

# Annual Financial Report

(09) Emery District

10 General Fund

## Balance Sheet

			Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
			\$0	\$0	\$0	\$0
<b>ASSETS</b>	8110	Cash	\$10,734,088		\$11,320,184	
	8131	Local	\$70,005		\$13,033	
	8132	Local Property Taxes	\$11,630,181		\$11,827,656	
	8133	State	\$62,848		\$128,640	
	8134	Federal	\$343,390		\$711,870	
	8140	Inventories	\$26,858		\$28,740	
	8150	Prepaid Expenditures			\$129,500	
	<b>TOTAL ASSETS</b>			\$22,867,370		\$24,159,623
<b>LIABILITIES</b>	9510	Accounts Payable	\$195,747		\$418,136	
	9530	Accrued Liabilities	\$1,212,131		\$1,221,299	
	9540	Accrued Salaries and Withholdings	\$1,151,676		\$1,145,160	
	9561	Unearned Revenue- Local	\$43,723		\$51,184	
	9563	Unearned Revenue- State	\$756,136		\$1,061,943	
	9564	Unearned Revenue- Federal	\$128,825		\$100,413	
	9750	Deferred Inflows of Resources	\$11,630,181		\$11,727,628	
<b>TOTAL LIABILITIES</b>			\$15,118,419		\$15,725,763	
<b>FUND BALANCES</b>	9860	Non-Spendable - Inventories & Prepaid	\$26,858		\$28,740	
	9889	Committed – Other	\$1,000,000		\$1,000,000	
	9890	Assigned – Unrestricted Programs	\$250,431		\$489,597	
	9899	Unassigned Fund Balance	\$6,471,662		\$6,915,523	
	<b>TOTAL FUND BALANCES</b>			\$7,748,951		\$8,433,860
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$22,867,370		\$24,159,623	
<b>TOTAL ASSETS</b>			\$22,867,370	\$0	\$24,159,623	\$0

## Revenue

			Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>LOCAL</b>	1110	Basic Rate (General Fund)	\$3,568,440	\$3,609,214	\$3,579,847	\$3,704,854
	1111	Tax Sales and Redemp - Basic	\$60,528	\$120,000	\$110,385	\$120,000
	1112	Voted Local Levy	\$3,427,840	\$3,513,884	\$3,487,532	\$3,534,094
	1113	Tax Sales and Redemp - Voted Local	\$59,233	\$140,000	\$108,001	\$120,000
	1114	Board Local Levy	\$4,398,630	\$4,507,083	\$4,473,285	\$4,585,682
	1115	Tax Sales and Redemp-Board Local	\$75,999	\$170,000	\$138,531	\$140,000
	1134	Judgment Recovery				\$146,822
	1135	Tax Sales and Redemp – Judgment Rec	\$175		\$10	
	1160	FILT--Basic Rate	\$86,916	\$110,000	\$109,778	\$90,000
	1162	FILT--Voted Local	\$83,776	\$110,000	\$106,241	\$90,000
	1164	FILT--Board Local	\$107,453	\$140,000	\$136,282	\$100,000
	1190	Other Taxes	\$47,748	\$90,000	\$55,162	\$70,000
	1310	Tuition From Pupils or Parents	\$29,150	\$37,500	\$35,259	\$34,500
	1440	Transportation Fees - Private Sources	\$9,216	\$5,000		\$15,000
	1510	Interest on Investments	\$190,374	\$150,000	\$95,925	\$150,000
	1910	Rentals	\$105		\$105	
	1940	Textbooks (Sales and Rentals)	\$25,130			
	1960	Misc. Revenue from Other Local Gov	\$20,636	\$63,765	\$21,758	\$20,636

	<b>1990</b>	<b>Miscellaneous</b>	\$366,063	\$938,945	\$762,487	\$443,791
	<b>TOTAL LOCAL</b>		\$12,557,412	\$13,705,391	\$13,220,588	\$13,365,379
<b>STATE</b>	<b>3010</b>	<b>Regular School Programs K-12</b>	\$3,489,665	\$3,617,919	\$3,615,381	\$4,092,426
	<b>3015</b>	<b>Necessarily Existent Small Schools</b>	\$2,114,034	\$1,917,696	\$1,917,696	\$2,024,162
	<b>3020</b>	<b>Professional Staff</b>	\$872,770	\$881,942	\$881,942	\$926,751
	<b>3025</b>	<b>Administrative Costs</b>	\$211,920			
	<b>3100</b>	<b>Restricted Basic School Program</b>	\$3,053,457	\$3,737,592	\$3,200,984	\$3,355,934
	<b>3200</b>	<b>Related to Basic Programs</b>	\$765,042	\$1,219,994	\$1,153,378	\$724,744
	<b>3300</b>	<b>Focused Populations</b>	\$534,989	\$680,610	\$496,594	\$623,862
	<b>3400</b>	<b>Educator Supports</b>	\$779,990	\$800,894	\$798,201	\$712,578
	<b>3500</b>	<b>Statewide Initiatives</b>	\$1,009,501	\$1,221,425	\$990,270	\$1,279,341
	<b>3800</b>	<b>Non-MSP State Revenue (via USBE)</b>	\$40,708	\$49,835	\$36,323	\$17,000
	<b>3990</b>	<b>State Revenue From Non-USBE State</b>	\$74,079	\$74,135	\$50,618	\$44,135
	<b>TOTAL STATE</b>		\$12,946,155	\$14,202,042	\$13,141,387	\$13,800,933
<b>FEDERAL</b>	<b>4101</b>	<b>Impact Aid Program, (Title VII)</b>	\$128,092		\$109,675	
	<b>4200</b>	<b>Unrestricted Federal-Received via State</b>	\$6,626	\$563,448	\$341,195	\$195,000
	<b>4500</b>	<b>RESTRICTED FED REVENUE - THRU STATE</b>		\$934,642	\$262,106	\$588,881
	<b>4522</b>	<b>IDEA - B -- Pre-School Disabled (Sec 619)</b>	\$30,078	\$29,750	\$30,068	\$29,750
	<b>4524</b>	<b>IDEA - B -- Disabled (PL 101-476)</b>	\$515,879	\$575,143	\$561,524	\$575,000
	<b>4538</b>	<b>Formula Allocation</b>	\$26,551	\$70,149	\$63,940	\$40,000
	<b>4650</b>	<b>UPSTART</b>			\$13,634	
	<b>4700</b>	<b>Federal Revenue Received via</b>	\$12,012	\$19,150		\$5,000
	<b>4800</b>	<b>Federal Elementary and Secondary</b>	\$326,593	\$373,557	\$380,747	\$368,982
	<b>TOTAL FEDERAL</b>		\$1,045,831	\$2,565,839	\$1,762,889	\$1,802,613
<b>TOTAL REVENUES, 10 GENERAL FUND</b>			\$26,549,398	\$30,473,272	\$28,124,864	\$28,968,925

## Expenditure

		<b>Actual 2020</b>	<b>Final Budget 2021</b>	<b>Actual 2021</b>	<b>Original Budget 2022</b>	
<b>INSTRUCTION</b>	<b>Salaries (Header Only)(100)</b>					
	131	Salaries - Teachers	\$7,535,952	\$8,339,325	\$8,064,729	\$7,897,907
	132	Salaries - Substitute Teachers	\$111,688	\$180,000	\$172,552	\$180,000
	161	Salaries - Tchr Aides & Para-Prof	\$1,368,267	\$1,559,113	\$1,418,895	\$1,564,979
	195	Athletic Coaches	\$157,338	\$151,205	\$158,952	\$151,205
	198	Salaries - Other Classified Personnel	\$28,299	\$35,000	\$24,927	\$45,000
	<b>TOTAL SALARIES (HEADER ONLY)</b>		\$9,201,544	\$10,264,643	\$9,840,055	\$9,839,091
	210	State Retirement	\$1,864,170	\$2,218,439	\$2,011,194	\$2,117,133
	220	Social Security	\$685,171	\$799,876	\$731,268	\$751,152
	240	Group Insurance	\$2,054,418	\$2,156,034	\$2,092,809	\$2,134,688
	270	Industrial Insurance	\$87,096	\$92,291	\$86,336	\$90,400
	280	Unemployment Insurance	\$1,170		\$171	
	<b>TOTAL BENEFITS</b>		\$4,692,025	\$5,266,640	\$4,921,778	\$5,093,373
	320	Professional - Educational Services	\$51,701	\$115,991	\$111,053	\$61,000
	<b>TOTAL PURCH/PROF SERV</b>		\$51,701	\$115,991	\$111,053	\$61,000
	432	Technology Repairs & Maint.	\$9,531	\$5,000		\$10,000
	<b>TOTAL PURCH PROPERTY SERVICES</b>		\$9,531	\$5,000		\$10,000
	561	Tuition to Other LEAs In State	\$1,329	\$2,500	\$270	\$3,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>		\$1,329	\$2,500	\$270	\$3,000
	610	General Supplies	\$561,453	\$2,318,750	\$585,603	\$1,543,472
	641	Textbooks	\$138,253	\$262,997	\$248,043	\$242,800
	644	Library Books		\$4,708	\$2,659	\$2,050
	650	Technology Supplies	\$209,052	\$807,051	\$644,257	\$392,080
	670	Software	\$84,172	\$176,396	\$126,939	\$154,278
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>		\$992,930	\$3,569,902	\$1,607,501	\$2,334,680

	730 Equipment		\$100,838	\$29,492	\$65,174	
	734 Technology Related Hardware	\$3,784	\$15,000		\$10,000	
	735 Non-Bus Vehicles	\$59,061	\$66,512	\$43,539	\$135,000	
	<b>TOTAL PROPERTY</b>	\$62,845	\$182,350	\$73,031	\$210,174	
	810 Dues and Fees	\$48,934	\$86,003	\$50,420	\$63,251	
	860 Indirect Costs - Non-restricted		\$303,059	\$278,898	\$297,258	
	870 Indirect Costs - Restricted	\$160,656	\$11,404	\$14,806	\$22,813	
	890 Misc Expenditures	\$2,255	\$3,136	(\$215,065)		
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$211,845	\$403,602	\$129,059	\$383,322	
	<b>TOTAL INSTRUCTION</b>	\$15,223,750	\$19,810,628	\$16,682,747	\$17,934,640	
	<b>SUPPORT SERVICES - STUDENTS</b>	<b>Salaries (Header Only)(100)</b>				
		142 Salaries - Guidance Personnel	\$366,986	\$462,852	\$419,007	\$411,609
		143 Salaries - Health Services Personnel	\$114,268	\$115,550	\$115,560	\$121,128
144 Salaries - Psychological Personnel		\$69,147	\$65,760	\$65,736	\$68,162	
152 Salaries - Secretarial and Clerical Personnel		\$32,652	\$32,648	\$32,652	\$35,126	
<b>TOTAL SALARIES (HEADER ONLY)</b>		\$583,053	\$676,810	\$632,955	\$636,025	
210 State Retirement		\$129,575	\$155,232	\$139,690	\$148,531	
220 Social Security		\$42,212	\$51,775	\$45,964	\$49,072	
240 Group Insurance		\$178,087	\$175,651	\$176,007	\$171,321	
270 Industrial Insurance		\$3,056	\$3,200	\$3,003	\$3,200	
<b>TOTAL BENEFITS</b>		\$352,930	\$385,858	\$364,664	\$372,124	
320 Professional - Educational Services		\$71,417	\$102,989	\$60,969	\$84,246	
330 Prof Emp Training and Dev			\$22,640	\$400	\$17,669	
<b>TOTAL PURCH/PROF SERV</b>		\$71,417	\$125,629	\$61,369	\$101,915	
610 General Supplies		\$3,166	\$7,040	\$5,600	\$47,435	
<b>TOTAL SUPPLIES &amp; MATERIALS</b>		\$3,166	\$7,040	\$5,600	\$47,435	
860 Indirect Costs - Non-restricted				\$897	\$16,322	
870 Indirect Costs - Restricted			\$897			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>			\$897	\$897	\$16,322	
<b>TOTAL SUPPORT SERVICES - STUDENTS</b>		\$1,010,566	\$1,196,234	\$1,065,485	\$1,173,821	
<b>SUPPORT SERVICES - STAFF ASSISTANCE</b>	<b>Salaries (Header Only)(100)</b>					
	115 Salaries - Supervisors and Directors	\$299,578	\$311,566	\$311,611	\$308,283	
	131 Salaries - Teachers	\$7,622		\$5,000		
	162 Salaries - Media Pers - Non-Licensed	\$59,900	\$60,897	\$73,941	\$64,877	
	184 Salaries - Technology Support	\$350,665	\$380,742	\$393,895	\$399,565	
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$717,765	\$753,205	\$784,447	\$772,725	
	210 State Retirement	\$160,366	\$168,958	\$183,735	\$172,877	
	220 Social Security	\$53,517	\$57,610	\$58,682	\$59,115	
	240 Group Insurance	\$205,910	\$217,605	\$225,093	\$220,873	
	270 Industrial Insurance	\$2,674	\$2,800	\$2,627	\$2,800	
	<b>TOTAL BENEFITS</b>	\$422,467	\$446,973	\$470,137	\$455,665	
	320 Professional - Educational Services		\$58,610	\$3,500		
	330 Prof Emp Training and Dev	\$47,591	\$83,336	\$19,630	\$89,679	
	<b>TOTAL PURCH/PROF SERV</b>	\$47,591	\$141,946	\$23,130	\$89,679	
	530 Communication (Telephone & Other)		\$2,425			
	580 Travel/Per Diem	\$58,304	\$38,675	\$14,893	\$41,000	
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$58,304	\$41,100	\$14,893	\$41,000	
	610 General Supplies	\$12,577	\$68,395	\$39,661	\$110,000	
	644 Library Books	\$17,715	\$38,377	\$15,450	\$17,993	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$30,292	\$106,772	\$55,111	\$127,993	
870 Indirect Costs - Restricted				\$4,576		
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>				\$4,576		
<b>TOTAL SUPPORT SERVICES - STAFF</b>	\$1,276,419	\$1,489,996	\$1,347,718	\$1,491,638		

<b>SUPPORT SERVICES - GENERAL DIST ADMIN</b>	<b>Salaries (Header Only)(100)</b>				
	111 Compensation - School Board	\$33,300	\$33,300	\$30,900	\$28,500
	112 Salaries - Superintendent	\$118,073	\$144,395	\$143,927	\$133,900
	152 Salaries - Secretarial and Clerical Personnel	\$40,384	\$46,748	\$38,352	\$50,720
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$191,757	\$224,443	\$213,179	\$213,120
	210 State Retirement	\$51,829	\$51,801	\$47,135	\$50,623
	220 Social Security	\$14,190	\$17,406	\$15,651	\$16,347
	240 Group Insurance	\$80,566	\$101,466	\$102,324	\$112,248
	270 Industrial Insurance	\$764	\$800	\$751	\$800
	<b>TOTAL BENEFITS</b>	\$147,349	\$171,473	\$165,861	\$180,018
	320 Professional - Educational Services	\$3,217	\$15,000	\$15,211	\$18,000
	340 Other Prof Services	\$14,900	\$17,000	\$14,900	\$16,000
	<b>TOTAL PURCH/PROF SERV</b>	\$18,117	\$32,000	\$30,111	\$34,000
	522 Liability Insurance	\$41,839	\$42,000	\$41,669	\$42,000
	580 Travel/Per Diem	\$11,543	\$7,000	\$4,507	\$15,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$53,382	\$49,000	\$46,176	\$57,000
	610 General Supplies	\$2,620	\$3,000	\$4,308	\$3,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$2,620	\$3,000	\$4,308	\$3,000
	810 Dues and Fees	\$24,709	\$54,000	\$41,677	\$55,000
	820 Judgments Against the LEA	\$8,011			\$146,822
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$32,720	\$54,000	\$41,677	\$201,822	
<b>TOTAL SUPPORT SERVICES - GENERAL DIST</b>	\$445,945	\$533,916	\$501,312	\$688,960	
<b>SUPPORT SERVICES - SCHOOL ADMIN</b>	<b>Salaries (Header Only)(100)</b>				
	121 Salaries - Principals and Assistants	\$936,184	\$974,474	\$980,782	\$961,300
	152 Salaries - Secretarial and Clerical Personnel	\$453,736	\$479,695	\$481,785	\$483,003
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$1,389,920	\$1,454,169	\$1,462,567	\$1,444,303
	210 State Retirement	\$314,401	\$343,384	\$333,164	\$339,758
	220 Social Security	\$102,469	\$111,906	\$107,844	\$110,489
	240 Group Insurance	\$397,053	\$397,367	\$401,119	\$396,341
	270 Industrial Insurance	\$8,404	\$8,800	\$8,261	\$8,800
	<b>TOTAL BENEFITS</b>	\$822,327	\$861,457	\$850,388	\$855,388
	330 Prof Emp Training and Dev	\$1,380		\$840	
	<b>TOTAL PURCH/PROF SERV</b>	\$1,380		\$840	
	580 Travel/Per Diem	\$4,062	\$2,000	\$1,310	\$2,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$4,062	\$2,000	\$1,310	\$2,000
	810 Dues and Fees	\$13,880	\$15,000	\$2,400	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$13,880	\$15,000	\$2,400		
<b>TOTAL SUPPORT SERVICES - SCHOOL ADMIN</b>	\$2,231,569	\$2,332,626	\$2,317,505	\$2,301,691	
<b>ERVICES - CENTRAL SERVICES</b>	<b>Salaries (Header Only)(100)</b>				
	114 Salaries - School Bus. Administrator	\$100,836	\$95,000	\$95,004	\$97,850
	151 Salaries - Professional Office Personnel	\$146,721	\$131,039	\$122,228	\$132,356
	152 Salaries - Secretarial and Clerical Personnel	\$14,400	\$19,200	\$20,800	\$19,200
	184 Salaries - Technology Support	\$32,994	\$32,469	\$32,769	\$33,862
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$294,951	\$277,708	\$270,801	\$283,268
	210 State Retirement	\$64,064	\$63,831	\$57,622	\$64,999
	220 Social Security	\$22,140	\$21,253	\$20,598	\$21,670
	240 Group Insurance	\$33,797	\$3,052	\$3,402	\$2,186
	270 Industrial Insurance	\$1,146	\$1,200	\$1,126	\$1,200
	<b>TOTAL BENEFITS</b>	\$121,147	\$89,336	\$82,748	\$90,055
	330 Prof Emp Training and Dev	\$2,410	\$3,500		\$3,500
	350 Technical Services	\$3,624	\$4,000	\$3,458	\$4,000
<b>TOTAL PURCH/PROF SERV</b>	\$6,034	\$7,500	\$3,458	\$7,500	

<b>SUPPORT S</b>	523 Fidelity Bond Premiums		\$2,000		
	580 Travel/Per Diem	\$3,093	\$4,000	\$1,584	\$9,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$3,093	\$6,000	\$1,584	\$9,000
	610 General Supplies	\$28,745	\$34,000	\$25,602	\$44,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$28,745	\$34,000	\$25,602	\$44,000
	810 Dues and Fees	\$28,794	\$35,000	\$30,867	\$40,000
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$28,794	\$35,000	\$30,867	\$40,000
	<b>TOTAL SUPPORT SERVICES - CENTRAL</b>	\$482,764	\$449,544	\$415,060	\$473,823
	<b>Other Purchased Services(500)</b>				
	152 Salaries - Secretarial and Clerical Personnel	\$44,892	\$46,500	\$46,500	\$51,037
181 Salaries - Operation & Maint Superv	\$80,688	\$79,490	\$80,688	\$84,331	
182 Salaries - Custodial & Maintenance	\$1,398,895	\$1,499,219	\$1,476,565	\$1,515,123	
184 Salaries - Technology Support		\$5,000	\$5,000		
<b>TOTAL SALARIES (HEADER ONLY)</b>	\$1,524,475	\$1,630,209	\$1,608,753	\$1,650,491	
210 State Retirement	\$311,355	\$338,784	\$321,988	\$345,089	
220 Social Security	\$113,020	\$124,397	\$119,039	\$126,300	
240 Group Insurance	\$442,442	\$470,030	\$453,188	\$458,810	
270 Industrial Insurance	\$12,224	\$12,800	\$12,009	\$12,800	
<b>TOTAL BENEFITS</b>	\$879,041	\$946,011	\$906,224	\$942,999	
330 Prof Emp Training and Dev			\$53,360		
<b>TOTAL PURCH/PROF SERV</b>			\$53,360		
411 Water/Sewage	\$24,535	\$27,800	\$25,439	\$27,300	
412 Disposal Service	\$16,103	\$14,850	\$16,408	\$14,200	
<b>TOTAL PURCH PROPERTY SERVICES</b>	\$40,638	\$42,650	\$41,847	\$41,500	
530 Communication (Telephone & Other)	\$38,245	\$54,400	\$35,141	\$40,200	
580 Travel/Per Diem	\$12,418	\$9,500	\$1,412	\$7,500	
<b>TOTAL OTHER PURCHASED SERVICES</b>	\$50,663	\$63,900	\$36,553	\$47,700	
610 General Supplies	\$16,441	\$2,935	\$4,011		
621 Natural Gas	\$196,830	\$235,300	\$207,154	\$242,500	
622 Electricity	\$380,636	\$395,700	\$399,408	\$400,800	
624 Fuel Oil	\$44,606	\$50,000	\$50,270	\$65,000	
625 Coal	\$9,235	\$10,000	\$11,970	\$10,000	
680 Maintenance Supplies & Materials	\$167,083	\$350,467	\$269,744	\$173,762	
682 Tires and Tubes	\$1,860	\$5,000	\$1,478	\$3,000	
683 Repair Parts for Buses & Other Vehicles		\$500		\$500	
684 Repair Parts for Garage Equipment	\$11,857	\$8,000	\$7,907	\$10,000	
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$828,548	\$1,057,902	\$951,942	\$905,562	
735 Non-Bus Vehicles	\$28,849	\$40,500	\$40,488	\$50,000	
<b>TOTAL PROPERTY</b>	\$28,849	\$40,500	\$40,488	\$50,000	
810 Dues and Fees	\$3,220	\$4,600	\$4,997	\$4,600	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$3,220	\$4,600	\$4,997	\$4,600	
<b>TOTAL OPERATION &amp; MAINTENANCE OF</b>	\$3,355,434	\$3,785,772	\$3,644,164	\$3,642,852	
<b>Salaries (Header Only)(100)</b>					
152 Salaries - Secretarial and Clerical Personnel	\$70,312	\$65,410	\$63,874	\$45,920	
171 Salaries - Student Trans Supervisor	\$83,116	\$83,583	\$83,980	\$88,673	
172 Salaries - Bus Drivers	\$319,607	\$374,798	\$346,423	\$368,636	
173 Mechanics/Other Garage Employees	\$62,492	\$61,993	\$61,992	\$67,828	
<b>TOTAL SALARIES (HEADER ONLY)</b>	\$535,527	\$585,784	\$556,269	\$571,057	
210 State Retirement	\$83,586	\$89,188	\$82,088	\$87,862	
220 Social Security	\$40,272	\$45,219	\$41,533	\$43,686	
240 Group Insurance	\$74,832	\$105,861	\$100,086	\$103,095	
270 Industrial Insurance	\$8,022	\$11,200	\$10,510	\$11,200	



<b>STUDENT TRANSPORTATION</b>	<b>TOTAL BENEFITS</b>	\$206,712	\$251,468	\$234,217	\$245,843
	330 Prof Emp Training and Dev		\$4,000	\$3,851	\$1,000
	340 Other Prof Services	\$2,592	\$3,000	\$3,585	\$3,000
	<b>TOTAL PURCH/PROF SERV</b>	\$2,592	\$7,000	\$7,436	\$4,000
	411 Water/Sewage	\$344		\$344	\$500
	412 Disposal Service	\$461	\$600	\$461	\$600
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$805	\$600	\$805	\$1,100
	515 Payments in lieu of Transportation	\$2,820	\$5,000	\$4,099	\$5,000
	530 Communication (Telephone & Other)	\$2,020	\$2,000	\$2,102	\$2,000
	580 Travel/Per Diem	\$9,454	\$10,500	\$8,876	\$10,500
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$14,294	\$17,500	\$15,077	\$17,500
	610 General Supplies	\$6,614	\$7,500	\$9,840	\$7,500
	621 Natural Gas	\$5,751	\$8,000	\$7,348	\$8,000
	622 Electricity	\$6,570	\$7,500	\$6,700	\$7,500
	624 Fuel Oil	\$73,981	\$90,000	\$74,895	\$110,000
	670 Software		\$5,000	\$4,374	\$2,000
	681 Lubricants	\$6,125	\$5,000		
	682 Tires and Tubes	\$9,951	\$6,000	\$5,633	\$6,000
	683 Repair Parts for Buses & Other Vehicles	\$30,566	\$30,000	\$30,258	\$30,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$139,558	\$159,000	\$139,048	\$171,000
	730 Equipment		\$117,840	\$45,111	
	732 School Buses	\$269,983	\$250,000	\$251,902	\$250,000
	<b>TOTAL PROPERTY</b>	\$269,983	\$367,840	\$297,013	\$250,000
	810 Dues and Fees	\$720	\$1,000		\$1,000
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$720	\$1,000		\$1,000
	<b>TOTAL STUDENT TRANSPORTATION</b>	\$1,170,191	\$1,390,192	\$1,249,865	\$1,261,500
<b>FOOD SERVICES</b>	Salaries (Header Only)(100)				
	191 Salaries - Food Service Personnel		\$12,812		
	<b>TOTAL SALARIES (HEADER ONLY)</b>		\$12,812		
	210 State Retirement		\$1,583		
	220 Social Security		\$980		
	<b>TOTAL BENEFITS</b>		\$2,563		
<b>TOTAL FOOD SERVICES</b>		\$15,375			
<b>DEBT SERVICE</b>	Debt & Miscellaneous(800)				
	890 Misc Expenditures		\$0	\$216,099	\$0
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>		\$0	\$216,099	\$0
<b>TOTAL DEBT SERVICE</b>		\$0	\$216,099	\$0	
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>		\$25,196,638	\$31,004,283	\$27,439,955	\$28,968,925

## Other Financing

	Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0
<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0
<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0
<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0
<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0
<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0
<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$0
<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0
<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0
<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0
<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0
<b>5600 Insurance Recoveries</b>	\$0	\$0	\$0	\$0

<b>500</b>	<b>5900 Other Financing Sources &amp; Uses</b>	\$12,181	\$531,011	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$12,181	\$531,011	\$0	\$0
<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0
	<b>6200 Amortization of Premium on Issuance of</b>	\$0	\$0	\$0	\$0
	<b>6300 Special Items</b>	\$0	\$0	\$0	\$0
	<b>6400 Extraordinary Items</b>	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER ITEMS</b>	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES) AND</b>		\$12,181	\$531,011	\$0	\$0

## Summary

		<b>Actual 2020</b>	<b>Final Budget 2021</b>	<b>Actual 2021</b>	<b>Original Budget 2022</b>
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$12,557,412	\$13,705,391	\$13,220,588	\$13,365,379
	<b>3000 Total STATE</b>	\$12,946,155	\$14,202,042	\$13,141,387	\$13,800,933
	<b>4000 Total FEDERAL</b>	\$1,045,831	\$2,565,839	\$1,762,889	\$1,802,613
	<b>TOTAL REVENUES</b>	\$26,549,398	\$30,473,272	\$28,124,864	\$28,968,925
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$14,438,992	\$15,879,783	\$15,369,026	\$15,410,080
	<b>200 Employee Benefits</b>	\$7,643,998	\$8,421,779	\$7,996,017	\$8,235,465
	<b>300 Purchased Professional and Technical</b>	\$198,832	\$430,066	\$290,757	\$298,094
	<b>400 Purchased property Services</b>	\$50,974	\$48,250	\$42,652	\$52,600
	<b>500 Other Purchased Services</b>	\$185,127	\$182,000	\$115,863	\$177,200
	<b>600 Supplies</b>	\$2,025,859	\$4,937,616	\$2,789,112	\$3,633,670
	<b>700 Property</b>	\$361,677	\$590,690	\$410,532	\$510,174
	<b>800 Other Objects</b>	\$291,179	\$514,099	\$425,996	\$651,642
	<b>TOTAL EXPENDITURES</b>	\$25,196,638	\$31,004,283	\$27,439,955	\$28,968,925
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$1,352,760	(\$531,011)	\$684,909	\$0
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$12,181	\$531,011	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>		\$1,364,941	\$0	\$684,909	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$6,384,010	\$7,748,951	\$7,748,951	
<b>FUND BALANCE - ENDING</b>		\$7,748,951	\$7,748,951	\$8,433,860	\$0

21 Student Activity Fund

# Balance Sheet

			Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
			\$0	\$0	\$0	\$0
ASS ETS	8110	Cash	\$583,653		\$492,328	
	<b>TOTAL ASSETS</b>		\$583,653		\$492,328	
FUN D	9890	Assigned – Unrestricted Programs	\$583,653		\$492,328	
	<b>TOTAL FUND BALANCES</b>		\$583,653		\$492,328	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$583,653		\$492,328	
<b>TOTAL ASSETS</b>			\$583,653	\$0	\$492,328	\$0

# Revenue

			Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
LOCAL	1740	Fees	\$338,873			
	1741	General Student Fees		\$10,000		\$10,000
	1743	Curricular Activity Fees			\$25,541	
	1744	Curricular Activity Fee Waivers			(\$2,012)	
	1745	Co-Curricular Activity Fees		\$10,000	\$2,465	\$10,000
	1746	Co-Curricular Activity Fee Waivers			(\$165)	
	1747	Extra-Curricular Activity Fees		\$25,000	\$113,170	\$25,000
	1748	Extra-Curricular Activity Fee Waivers			(\$3,659)	
	1760	Fines		\$5,000	\$1,538	\$5,000
	1770	Fundraisers	\$27,744	\$155,000	\$114,747	\$155,000
	1780	Non-Waivable Charges			\$98,936	
	1920	Contributions and Donations From Private			\$26,338	
1990	Miscellaneous	\$455,339	\$700,000	\$116,494	\$200,000	
<b>TOTAL LOCAL</b>		\$821,956	\$905,000	\$493,393	\$405,000	
<b>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b>			\$821,956	\$905,000	\$493,393	\$405,000

# Expenditure

			Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
INSTRUCTION	Purch/Prof Serv(300)					
		320 Professional - Educational Services		\$65,000		\$65,000
		340 Other Prof Services	\$42,551		\$40,942	
		<b>TOTAL PURCH/PROF SERV</b>	\$42,551	\$65,000	\$40,942	\$65,000
		517 Student Travel Overnight	\$32,170			
		518 Student Day Travel/Field Trips	\$7,993			
		580 Travel/Per Diem	\$43,290			
		<b>TOTAL OTHER PURCHASED SERVICES</b>	\$83,453			
		610 General Supplies	\$394,764	\$577,000	\$407,464	\$160,000
		615 Student Uniforms, Clothing	\$17,291			
		641 Textbooks	\$47,416	\$21,000	\$45,614	\$20,000
		<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$459,471	\$598,000	\$453,078	\$180,000
		810 Dues and Fees	\$107,836	\$192,000	\$90,698	\$150,000
		<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$107,836	\$192,000	\$90,698	\$150,000
		<b>TOTAL INSTRUCTION</b>	\$693,311	\$855,000	\$584,718	\$395,000
SUPPORT SERVICES STAFF ASSISTAN	Other Purchased Services(500)					
		580 Travel/Per Diem		\$50,000		\$10,000
		<b>TOTAL OTHER PURCHASED SERVICES</b>		\$50,000		\$10,000
	<b>TOTAL SUPPORT SERVICES - STAFF</b>		\$50,000		\$10,000	
<b>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>			\$693,311	\$905,000	\$584,718	\$405,000



# Other Financing

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0
	<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0
	<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0
	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0
	<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$0
	<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5600 Insurance Recoveries</b>	\$0	\$0	\$0	\$0
	<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$0
<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0
	<b>6200 Amortization of Premium on Issuance of</b>	\$0	\$0	\$0	\$0
	<b>6300 Special Items</b>	\$0	\$0	\$0	\$0
	<b>6400 Extraordinary Items</b>	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER ITEMS</b>	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES) AND</b>		\$0	\$0	\$0	\$0

# Summary

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>REV ENUES BY</b>	<b>1000 Total LOCAL</b>	\$821,956	\$905,000	\$493,393	\$405,000
	<b>TOTAL REVENUES</b>	\$821,956	\$905,000	\$493,393	\$405,000
<b>EXPENDITURES BY OBJECT</b>	<b>300 Purchased Professional and Technical</b>	\$42,551	\$65,000	\$40,942	\$65,000
	<b>500 Other Purchased Services</b>	\$83,453	\$50,000		\$10,000
	<b>600 Supplies</b>	\$459,471	\$598,000	\$453,078	\$180,000
	<b>800 Other Objects</b>	\$107,836	\$192,000	\$90,698	\$150,000
	<b>TOTAL EXPENDITURES</b>	\$693,311	\$905,000	\$584,718	\$405,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$128,645	\$0	(\$91,325)	\$0
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>		\$128,645	\$0	(\$91,325)	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$455,008	\$583,653	\$583,653	
<b>FUND BALANCE - ENDING</b>		\$583,653	\$583,653	\$492,328	\$0

# Balance Sheet

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
		\$0	\$0	\$0	\$0
ASSETS	8132 Local Property Taxes	\$50,990		\$40,040	
	<b>TOTAL ASSETS</b>	\$50,990		\$40,040	
LIABILITIES	9750 Deferred Inflows of Resources	\$50,990		\$40,040	
	<b>TOTAL LIABILITIES</b>	\$50,990		\$40,040	
FUND BALANCES	9899 Unassigned Fund Balance	\$0			
	<b>TOTAL FUND BALANCES</b>	\$0			
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$50,990		\$40,040	
<b>TOTAL ASSETS</b>		\$50,990	\$0	\$40,040	\$0

# Revenue

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
LOCAL	1114 Board Local Levy	\$46,507	\$50,990	\$50,990	\$40,752
	<b>TOTAL LOCAL</b>	\$46,507	\$50,990	\$50,990	\$40,752
<b>TOTAL REVENUES, 26 TAX INCREMENT FINANCING</b>		\$46,507	\$50,990	\$50,990	\$40,752

# Expenditure

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
COMMUNITY SERVICES	Debt & Miscellaneous(800)				
	890 Misc Expenditures	\$46,507	\$50,990	\$50,990	\$40,752
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$46,507	\$50,990	\$50,990	\$40,752
	<b>TOTAL COMMUNITY SERVICES</b>	\$46,507	\$50,990	\$50,990	\$40,752
<b>TOTAL EXPENDITURES, 26 TAX INCREMENT FINANCING</b>		\$46,507	\$50,990	\$50,990	\$40,752

# Other Financing

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes	\$0	\$0	\$0	\$0
	5100 Sale of Bonds	\$0	\$0	\$0	\$0
	5110 Face Amount of Bonds Sold	\$0	\$0	\$0	\$0
	5120 Premium or Discount on the Issuance of	\$0	\$0	\$0	\$0
	5130 Issuance of Refunding Bonds	\$0	\$0	\$0	\$0
	5140 Payment to Refunded Bonds Escrow	\$0	\$0	\$0	\$0
	5200 Transfers in From Other Funds	\$0	\$0	\$0	\$0
	5210 Transfers out to Other Funds	\$0	\$0	\$0	\$0
	5300 Sale of, or Compensation for Loss of, Fixed	\$0	\$0	\$0	\$0
	5400 Loan Proceeds	\$0	\$0	\$0	\$0
	5500 Lease Proceeds	\$0	\$0	\$0	\$0
	5600 Insurance Recoveries	\$0	\$0	\$0	\$0
	5900 Other Financing Sources & Uses	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$0
	6000 OTHER ITEMS	6100 Capital Contributions	\$0	\$0	\$0
6200 Amortization of Premium on Issuance of		\$0	\$0	\$0	\$0
6300 Special Items		\$0	\$0	\$0	\$0
6400 Extraordinary Items		\$0	\$0	\$0	\$0
<b>TOTAL OTHER ITEMS</b>		\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES) AND</b>		\$0	\$0	\$0	\$0

# Summary

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
REV ENU ES BY	1000 Total LOCAL	\$46,507	\$50,990	\$50,990	\$40,752
	<b>TOTAL REVENUES</b>	\$46,507	\$50,990	\$50,990	\$40,752
EXP END ITU RES	800 Other Objects	\$46,507	\$50,990	\$50,990	\$40,752
	<b>TOTAL EXPENDITURES</b>	\$46,507	\$50,990	\$50,990	\$40,752
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$0	\$0	\$0	\$0
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>		\$0	\$0	\$0	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$0	\$0	\$0	
<b>FUND BALANCE - ENDING</b>		\$0	\$0	\$0	\$0

# Balance Sheet

			Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
			\$0	\$0	\$0	\$0
ASS	8132	Local Property Taxes			\$4,578,685	
ETS	<b>TOTAL ASSETS</b>				\$4,578,685	
LIAB	9750	Deferred Inflows of Resources			\$4,578,685	
ILIT	<b>TOTAL LIABILITIES</b>				\$4,578,685	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>					\$4,578,685	
<b>TOTAL ASSETS</b>			\$0	\$0	\$4,578,685	\$0

# Revenue

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>		\$0	\$0	\$0	\$0

# Expenditure

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>		\$0	\$0	\$0	\$0

# Other Financing

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>5000 OTHER FINANCING SOURCES (USES)</b>	5000 Other Sources & Changes	\$0	\$0	\$0	\$0
	5100 Sale of Bonds	\$0	\$0	\$0	\$0
	5110 Face Amount of Bonds Sold	\$0	\$0	\$0	\$0
	5120 Premium or Discount on the Issuance of	\$0	\$0	\$0	\$0
	5130 Issuance of Refunding Bonds	\$0	\$0	\$0	\$0
	5140 Payment to Refunded Bonds Escrow	\$0	\$0	\$0	\$0
	5200 Transfers in From Other Funds	\$0	\$0	\$0	\$0
	5210 Transfers out to Other Funds	\$0	\$0	\$0	\$0
	5300 Sale of, or Compensation for Loss of, Fixed	\$0	\$0	\$0	\$0
	5400 Loan Proceeds	\$0	\$0	\$0	\$0
	5500 Lease Proceeds	\$0	\$0	\$0	\$0
	5600 Insurance Recoveries	\$0	\$0	\$0	\$0
	5900 Other Financing Sources & Uses	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$0
<b>6000 OTHER ITEMS</b>	6100 Capital Contributions	\$0	\$0	\$0	\$0
	6200 Amortization of Premium on Issuance of	\$0	\$0	\$0	\$0
	6300 Special Items	\$0	\$0	\$0	\$0
	6400 Extraordinary Items	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER ITEMS</b>	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES) AND</b>		\$0	\$0	\$0	\$0

# Summary

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>					
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>					
<b>NET CHANGE IN FUND BALANCE</b>		\$0	\$0	\$0	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$0	\$0	\$0	
<b>FUND BALANCE - ENDING</b>		\$0	\$0	\$0	\$0

# Balance Sheet

			Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
			\$0	\$0	\$0	\$0
<b>ASSETS</b>	<b>8110</b>	<b>Cash</b>	\$3,869,483		\$50,070,555	
	<b>8131</b>	<b>Local</b>	\$4,814			
	<b>8132</b>	<b>Local Property Taxes</b>	\$988,765		\$1,003,192	
	<b>TOTAL ASSETS</b>		\$4,863,062		\$51,073,747	
<b>LIABILITIES</b>	<b>9510</b>	<b>Accounts Payable</b>	\$58,254		\$2,293,053	
	<b>9750</b>	<b>Deferred Inflows of Resources</b>	\$988,765		\$994,688	
	<b>TOTAL LIABILITIES</b>		\$1,047,019		\$3,287,741	
<b>FUND BALANCES</b>	<b>9871</b>	<b>Restricted – Capital Outlay</b>	\$3,448,726		\$20,255,373	
	<b>9881</b>	<b>Committed – Contracts</b>	\$367,317		\$27,530,633	
	<b>TOTAL FUND BALANCES</b>		\$3,816,043		\$47,786,006	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$4,863,062		\$51,073,747	
<b>TOTAL ASSETS</b>			\$4,863,062	\$0	\$51,073,747	\$0

## Revenue

			Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>LOCAL</b>	<b>1124</b>	<b>Capital Local Levy</b>	\$964,348	\$988,765	\$981,349	\$988,765
	<b>1125</b>	<b>Tax Sales and Redemp - Capital Local</b>	\$16,663	\$40,000	\$30,390	\$25,000
	<b>1174</b>	<b>FILT--Capital Local Levy</b>	\$23,562	\$50,000	\$29,894	\$30,000
	<b>1510</b>	<b>Interest on Investments</b>	\$75,805	\$80,000	\$243,072	\$90,000
	<b>1990</b>	<b>Miscellaneous</b>	\$6,534		\$1,592	
	<b>TOTAL LOCAL</b>		\$1,086,912	\$1,158,765	\$1,286,297	\$1,133,765
<b>STATE</b>	<b>3990</b>	<b>State Revenue From Non-USBE State</b>		\$53,560	\$53,559	
	<b>TOTAL STATE</b>			\$53,560	\$53,559	
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>			\$1,086,912	\$1,212,325	\$1,339,856	\$1,133,765

## Expenditure

			Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>OPERATION &amp; MAINTENANCE OF</b>	Other Purchased Services(500)					
		521 Property Insurance		\$67,000	\$66,899	\$80,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>			\$67,000	\$66,899	\$80,000
<b>TOTAL OPERATION &amp; MAINTENANCE OF</b>				\$67,000	\$66,899	\$80,000
<b>UTILITIES ACQUISITION AND CONSTRUCTION SERV</b>	Purch/Prof Serv(300)					
		340 Other Prof Services	\$3,600	\$3,545,500	\$1,275,386	\$2,220,000
	<b>TOTAL PURCH/PROF SERV</b>		\$3,600	\$3,545,500	\$1,275,386	\$2,220,000
		450 Construction Services	\$414,797	\$47,715,194	\$6,269,842	\$42,035,000
	<b>TOTAL PURCH PROPERTY SERVICES</b>		\$414,797	\$47,715,194	\$6,269,842	\$42,035,000
		521 Property Insurance	\$100,220			
	<b>TOTAL OTHER PURCHASED SERVICES</b>		\$100,220			
		610 General Supplies	\$244,342	\$503,560	\$362,316	\$1,470,000
		680 Maintenance Supplies & Materials			\$1,679	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>		\$244,342	\$503,560	\$363,995	\$1,470,000
		710 Land & Site Improvements	\$1,500	\$148,518	\$148,519	
		720 Buildings	\$88,630			
		730 Equipment	\$360,033	\$88,765	\$36,684	\$153,765
		733 Furniture and Fixtures	\$577			
	<b>TOTAL PROPERTY</b>		\$450,740	\$237,283	\$185,203	\$153,765
	810 Dues and Fees		\$232,000	\$39,490	\$175,000	



<b>FAC</b>	TOTAL DEBT & MISCELLANEOUS		\$232,000	\$39,490	\$175,000
	<b>TOTAL FACILITIES ACQUISITION AND</b>	\$1,213,699	\$52,233,537	\$8,133,916	\$46,053,765
<b>DEBT SERVICE</b>	Debt & Miscellaneous(800)				
	833 Amort of Bond Issuance & Related Costs		\$254,636	\$254,636	
	TOTAL DEBT & MISCELLANEOUS		\$254,636	\$254,636	
	<b>TOTAL DEBT SERVICE</b>		\$254,636	\$254,636	
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>		\$1,213,699	\$52,555,173	\$8,455,451	\$46,133,765

## Other Financing

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>5000 OTHER FINANCING SOURCES (USES)</b>	5000 Other Sources & Changes	\$0	\$0	\$0	\$0
	5100 Sale of Bonds	\$0	\$0	\$0	\$0
	5110 Face Amount of Bonds Sold	\$0	\$46,420,000	\$46,420,000	\$0
	5120 Premium or Discount on the Issuance of	\$0	\$4,632,848	\$4,632,848	\$0
	5130 Issuance of Refunding Bonds	\$0	\$0	\$0	\$0
	5140 Payment to Refunded Bonds Escrow	\$0	\$0	\$0	\$0
	5200 Transfers in From Other Funds	\$0	\$0	\$0	\$0
	5210 Transfers out to Other Funds	\$0	\$0	\$0	\$0
	5300 Sale of, or Compensation for Loss of, Fixed	\$0	\$40,000	\$32,710	\$0
	5400 Loan Proceeds	\$0	\$0	\$0	\$0
	5500 Lease Proceeds	\$0	\$0	\$0	\$0
	5600 Insurance Recoveries	\$0	\$0	\$0	\$0
	5900 Other Financing Sources & Uses	\$4,383	\$250,000	\$0	\$45,000,000
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$4,383	\$51,342,848	\$51,085,558	\$45,000,000
<b>6000 OTHER ITEMS</b>	6100 Capital Contributions	\$0	\$0	\$0	\$0
	6200 Amortization of Premium on Issuance of	\$0	\$0	\$0	\$0
	6300 Special Items	\$0	\$0	\$0	\$0
	6400 Extraordinary Items	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER ITEMS</b>	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES) AND</b>		\$4,383	\$51,342,848	\$51,085,558	\$45,000,000

## Summary

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>REVENUES BY SOURCE</b>	1000 Total LOCAL	\$1,086,912	\$1,158,765	\$1,286,297	\$1,133,765
	3000 Total STATE		\$53,560	\$53,559	
	<b>TOTAL REVENUES</b>	\$1,086,912	\$1,212,325	\$1,339,856	\$1,133,765
<b>EXPENDITURES BY OBJECT</b>	300 Purchased Professional and Technical	\$3,600	\$3,545,500	\$1,275,386	\$2,220,000
	400 Purchased property Services	\$414,797	\$47,715,194	\$6,269,842	\$42,035,000
	500 Other Purchased Services	\$100,220	\$67,000	\$66,899	\$80,000
	600 Supplies	\$244,342	\$503,560	\$363,995	\$1,470,000
	700 Property	\$450,740	\$237,283	\$185,203	\$153,765
	800 Other Objects		\$486,636	\$294,126	\$175,000
	<b>TOTAL EXPENDITURES</b>	\$1,213,699	\$52,555,173	\$8,455,451	\$46,133,765
	<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		(\$126,787)	(\$51,342,848)	(\$7,115,595)
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$4,383	\$51,342,848	\$51,085,558	\$45,000,000
<b>NET CHANGE IN FUND BALANCE</b>		(\$122,404)	\$0	\$43,969,963	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$3,938,447	\$3,816,043	\$3,816,043	
<b>FUND BALANCE - ENDING</b>		\$3,816,043	\$3,816,043	\$47,786,006	\$0

# Balance Sheet

			Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
			\$0	\$0	\$0	\$0
<b>ASSETS</b>	8110	Cash	\$351,872		\$567,958	
	8133	State	\$89,980		\$43,866	
	8134	Federal	\$121,313		\$91,645	
	8140	Inventories	\$171,816		\$146,068	
	<b>TOTAL ASSETS</b>		\$734,981		\$849,537	
<b>LIABILITIES</b>	9510	Accounts Payable	\$18,999		\$12,280	
	9530	Accrued Liabilities	\$18,028		\$17,891	
	<b>TOTAL LIABILITIES</b>		\$37,027		\$30,171	
<b>FUND BALANCES</b>	9860	Non-Spendable - Inventories & Prepaid	\$171,816		\$146,068	
	9872	Restricted – Food Service	\$526,138		\$673,298	
	<b>TOTAL FUND BALANCES</b>		\$697,954		\$819,366	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$734,981		\$849,537	
<b>TOTAL ASSETS</b>			\$734,981	\$0	\$849,537	\$0

## Revenue

			Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>LOCAL</b>	1510	Interest on Investments	\$6,572	\$6,000	\$4,633	\$5,000
	1610	Sales to Students	\$143,112	\$2,500	\$358	\$1,000
	1690	Other Local Revenue	\$11,240	\$5,000	\$55	\$3,000
	<b>TOTAL LOCAL</b>		\$160,924	\$13,500	\$5,046	\$9,000
<b>STATE</b>	3800	Non-MSP State Revenue (via USBE)	\$303,235	\$250,000	\$233,870	\$250,000
	<b>TOTAL STATE</b>		\$303,235	\$250,000	\$233,870	\$250,000
<b>FEDERAL</b>	4560	Federal Child Nutrition Prog	\$1,092,909	\$1,430,500	\$1,300,376	\$1,430,000
	<b>TOTAL FEDERAL</b>		\$1,092,909	\$1,430,500	\$1,300,376	\$1,430,000
<b>TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND</b>			\$1,557,068	\$1,694,000	\$1,539,292	\$1,689,000

## Expenditure

			Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>FOOD SERVICES</b>	Salaries (Header Only)(100)					
	191	Salaries - Food Service Personnel	\$375,977	\$429,229	\$450,164	\$377,530
	<b>TOTAL SALARIES (HEADER ONLY)</b>		\$375,977	\$429,229	\$450,164	\$377,530
	210	State Retirement	\$58,325	\$72,633	\$71,595	\$56,796
	220	Social Security	\$27,640	\$32,066	\$33,679	\$28,879
	240	Group Insurance	\$73,089	\$63,781	\$59,601	\$51,021
	270	Industrial Insurance	\$8,615	\$9,600	\$9,009	\$9,600
	280	Unemployment Insurance	\$69			
	<b>TOTAL BENEFITS</b>		\$167,738	\$178,080	\$173,884	\$146,296
	580	Travel/Per Diem	\$1,411	\$2,500	\$1,853	\$2,500
	<b>TOTAL OTHER PURCHASED SERVICES</b>		\$1,411	\$2,500	\$1,853	\$2,500
	610	General Supplies	\$18,405	\$36,691	\$12,118	\$217,674
	630	Food	\$627,516	\$763,179	\$632,585	\$773,000
	680	Maintenance Supplies & Materials	\$1,350	\$5,000	\$7,628	\$5,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>		\$647,271	\$804,870	\$652,331	\$995,674
	730	Equipment	\$119,211	\$14,621	\$14,621	
	<b>TOTAL PROPERTY</b>		\$119,211	\$14,621	\$14,621	
	810	Dues and Fees	\$12,786	\$8,500	\$5,237	\$6,500
	860	Indirect Costs - Non-restricted		\$256,200	\$119,790	\$160,500

	TOTAL DEBT & MISCELLANEOUS	\$12,786	\$264,700	\$125,027	\$167,000
	TOTAL FOOD SERVICES	\$1,324,394	\$1,694,000	\$1,417,880	\$1,689,000
	<b>TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE</b>	\$1,324,394	\$1,694,000	\$1,417,880	\$1,689,000

## Other Financing

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>5000 OTHER FINANCING SOURCES (USES)</b>	5000 Other Sources & Changes	\$0	\$0	\$0	\$0
	5100 Sale of Bonds	\$0	\$0	\$0	\$0
	5110 Face Amount of Bonds Sold	\$0	\$0	\$0	\$0
	5120 Premium or Discount on the Issuance of	\$0	\$0	\$0	\$0
	5130 Issuance of Refunding Bonds	\$0	\$0	\$0	\$0
	5140 Payment to Refunded Bonds Escrow	\$0	\$0	\$0	\$0
	5200 Transfers in From Other Funds	\$0	\$0	\$0	\$0
	5210 Transfers out to Other Funds	\$0	\$0	\$0	\$0
	5300 Sale of, or Compensation for Loss of, Fixed	\$0	\$0	\$0	\$0
	5400 Loan Proceeds	\$0	\$0	\$0	\$0
	5500 Lease Proceeds	\$0	\$0	\$0	\$0
	5600 Insurance Recoveries	\$0	\$0	\$0	\$0
	5900 Other Financing Sources & Uses	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$0
<b>6000 OTHER ITEMS</b>	6100 Capital Contributions	\$0	\$0	\$0	\$0
	6200 Amortization of Premium on Issuance of	\$0	\$0	\$0	\$0
	6300 Special Items	\$0	\$0	\$0	\$0
	6400 Extraordinary Items	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER ITEMS</b>	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES) AND</b>		\$0	\$0	\$0	\$0

## Summary

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>REVENUE S BY SOURCE</b>	1000 Total LOCAL	\$160,924	\$13,500	\$5,046	\$9,000
	3000 Total STATE	\$303,235	\$250,000	\$233,870	\$250,000
	4000 Total FEDERAL	\$1,092,909	\$1,430,500	\$1,300,376	\$1,430,000
	<b>TOTAL REVENUES</b>	\$1,557,068	\$1,694,000	\$1,539,292	\$1,689,000
<b>EXPENDITURES BY OBJECT</b>	100 Salaries	\$375,977	\$429,229	\$450,164	\$377,530
	200 Employee Benefits	\$167,738	\$178,080	\$173,884	\$146,296
	500 Other Purchased Services	\$1,411	\$2,500	\$1,853	\$2,500
	600 Supplies	\$647,271	\$804,870	\$652,331	\$995,674
	700 Property	\$119,211	\$14,621	\$14,621	
	800 Other Objects	\$12,786	\$264,700	\$125,027	\$167,000
	<b>TOTAL EXPENDITURES</b>	\$1,324,394	\$1,694,000	\$1,417,880	\$1,689,000
	<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>	\$232,674	\$0	\$121,412	\$0
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>	\$0	\$0	\$0	\$0	
<b>NET CHANGE IN FUND BALANCE</b>	\$232,674	\$0	\$121,412	\$0	
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>	\$465,280	\$697,954	\$697,954		
<b>FUND BALANCE - ENDING</b>	\$697,954	\$697,954	\$819,366	\$0	

## SUMMARY - ALL FUNDS

		Actual 2020	Final Budget 2021	Actual 2021	Original Budget 2022
<b>REVENUE S BY SOURCE</b>	1000 Total LOCAL	\$14,673,711	\$15,833,646	\$15,056,314	\$14,953,896
	3000 Total STATE	\$13,249,390	\$14,505,602	\$13,428,816	\$14,050,933
	4000 Total FEDERAL	\$2,138,740	\$3,996,339	\$3,063,265	\$3,232,613
	<b>TOTAL REVENUES</b>	\$30,061,841	\$34,335,587	\$31,548,395	\$32,237,442

<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$14,814,969	\$16,309,012	\$15,819,190	\$15,787,610
	<b>200 Employee Benefits</b>	\$7,811,736	\$8,599,859	\$8,169,901	\$8,381,761
	<b>300 Purchased Professional and Technical</b>	\$244,983	\$4,040,566	\$1,607,085	\$2,583,094
	<b>400 Purchased property Services</b>	\$465,771	\$47,763,444	\$6,312,494	\$42,087,600
	<b>500 Other Purchased Services</b>	\$370,211	\$301,500	\$184,615	\$269,700
	<b>600 Supplies</b>	\$3,376,943	\$6,844,046	\$4,258,516	\$6,279,344
	<b>700 Property</b>	\$931,628	\$842,594	\$610,356	\$663,939
	<b>800 Other Objects</b>	\$458,308	\$1,508,425	\$986,837	\$1,184,394
	<b>TOTAL EXPENDITURES</b>	\$28,474,549	\$86,209,446	\$37,948,994	\$77,237,442
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$1,587,292	(\$51,873,859)	(\$6,400,599)	(\$45,000,000)
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$16,564	\$51,873,859	\$51,085,558	\$45,000,000
<b>NET CHANGE IN FUND BALANCE</b>		\$1,603,856	\$0	\$44,684,959	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$11,242,745	\$12,846,601	\$12,846,601	\$0
<b>FUND BALANCE - ENDING</b>		\$12,846,601	\$12,846,601	\$57,531,560	\$0