227,003 | 318,223 |

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

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| | | | |
|------------------------------|-------------------|-------------------|-------------------|
| Investment Earnings | 150,075 | 50,011 | 42,405 |
| Transfers In | 47,780 | 71,000 | 670,000 |
| | | | |
| Total Available Funds | 35,772,514 | 34,393,644 | 36,066,264 |

**Prior year actual expenditures are based on the audited financial statements.*

***CRF Funds are different from ESSER funds and must be budgeted under a 100-general fund. ESSER funds are budgeted with all other Federal Fund.*

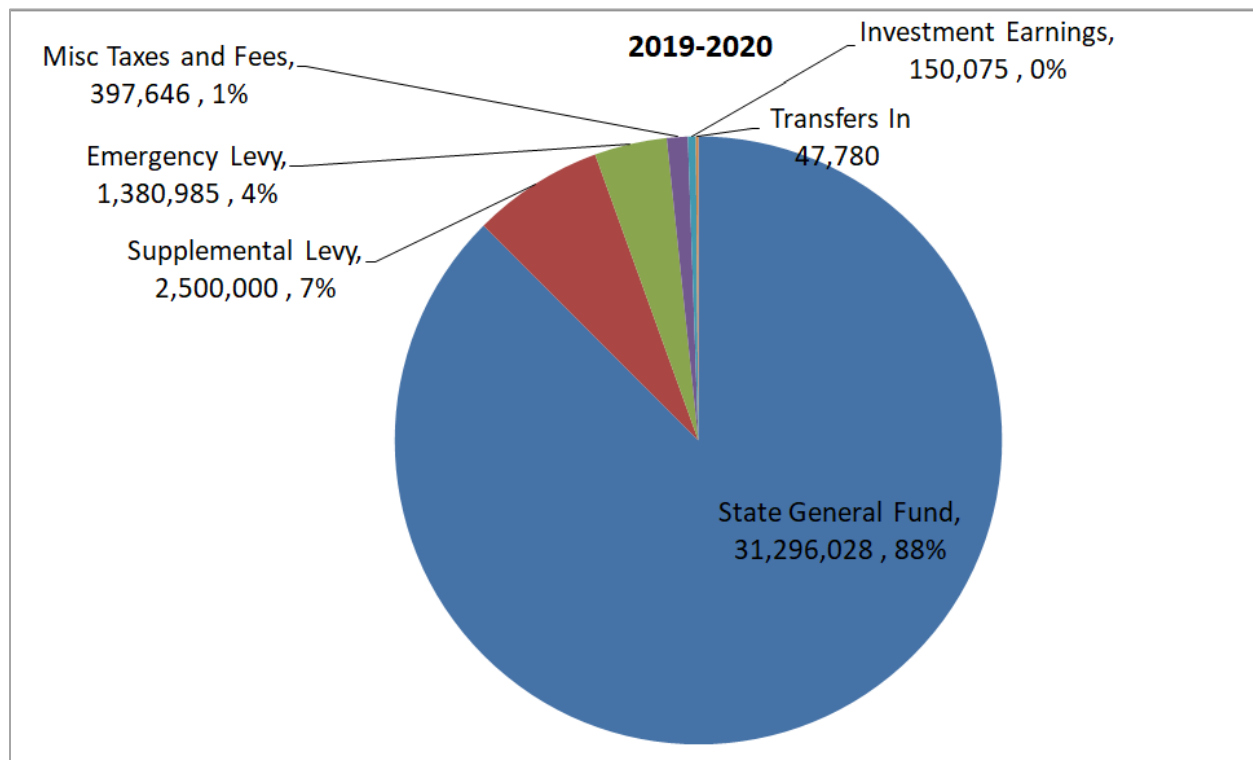
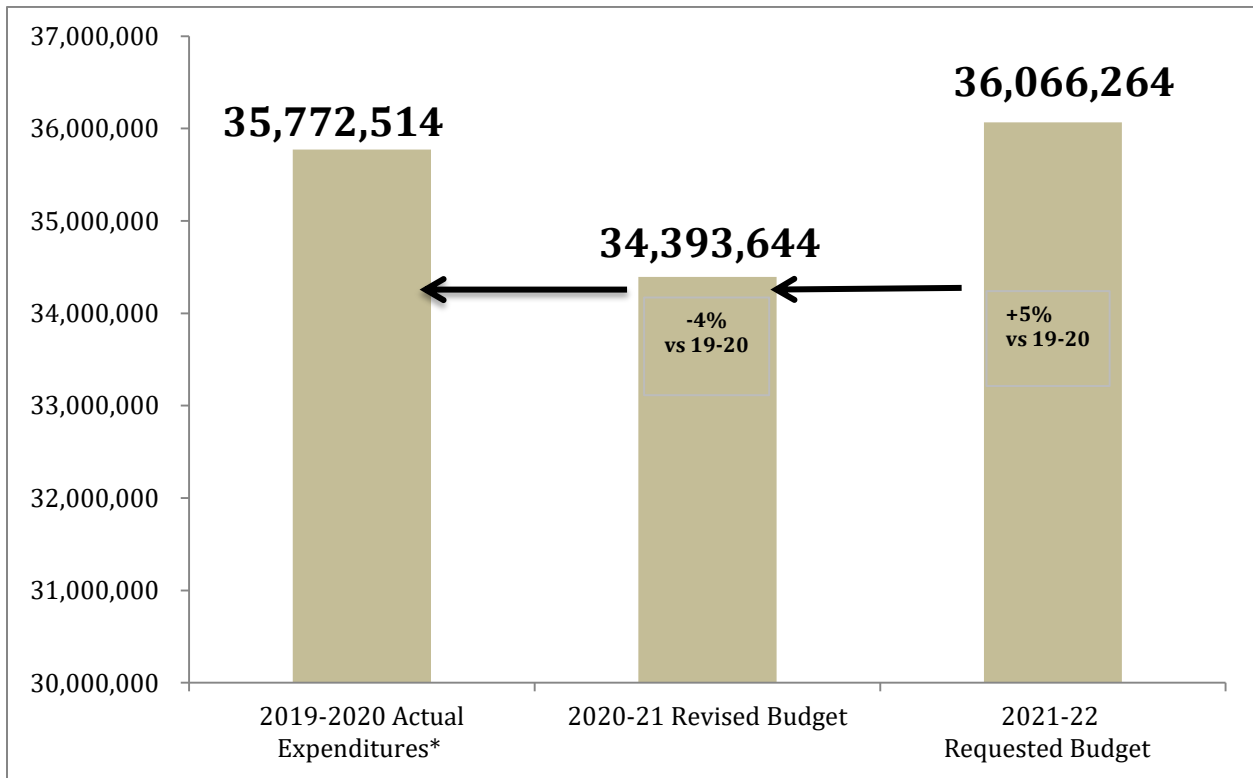
| EXPENDITURES | 2019-2020 Actual Expenditures | 2020-21 Revised Budget | 2021-22 Requested Budget |
|-----------------------|--|-----------------------------------|---|
| | | | |
| Instruction | 22,740,956 | 22,116,455 | 24,324,337 |
| Support Services | 12,460,104 | 12,130,291 | 11,335,735 |
| Non-Instructional | 27,857 | 18,289 | 30,000 |
| Board Expenses | 16,262 | 14,651 | 16,191 |
| Transfers Out | - | 200,000 | 160,000 |
| Contingency Reserve | | | 200,000 |
| Total Expenses | 35,245,178 | 34,479,685 | 36,066,264 |

| FUND BALANCE | | | |
|-------------------------|-----------|-----------|-----------|
| Revenue-Expense | 527,335 | (86,041) | (0) |
| Beginning Balance | 2,484,949 | 3,012,287 | 2,926,246 |
| Ending Fund Balance | 3,012,287 | 2,926,426 | 2,926,246 |
| Fund Balance Percentage | 8.4% | 8.5% | 8.1% |

GENERAL FUND REVENUE PROJECTION COMPARISON OF REVENUE 2019-20, 2020-21, 2021-22

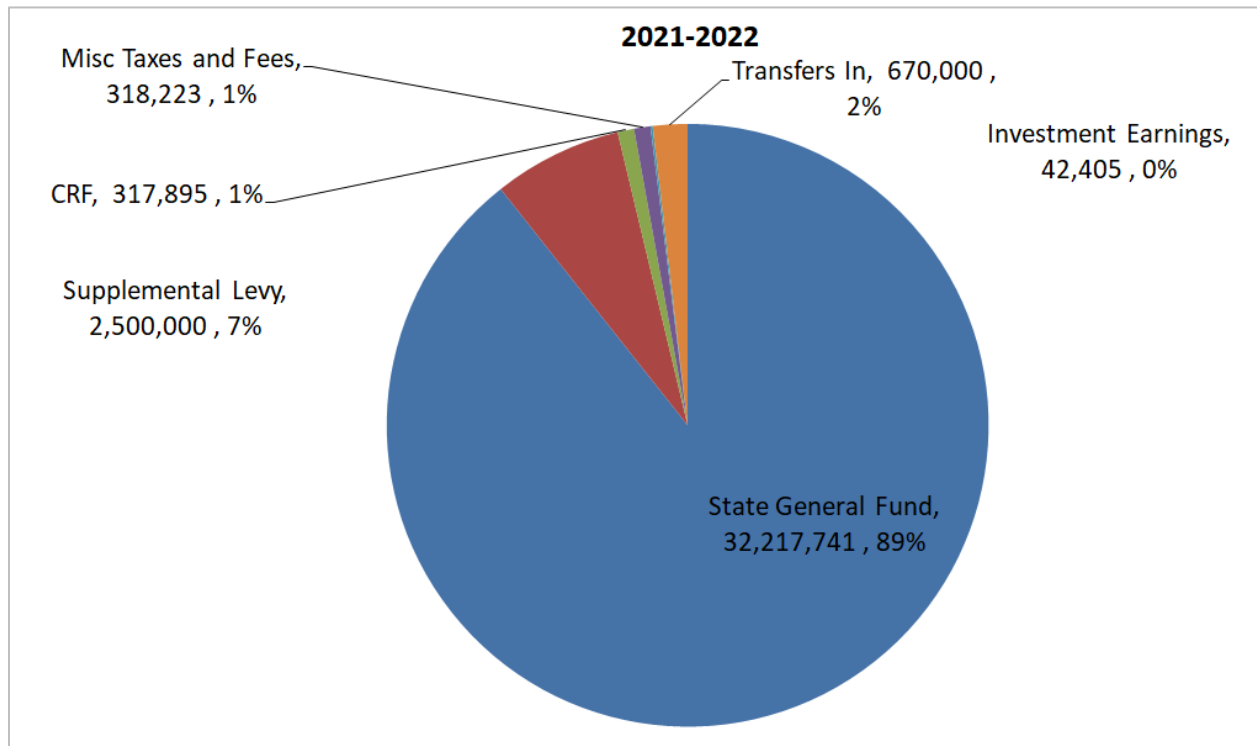
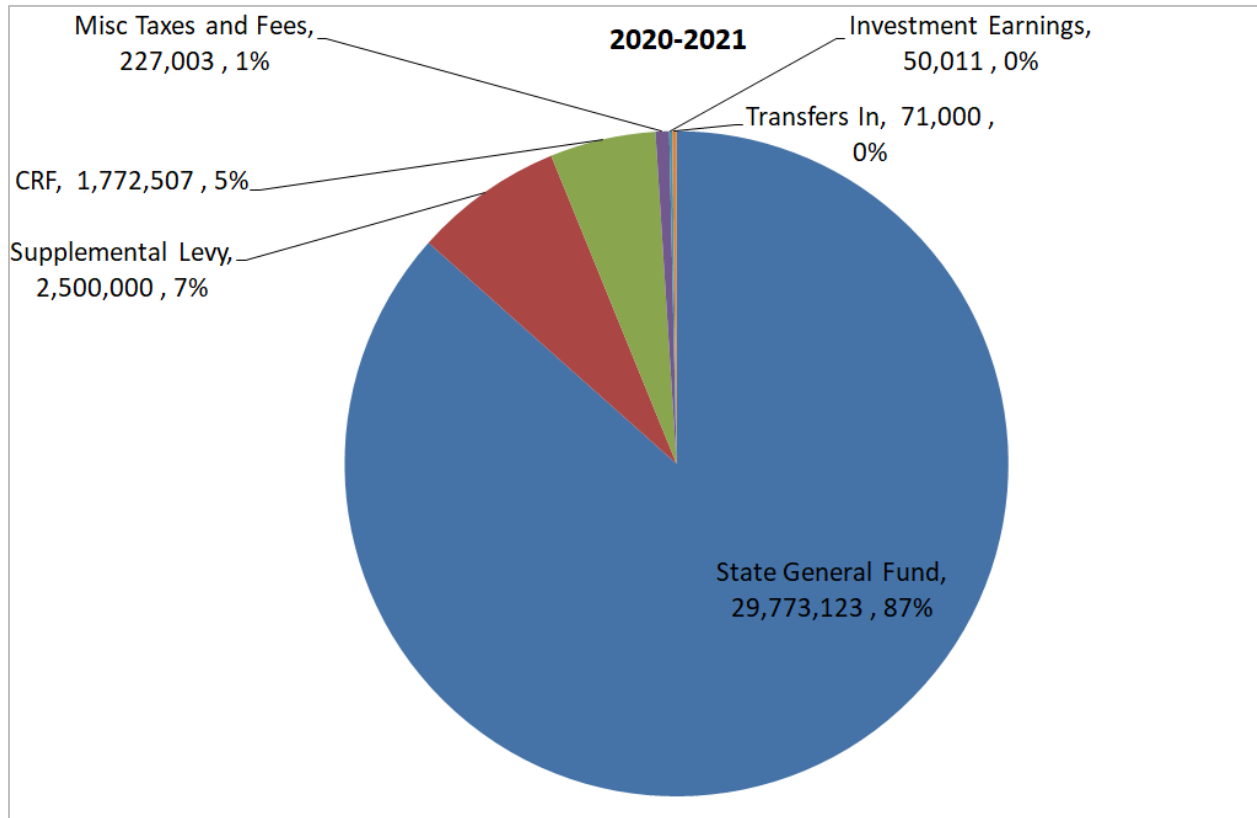
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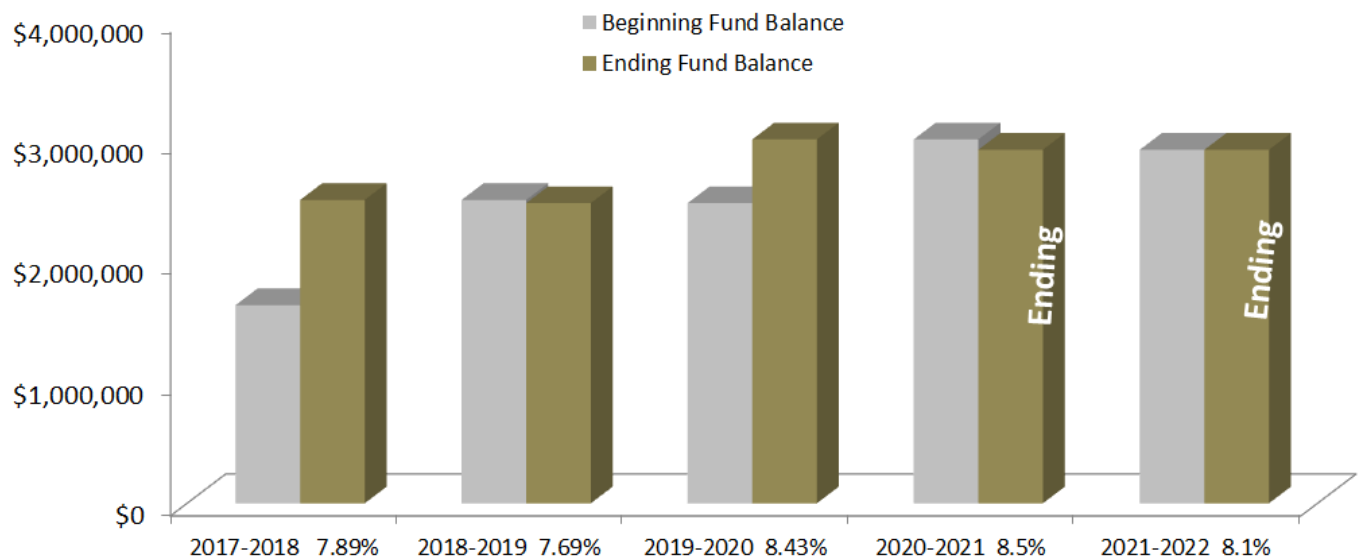
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GENERAL FUND CARRYOVER (FUND BALANCE) PROJECTION

| Year | Beginning Fund Balance | Total Revenue | Total Expenses | Ending Fund Balance | Fund Balance Percent | Note |
|-----------|------------------------|---------------|----------------|---------------------|----------------------|----------------|
| 2017-2018 | \$1,640,329 | \$31,818,548 | \$30,947,539 | \$2,511,338 | 7.89% | Based on Audit |
| 2018-2019 | \$2,511,338 | \$32,332,001 | \$32,358,390 | 2,484,949 | 7.69% | Based on Audit |
| 2019-2020 | \$2,484,949 | \$35,772,514 | \$35,245,178 | \$3,012,284 | 8.42% | Based on Audit |
| 2020-2021 | \$3,012,284 | \$34,393,644 | \$34,479,685 | \$2,926,243 | 8.51% | Projected |
| 2021-22 | \$2,926,243 | \$36,066,264 | \$36,066,264 | \$2,926,243 | 8.11% | Projected |



GENERAL FUND EXPENDITURES BY OBJECT

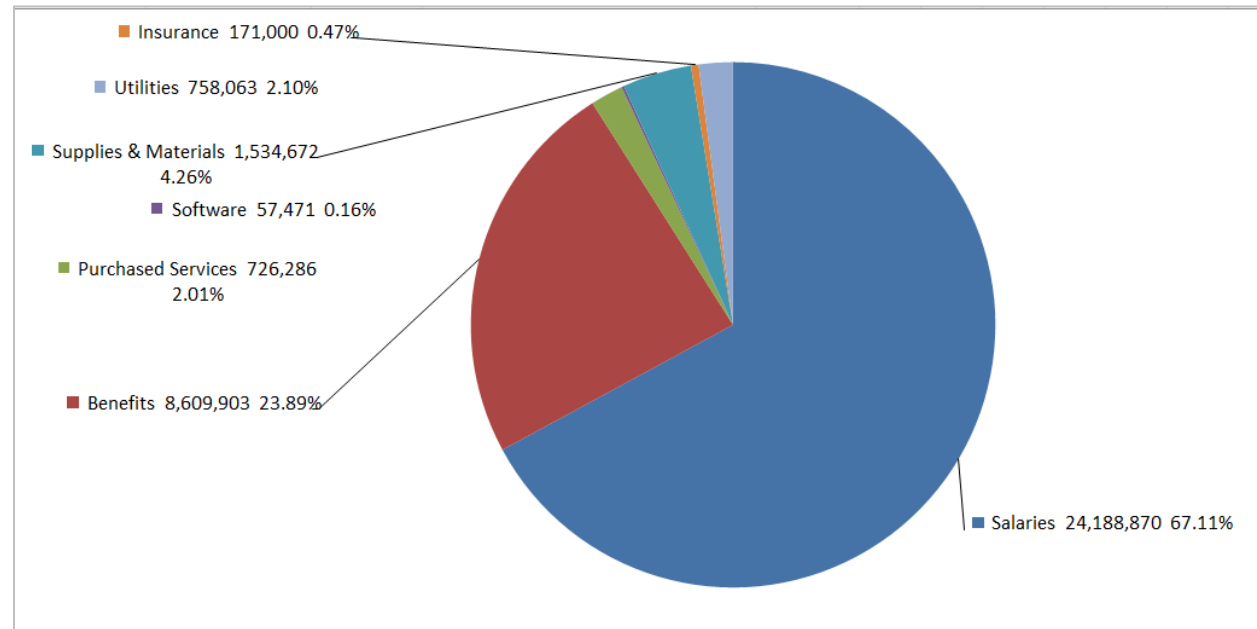
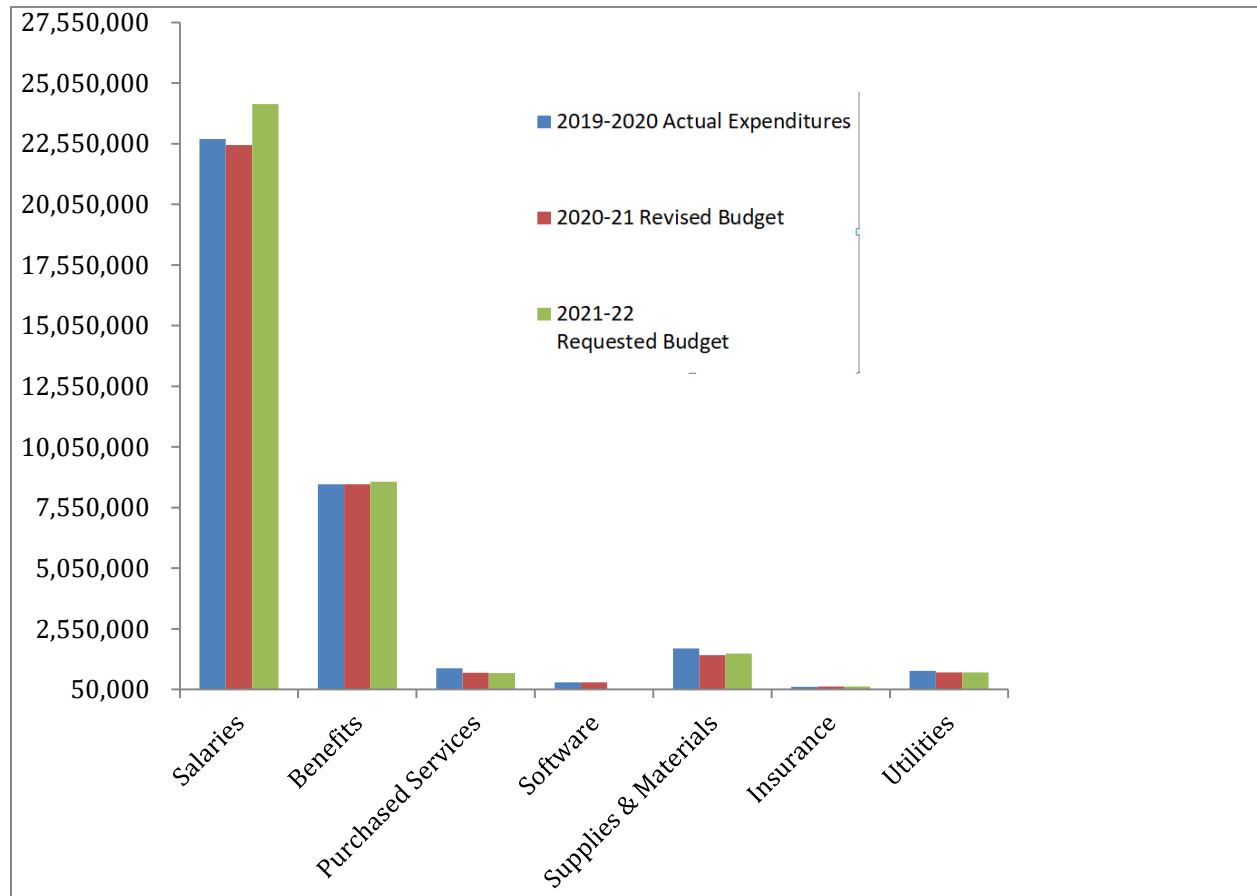
Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

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| Object Expenditures | 2019-2020 Actual Expenditures | 2020-21 Revised Budget | 2021-22 Requested Budget | Difference from the Prior Year | Percent Difference |
|----------------------|-------------------------------------|---------------------------|-----------------------------|--------------------------------------|-----------------------|
| Salaries | 22,745,629 | 22,494,932 | 24,008,870 | 1,513,938 | 6.7% |
| Benefits | 8,515,350 | 8,505,518 | 8,609,903 | 104,385 | 1.2% |
| Purchased Services | 925,175 | 735,618 | 726,286 | (9,332) | -1.3% |
| Software | 338,220 | 348,824 | 57,471 | (291,353) | -83.5% |
| Supplies & Materials | 1,742,346 | 1,468,016 | 1,534,672 | 66,656 | 4.5% |
| Insurance | 163,050 | 171,673 | 171,000 | (673) | -0.4% |
| Utilities | 815,408 | 755,104 | 758,063 | 2,959 | 0.4% |
| Contingency | | | 200,000 | | |
| Grand Total | 35,245,178 | 34,479,685 | 36,066,265 | | |

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

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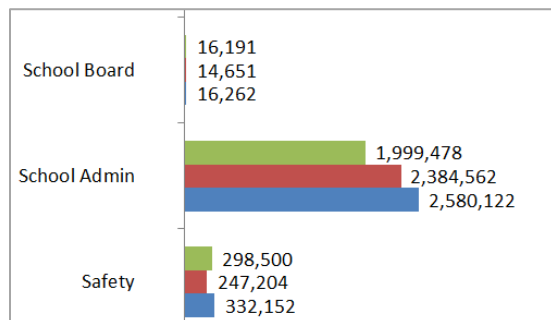
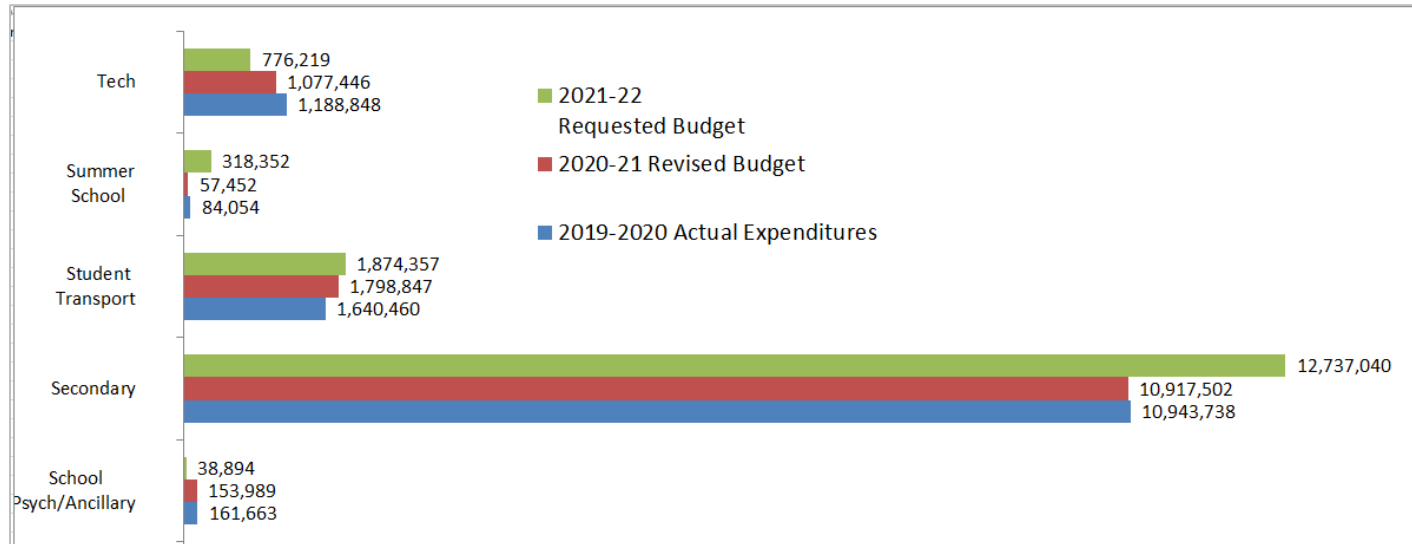
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GENERAL FUND EXPENDITURES BY PROGRAM

| Row Labels | 2019-2020 Actual Expenditures | 2020-21 Revised Budget | 2021-22 Requested Budget | Difference from the Prior Year | Percent Difference |
|----------------------------|-------------------------------------|------------------------------|--------------------------------|--------------------------------------|-----------------------|
| Alternative School | 366,443 | 344,373 | 455,718 | 111,345 | 32.33% |
| Business Ops | 634,577 | 585,037 | 846,831 | 261,793 | 44.75% |
| Coaching/Sports/Activities | 434,087 | 476,460 | 384,252 | (92,208) | -19.35% |
| Custodian | 2,331,030 | 2,597,514 | 2,250,528 | (346,986) | -13.36% |
| District Admin | 808,351 | 735,285 | 860,144 | 124,858 | 16.98% |
| Elementary | 9,023,265 | 8,324,282 | 8,715,468 | 391,185 | 4.70% |
| Exceptional Child | 1,654,084 | 1,957,283 | 1,893,330 | (63,953) | -3.27% |
| Facility Improvement | 6,315 | 7,982 | - | (7,982) | -100.00% |
| Food Service | 41,826 | 41,623 | - | (41,623) | -100.00% |
| General Transport | 27,857 | 18,289 | 30,000 | 11,711 | 64.03% |
| Gifted & Talented | 7,566 | - | - | - | |
| Grounds | 204,841 | 189,308 | 225,786 | 36,478 | 19.27% |
| Health/Guidance/Nurse | 1,086,731 | 969,434 | 790,768 | (178,666) | -18.43% |
| Inst Imp/Assess/Leader | 619,463 | 603,896 | 542,673 | (61,223) | -10.14% |
| Library | 165,794 | 150,063 | 110,321 | (39,742) | -26.48% |
| Maintenance | 657,929 | 588,098 | 721,237 | 133,139 | 22.64% |
| Pre-K Exceptional Child | 227,721 | 239,104 | 180,179 | (58,925) | -24.64% |
| Safety | 332,152 | 247,204 | 298,500 | 51,296 | 20.75% |
| School Admin | 2,580,122 | 2,384,562 | 1,999,478 | (385,084) | -16.15% |
| School Board | 16,262 | 14,651 | 16,191 | 1,541 | 10.52% |
| School Psych/Ancillary | 161,663 | 153,989 | 38,894 | (115,095) | -74.74% |
| Secondary | 10,943,738 | 10,917,502 | 12,737,040 | 1,819,539 | 16.67% |
| Student Transport | 1,640,460 | 1,798,847 | 1,874,357 | 75,509 | 4.20% |
| Summer School | 84,054 | 57,452 | 318,352 | 260,900 | 454.12% |
| Tech | 1,188,848 | 1,077,446 | 776,219 | (301,227) | -27.96% |
| Grand Total | 35,245,179 | 34,479,685 | 36,066,265 | | |

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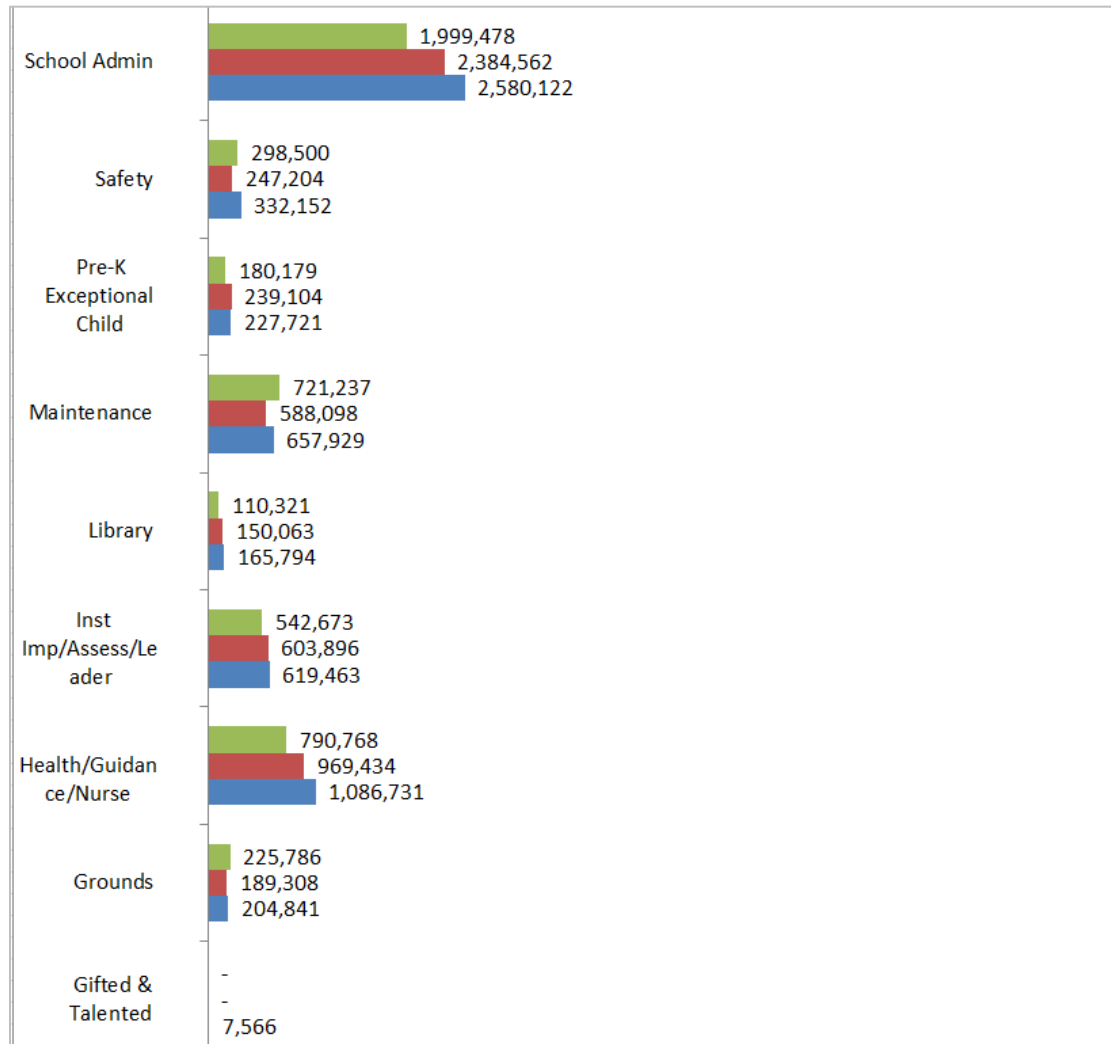
COMPARE 2019-20 AND 2020-21 SIDE BY SIDE ELEMENTARY AND SECONDARY PROGRAMS



Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

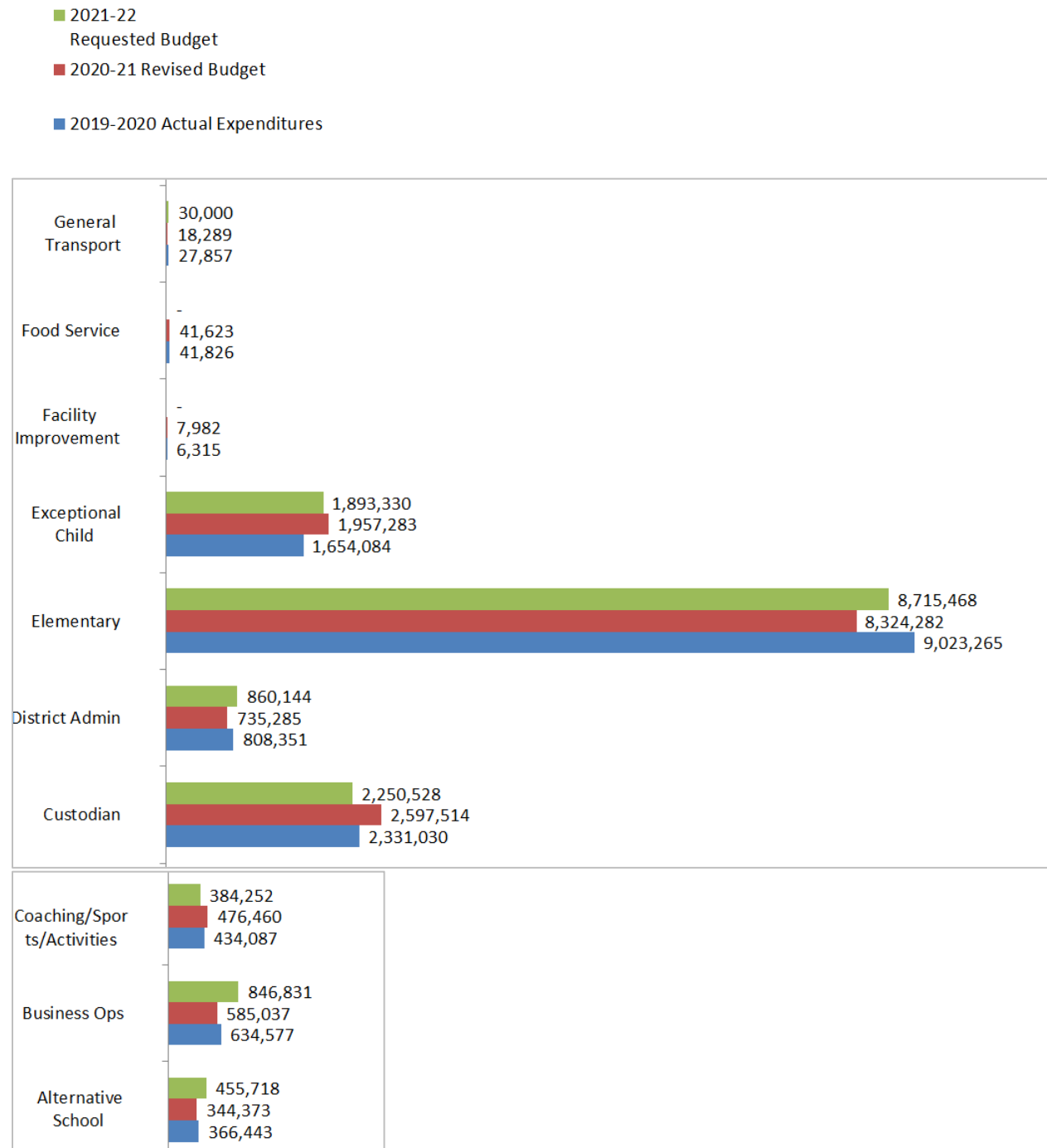
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- 2021-22 Requested Budget
- 2020-21 Revised Budget
- 2019-2020 Actual Expenditures



Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

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ALL OTHER FUNDS

234 Local Fund (Misc. Donations)

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|---------------|--------------------|--------------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | 56,460 | | 22,499 | |
| Local Revenue (taxes) | 202,809 | 78.22% | | |
| Other Local | | 0.00% | - | |
| REVENUES Total | 259,269 | 78.22% | 22,499 | 0.00% |

| EXPENDITURES | | | | |
|---------------------------|----------------|----------------|---------------|----------|
| Benefits | | 0.00% | | 0.00% |
| Certified Salaries | | 0.00% | | 0.00% |
| Classified Salaries | | 0.00% | | 0.00% |
| Supplies & Materials | 236,770 | 100.00% | | 0.00% |
| Local Grants | | | | 0.00% |
| EXPENDITURES Total | 236,770 | 100.00% | - | - |
| TOTAL FUND BALANCE | 22,499 | | 22,499 | |

235 Local Fund (AEYC Preschool the Idaho Way)

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|----------------|--------------------|-----|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | 126,003 | 78.15% | 9,267 | 24% |
| Investment Earnings | - | 0.00% | - | 0% |
| Other Local | 35,222 | 21.85% | 30,000 | 76% |
| Transfers In | - | | - | |
| REVENUES Total | 161,226 | 100.00% | 39,267 | |

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

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| | | | | |
|---|---------|--------|--------|----|
| EXPENDITURES | | | | |
| Benefits | 5,356 | 3.52% | | |
| Certified Salaries | 49,380 | 32.50% | | |
| Classified Salaries | | 0.00% | | |
| Supplies & Materials | 97,222 | 63.98% | | |
| EXPENDITURES Total | 151,959 | | - | 0% |
| TOTAL FUND BALANCE | 9,267 | | 39,267 | |
| Comment: 21-22 For the Idaho AEYC Preschool the Idaho Way. The budget will be adjusted once the donation check is received. | | | | |

241 Driver's Ed Fund

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|---|----------------------|---------|--------------------|---------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | 19,410 | 27.96% | 16,695 | 20.44% |
| Other Local | 50,000 | 72.04% | 50,000 | 61.20% |
| State Revenue | - | 0.00% | 15,000 | 18.36% |
| REVENUES Total | 69,410 | 72.04% | 81,695 | 79.56% |
| EXPENDITURES | | | | |
| Benefits | 6,857 | 13.01% | 8,357 | 12.86% |
| Certified Salaries | 42,493 | 80.61% | 53,277 | 81.97% |
| Supplies & Materials | 3,366 | 6.39% | 3,366 | 5.18% |
| EXPENDITURES Total | 52,715 | 100.00% | 65,000 | 100.00% |
| TOTAL FUND BALANCE | 16,695 | | 16,695 | |
| Comment: the remaining reimbursable portion will be reimbursed during the 21-22 for the classes that the students were unable to finish due to COVID closure. | | | | |

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

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| 243 CTE | | | | |
|--|----------------------|----------------|--------------------|----------------|
| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | 4,585 | 1.92% | 8,682 | 4.15% |
| Other Local carryover | 78,420 | 32.89% | 45,000 | 21.52% |
| State Revenue | 155,405 | 65.18% | 155,405 | 74.33% |
| REVENUES Total | 238,410 | 100.00% | 209,086 | 100.00% |
| | | | | |
| EXPENDITURES | | | | |
| Certified Salaries | 106,501 | 46.36% | 150,279 | 74.99% |
| Benefits | | 0.00% | 29,560 | 14.75% |
| Purchased Services | 55,200 | 24.03% | 10,000 | 4.99% |
| Supplies & Materials | 68,027 | 29.61% | 10,565 | 5.27% |
| EXPENDITURES Total | 229,728 | 100.00% | 200,404 | 100.00% |
| | | | | |
| TOTAL FUND BALANCE | 8,682 | | 8,682 | |

| 244 Other State Fund (Mastery Education) | | | | |
|--|----------------------|----------|--------------------|---|
| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | 28,952 | 28.79% | 18,762 | |
| State Revenue | 71,600 | 71.21% | - | |
| Transfers In | | | - | |
| REVENUES Total | 100,552 | 1 | 18,762 | |
| | | | | |
| EXPENDITURES | | | | |
| Benefits | 5,800 | 7.09% | | |
| Certified Salaries | | 32.11% | | |

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

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| | | | | |
|---------------------------|---------------|----------------|---------------|--|
| | 26,260 | | | |
| Purchased Services | 27,130 | 33.17% | | |
| Supplies & Materials | 22,600 | 27.63% | | |
| EXPENDITURES Total | 81,790 | 100.00% | - | |
| TOTAL FUND BALANCE | 18,762 | | 18,762 | |

Comment: assuming this was a one-time grant. The Budget will be revised if the SDE funds the 21-22 school year.

245 Tech Fund

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|---------------|--------------------|----------------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | 11,273 | 2.67% | (54,137) | -16.05% |
| Other Local | 20,000 | 4.74% | | 0.00% |
| State Revenue | 390,263 | 92.58% | 391,363 | 116.05% |
| Transfers In | | | | |
| REVENUES Total | 421,536 | 97.33% | 337,226 | 100.00% |

| EXPENDITURES | | | | |
|---------------------------|-----------------|----------------|-----------------|----------------|
| Benefits | 44,444 | 9.34% | | 0.00% |
| Certified Salaries | | 0.00% | | 0.00% |
| Classified Salaries | 108,164 | 22.74% | | 0.00% |
| Supplies & Materials | 323,065 | 67.92% | 391,362 | 100.00% |
| EXPENDITURES Total | 475,673 | 100.00% | 391,362 | 100.00% |
| TOTAL FUND BALANCE | (54,137) | | (54,136) | |

Comment: the actual revenue is affected by 5 percent hold back which happened during the 19-20. This fund was not reinstated during the 21-22. The fund is expected to be gradually recovered over the course of 2-3 years.

246 Safe and Drug Free Fund

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

Last Updated 6/1/2021

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|----------------|--------------------|----------------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | (727) | | (727) | |
| State Revenue | 40,626 | 101.82% | 72,000 | 101.02% |
| Transfers In | - | | | |
| REVENUES Total | 39,899 | 101.82% | 71,273 | 101.02% |

| EXPENDITURES | | | | |
|---------------------------|---------------|----------------|---------------|----------------|
| Purchased Services | 40,626 | 100.00% | 72,000 | 100.00% |
| EXPENDITURES Total | 40,626 | 100.00% | 72,000 | 100.00% |
| TOTAL FUND BALANCE | (727) | | (727) | |

Comment: The 21-22 balance is expected to be zero.

247 CTS

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|-----------------------|----------------------|----------------|--------------------|----------------|
| State Revenue | 196,517 | 100.00% | 196,517 | 100.00% |
| Transfers In | - | | | |
| REVENUES Total | 196,517 | 100.00% | 196,517 | 100.00% |

| EXPENDITURES | | | | |
|---------------------------|----------------|----------------|----------------|----------------|
| Benefits | | | | |
| Certified Salaries | 196,517 | 100.00% | 130,000 | 66.15% |
| Classified Salaries | | | | |
| Supplies & Materials | | | 66,517 | 33.85% |
| EXPENDITURES Total | 196,517 | 100.00% | 196,517 | 100.00% |
| TOTAL FUND BALANCE | - | | - | |

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

Last Updated 6/1/2021

251 TI Fund

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|---------------------------|----------------------|----------------|--------------------|----------------|
| Federal Carryover | | | 85,613 | |
| Federal Revenue+transfers | 987,291 | 100.00% | 884,843 | 91.18% |
| Other Local | | 0.00% | | 0.00% |
| State Revenue | | 0.00% | | 0.00% |
| Transfers In | | 0.00% | | 0.00% |
| REVENUES Total | 987,291 | 100.00% | 970,456 | 100.00% |

| EXPENDITURES | | | | |
|---------------------------|----------------|----------------|----------------|----------------|
| Benefits | 233,327 | 25.88% | | 0.00% |
| Certified Salaries | 432,022 | 47.91% | 884,843 | 100.00% |
| Classified Salaries | 139,201 | 15.44% | | 0.00% |
| Indirect cost | 18,543 | 2.06% | | 0.00% |
| Purchased Services | 3,049 | 0.34% | | 0.00% |
| Supplies & Materials | 75,535 | 8.38% | | 0.00% |
| EXPENDITURES Total | 901,678 | 100.00% | 884,843 | 100.00% |
| TOTAL FUND BALANCE | 85,613 | | 85,613 | |

252 CARES Act

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|---------|--------------------|----------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | (64,897) | -7.62% | (64,897) | -95.14% |
| Federal Revenue | 852,124 | 108.24% | 68,213 | 2056.80% |
| REVENUES Total | 787,227 | | 3,316 | |
| | | | | |

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

Last Updated 6/1/2021

| | | | | |
|----------------------|----------|--------|----------|---------|
| EXPENDITURES | | | | |
| Benefits | 172,873 | 20.29% | | 0.00% |
| Certified Salaries | 590,053 | 69.25% | | 0.00% |
| Classified Salaries | 1,646 | 0.19% | | 0.00% |
| Purchased Services | - | 0.00% | | 0.00% |
| Supplies & Materials | 87,551 | 10.27% | 68,213 | 100.00% |
| EXPENDITURES TOTAL | 852,124 | | 68,213 | |
| TOTAL FUND BALANCE | (64,897) | | (64,897) | |

Comment:

*20-21 Known as Federal Stimulus Payment, ESSER I. The expenses happened during the 19-20. Check was received during the 20-21. The balance will be zero at the end of 21-22.

21-22 Known as Learning Management System grant (LMS) and Social & Emotional Grant.

253 Migrant Fund

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|---------|--------------------|--------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | | | 11,626 | |
| Carryover+reallocated | 52,975 | 36.53% | | 0.00% |
| Federal Revenue | 92,056 | 63.47% | 132,008 | 91.91% |
| Other Local | | 0.00% | | 0.00% |
| Transfers In | | 0.00% | | 0.00% |
| REVENUES Total | 145,031 | 100.00% | 143,633 | 91.91% |

| | | | | |
|---------------------|--------|--------|--------|--------|
| EXPENDITURES | | | | |
| Benefits | 27,233 | 20.41% | 22,097 | 16.74% |
| Certified Salaries | 44,972 | 33.71% | 37,273 | 28.24% |
| Classified Salaries | 38,992 | 29.23% | 23,069 | 17.48% |
| Indirect cost | | 0.00% | | 0.00% |

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

Last Updated 6/1/2021

| | | | | |
|---------------------------|----------------|----------------|----------------|----------------|
| Purchased Services | 6,250 | 4.68% | - | 0.00% |
| Supplies & Materials | 15,958 | 11.96% | 49,568 | 37.55% |
| EXPENDITURES Total | 133,405 | 100.00% | 132,008 | 100.00% |
| TOTAL FUND BALANCE | 11,626 | | 11,626 | |

254 Elementary and Secondary School Emergency Relief Fund (ESSER II and III)

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|----------------|--------------------|-----------------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | | | 26,361 | |
| Carryover+reallocated | | 0.00% | 3,989,148 | 2777.31% |
| Federal Revenue | 900,000 | 620.56% | | 0.00% |
| Other Local | | 0.00% | | 0.00% |
| Transfers In | | 0.00% | | 0.00% |
| REVENUES Total | 900,000 | 620.56% | 4,015,509 | 2777.31% |

| EXPENDITURES | | | | |
|--|----------------|----------------|------------------|----------------|
| Salaries & Benefit | 873,639 | 100.00% | 2,141,642 | 53.69% |
| Indirect cost | | 0.00% | 670,000 | 16.80% |
| Software | | 0.00% | 384,852 | 9.65% |
| Supplies & Materials (including HVAC) | | 0.00% | 482,000 | 12.08% |
| Contingency or Carryover into the next year | | | 310,654 | 7.79% |
| EXPENDITURES Total | 873,639 | 100.00% | 3,989,148 | 100.00% |
| TOTAL FUND BALANCE (carryover into the next year) | 26,361 | | 26,361 | |

Comment: 21-22 Budget is a working budget and it is subject to change based on the Boards approval and feedback.

Last Updated 6/1/2021

257 SPED Fund (IDEA, Part B School Age)

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|----------------|--------------------|----------------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | | | 40,558 | |
| Carryover +reallocated | 41,420 | 4.80% | 130,569 | 14.34% |
| Federal Revenue | 821,712 | 95.20% | 739,485 | 81.21% |
| Other Local | | 0.00% | | 0.00% |
| Transfers In | | 0.00% | | 0.00% |
| REVENUES Total | 863,132 | | 910,613 | 95.55% |
| | | | | |
| EXPENDITURES | | | | |
| Benefits | 185,495 | 22.55% | 192,105 | 22.08% |
| Certified Salaries | 483,454 | 58.77% | 537,729 | 61.80% |
| Classified Salaries | 50,045 | 6.08% | 35,220 | 4.05% |
| Indirect cost | 13,580 | 1.65% | - | 0.00% |
| Purchased Services | 80,000 | 9.73% | 95,000 | 10.92% |
| Supplies & Materials | 10,000 | 1.22% | 10,000 | 1.15% |
| EXPENDITURES Total | 822,574 | 100.00% | 870,054 | 100.00% |
| TOTAL FUND BALANCE | 40,558 | | 40,558 | |

258 SPED Pre-K Fund

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|-----------------------|----------------------|----------------|--------------------|----------------|
| Beginning Balance | | | | |
| Federal Revenue | 22,277 | 100.00% | 25,837 | 100.00% |
| Transfers In | - | 0.00% | | 0.00% |
| REVENUES Total | 22,277 | 100.00% | 25,837 | 100.00% |
| | | | | |

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

Last Updated 6/1/2021

| | | | | |
|----------------------|--------|---------|--------|---------|
| EXPENDITURES | | | | |
| Benefits | 8,438 | 37.88% | 7,193 | 27.72% |
| Classified Salaries | 13,840 | 62.12% | 18,755 | 72.28% |
| Indirect cost | | 0.00% | | 0.00% |
| Supplies & Materials | | 0.00% | | 0.00% |
| EXPENDITURES Total | 22,277 | 100.00% | 25,948 | 100.00% |
| TOTAL FUND BALANCE | (0) | | (111) | |

259 American Rescue Plan Act (ARPA) IDEA Part B

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|---------------------------|----------------------|-------|--------------------|---------|
| Beginning Balance | | | | |
| Federal Revenue+carryover | | 0.00% | 239,640 | 927.51% |
| Transfers In | | 0.00% | | 0.00% |
| REVENUES Total | - | 0.00% | 239,640 | 927.51% |
| EXPENDITURES | | | | |
| Benefits | | 0.00% | 63,537.0 | 244.86% |
| Classified Salaries | | 0.00% | 171,885.9 | 662.42% |
| Indirect cost | | 0.00% | 4,217.4 | 16.25% |
| Supplies & Materials | | 0.00% | | 0.00% |
| EXPENDITURES Total | - | 0.00% | 239,640 | 923.54% |
| TOTAL FUND BALANCE | - | | (0) | |

260 Medicaid Fund

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|---|--------------------|---|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | (186,080) | | (361,712) | |

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

Last Updated 6/1/2021

| | | | | |
|-----------------------|----------------|----------------|----------------|----------------|
| Federal Revenue | 749,138 | 133% | 935,221 | 126.63% |
| Other Local | | 0% | - | 0.00% |
| Transfers In | - | 0% | 165,040 | 22.35% |
| REVENUES Total | 563,058 | 133.05% | 738,548 | 148.98% |

| | | | | |
|---------------------------|------------------|----------------|------------------|----------------|
| EXPENDITURES | | | | |
| Benefits | 286,354 | 30.96% | 273,470.9 | 24.86% |
| Certified Salaries | 83,397 | 9.02% | 87,954.8 | 7.99% |
| Classified Salaries | 491,019 | 53.10% | 652,513.8 | 59.31% |
| Purchased Services | 59,000 | 6.38% | 81,321.0 | 7.39% |
| Supplies & Materials | 5,000 | 0.54% | 5,000.0 | 0.45% |
| EXPENDITURES Total | 924,771 | 100.00% | 1,100,261 | 100.00% |
| TOTAL FUND BALANCE | (361,712) | | (361,712) | |

Note: Medicaid expenses are reimbursed by H&W Department. Comment: 20-21 expenses are overestimated. It is estimated that the actual general fund match will not exceed 160,000. The revenue/expenses are not changed because the 4 year budget has already been submitted to the county.

261 T-IV Fund (Student Academic Enrichment)

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|----------------|--------------------|----------------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | (3,495) | -2.63% | (34,977) | -50.44% |
| Federal Revenue+carryover | 136,168 | 102.63% | 104,318 | 150.44% |
| REVENUES Total | 132,673 | 102.63% | 69,340.99 | 150.44% |
| EXPENDITURES | | | | |
| Benefits | 8,046 | 4.80% | 13,803 | 13.23% |
| Certified Salaries | | 70.99% | | 86.77% |

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

Last Updated 6/1/2021

| | | | | |
|--|-----------------|----------------|-------------------|----------------|
| | 119,014 | | 90,515 | |
| Indirect cost | 1,831 | 1.09% | | 0.00% |
| Purchased Services | 38,759 | 23.12% | | 0.00% |
| Supplies & Materials | | 0.00% | | 0.00% |
| EXPENDITURES Total | 167,650 | 100.00% | 104,317.99 | 100.00% |
| TOTAL FUND BALANCE | (34,977) | | (34,977) | |
| <p><i>Comment: 20-21 expenses are overestimated. The actual balance is expected to be zero. The revenue/expenses are not changed because the 4 year budget has already been submitted to the county.</i></p> | | | | |

263 CTE Perkins Fund

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|----------------|--------------------|----------------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | (21,881) | | (21,881) | |
| Federal Revenue+carryover | 114,875 | 123.53% | 73,075 | 142.74% |
| Other Local | | 0.00% | | 0.00% |
| Transfers In | | 0.00% | | 0.00% |
| REVENUES Total | 92,994 | 123.53% | 51,194.36 | 142.74% |
| EXPENDITURES | | | | |
| Benefits | 4,550 | 3.96% | 2,894 | 3.96% |
| Certified Salaries | 37,000 | 32.21% | 23,537 | 32.21% |
| Purchased Services | 3,000 | 2.61% | 1,908 | 2.61% |
| Supplies & Materials | 70,325 | 61.22% | 44,736 | 61.22% |
| EXPENDITURES Total | 114,875 | 100.00% | 73,075.00 | 100.00% |
| TOTAL FUND BALANCE | (21,881) | | (21,881) | |

Comment: 20-21 expenses are overestimated. The actual balance is expected to be zero. The expenses are not changes because the 4 year budget has already been submitted to the county.

Last Updated 6/1/2021

270 TIII Fund (English Language Acquisition)

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|----------------|--------------------|----------------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | | | (8) | |
| Federal Revenue+carryover | 37,830 | 100.00% | 41,550 | 100.02% |
| Transfers In | | 0.00% | | 0.00% |
| REVENUES Total | 37,830 | 100.00% | 41,541.64 | 100.02% |
| EXPENDITURES | | | | |
| Benefits | 9,119 | 24.10% | 11,417 | 27.48% |
| Certified Salaries | 24,185 | 63.92% | 30,133 | 72.52% |
| Classified Salaries | | 0.00% | | 0.00% |
| Indirect cost | 306 | 0.81% | - | 0.00% |
| Purchased Services | 3,287 | 8.69% | - | 0.00% |
| Supplies & Materials | 942 | 2.49% | - | 0.00% |
| EXPENDITURES Total | 37,838 | 100.00% | 41,550.34 | 100.00% |
| TOTAL FUND BALANCE | (8) | | (9) | |

271 TII Fund (Instructional Support)

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|---------------------------|----------------------|----------------|--------------------|----------------|
| Federal Revenue+carryover | 126,659 | 100.00% | 149,152 | 100.00% |
| Transfers In | | 0.00% | - | 0.00% |
| REVENUES Total | 126,659 | 100.00% | 149,152 | 100.00% |
| EXPENDITURES | | | | |
| Benefits | 35,297 | 27.87% | 41,561 | 27.87% |
| Certified Salaries | | 72.13% | | 72.13% |

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

Last Updated 6/1/2021

| | | | | |
|---------------------------|----------------|----------------|----------------|----------------|
| | 91,363 | | 107,591 | |
| Indirect cost | | 0.00% | | 0.00% |
| EXPENDITURES Total | 126,659 | 100.00% | 149,153 | 100.00% |
| TOTAL FUND BALANCE | (0) | | (0) | |

272 CARES Act (Blended Learning)

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|----------------|--------------------|--------------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | (80,427) | | 158,763 | |
| Federal Revenue | 239,190 | 188.85% | | 0.00% |
| Transfers In | | 0.00% | | 0.00% |
| REVENUES Total | 158,763 | 188.85% | 158,763 | 0.00% |
| EXPENDITURES | | | | |
| Benefits | | 0.00% | | 0.00% |
| Certified Salaries | | 0.00% | | 0.00% |
| Indirect cost | | 0.00% | | 0.00% |
| EXPENDITURES Total | - | 0.00% | - | 0.00% |
| TOTAL FUND BALANCE | 158,763 | | 158,763 | |
| <i>Comment: This is a reimbursement for the prior year (COVID related technology). That is why the expense amount is not included.</i> | | | | |

290 Food Service Fund

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|--------|--------------------|--------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | 182,444 | 8.87% | 362,042 | 15.75% |
| Federal Revenue | 1,366,216 | 66.44% | 1,397,914 | 60.80% |
| Investment Earnings | | 0.00% | | 0.00% |
| Other Local | 507,707 | 24.69% | 539,423 | 23.46% |
| Transfers In | | 0.00% | | 0.00% |

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

Last Updated 6/1/2021

| | | | | |
|----------------------|-----------|---------|--------------|---------|
| REVENUES Total | 2,056,367 | 91.13% | 2,299,379 | 84.25% |
| EXPENDITURES | | | | |
| Benefits | 270,814 | 15.98% | 250,042 | 12.91% |
| Classified Salaries | 507,611 | 29.96% | 535,127 | 27.62% |
| Indirect cost | 50,000 | 2.95% | 16,382 | 0.85% |
| Purchased Services | 15,700 | 0.93% | 20,400 | 1.05% |
| Supplies & Materials | 850,200 | 50.18% | 1,115,385 | 57.57% |
| EXPENDITURES Total | 1,694,325 | 100.00% | 1,937,336.48 | 100.00% |
| TOTAL FUND BALANCE | 362,042 | | 362,043 | |

310 Debt Service Fund

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|---------|--------------------|---------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | 9,620,611 | 52.44% | 9,921,688 | 51.89% |
| Investment Earnings | | 0.00% | | 0.00% |
| Local Revenue (taxes) | 8,726,490 | 47.56% | 9,200,000 | 48.11% |
| REVENUES Total | 18,347,101 | 47.56% | 19,121,688.07 | 48.11% |
| EXPENDITURES | | | | |
| Debt Retirement | 8,411,663 | 99.84% | 9,186,250 | 99.85% |
| Purchased Services | 13,750 | 0.16% | 13,750 | 0.15% |
| EXPENDITURES Total | 8,425,413 | 100.00% | 9,200,000 | 100.00% |
| TOTAL FUND BALANCE | 9,921,688 | | 9,921,688 | |

410 Bond Construction

Estimated Carryforward: Revised Budget for 20-21 and Requested Budget for 21-22

Last Updated 6/1/2021

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|---------------|--------------------|---------------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | 8,456,573 | 97.69% | 4,077,670 | 79.75% |
| Investment Earnings | - | 0.00% | | 0.00% |
| Other Local | 200,000 | 2.31% | | 79.75% |
| REVENUES Total | 8,656,573 | 97.69% | 4,077,670 | 79.75% |

| | | | | |
|---------------------------|------------------|----------------|---------------------|----------------|
| EXPENDITURES | 4,578,903 | 100.00% | 3,251,855 | 100.00% |
| Unbudgeted | | 0.00% | | 0.00% |
| EXPENDITURES Total | 4,578,903 | 100.00% | 3,251,855.00 | 100.00% |
| TOTAL FUND BALANCE | 4,077,670 | | 825,814.96 | |

424 Bus Fund

| REVENUES | 2020-21 Estimated | % | 21-22 Requested | % |
|--|----------------------|----------------|--------------------|----------------|
| Beginning Balance <i>20-21-actuals, 21-22 estimated</i> | 93,281 | 49.32% | 9,919 | 9.86% |
| State Revenue | 95,838 | 50.68% | 90,643 | 90.14% |
| Transfers In | | 0.00% | | 0.00% |
| REVENUES Total | 189,119 | 100.00% | 100,562.00 | 100.00% |

| | | | | |
|---------------------------|----------------|----------------|------------------|----------------|
| EXPENDITURES | | | | |
| Capital Outlay | 179,200 | 100.00% | 90,643 | 100.00% |
| EXPENDITURES Total | 179,200 | 100.00% | 90,643.00 | 100.00% |
| TOTAL FUND BALANCE | 9,919 | | 9,919 | |

Last Updated 6/1/2021

**SUMMARY STATEMENT
2020-2021 REVISED SCHOOL BUDGET
ALL FUNDS**

| REVENUES | General Fund | Special Revenue Fund | Debt Service Fund | Capital Fund | Grand Total |
|---|-------------------|----------------------|-------------------|------------------|-------------------|
| Beginning Balance 7/1/2020* | 3,012,284 | 71,625 | 9,620,611 | 8,549,854 | 21,254,374 |
| Federal Revenue | 1,772,507 | 6,506,150 | | | 8,278,657 |
| Investment Earnings | 50,011 | - | - | 200,000 | 250,011 |
| Local Revenue (taxes) | 2,583,936 | | 8,726,490 | | 11,310,426 |
| Other Local | 143,067 | 874,158 | | - | 1,017,225 |
| State Revenue | 29,773,123 | 874,414 | | 95,838 | 30,743,375 |
| Transfers In | 71,000 | 33,781 | | | 104,781 |
| Grand Total | 37,405,928 | 8,360,128 | 18,347,101 | 8,845,692 | 72,958,849 |
| <i>*Beginning balance is actual based on audited financial statements as of 6/30/2020</i> | | | | | |
| | | | | | |
| EXPENDITURES | General Fund | Special Revenue Fund | Debt Service Fund | Capital Fund | Grand Total |
| Benefits | 8,505,518 | 1,304,003 | | | 9,809,520 |
| Capital Outlay | 18,109 | 37,872 | | 4,736,587 | 4,792,568 |
| Certified Salaries | 17,439,429 | 2,861,984 | | | 20,301,413 |
| Classified Salaries | 4,855,503 | 1,484,795 | | | 6,340,298 |
| Debt Retirement | | | 8,411,663 | | 8,411,663 |
| Indirect Cost | | 50,000 | | | 50,000 |
| Indirect Costs | | 34,259 | | | 34,259 |
| Insurance | 171,673 | | | | 171,673 |
| Purchased Services | 735,618 | 332,005 | 13,750 | 21,516 | 1,102,888 |
| Software | 348,824 | | | | 348,824 |
| Supplies & Materials | 1,449,907 | 2,032,678 | | | 3,482,586 |
| Transfers | 200,000 | | | | 200,000 |
| Utilities | 755,104 | | | | 755,104 |
| Grand Total | 34,479,685 | 8,137,597 | 8,425,413 | 4,758,103 | 55,800,798 |
| Ending fund balance | 2,926,243 | 222,531 | 9,921,688 | 4,087,589 | 17,158,051 |

Last Updated 6/1/2021

SUMMARY STATEMENT 2021-2022 REQUESTED SCHOOL BUDGET ALL FUNDS

| 2021-2022 Requested Budget | | | | | |
|----------------------------|-------------------|----------------------|-------------------|------------------|--------------------|
| REVENUES | General Fund | Special Revenue Fund | Debt Service Fund | Capital Fund | Grand Total |
| Beginning Balance | 2,926,243 | 222,531 | 9,921,688 | 4,087,589 | 17,158,051 |
| Federal Revenue | 317,895 | 8,893,373 | | | 9,211,268 |
| Investment Earnings | 42,405 | | | | 42,405 |
| Local Revenue (taxes) | 2,613,848 | | 9,200,000 | | 11,813,848 |
| Other Local | 204,375 | 829,463 | | | 1,033,838 |
| State Revenue | 32,217,741 | 830,284 | | 90,643 | 33,138,668 |
| Transfers In | 670,000 | 17,601 | | | 687,601 |
| Grand Total | 38,992,507 | 10,793,253 | 19,121,688 | 4,178,232 | 73,085,679 |
| REVENUES TOTAL | 77,985,014 | 21,586,505 | 38,243,376 | 8,356,464 | 146,171,359 |
| EXPENDITURES | General Fund | Special Revenue Fund | Debt Service Fund | Capital Fund | Grand Total |
| Benefits | 8,609,903 | 1,332,496 | | | 9,942,399 |
| Capital Outlay | 18,109 | - | | 90,643 | 108,752 |
| Certified Salaries | 18,852,305 | 3,700,449 | | | 22,552,754 |
| Classified Salaries | 5,196,565 | 1,334,087 | | | 6,530,652 |
| Debt Retirement | | | 9,186,250 | | 9,186,250 |
| Indirect Cost | | 16,382 | | | 16,382 |
| Indirect Costs | | 670,000 | | | 670,000 |
| Insurance | 171,000 | | | | 171,000 |
| Purchased Services | 726,286 | 280,629 | 13,750 | 3,251,855 | 4,272,520 |
| Software | 57,471 | 252,852 | | | 310,323 |
| Supplies & Materials | 1,516,563 | 2,953,936 | | | 4,470,499 |
| Transfers | 160,000 | | | | 160,000 |
| Utilities | 758,063 | | | | 758,063 |
| Grand Total | 36,066,265 | 10,540,831 | 9,200,000 | 3,342,498 | 59,149,594 |
| Ending Fund Balance | 2,926,242 | 252,421 | 9,921,688 | 835,734 | 13,936,085 |