

# Annual Financial Report

(09) Emery District

10 General Fund

## Balance Sheet

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
			\$0	\$0	\$0	\$0
<b>ASSETS</b>	8110	Cash	\$11,320,184			
	8131	Local	\$13,033			
	8132	Local Property Taxes	\$11,827,656			
	8133	State	\$128,640			
	8134	Federal	\$711,870			
	8140	Inventories	\$28,740			
	8150	Prepaid Expenditures	\$129,500			
	<b>TOTAL ASSETS</b>			\$24,159,623		
<b>LIABILITIES</b>	9510	Accounts Payable	\$418,136			
	9530	Accrued Liabilities	\$1,221,299			
	9540	Accrued Salaries and Withholdings	\$1,145,160			
	9561	Unearned Revenue- Local	\$51,184			
	9563	Unearned Revenue- State	\$1,061,943			
	9564	Unearned Revenue- Federal	\$100,413			
	9750	Deferred Inflows of Resources	\$11,727,628			
<b>TOTAL LIABILITIES</b>			\$15,725,763			
<b>FUND BALANCES</b>	9860	Non-Spendable - Inventories & Prepaid	\$28,740			
	9889	Committed – Other	\$1,000,000			
	9890	Assigned – Unrestricted Programs	\$489,597			
	9899	Unassigned Fund Balance	\$6,915,523			
	<b>TOTAL FUND BALANCES</b>			\$8,433,860		
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$24,159,623			
<b>TOTAL ASSETS</b>			\$24,159,623	\$0	\$0	\$0

## Revenue

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
<b>LOCAL</b>	1110	Basic Rate (General Fund)	\$3,579,847	\$3,704,854	\$3,500,376	\$3,527,826
	1111	Tax Sales and Redemp - Basic	\$110,385	\$120,000	\$255,000	\$120,000
	1112	Voted Local Levy	\$3,487,532	\$3,534,094	\$3,574,094	\$3,534,094
	1113	Tax Sales and Redemp - Voted Local	\$108,001	\$120,000	\$240,000	\$120,000
	1114	Board Local Levy	\$4,473,285	\$4,585,682	\$4,595,682	\$4,585,682
	1115	Tax Sales and Redemp-Board Local	\$138,531	\$140,000	\$290,000	\$140,000
	1134	Judgment Recovery		\$146,822	\$161,822	\$138,000
	1135	Tax Sales and Redemp – Judgment Rec	\$10			
	1160	FILT--Basic Rate	\$109,778	\$90,000	\$90,000	\$90,000
	1162	FILT--Voted Local	\$106,241	\$90,000	\$90,000	\$90,000
	1164	FILT--Board Local	\$136,282	\$100,000	\$100,000	\$100,000
	1190	Other Taxes	\$55,162	\$70,000	\$90,000	\$75,000
	1310	Tuition From Pupils or Parents	\$35,259	\$34,500	\$39,500	\$37,000
	1440	Transportation Fees - Private Sources		\$15,000	\$15,000	\$10,000
	1510	Interest on Investments	\$95,925	\$150,000	\$150,000	\$150,000
	1910	Rentals	\$105			
	1960	Misc. Revenue from Other Local Gov	\$21,758	\$20,636	\$201,436	\$162,268
	1990	Miscellaneous	\$762,487	\$443,791	\$1,196,654	\$508,296

<b>TOTAL LOCAL</b>		\$13,220,588	\$13,365,379	\$14,589,564	\$13,388,166
<b>STATE</b>	<b>3010 Regular School Programs K-12</b>	\$3,615,381	\$4,092,426	\$3,980,778	\$4,537,410
	<b>3015 Necessarily Existent Small Schools</b>	\$1,917,696	\$2,024,162	\$2,257,443	\$2,372,651
	<b>3020 Professional Staff</b>	\$881,942	\$926,751	\$919,106	\$964,560
	<b>3100 Restricted Basic School Program</b>	\$3,200,984	\$3,355,934	\$3,942,041	\$3,581,540
	<b>3200 Related to Basic Programs</b>	\$1,153,378	\$724,744	\$987,656	\$1,683,908
	<b>3300 Focused Populations</b>	\$496,594	\$623,862	\$660,177	\$670,719
	<b>3400 Educator Supports</b>	\$798,201	\$712,578	\$868,159	\$775,795
	<b>3500 Statewide Initiatives</b>	\$990,270	\$1,279,341	\$1,438,475	\$1,357,721
	<b>3800 Non-MSP State Revenue (via USBE)</b>	\$36,323	\$17,000	\$89,934	\$17,000
	<b>3990 State Revenue From Non-USBE State</b>	\$50,618	\$44,135	\$51,685	\$80,000
	<b>TOTAL STATE</b>	\$13,141,387	\$13,800,933	\$15,195,454	\$16,041,304
<b>FEDERAL</b>	<b>4101 Impact Aid Program, (Title VII)</b>	\$109,675			
	<b>4200 Unrestricted Federal-Received via State</b>	\$341,195	\$195,000	\$2,072,865	\$1,504,500
	<b>4500 RESTRICTED FED REVENUE - THRU STATE</b>	\$262,106	\$588,881	\$774,089	\$302,710
	<b>4522 IDEA - B -- Pre-School Disabled (Sec 619)</b>	\$30,068	\$29,750	\$31,543	\$31,000
	<b>4524 IDEA - B -- Disabled (PL 101-476)</b>	\$561,524	\$575,000	\$605,527	\$600,000
	<b>4538 Formula Allocation</b>	\$63,940	\$40,000	\$75,071	\$20,000
	<b>4650 UPSTART</b>	\$13,634		\$5,516	
	<b>4700 Federal Revenue Received via</b>		\$5,000		
	<b>4800 Federal Elementary and Secondary</b>	\$380,747	\$368,982	\$379,947	\$399,089
	<b>TOTAL FEDERAL</b>	\$1,762,889	\$1,802,613	\$3,944,558	\$2,857,299
<b>TOTAL REVENUES, 10 GENERAL FUND</b>		\$28,124,864	\$28,968,925	\$33,729,576	\$32,286,769

## Expenditure

		<b>Actual 2021</b>	<b>Original Budget 2022</b>	<b>Final Budget 2022</b>	<b>Original Budget 2023</b>
<b>INSTRUCTION</b>	Salaries (Header Only)(100)				
	131 Salaries - Teachers	\$8,064,729	\$7,897,907	\$8,400,157	\$8,146,835
	132 Salaries - Substitute Teachers	\$172,552	\$180,000	\$180,000	\$180,000
	161 Salaries - Tchr Aides & Para-Prof	\$1,418,895	\$1,564,979	\$1,587,871	\$1,727,810
	195 Athletic Coaches	\$158,952	\$151,205	\$157,205	\$161,225
	198 Salaries - Other Classified Personnel	\$24,927	\$45,000	\$45,000	\$45,000
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$9,840,055	\$9,839,091	\$10,370,233	\$10,260,870
	210 State Retirement	\$2,011,194	\$2,117,133	\$2,212,918	\$2,176,098
	220 Social Security	\$731,268	\$751,152	\$791,462	\$787,568
	240 Group Insurance	\$2,092,809	\$2,134,688	\$2,108,762	\$2,046,355
	270 Industrial Insurance	\$86,336	\$90,400	\$92,000	\$85,600
	280 Unemployment Insurance	\$171			
	<b>TOTAL BENEFITS</b>	\$4,921,778	\$5,093,373	\$5,205,143	\$5,095,621
	320 Professional - Educational Services	\$111,053	\$61,000	\$111,821	\$167,797
	340 Other Prof Services			\$10,700	
	<b>TOTAL PURCH/PROF SERV</b>	\$111,053	\$61,000	\$122,521	\$167,797
	432 Technology Repairs & Maint.		\$10,000	\$10,000	\$15,000
	<b>TOTAL PURCH PROPERTY SERVICES</b>		\$10,000	\$10,000	\$15,000
	518 Student Day Travel/Field Trips			\$911	
	561 Student Tuition to Other LEAs In State	\$270	\$3,000	\$3,000	\$3,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$270	\$3,000	\$3,911	\$3,000
	610 General Supplies	\$585,603	\$1,543,472	\$4,089,239	\$2,238,342
	641 Textbooks	\$248,043	\$242,800	\$242,800	\$241,085
	644 Library Books	\$2,659	\$2,050		\$15,476
	650 Technology Supplies	\$644,257	\$392,080	\$556,932	\$405,381
	670 Software	\$126,939	\$154,278	\$177,176	\$163,035
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$1,607,501	\$2,334,680	\$5,066,147	\$3,063,319

	730 Equipment	\$29,492	\$65,174	\$84,377		
	734 Technology Related Hardware		\$10,000	\$10,000	\$15,000	
	735 Non-Bus Vehicles	\$43,539	\$135,000	\$102,429	\$120,000	
	<b>TOTAL PROPERTY</b>	<b>\$73,031</b>	<b>\$210,174</b>	<b>\$196,806</b>	<b>\$135,000</b>	
	810 Dues and Fees	\$50,420	\$63,251	\$197,348	\$90,408	
	860 Indirect Costs - Non-restricted	\$278,898	\$297,258	\$202,472	\$408,111	
	870 Indirect Costs - Restricted	\$14,806	\$22,813	\$323,144	\$30,547	
	890 Misc Expenditures	(\$215,065)		\$5,257		
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	<b>\$129,059</b>	<b>\$383,322</b>	<b>\$728,221</b>	<b>\$529,066</b>	
	<b>TOTAL INSTRUCTION</b>	<b>\$16,682,747</b>	<b>\$17,934,640</b>	<b>\$21,702,982</b>	<b>\$19,269,673</b>	
	<b>SUPPORT SERVICES - STUDENTS</b>	<b>Salaries (Header Only)(100)</b>				
	142 Salaries - Guidance Personnel	\$419,007	\$411,609	\$516,984	\$589,456	
	143 Salaries - Health Services Personnel	\$115,560	\$121,128	\$121,400	\$97,550	
144 Salaries - Psychological Personnel	\$65,736	\$68,162	\$68,162	\$69,364		
152 Salaries - Secretarial and Clerical Personnel	\$32,652	\$35,126	\$37,142	\$37,982		
<b>TOTAL SALARIES (HEADER ONLY)</b>	<b>\$632,955</b>	<b>\$636,025</b>	<b>\$743,688</b>	<b>\$794,352</b>		
210 State Retirement	\$139,690	\$148,531	\$176,488	\$184,037		
220 Social Security	\$45,964	\$49,072	\$57,704	\$60,768		
240 Group Insurance	\$176,007	\$171,321	\$201,302	\$242,951		
270 Industrial Insurance	\$3,003	\$3,200	\$4,000	\$4,400		
<b>TOTAL BENEFITS</b>	<b>\$364,664</b>	<b>\$372,124</b>	<b>\$439,494</b>	<b>\$492,156</b>		
320 Professional - Educational Services	\$60,969	\$84,246	\$144,997	\$123,144		
330 Prof Emp Training and Dev	\$400	\$17,669				
<b>TOTAL PURCH/PROF SERV</b>	<b>\$61,369</b>	<b>\$101,915</b>	<b>\$144,997</b>	<b>\$123,144</b>		
580 Travel/Per Diem			\$97,000	\$400		
<b>TOTAL OTHER PURCHASED SERVICES</b>			<b>\$97,000</b>	<b>\$400</b>		
610 General Supplies	\$5,600	\$47,435	\$13,991	\$11,064		
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$5,600</b>	<b>\$47,435</b>	<b>\$13,991</b>	<b>\$11,064</b>		
860 Indirect Costs - Non-restricted	\$897	\$16,322	\$897	\$11,972		
870 Indirect Costs - Restricted			\$15,560			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	<b>\$897</b>	<b>\$16,322</b>	<b>\$16,457</b>	<b>\$11,972</b>		
<b>TOTAL SUPPORT SERVICES - STUDENTS</b>	<b>\$1,065,485</b>	<b>\$1,173,821</b>	<b>\$1,455,627</b>	<b>\$1,433,088</b>		
<b>SUPPORT SERVICES - STAFF ASSISTANCE</b>	<b>Salaries (Header Only)(100)</b>					
115 Salaries - Supervisors and Directors	\$311,611	\$308,283	\$313,507	\$328,562		
131 Salaries - Teachers	\$5,000					
162 Salaries - Media Pers - Non-Licensed	\$73,941	\$64,877	\$65,131	\$66,533		
184 Salaries - Technology Support	\$393,895	\$399,565	\$424,861	\$434,820		
<b>TOTAL SALARIES (HEADER ONLY)</b>	<b>\$784,447</b>	<b>\$772,725</b>	<b>\$803,499</b>	<b>\$829,915</b>		
210 State Retirement	\$183,735	\$172,877	\$183,235	\$189,246		
220 Social Security	\$58,682	\$59,115	\$61,452	\$63,494		
240 Group Insurance	\$225,093	\$220,873	\$220,944	\$220,772		
270 Industrial Insurance	\$2,627	\$2,800	\$2,800	\$2,800		
<b>TOTAL BENEFITS</b>	<b>\$470,137</b>	<b>\$455,665</b>	<b>\$468,431</b>	<b>\$476,312</b>		
320 Professional - Educational Services	\$3,500		\$2,000			
330 Prof Emp Training and Dev	\$19,630	\$89,679	\$87,289	\$78,000		
<b>TOTAL PURCH/PROF SERV</b>	<b>\$23,130</b>	<b>\$89,679</b>	<b>\$89,289</b>	<b>\$78,000</b>		
580 Travel/Per Diem	\$14,893	\$41,000	\$62,480	\$91,276		
<b>TOTAL OTHER PURCHASED SERVICES</b>	<b>\$14,893</b>	<b>\$41,000</b>	<b>\$62,480</b>	<b>\$91,276</b>		
610 General Supplies	\$39,661	\$110,000	\$15,544	\$7,000		
644 Library Books	\$15,450	\$17,993	\$37,565	\$15,641		
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$55,111</b>	<b>\$127,993</b>	<b>\$53,109</b>	<b>\$22,641</b>		
870 Indirect Costs - Restricted		\$4,576				
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>		<b>\$4,576</b>				

	<b>TOTAL SUPPORT SERVICES - STAFF</b>	\$1,347,718	\$1,491,638	\$1,476,808	\$1,498,144
<b>SUPPORT SERVICES - GENERAL DIST ADMIN</b>	Salaries (Header Only)(100)				
	111 Compensation - School Board	\$30,900	\$28,500	\$28,500	\$28,500
	112 Salaries - Superintendent	\$143,927	\$133,900	\$132,387	\$134,300
	152 Salaries - Secretarial and Clerical Personnel	\$38,352	\$50,720	\$52,386	\$53,471
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$213,179	\$213,120	\$213,273	\$216,271
	210 State Retirement	\$47,135	\$50,623	\$50,525	\$51,250
	220 Social Security	\$15,651	\$16,347	\$16,316	\$16,750
	240 Group Insurance	\$102,324	\$112,248	\$112,244	\$114,641
	270 Industrial Insurance	\$751	\$800	\$800	\$800
	<b>TOTAL BENEFITS</b>	\$165,861	\$180,018	\$179,885	\$183,441
	320 Professional - Educational Services	\$15,211	\$18,000	\$18,000	\$15,000
	340 Other Prof Services	\$14,900	\$16,000	\$16,000	\$17,000
	<b>TOTAL PURCH/PROF SERV</b>	\$30,111	\$34,000	\$34,000	\$32,000
	522 Liability Insurance	\$41,669	\$42,000	\$42,000	\$40,000
	580 Travel/Per Diem	\$4,507	\$15,000	\$15,000	\$15,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$46,176	\$57,000	\$57,000	\$55,000
	610 General Supplies	\$4,308	\$3,000	\$3,000	\$5,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$4,308	\$3,000	\$3,000	\$5,000
	810 Dues and Fees	\$41,677	\$55,000	\$55,000	\$50,000
	820 Judgments Against the LEA		\$146,822	\$167,336	\$138,000
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$41,677	\$201,822	\$222,336	\$188,000	
<b>TOTAL SUPPORT SERVICES - GENERAL DIST</b>	\$501,312	\$688,960	\$709,494	\$679,712	
<b>SUPPORT SERVICES - SCHOOL ADMIN</b>	Salaries (Header Only)(100)				
	121 Salaries - Principals and Assistants	\$980,782	\$961,300	\$956,376	\$1,006,300
	152 Salaries - Secretarial and Clerical Personnel	\$481,785	\$483,003	\$488,780	\$462,426
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$1,462,567	\$1,444,303	\$1,445,156	\$1,468,726
	210 State Retirement	\$333,164	\$339,758	\$344,453	\$347,315
	220 Social Security	\$107,844	\$110,489	\$111,397	\$111,104
	240 Group Insurance	\$401,119	\$396,341	\$386,859	\$385,362
	270 Industrial Insurance	\$8,261	\$8,800	\$8,800	\$8,800
	<b>TOTAL BENEFITS</b>	\$850,388	\$855,388	\$851,509	\$852,581
	330 Prof Emp Training and Dev	\$840			
	<b>TOTAL PURCH/PROF SERV</b>	\$840			
	580 Travel/Per Diem	\$1,310	\$2,000	\$2,000	\$2,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$1,310	\$2,000	\$2,000	\$2,000
810 Dues and Fees	\$2,400			\$5,000	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$2,400			\$5,000	
<b>TOTAL SUPPORT SERVICES - SCHOOL ADMIN</b>	\$2,317,505	\$2,301,691	\$2,298,665	\$2,328,307	
<b>SUPPORT SERVICES - CENTRAL SERVICES</b>	Salaries (Header Only)(100)				
	114 Salaries - School Bus. Administrator	\$95,004	\$97,850	\$97,942	\$102,800
	151 Salaries - Professional Office Personnel	\$122,228	\$132,356	\$137,120	\$139,541
	152 Salaries - Secretarial and Clerical Personnel	\$20,800	\$19,200	\$19,200	\$19,200
	184 Salaries - Technology Support	\$32,769	\$33,862	\$35,309	\$35,601
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$270,801	\$283,268	\$289,571	\$297,142
	210 State Retirement	\$57,622	\$64,999	\$66,416	\$70,394
	220 Social Security	\$20,598	\$21,670	\$22,152	\$22,733
	240 Group Insurance	\$3,402	\$2,186	\$2,188	\$2,154
	270 Industrial Insurance	\$1,126	\$1,200	\$1,200	\$1,200
	<b>TOTAL BENEFITS</b>	\$82,748	\$90,055	\$91,956	\$96,481
	330 Prof Emp Training and Dev		\$3,500	\$3,500	\$3,500
	350 Technical Services	\$3,458	\$4,000	\$4,000	\$4,000

<b>SUPPORT SE</b>	<b>TOTAL PURCH/PROF SERV</b>	\$3,458	\$7,500	\$7,500	\$7,500	
	580 Travel/Per Diem	\$1,584	\$9,000	\$9,000	\$9,000	
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$1,584	\$9,000	\$9,000	\$9,000	
	610 General Supplies	\$25,602	\$44,000	\$44,000	\$44,000	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$25,602	\$44,000	\$44,000	\$44,000	
	810 Dues and Fees	\$30,867	\$40,000	\$60,000	\$60,000	
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$30,867	\$40,000	\$60,000	\$60,000	
<b>TOTAL SUPPORT SERVICES - CENTRAL</b>		\$415,060	\$473,823	\$502,027	\$514,123	
<b>OPERATION &amp; MAINTENANCE OF PLANT</b>	<b>Benefits(200)</b>					
	152 Salaries - Secretarial and Clerical Personnel	\$46,500	\$51,037	\$52,137	\$54,914	
	181 Salaries - Operation & Maint Superv	\$80,688	\$84,331	\$84,188	\$87,195	
	182 Salaries - Custodial & Maintenance	\$1,476,565	\$1,515,123	\$1,580,887	\$1,580,793	
	184 Salaries - Technology Support	\$5,000				
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$1,608,753	\$1,650,491	\$1,717,212	\$1,722,902	
	210 State Retirement	\$321,988	\$345,089	\$362,723	\$364,290	
	220 Social Security	\$119,039	\$126,300	\$131,405	\$131,976	
	240 Group Insurance	\$453,188	\$458,810	\$458,863	\$455,439	
	270 Industrial Insurance	\$12,009	\$12,800	\$12,800	\$12,800	
	<b>TOTAL BENEFITS</b>	\$906,224	\$942,999	\$965,791	\$964,505	
	330 Prof Emp Training and Dev	\$53,360				
	<b>TOTAL PURCH/PROF SERV</b>	\$53,360				
	411 Water/Sewage	\$25,439	\$27,300	\$27,300	\$26,800	
	412 Disposal Service	\$16,408	\$14,200	\$14,200	\$14,500	
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$41,847	\$41,500	\$41,500	\$41,300	
	530 Communication (Telephone & Other)	\$35,141	\$40,200	\$40,200	\$38,300	
	580 Travel/Per Diem	\$1,412	\$7,500	\$7,500	\$8,500	
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$36,553	\$47,700	\$47,700	\$46,800	
	610 General Supplies	\$4,011		\$58,239	\$14,730	
	621 Natural Gas	\$207,154	\$242,500	\$262,500	\$307,300	
	622 Electricity	\$399,408	\$400,800	\$400,800	\$428,700	
	624 Fuel Oil	\$50,270	\$65,000	\$90,000	\$75,000	
	625 Coal	\$11,970	\$10,000	\$10,000	\$15,000	
	670 Software			\$4,200	\$4,000	
	680 Maintenance Supplies & Materials	\$269,744	\$173,762	\$716,130	\$575,559	
	682 Tires and Tubes	\$1,478	\$3,000	\$3,000	\$3,000	
	683 Repair Parts for Buses & Other Vehicles		\$500	\$500		
	684 Repair Parts for Garage Equipment	\$7,907	\$10,000	\$20,000	\$20,000	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$951,942	\$905,562	\$1,565,369	\$1,443,289	
	735 Non-Bus Vehicles	\$40,488	\$50,000	\$68,000	\$45,000	
	<b>TOTAL PROPERTY</b>	\$40,488	\$50,000	\$68,000	\$45,000	
	810 Dues and Fees	\$4,997	\$4,600	\$4,600	\$7,900	
	870 Indirect Costs - Restricted			\$675	\$270	
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$4,997	\$4,600	\$5,275	\$8,170	
	<b>TOTAL OPERATION &amp; MAINTENANCE OF</b>		\$3,644,164	\$3,642,852	\$4,410,847	\$4,271,966
		<b>Salaries (Header Only)(100)</b>				
		152 Salaries - Secretarial and Clerical Personnel	\$63,874	\$45,920	\$46,917	\$49,590
		171 Salaries - Student Trans Supervisor	\$83,980	\$88,673	\$88,991	\$91,130
		172 Salaries - Bus Drivers	\$346,423	\$368,636	\$418,840	\$427,662
		173 Mechanics/Other Garage Employees	\$61,992	\$67,828	\$68,361	\$61,053
		<b>TOTAL SALARIES (HEADER ONLY)</b>	\$556,269	\$571,057	\$623,109	\$629,435
		210 State Retirement	\$82,088	\$87,862	\$88,748	\$84,566
	220 Social Security	\$41,533	\$43,686	\$47,669	\$48,149	

<b>STUDENT TRANSPORTATION</b>	240 Group Insurance	\$100,086	\$103,095	\$124,582	\$129,221
	270 Industrial Insurance	\$10,510	\$11,200	\$12,400	\$12,800
	<b>TOTAL BENEFITS</b>	\$234,217	\$245,843	\$273,399	\$274,736
	330 Prof Emp Training and Dev	\$3,851	\$1,000	\$1,000	\$1,000
	340 Other Prof Services	\$3,585	\$3,000	\$3,000	\$3,000
	<b>TOTAL PURCH/PROF SERV</b>	\$7,436	\$4,000	\$4,000	\$4,000
	411 Water/Sewage	\$344	\$500	\$500	\$500
	412 Disposal Service	\$461	\$600	\$600	\$600
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$805	\$1,100	\$1,100	\$1,100
	515 Payments in lieu of Transportation	\$4,099	\$5,000	\$8,000	\$7,000
	530 Communication (Telephone & Other)	\$2,102	\$2,000	\$2,000	\$2,000
	580 Travel/Per Diem	\$8,876	\$10,500	\$10,500	\$10,500
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$15,077	\$17,500	\$20,500	\$19,500
	610 General Supplies	\$9,840	\$7,500	\$7,500	\$7,500
	621 Natural Gas	\$7,348	\$8,000	\$8,000	\$9,000
	622 Electricity	\$6,700	\$7,500	\$7,500	\$7,500
	624 Fuel Oil	\$74,895	\$110,000	\$145,000	\$130,000
	670 Software	\$4,374	\$2,000	\$13,203	\$16,000
	681 Lubricants			\$2,500	\$3,500
	682 Tires and Tubes	\$5,633	\$6,000	\$6,000	\$4,000
683 Repair Parts for Buses & Other Vehicles	\$30,258	\$30,000	\$30,000	\$35,000	
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$139,048	\$171,000	\$219,703	\$212,500	
730 Equipment	\$45,111		\$156,831	\$120,000	
732 School Buses	\$251,902	\$250,000	\$363,081	\$300,000	
<b>TOTAL PROPERTY</b>	\$297,013	\$250,000	\$519,912	\$420,000	
810 Dues and Fees		\$1,000	\$1,000	\$2,000	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>		\$1,000	\$1,000	\$2,000	
<b>TOTAL STUDENT TRANSPORTATION</b>	\$1,249,865	\$1,261,500	\$1,662,723	\$1,563,271	
<b>FACILITIES ACQUISITION AND</b>	Purch Property Services(400)				
	450 Construction Services				\$728,485
	<b>TOTAL PURCH PROPERTY SERVICES</b>				\$728,485
<b>TOTAL FACILITIES ACQUISITION AND</b>				\$728,485	
<b>DEBT SERVICE</b>	Debt & Miscellaneous(800)				
	890 Misc Expenditures	\$216,099	\$0	(\$0)	\$0
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$216,099	\$0	(\$0)	\$0
<b>TOTAL DEBT SERVICE</b>	\$216,099	\$0	(\$0)	\$0	
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>		\$27,439,955	\$28,968,925	\$34,219,173	\$32,286,769

## Other Financing

	Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
<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	\$489,597	\$0

	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$489,597	\$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	\$489,597	\$0

## Summary

		<b>Actual 2021</b>	<b>Original Budget 2022</b>	<b>Final Budget 2022</b>	<b>Original Budget 2023</b>
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$13,220,588	\$13,365,379	\$14,589,564	\$13,388,166
	<b>3000 Total STATE</b>	\$13,141,387	\$13,800,933	\$15,195,454	\$16,041,304
	<b>4000 Total FEDERAL</b>	\$1,762,889	\$1,802,613	\$3,944,558	\$2,857,299
	<b>TOTAL REVENUES</b>	\$28,124,864	\$28,968,925	\$33,729,576	\$32,286,769
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$15,369,026	\$15,410,080	\$16,205,741	\$16,219,613
	<b>200 Employee Benefits</b>	\$7,996,017	\$8,235,465	\$8,475,608	\$8,435,833
	<b>300 Purchased Professional and Technical</b>	\$290,757	\$298,094	\$402,307	\$412,441
	<b>400 Purchased property Services</b>	\$42,652	\$52,600	\$52,600	\$785,885
	<b>500 Other Purchased Services</b>	\$115,863	\$177,200	\$299,591	\$226,976
	<b>600 Supplies</b>	\$2,789,112	\$3,633,670	\$6,965,319	\$4,801,813
	<b>700 Property</b>	\$410,532	\$510,174	\$784,718	\$600,000
	<b>800 Other Objects</b>	\$425,996	\$651,642	\$1,033,289	\$804,208
	<b>TOTAL EXPENDITURES</b>	\$27,439,955	\$28,968,925	\$34,219,173	\$32,286,769
		<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>	\$684,909	\$0	(\$489,597)
	<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>	\$0	\$0	\$489,597	\$0
	<b>NET CHANGE IN FUND BALANCE</b>	\$684,909	\$0	\$0	\$0
	<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>	\$7,748,951		\$8,433,860	
	<b>FUND BALANCE - ENDING</b>	\$8,433,860	\$0	\$8,433,860	\$0

21 Student Activity Fund

# Balance Sheet

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
			\$0	\$0	\$0	\$0
ASSETS	8110	Cash	\$492,328			
	<b>TOTAL ASSETS</b>		\$492,328			
FUNDS	9890	Assigned – Unrestricted Programs	\$492,328			
	<b>TOTAL FUND BALANCES</b>		\$492,328			
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$492,328			
<b>TOTAL ASSETS</b>			\$492,328	\$0	\$0	\$0

# Revenue

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
LOCAL	1741	General Student Fees		\$10,000		
	1743	Curricular Activity Fees	\$25,541			
	1744	Curricular Activity Fee Waivers	(\$2,012)			
	1745	Co-Curricular Activity Fees	\$2,465	\$10,000	\$10,000	\$10,000
	1746	Co-Curricular Activity Fee Waivers	(\$165)			
	1747	Extra-Curricular Activity Fees	\$113,170	\$25,000	\$175,000	\$175,000
	1748	Extra-Curricular Activity Fee Waivers	(\$3,659)			
	1760	Fines	\$1,538	\$5,000	\$5,000	\$5,000
	1770	Fundraisers	\$114,747	\$155,000	\$155,000	\$155,000
	1780	Non-Waivable Charges	\$98,936		\$100,000	\$100,000
	1920	Contributions and Donations From Private	\$26,338			
	1990	Miscellaneous	\$116,494	\$200,000	\$355,000	\$355,000
<b>TOTAL LOCAL</b>		\$493,393	\$405,000	\$800,000	\$800,000	
<b>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b>			\$493,393	\$405,000	\$800,000	\$800,000

# Expenditure

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
INSTRUCTION	Purch/Prof Serv(300)					
		320 Professional - Educational Services		\$65,000	\$65,000	\$65,000
		340 Other Prof Services	\$40,942			
	<b>TOTAL PURCH/PROF SERV</b>		\$40,942	\$65,000	\$65,000	\$65,000
		610 General Supplies	\$407,464	\$160,000	\$520,000	\$520,000
		641 Textbooks	\$45,614	\$20,000	\$55,000	\$55,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>		\$453,078	\$180,000	\$575,000	\$575,000
		810 Dues and Fees	\$90,698	\$150,000	\$150,000	\$150,000
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>		\$90,698	\$150,000	\$150,000	\$150,000
<b>TOTAL INSTRUCTION</b>		\$584,718	\$395,000	\$790,000	\$790,000	
SUPPORT SERVICES STAFF ASSISTANT	Other Purchased Services(500)					
		580 Travel/Per Diem		\$10,000	\$10,000	\$10,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>			\$10,000	\$10,000	\$10,000
<b>TOTAL SUPPORT SERVICES - STAFF</b>			\$10,000	\$10,000	\$10,000	
<b>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>			\$584,718	\$405,000	\$800,000	\$800,000

# Other Financing

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
CES	5000	Other Sources & Changes	\$0	\$0	\$0	\$0
	5100	Sale of Bonds	\$0	\$0	\$0	\$0



<b>5000 OTHER FINANCING SOURCES (USES)</b>	<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

		<b>Actual 2021</b>	<b>Original Budget 2022</b>	<b>Final Budget 2022</b>	<b>Original Budget 2023</b>
<b>REV ENUES BY</b>	<b>1000 Total LOCAL</b>	\$493,393	\$405,000	\$800,000	\$800,000
	<b>TOTAL REVENUES</b>	\$493,393	\$405,000	\$800,000	\$800,000
<b>EXPENDITURES BY OBJECT</b>	<b>300 Purchased Professional and Technical</b>	\$40,942	\$65,000	\$65,000	\$65,000
	<b>500 Other Purchased Services</b>		\$10,000	\$10,000	\$10,000
	<b>600 Supplies</b>	\$453,078	\$180,000	\$575,000	\$575,000
	<b>800 Other Objects</b>	\$90,698	\$150,000	\$150,000	\$150,000
	<b>TOTAL EXPENDITURES</b>	\$584,718	\$405,000	\$800,000	\$800,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		(\$91,325)	\$0	\$0	\$0
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>		(\$91,325)	\$0	\$0	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$583,653		\$492,328	
<b>FUND BALANCE - ENDING</b>		\$492,328	\$0	\$492,328	\$0

# Balance Sheet

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
			\$0	\$0	\$0	\$0
<b>ASSETS</b>	<b>8132</b>	<b>Local Property Taxes</b>	\$40,040			
	<b>TOTAL ASSETS</b>		\$40,040			
<b>LIABILITIES</b>	<b>9750</b>	<b>Deferred Inflows of Resources</b>	\$40,040			
	<b>TOTAL LIABILITIES</b>		\$40,040			
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$40,040			
<b>TOTAL ASSETS</b>			\$40,040	\$0	\$0	\$0

# Revenue

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
<b>LOCAL</b>	<b>1114</b>	<b>Board Local Levy</b>	\$50,990	\$40,752	\$40,752	\$52,141
	<b>TOTAL LOCAL</b>		\$50,990	\$40,752	\$40,752	\$52,141
<b>TOTAL REVENUES, 26 TAX INCREMENT FINANCING</b>			\$50,990	\$40,752	\$40,752	\$52,141

# Expenditure

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
<b>COMMUNITY SERVICES</b>	Debt & Miscellaneous(800)					
		890 Misc Expenditures	\$50,990	\$40,752	\$40,752	\$52,141
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>		\$50,990	\$40,752	\$40,752	\$52,141
	<b>TOTAL COMMUNITY SERVICES</b>		\$50,990	\$40,752	\$40,752	\$52,141
<b>TOTAL EXPENDITURES, 26 TAX INCREMENT FINANCING</b>			\$50,990	\$40,752	\$40,752	\$52,141

# Other Financing

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
<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 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
<b>REV ENUES BY</b>	<b>1000 Total LOCAL</b>	\$50,990	\$40,752	\$40,752	\$52,141
	<b>TOTAL REVENUES</b>	\$50,990	\$40,752	\$40,752	\$52,141
<b>EXP END ITU RES</b>	<b>800 Other Objects</b>	\$50,990	\$40,752	\$40,752	\$52,141
	<b>TOTAL EXPENDITURES</b>	\$50,990	\$40,752	\$40,752	\$52,141
<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	
<b>FUND BALANCE - ENDING</b>		\$0	\$0	\$0	\$0

31 Debt Service Fund

# Balance Sheet

		Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
		\$0	\$0	\$0	\$0
ASSETS	8132 Local Property Taxes	\$4,578,685			
	<b>TOTAL ASSETS</b>	\$4,578,685			
LIABILITIES	9750 Deferred Inflows of Resources	\$4,578,685			
	<b>TOTAL LIABILITIES</b>	\$4,578,685			
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$4,578,685			
<b>TOTAL ASSETS</b>		\$4,578,685	\$0	\$0	\$0

# Revenue

		Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
LOCAL	1128 Debt Service			\$4,648,685	\$4,630,674
	1129 Tax Sales and Redemp - Debt			\$330,000	
	1178 FILT--Debt Service			\$60,000	
	1510 Interest on Investments			\$1,500	
	<b>TOTAL LOCAL</b>			\$5,040,185	\$4,630,674
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>		\$0	\$0	\$5,040,185	\$4,630,674

# Expenditure

		Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
DEBT SERVICE	Debt & Miscellaneous(800)				
	830 Interest			\$2,188,685	\$2,450,674
	840 Redemption of Principal			\$2,851,500	\$2,180,000
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>			\$5,040,185	\$4,630,674
<b>TOTAL DEBT SERVICE</b>				\$5,040,185	\$4,630,674
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>		\$0	\$0	\$5,040,185	\$4,630,674

# Other Financing

		Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
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	\$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

**TOTAL OTHER FINANCING SOURCES (USES) AND**

\$0

\$0

\$0

\$0

# Summary

		Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
<b>REV ENU ES BY</b>	<b>1000 Total LOCAL</b>			\$5,040,185	\$4,630,674
	<b>TOTAL REVENUES</b>			\$5,040,185	\$4,630,674
<b>EXP END ITU RES</b>	<b>800 Other Objects</b>			\$5,040,185	\$4,630,674
	<b>TOTAL EXPENDITURES</b>			\$5,040,185	\$4,630,674
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>				\$0	\$0
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>				\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>		\$0	\$0	\$0	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$0		\$0	
<b>FUND BALANCE - ENDING</b>		\$0	\$0	\$0	\$0

32 Capital Projects Fund

# Balance Sheet

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
			\$0	\$0	\$0	\$0
ASSETS	8110	Cash	\$50,070,555			
	8132	Local Property Taxes	\$1,003,192			
	<b>TOTAL ASSETS</b>		\$51,073,747			
LIABILITIES	9510	Accounts Payable	\$2,293,053			
	9750	Deferred Inflows of Resources	\$994,688			
	<b>TOTAL LIABILITIES</b>		\$3,287,741			
FUND BALANCES	9871	Restricted – Capital Outlay	\$20,255,373			
	9881	Committed – Contracts	\$27,530,633			
	<b>TOTAL FUND BALANCES</b>		\$47,786,006			
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$51,073,747			
<b>TOTAL ASSETS</b>			\$51,073,747	\$0	\$0	\$0

# Revenue

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
LOCAL	1124	Capital Local Levy	\$981,349	\$988,765	\$1,013,765	\$2,387,000
	1125	Tax Sales and Redemp - Capital Local	\$30,390	\$25,000	\$75,000	\$75,000
	1174	FILT--Capital Local Levy	\$29,894	\$30,000	\$30,000	\$30,000
	1510	Interest on Investments	\$243,072	\$90,000	\$90,000	\$90,000
	1990	Miscellaneous	\$1,592		\$2,000	
	<b>TOTAL LOCAL</b>		\$1,286,297	\$1,133,765	\$1,210,765	\$2,582,000
STATE	3990	State Revenue From Non-USBE State	\$53,559		\$4,500	
	<b>TOTAL STATE</b>		\$53,559		\$4,500	
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>			\$1,339,856	\$1,133,765	\$1,215,265	\$2,582,000

# Expenditure

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
OPERATION & MAINTENANCE OF	Other Purchased Services(500)					
		521 Property Insurance	\$66,899	\$80,000	\$81,100	\$82,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>		\$66,899	\$80,000	\$81,100	\$82,000
<b>TOTAL OPERATION &amp; MAINTENANCE OF</b>			\$66,899	\$80,000	\$81,100	\$82,000
FACILITIES ACQUISITION AND CONSTRUCTION SERV	Purch/Prof Serv(300)					
		340 Other Prof Services	\$1,275,386	\$2,220,000	\$2,786,688	\$1,020,000
	<b>TOTAL PURCH/PROF SERV</b>		\$1,275,386	\$2,220,000	\$2,786,688	\$1,020,000
		450 Construction Services	\$6,269,842	\$42,035,000	\$64,458,895	\$39,772,000
	<b>TOTAL PURCH PROPERTY SERVICES</b>		\$6,269,842	\$42,035,000	\$64,458,895	\$39,772,000
		610 General Supplies	\$362,316	\$1,470,000	\$2,620,000	\$2,158,000
		650 Technology Supplies			\$15,000	\$15,000
		680 Maintenance Supplies & Materials	\$1,679		\$4,400	\$4,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>		\$363,995	\$1,470,000	\$2,639,400	\$2,177,000
		710 Land & Site Improvements	\$148,519			
		730 Equipment	\$36,684	\$153,765	\$133,266	\$132,765
		739 Other Equipment				\$1,398,235
	<b>TOTAL PROPERTY</b>		\$185,203	\$153,765	\$133,266	\$1,531,000
		810 Dues and Fees	\$39,490	\$175,000	\$175,000	
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>		\$39,490	\$175,000	\$175,000	
<b>TOTAL FACILITIES ACQUISITION AND</b>			\$8,133,916	\$46,053,765	\$70,193,249	\$44,500,000
	Debt & Miscellaneous(800)					

<b>DEBT SERVICE</b>	833 Amort of Bond Issuance & Related Costs	\$254,636		\$307,014	
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$254,636		\$307,014	
	<b>TOTAL DEBT SERVICE</b>	\$254,636		\$307,014	
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>		\$8,455,451	\$46,133,765	\$70,581,363	\$44,582,000

## Other Financing

		Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
<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	\$46,420,000	\$0	\$23,070,000	\$0
	5120 Premium or Discount on the Issuance of	\$4,632,848	\$0	\$2,628,991	\$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	\$32,710	\$0	\$50,000	\$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	\$45,000,000	\$43,617,107	\$42,000,000
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$51,085,558	\$45,000,000	\$69,366,098	\$42,000,000
<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>		\$51,085,558	\$45,000,000	\$69,366,098	\$42,000,000

## Summary

		Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
<b>REVENUES BY SOURCE</b>	1000 Total LOCAL	\$1,286,297	\$1,133,765	\$1,210,765	\$2,582,000
	3000 Total STATE	\$53,559		\$4,500	
	<b>TOTAL REVENUES</b>	\$1,339,856	\$1,133,765	\$1,215,265	\$2,582,000
<b>EXPENDITURES BY OBJECT</b>	300 Purchased Professional and Technical	\$1,275,386	\$2,220,000	\$2,786,688	\$1,020,000
	400 Purchased property Services	\$6,269,842	\$42,035,000	\$64,458,895	\$39,772,000
	500 Other Purchased Services	\$66,899	\$80,000	\$81,100	\$82,000
	600 Supplies	\$363,995	\$1,470,000	\$2,639,400	\$2,177,000
	700 Property	\$185,203	\$153,765	\$133,266	\$1,531,000
	800 Other Objects	\$294,126	\$175,000	\$482,014	
	<b>TOTAL EXPENDITURES</b>	\$8,455,451	\$46,133,765	\$70,581,363	\$44,582,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		(\$7,115,595)	(\$45,000,000)	(\$69,366,098)	(\$42,000,000)
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$51,085,558	\$45,000,000	\$69,366,098	\$42,000,000
<b>NET CHANGE IN FUND BALANCE</b>		\$43,969,963	\$0	\$0	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$3,816,043		\$47,786,006	
<b>FUND BALANCE - ENDING</b>		\$47,786,006	\$0	\$47,786,006	\$0

# Balance Sheet

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
			\$0	\$0	\$0	\$0
<b>ASSETS</b>	8110	Cash	\$567,958			
	8133	State	\$43,866			
	8134	Federal	\$91,645			
	8140	Inventories	\$146,068			
	<b>TOTAL ASSETS</b>		\$849,537			
<b>LIABILITIES</b>	9510	Accounts Payable	\$12,280			
	9530	Accrued Liabilities	\$17,891			
	<b>TOTAL LIABILITIES</b>		\$30,171			
<b>FUND BALANCES</b>	9860	Non-Spendable - Inventories & Prepaid	\$146,068			
	9872	Restricted – Food Service	\$673,298			
	<b>TOTAL FUND BALANCES</b>		\$819,366			
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$849,537			
<b>TOTAL ASSETS</b>			\$849,537	\$0	\$0	\$0

# Revenue

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
<b>LOCAL</b>	1510	Interest on Investments	\$4,633	\$5,000	\$5,000	\$5,000
	1610	Sales to Students	\$358	\$1,000	\$1,000	\$175,000
	1690	Other Local Revenue	\$55	\$3,000	\$3,000	\$10,000
	<b>TOTAL LOCAL</b>		\$5,046	\$9,000	\$9,000	\$190,000
<b>STATE</b>	3800	Non-MSP State Revenue (via USBE)	\$233,870	\$250,000	\$250,000	\$300,000
	<b>TOTAL STATE</b>		\$233,870	\$250,000	\$250,000	\$300,000
<b>FEDERAL</b>	4560	Federal Child Nutrition Prog	\$1,300,376	\$1,430,000	\$1,700,000	\$1,080,000
	<b>TOTAL FEDERAL</b>		\$1,300,376	\$1,430,000	\$1,700,000	\$1,080,000
<b>TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND</b>			\$1,539,292	\$1,689,000	\$1,959,000	\$1,570,000

# Expenditure

			Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
<b>FOOD SERVICES</b>	Salaries (Header Only)(100)					
		152 Salaries - Secretarial and Clerical Personnel				\$4,800
		191 Salaries - Food Service Personnel	\$450,164	\$377,530	\$522,756	\$372,046
	<b>TOTAL SALARIES (HEADER ONLY)</b>		\$450,164	\$377,530	\$522,756	\$376,846
		210 State Retirement	\$71,595	\$56,796	\$77,631	\$35,371
		220 Social Security	\$33,679	\$28,879	\$40,422	\$28,610
		240 Group Insurance	\$59,601	\$51,021	\$60,740	\$6,411
		270 Industrial Insurance	\$9,009	\$9,600	\$9,600	\$10,400
		280 Unemployment Insurance			\$4,000	
	<b>TOTAL BENEFITS</b>		\$173,884	\$146,296	\$192,393	\$80,792
		580 Travel/Per Diem	\$1,853	\$2,500	\$3,500	\$3,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>		\$1,853	\$2,500	\$3,500	\$3,000
		610 General Supplies	\$12,118	\$217,674	\$173,351	\$150,000
		630 Food	\$632,585	\$773,000	\$895,000	\$872,862
		680 Maintenance Supplies & Materials	\$7,628	\$5,000	\$5,000	\$5,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>		\$652,331	\$995,674	\$1,073,351	\$1,027,862
		730 Equipment	\$14,621			
		735 Non-Bus Vehicles				\$130,000



	TOTAL PROPERTY	\$14,621			\$130,000
	810 Dues and Fees	\$5,237	\$6,500	\$6,500	\$6,500
	860 Indirect Costs - Non-restricted	\$119,790	\$160,500	\$160,500	\$75,000
	TOTAL DEBT & MISCELLANEOUS	\$125,027	\$167,000	\$167,000	\$81,500
	TOTAL FOOD SERVICES	\$1,417,880	\$1,689,000	\$1,959,000	\$1,700,000
	<b>TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE</b>	\$1,417,880	\$1,689,000	\$1,959,000	\$1,700,000

## Other Financing

		Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
<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	\$130,000
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$130,000
<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>		\$0	\$0	\$0	\$130,000

## Summary

		Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
<b>REVENUE BY SOURCE</b>	1000 Total LOCAL	\$5,046	\$9,000	\$9,000	\$190,000
	3000 Total STATE	\$233,870	\$250,000	\$250,000	\$300,000
	4000 Total FEDERAL	\$1,300,376	\$1,430,000	\$1,700,000	\$1,080,000
	<b>TOTAL REVENUES</b>	\$1,539,292	\$1,689,000	\$1,959,000	\$1,570,000
<b>EXPENDITURES BY OBJECT</b>	100 Salaries	\$450,164	\$377,530	\$522,756	\$376,846
	200 Employee Benefits	\$173,884	\$146,296	\$192,393	\$80,792
	500 Other Purchased Services	\$1,853	\$2,500	\$3,500	\$3,000
	600 Supplies	\$652,331	\$995,674	\$1,073,351	\$1,027,862
	700 Property	\$14,621			\$130,000
	800 Other Objects	\$125,027	\$167,000	\$167,000	\$81,500
	<b>TOTAL EXPENDITURES</b>	\$1,417,880	\$1,689,000	\$1,959,000	\$1,700,000
	<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>	\$121,412	\$0	\$0	(\$130,000)
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>	\$0	\$0	\$0	\$130,000	
<b>NET CHANGE IN FUND BALANCE</b>	\$121,412	\$0	\$0	\$0	
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>	\$697,954		\$819,366		
<b>FUND BALANCE - ENDING</b>	\$819,366	\$0	\$819,366	\$0	

## SUMMARY - ALL FUNDS

		Actual 2021	Original Budget 2022	Final Budget 2022	Original Budget 2023
<b>JE</b>	<b>E</b> 1000 Total LOCAL	\$15,056,314	\$14,953,896	\$21,690,266	\$21,642,981

<b>REVENUES BY SOURCE</b>	<b>3000 Total STATE</b>	\$13,428,816	\$14,050,933	\$15,449,954	\$16,341,304
	<b>4000 Total FEDERAL</b>	\$3,063,265	\$3,232,613	\$5,644,558	\$3,937,299
	<b>TOTAL REVENUES</b>	\$31,548,395	\$32,237,442	\$42,784,778	\$41,921,584
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$15,819,190	\$15,787,610	\$16,728,497	\$16,596,459
	<b>200 Employee Benefits</b>	\$8,169,901	\$8,381,761	\$8,668,001	\$8,516,625
	<b>300 Purchased Professional and Technical</b>	\$1,607,085	\$2,583,094	\$3,253,995	\$1,497,441
	<b>400 Purchased property Services</b>	\$6,312,494	\$42,087,600	\$64,511,495	\$40,557,885
	<b>500 Other Purchased Services</b>	\$184,615	\$269,700	\$394,191	\$321,976
	<b>600 Supplies</b>	\$4,258,516	\$6,279,344	\$11,253,070	\$8,581,675
	<b>700 Property</b>	\$610,356	\$663,939	\$917,984	\$2,261,000
	<b>800 Other Objects</b>	\$986,837	\$1,184,394	\$6,913,240	\$5,718,523
	<b>TOTAL EXPENDITURES</b>	\$37,948,994	\$77,237,442	\$112,640,473	\$84,051,584
	<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>	(\$6,400,599)	(\$45,000,000)	(\$69,855,695)	(\$42,130,000)
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>	\$51,085,558	\$45,000,000	\$69,855,695	\$42,130,000	
<b>NET CHANGE IN FUND BALANCE</b>	\$44,684,959	\$0	\$0	\$0	
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>	\$12,846,601	\$0	\$57,531,560	\$0	
<b>FUND BALANCE - ENDING</b>	\$57,531,560	\$0	\$57,531,560	\$0	