

Annual Financial Report

(09) Emery District

10 General Fund

Balance Sheet

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|--|----------------------------|---------------------------------------|--------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8110 | Cash | \$12,621,625 | | | |
| | 8131 | Local | \$167,927 | | | |
| | 8132 | Local Property Taxes | \$11,783,914 | | | |
| | 8133 | State | \$41,799 | | | |
| | 8134 | Federal | \$826,477 | | | |
| | 8140 | Inventories | \$43,732 | | | |
| | TOTAL ASSETS | | | \$25,485,474 | | |
| LIABILITIES | 9510 | Accounts Payable | \$242,275 | | | |
| | 9530 | Accrued Liabilities | \$1,330,488 | | | |
| | 9540 | Accrued Salaries and Withholdings | \$1,218,507 | | | |
| | 9561 | Unearned Revenue- Local | \$89,278 | | | |
| | 9563 | Unearned Revenue- State | \$1,217,822 | | | |
| | 9564 | Unearned Revenue- Federal | \$114,448 | | | |
| | 9750 | Deferred Inflows of Resources | \$11,678,943 | | | |
| | TOTAL LIABILITIES | | | \$15,891,761 | | |
| FUND BALANCES | 9860 | Non-Spendable - Inventories & Prepaid | \$43,732 | | | |
| | 9889 | Committed – Other | \$1,000,000 | | | |
| | 9890 | Assigned – Unrestricted Programs | \$604,453 | | | |
| | 9899 | Unassigned Fund Balance | \$7,945,528 | | | |
| | TOTAL FUND BALANCES | | | \$9,593,713 | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$25,485,474 | | | |
| TOTAL ASSETS | | | \$25,485,474 | \$0 | \$0 | \$0 |

Revenue

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|--------------|------|---------------------------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1110 | Basic Rate (General Fund) | \$3,500,202 | \$3,527,826 | \$3,827,826 | \$3,117,852 |
| | 1111 | Tax Sales and Redemp - Basic | \$258,145 | \$120,000 | \$130,000 | \$120,000 |
| | 1112 | Voted Local Levy | \$3,583,620 | \$3,534,094 | \$3,794,094 | \$3,442,001 |
| | 1113 | Tax Sales and Redemp - Voted Local | \$219,444 | \$120,000 | \$120,000 | \$120,000 |
| | 1114 | Board Local Levy | \$4,609,340 | \$4,585,682 | \$4,815,682 | \$4,431,200 |
| | 1115 | Tax Sales and Redemp-Board Local | \$282,249 | \$140,000 | \$140,000 | \$140,000 |
| | 1134 | Judgment Recovery | \$158,852 | \$138,000 | \$8,262 | |
| | 1135 | Tax Sales and Redemp – Judgment Rec | \$482 | | | |
| | 1160 | FILT--Basic Rate | \$81,978 | \$90,000 | \$100,000 | \$90,000 |
| | 1162 | FILT--Voted Local | \$74,893 | \$90,000 | \$90,000 | \$90,000 |
| | 1164 | FILT--Board Local | \$96,251 | \$100,000 | \$120,000 | \$100,000 |
| | 1184 | FILT--Judgment Recovery | \$1,688 | | \$2,000 | |
| | 1190 | Other Taxes | \$81,032 | \$75,000 | \$100,100 | \$100,000 |
| | 1310 | Tuition From Pupils or Parents | \$40,609 | \$37,000 | \$54,000 | \$54,000 |
| | 1440 | Transportation Fees - Private Sources | \$6,360 | \$10,000 | \$10,000 | \$10,000 |
| | 1510 | Interest on Investments | \$33,971 | \$150,000 | \$700,000 | \$150,000 |
| | 1910 | Rentals | \$1,204 | | | |
| | 1960 | Misc. Revenue from Other Local Gov | \$225,664 | \$162,268 | \$234,103 | \$63,111 |
| | 1990 | Miscellaneous | \$744,681 | \$508,296 | \$1,085,800 | \$888,388 |

| | | TOTAL LOCAL | \$14,000,665 | \$13,388,166 | \$15,331,867 | \$12,916,552 |
|--|--------------------|---|--------------|--------------|--------------|--------------|
| STATE | 3005 | Kindergarten | | | \$158,769 | \$579,976 |
| | 3010 | Regular School Programs K-12 | \$3,915,586 | \$4,537,410 | \$4,126,766 | \$4,935,873 |
| | 3015 | Necessarily Existent Small Schools | \$2,257,443 | \$2,372,651 | \$2,395,793 | \$2,757,646 |
| | 3020 | Professional Staff | \$919,106 | \$964,560 | \$935,787 | \$1,001,189 |
| | 3100 | Restricted Basic School Program | \$3,236,686 | \$3,581,540 | \$4,302,841 | \$3,820,454 |
| | 3200 | Related to Basic Programs | \$991,858 | \$1,683,908 | \$1,893,528 | \$2,269,750 |
| | 3300 | Focused Populations | \$462,084 | \$670,719 | \$885,931 | \$748,249 |
| | 3400 | Educator Supports | \$872,711 | \$775,795 | \$877,783 | \$1,522,005 |
| | 3500 | Statewide Initiatives | \$1,195,365 | \$1,357,721 | \$1,762,901 | \$1,564,329 |
| | 3600 | Local Guarantee (Voted & Board) | | | | \$146,982 |
| | 3750 | Capital Development Project Grants | | | \$13,500,000 | \$13,500,000 |
| | 3800 | Non-MSP State Revenue (via USBE) | \$37,396 | \$17,000 | \$144,633 | \$17,000 |
| | 3990 | State Revenue From Non-USBE State | \$16,147 | \$80,000 | \$50,621 | |
| | TOTAL STATE | | \$13,904,382 | \$16,041,304 | \$31,035,353 | \$32,863,453 |
| FEDERAL | 4101 | Impact Aid Program, (Title VII) | \$94,898 | | | |
| | 4200 | Unrestricted Federal-Received via State | \$904,254 | \$1,504,500 | \$1,760,439 | \$900,694 |
| | 4500 | RESTRICTED FED REVENUE - THRU STATE | \$144,708 | \$302,710 | \$63,648 | |
| | 4522 | IDEA - B -- Pre-School Disabled (Sec 619) | \$31,542 | \$31,000 | \$30,968 | \$31,000 |
| | 4524 | IDEA - B -- Disabled (PL 101-476) | \$605,527 | \$600,000 | \$570,286 | \$570,000 |
| | 4538 | Formula Allocation | \$73,323 | \$20,000 | \$20,363 | \$20,000 |
| | 4650 | UPSTART | \$5,516 | | | |
| | 4800 | Federal Elementary and Secondary | \$381,194 | \$399,089 | \$396,707 | \$428,426 |
| TOTAL FEDERAL | | \$2,240,962 | \$2,857,299 | \$2,842,411 | \$1,950,120 | |
| TOTAL REVENUES, 10 GENERAL FUND | | \$30,146,009 | \$32,286,769 | \$49,209,631 | \$47,730,125 | |

Expenditure

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 | |
|-------------|---------------------------------------|--|----------------------|-------------------|----------------------|--------------|
| INSTRUCTION | Salaries (Header Only)(100) | | | | | |
| | 131 | Salaries - Teachers | \$8,389,202 | \$8,146,835 | \$8,501,477 | \$8,688,410 |
| | 132 | Salaries - Substitute Teachers | \$158,137 | \$180,000 | \$185,000 | \$190,000 |
| | 161 | Salaries - Tchr Aides & Para-Prof | \$1,507,983 | \$1,727,810 | \$1,685,774 | \$1,958,403 |
| | 195 | Athletic Coaches | \$164,899 | \$161,225 | \$182,047 | \$226,800 |
| | 198 | Salaries - Other Classified Personnel | \$24,059 | \$45,000 | \$55,000 | \$55,000 |
| | TOTAL SALARIES (HEADER ONLY) | | \$10,244,280 | \$10,260,870 | \$10,609,298 | \$11,118,613 |
| | 210 | State Retirement | \$2,047,596 | \$2,176,098 | \$2,287,484 | \$2,310,211 |
| | 220 | Social Security | \$765,466 | \$787,568 | \$814,862 | \$845,287 |
| | 240 | Group Insurance | \$2,087,864 | \$2,046,355 | \$2,168,014 | \$2,080,627 |
| | 270 | Industrial Insurance | \$82,508 | \$85,600 | \$84,400 | \$84,800 |
| | TOTAL BENEFITS | | \$4,983,434 | \$5,095,621 | \$5,354,759 | \$5,320,925 |
| | 320 | Professional - Educational Services | \$84,145 | \$167,797 | \$320,354 | \$184,600 |
| | 340 | Other Prof Services | \$1,490 | | | |
| | TOTAL PURCH/PROF SERV | | \$85,635 | \$167,797 | \$320,354 | \$184,600 |
| | 432 | Technology Repairs & Maint. | \$955 | \$15,000 | \$15,000 | \$15,000 |
| | TOTAL PURCH PROPERTY SERVICES | | \$955 | \$15,000 | \$15,000 | \$15,000 |
| | 517 | Student Travel Overnight | | | \$6,318 | \$6,300 |
| | 518 | Student Day Travel/Field Trips | | | \$1,678 | |
| | 561 | Student Tuition to Other LEAs In State | \$934 | \$3,000 | \$3,000 | \$3,000 |
| | TOTAL OTHER PURCHASED SERVICES | | \$934 | \$3,000 | \$10,996 | \$9,300 |
| | 610 | General Supplies | \$836,657 | \$2,238,342 | \$5,046,693 | \$1,904,048 |
| | 641 | Textbooks | \$128,105 | \$241,085 | \$240,686 | \$215,600 |
| | 644 | Library Books | \$956 | \$15,476 | \$11,419 | \$12,409 |
| | 650 | Technology Supplies | \$409,276 | \$405,381 | \$414,213 | \$483,271 |

| | | | | | | |
|---|--|------------------------------------|--------------|--------------|--------------|-----------|
| | 670 Software | \$151,322 | \$163,035 | \$231,007 | \$159,182 | |
| | TOTAL SUPPLIES & MATERIALS | \$1,526,316 | \$3,063,319 | \$5,944,018 | \$2,774,510 | |
| | 730 Equipment | \$99,493 | | \$10,462 | | |
| | 734 Technology Related Hardware | | \$15,000 | \$15,000 | \$15,000 | |
| | 735 Non-Bus Vehicles | \$94,232 | \$120,000 | \$22,970 | | |
| | TOTAL PROPERTY | \$193,725 | \$135,000 | \$48,432 | \$15,000 | |
| | 810 Dues and Fees | \$58,615 | \$90,408 | \$156,218 | \$128,288 | |
| | 860 Indirect Costs - Non-restricted | \$369,762 | \$408,111 | \$396,884 | \$401,870 | |
| | 870 Indirect Costs - Restricted | \$17,661 | \$30,547 | \$28,828 | \$25,717 | |
| | 890 Misc Expenditures | \$2,470 | | \$6,597 | | |
| | TOTAL DEBT & MISCELLANEOUS | \$448,508 | \$529,066 | \$588,527 | \$555,875 | |
| | TOTAL INSTRUCTION | \$17,483,787 | \$19,269,673 | \$22,891,384 | \$19,993,823 | |
| | SUPPORT SERVICES - STUDENTS | Salaries (Header Only)(100) | | | | |
| | | 142 Salaries - Guidance Personnel | \$510,004 | \$589,456 | \$583,420 | \$661,211 |
| 143 Salaries - Health Services Personnel | | \$83,792 | \$97,550 | \$96,250 | \$101,640 | |
| 144 Salaries - Psychological Personnel | | \$68,208 | \$69,364 | \$70,000 | \$72,160 | |
| 152 Salaries - Secretarial and Clerical Personnel | | \$37,140 | \$37,982 | \$38,556 | \$42,378 | |
| TOTAL SALARIES (HEADER ONLY) | | \$699,144 | \$794,352 | \$788,226 | \$877,389 | |
| 210 State Retirement | | \$172,904 | \$184,037 | \$185,611 | \$206,050 | |
| 220 Social Security | | \$50,724 | \$60,768 | \$59,965 | \$67,010 | |
| 240 Group Insurance | | \$200,953 | \$242,951 | \$200,388 | \$206,776 | |
| 270 Industrial Insurance | | \$3,588 | \$4,400 | \$4,400 | \$4,400 | |
| TOTAL BENEFITS | | \$428,169 | \$492,156 | \$450,364 | \$484,236 | |
| 320 Professional - Educational Services | | \$69,890 | \$123,144 | \$123,144 | \$70,000 | |
| 330 Prof Emp Training and Dev | | | | \$16,038 | \$2,500 | |
| 340 Other Prof Services | | | | | \$55,000 | |
| TOTAL PURCH/PROF SERV | | \$69,890 | \$123,144 | \$139,182 | \$127,500 | |
| 580 Travel/Per Diem | | \$7,976 | \$400 | \$400 | | |
| TOTAL OTHER PURCHASED SERVICES | | \$7,976 | \$400 | \$400 | | |
| 610 General Supplies | | \$7,455 | \$11,064 | \$8,796 | \$8,784 | |
| TOTAL SUPPLIES & MATERIALS | | \$7,455 | \$11,064 | \$8,796 | \$8,784 | |
| 735 Non-Bus Vehicles | | | | \$120,000 | \$154,000 | |
| TOTAL PROPERTY | | | | \$120,000 | \$154,000 | |
| 860 Indirect Costs - Non-restricted | | \$11,315 | \$11,972 | \$24,965 | \$31,296 | |
| 890 Misc Expenditures | | | | | (\$9,740) | |
| TOTAL DEBT & MISCELLANEOUS | \$11,315 | \$11,972 | \$24,965 | \$21,556 | | |
| TOTAL SUPPORT SERVICES - STUDENTS | \$1,223,949 | \$1,433,088 | \$1,531,933 | \$1,673,465 | | |
| SUPPORT SERVICES - STAFF ASSISTANCE | Salaries (Header Only)(100) | | | | | |
| | 115 Salaries - Supervisors and Directors | \$312,760 | \$328,562 | \$320,844 | \$341,739 | |
| | 162 Salaries - Media Pers - Non-Licensed | \$64,936 | \$66,533 | \$92,175 | \$102,759 | |
| | 184 Salaries - Technology Support | \$421,039 | \$434,820 | \$459,064 | \$462,526 | |
| | TOTAL SALARIES (HEADER ONLY) | \$798,735 | \$829,915 | \$872,083 | \$907,024 | |
| | 210 State Retirement | \$198,904 | \$189,246 | \$190,706 | \$188,039 | |
| | 220 Social Security | \$59,402 | \$63,494 | \$66,705 | \$61,526 | |
| | 240 Group Insurance | \$223,013 | \$220,772 | \$220,715 | \$223,839 | |
| | 270 Industrial Insurance | \$2,512 | \$2,800 | \$3,200 | \$3,200 | |
| | TOTAL BENEFITS | \$483,831 | \$476,312 | \$481,326 | \$476,604 | |
| | 330 Prof Emp Training and Dev | \$44,967 | \$78,000 | \$119,203 | \$64,565 | |
| | TOTAL PURCH/PROF SERV | \$44,967 | \$78,000 | \$119,203 | \$64,565 | |
| | 580 Travel/Per Diem | \$23,397 | \$91,276 | \$73,219 | \$31,500 | |
| | TOTAL OTHER PURCHASED SERVICES | \$23,397 | \$91,276 | \$73,219 | \$31,500 | |
| | 610 General Supplies | \$10,866 | \$7,000 | | \$10,000 | |
| | 644 Library Books | \$20,093 | \$15,641 | \$31,122 | \$19,918 | |

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|--|---|-------------|-------------|-------------|-------------|
| SUP | TOTAL SUPPLIES & MATERIALS | \$30,959 | \$22,641 | \$31,122 | \$29,918 |
| | 810 Dues and Fees | | | \$1,000 | |
| | TOTAL DEBT & MISCELLANEOUS | | | \$1,000 | |
| | TOTAL SUPPORT SERVICES - STAFF | \$1,381,889 | \$1,498,144 | \$1,577,953 | \$1,509,611 |
| SUPPORT SERVICES - GENERAL DIST ADMIN | Salaries (Header Only)(100) | | | | |
| | 111 Compensation - School Board | \$28,500 | \$28,500 | \$30,900 | \$28,980 |
| | 112 Salaries - Superintendent | \$132,383 | \$134,300 | \$133,813 | \$140,913 |
| | 152 Salaries - Secretarial and Clerical Personnel | \$47,580 | \$53,471 | \$53,221 | \$59,161 |
| | TOTAL SALARIES (HEADER ONLY) | \$208,463 | \$216,271 | \$217,934 | \$229,054 |
| | 210 State Retirement | \$47,112 | \$51,250 | \$51,060 | \$54,092 |
| | 220 Social Security | \$15,486 | \$16,750 | \$16,488 | \$17,468 |
| | 240 Group Insurance | \$93,778 | \$114,641 | \$112,241 | \$118,315 |
| | 270 Industrial Insurance | \$717 | \$800 | \$800 | \$800 |
| | TOTAL BENEFITS | \$157,093 | \$183,441 | \$180,589 | \$190,675 |
| | 320 Professional - Educational Services | \$2,372 | \$15,000 | \$15,000 | \$15,000 |
| | 340 Other Prof Services | \$14,900 | \$17,000 | \$17,000 | \$18,000 |
| | TOTAL PURCH/PROF SERV | \$17,272 | \$32,000 | \$32,000 | \$33,000 |
| | 522 Liability Insurance | \$31,076 | \$40,000 | \$40,000 | \$50,000 |
| | 580 Travel/Per Diem | \$7,015 | \$15,000 | \$15,000 | \$20,000 |
| | TOTAL OTHER PURCHASED SERVICES | \$38,091 | \$55,000 | \$55,000 | \$70,000 |
| | 610 General Supplies | \$5,100 | \$5,000 | \$5,000 | \$5,000 |
| | TOTAL SUPPLIES & MATERIALS | \$5,100 | \$5,000 | \$5,000 | \$5,000 |
| | 810 Dues and Fees | \$30,385 | \$50,000 | \$50,000 | \$40,000 |
| | 820 Judgments Against the LEA | \$166,804 | \$138,000 | \$1,934,410 | |
| | TOTAL DEBT & MISCELLANEOUS | \$197,189 | \$188,000 | \$1,984,410 | \$40,000 |
| | TOTAL SUPPORT SERVICES - GENERAL DIST | \$623,208 | \$679,712 | \$2,474,933 | \$567,729 |
| SUPPORT SERVICES - SCHOOL ADMIN | Salaries (Header Only)(100) | | | | |
| | 121 Salaries - Principals and Assistants | \$963,141 | \$1,006,300 | \$996,663 | \$1,073,043 |
| | 152 Salaries - Secretarial and Clerical Personnel | \$505,208 | \$462,426 | \$467,248 | \$507,610 |
| | TOTAL SALARIES (HEADER ONLY) | \$1,468,349 | \$1,468,726 | \$1,463,911 | \$1,580,653 |
| | 210 State Retirement | \$356,710 | \$347,315 | \$342,777 | \$369,513 |
| | 220 Social Security | \$109,432 | \$111,104 | \$111,968 | \$120,773 |
| | 240 Group Insurance | \$387,576 | \$385,362 | \$355,720 | \$388,935 |
| | 270 Industrial Insurance | \$7,888 | \$8,800 | \$8,800 | \$8,800 |
| | TOTAL BENEFITS | \$861,606 | \$852,581 | \$819,265 | \$888,021 |
| | 330 Prof Emp Training and Dev | \$842 | | \$850 | \$850 |
| | TOTAL PURCH/PROF SERV | \$842 | | \$850 | \$850 |
| | 580 Travel/Per Diem | | \$2,000 | \$2,000 | \$2,000 |
| | TOTAL OTHER PURCHASED SERVICES | | \$2,000 | \$2,000 | \$2,000 |
| | 810 Dues and Fees | \$2,400 | \$5,000 | \$5,000 | \$5,000 |
| TOTAL DEBT & MISCELLANEOUS | \$2,400 | \$5,000 | \$5,000 | \$5,000 | |
| | TOTAL SUPPORT SERVICES - SCHOOL ADMIN | \$2,333,197 | \$2,328,307 | \$2,291,026 | \$2,476,524 |
| CENTRAL SERVICES | Salaries (Header Only)(100) | | | | |
| | 114 Salaries - School Bus. Administrator | \$98,644 | \$102,800 | \$102,813 | \$109,913 |
| | 151 Salaries - Professional Office Personnel | \$137,820 | \$139,541 | \$140,188 | \$150,587 |
| | 152 Salaries - Secretarial and Clerical Personnel | \$24,000 | \$19,200 | \$19,200 | \$20,160 |
| | 184 Salaries - Technology Support | \$40,226 | \$35,601 | \$41,753 | \$37,062 |
| | TOTAL SALARIES (HEADER ONLY) | \$300,690 | \$297,142 | \$303,954 | \$317,722 |
| | 210 State Retirement | \$62,109 | \$70,394 | \$69,595 | \$72,453 |
| | 220 Social Security | \$22,907 | \$22,733 | \$23,204 | \$24,196 |
| | 240 Group Insurance | \$3,625 | \$2,154 | \$2,154 | \$2,190 |
| 270 Industrial Insurance | \$1,076 | \$1,200 | \$1,200 | \$1,200 | |

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|---|---|---|-------------|-------------|-------------|-----------|
| SUPPORT SERVICES - | TOTAL BENEFITS | \$89,717 | \$96,481 | \$96,153 | \$100,039 | |
| | 330 Prof Emp Training and Dev | \$704 | \$3,500 | \$3,500 | \$3,500 | |
| | 350 Technical Services | \$3,525 | \$4,000 | \$4,000 | \$4,000 | |
| | TOTAL PURCH/PROF SERV | \$4,229 | \$7,500 | \$7,500 | \$7,500 | |
| | 580 Travel/Per Diem | \$3,295 | \$9,000 | \$9,000 | \$9,000 | |
| | TOTAL OTHER PURCHASED SERVICES | \$3,295 | \$9,000 | \$9,000 | \$9,000 | |
| | 610 General Supplies | \$24,036 | \$44,000 | \$44,000 | \$44,000 | |
| | TOTAL SUPPLIES & MATERIALS | \$24,036 | \$44,000 | \$44,000 | \$44,000 | |
| | 810 Dues and Fees | \$33,826 | \$60,000 | \$59,300 | \$80,000 | |
| | TOTAL DEBT & MISCELLANEOUS | \$33,826 | \$60,000 | \$59,300 | \$80,000 | |
| TOTAL SUPPORT SERVICES - CENTRAL | \$455,793 | \$514,123 | \$519,907 | \$558,261 | | |
| OPERATION & MAINTENANCE OF PLANT | Purch Property Services(400) | | | | | |
| | 152 Salaries - Secretarial and Clerical Personnel | \$52,140 | \$54,914 | \$57,253 | \$63,308 | |
| | 181 Salaries - Operation & Maint Superv | \$85,392 | \$87,195 | \$87,529 | \$79,574 | |
| | 182 Salaries - Custodial & Maintenance | \$1,580,863 | \$1,580,793 | \$1,590,302 | \$1,686,152 | |
| | TOTAL SALARIES (HEADER ONLY) | \$1,718,395 | \$1,722,902 | \$1,735,084 | \$1,829,034 | |
| | 210 State Retirement | \$346,016 | \$364,290 | \$396,301 | \$381,461 | |
| | 220 Social Security | \$127,916 | \$131,976 | \$132,473 | \$139,655 | |
| | 240 Group Insurance | \$451,540 | \$455,439 | \$455,439 | \$456,312 | |
| | 270 Industrial Insurance | \$11,476 | \$12,800 | \$12,800 | \$12,800 | |
| | TOTAL BENEFITS | \$936,948 | \$964,505 | \$997,013 | \$990,228 | |
| | 411 Water/Sewage | \$27,058 | \$26,800 | \$26,800 | \$27,800 | |
| | 412 Disposal Service | \$16,153 | \$14,500 | \$14,500 | \$14,700 | |
| | TOTAL PURCH PROPERTY SERVICES | \$43,211 | \$41,300 | \$41,300 | \$42,500 | |
| | 530 Communication (Telephone & Other) | \$34,930 | \$38,300 | \$38,300 | \$38,300 | |
| | 580 Travel/Per Diem | \$5,254 | \$8,500 | \$8,500 | | |
| | TOTAL OTHER PURCHASED SERVICES | \$40,184 | \$46,800 | \$46,800 | \$38,300 | |
| | 610 General Supplies | \$22,512 | \$14,730 | \$25,978 | | |
| | 621 Natural Gas | \$270,963 | \$307,300 | \$452,300 | \$478,000 | |
| | 622 Electricity | \$407,036 | \$428,700 | \$428,700 | \$434,700 | |
| | 624 Fuel Oil | \$73,093 | \$75,000 | \$75,000 | \$75,000 | |
| | 625 Coal | \$11,751 | \$15,000 | \$20,000 | \$10,000 | |
| | 670 Software | \$4,200 | \$4,000 | \$4,000 | \$4,500 | |
| | 680 Maintenance Supplies & Materials | \$155,171 | \$575,559 | \$261,143 | \$194,966 | |
| | 682 Tires and Tubes | \$1,151 | \$3,000 | \$4,500 | \$5,000 | |
| | 683 Repair Parts for Buses & Other Vehicles | | | | \$500 | |
| | 684 Repair Parts for Garage Equipment | \$17,466 | \$20,000 | \$20,000 | \$20,000 | |
| | TOTAL SUPPLIES & MATERIALS | \$963,343 | \$1,443,289 | \$1,291,621 | \$1,222,666 | |
| | 730 Equipment | \$51,601 | | \$92,500 | | |
| | 735 Non-Bus Vehicles | \$77,467 | \$45,000 | \$145,121 | \$6,000 | |
| | TOTAL PROPERTY | \$129,068 | \$45,000 | \$237,621 | \$6,000 | |
| | 810 Dues and Fees | \$7,102 | \$7,900 | \$7,900 | \$6,900 | |
| | 860 Indirect Costs - Non-restricted | | | \$996 | | |
| | 870 Indirect Costs - Restricted | \$543 | \$270 | \$221 | | |
| | TOTAL DEBT & MISCELLANEOUS | \$7,645 | \$8,170 | \$9,117 | \$6,900 | |
| | TOTAL OPERATION & MAINTENANCE OF | \$3,838,794 | \$4,271,966 | \$4,358,556 | \$4,135,628 | |
| | SALARIES (HEADER ONLY)(100) | Salaries (Header Only)(100) | | | | |
| | | 152 Salaries - Secretarial and Clerical Personnel | \$47,395 | \$49,590 | \$49,381 | \$55,332 |
| | | 171 Salaries - Student Trans Supervisor | \$95,279 | \$91,130 | \$106,765 | \$81,996 |
| | | 172 Salaries - Bus Drivers | \$406,588 | \$427,662 | \$425,859 | \$463,326 |
| | | 173 Mechanics/Other Garage Employees | \$67,443 | \$61,053 | \$66,461 | \$70,658 |
| | | TOTAL SALARIES (HEADER ONLY) | \$616,705 | \$629,435 | \$648,466 | \$671,312 |

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|--|---|--------------|--------------|--------------|--------------|
| STUDENT TRANSPORTATION | 210 State Retirement | \$79,984 | \$84,566 | \$96,292 | \$113,676 |
| | 220 Social Security | \$46,302 | \$48,149 | \$49,614 | \$51,356 |
| | 240 Group Insurance | \$102,685 | \$129,221 | \$107,395 | \$128,885 |
| | 270 Industrial Insurance | \$11,119 | \$12,800 | \$6,400 | \$7,600 |
| | TOTAL BENEFITS | \$240,090 | \$274,736 | \$259,701 | \$301,517 |
| | 330 Prof Emp Training and Dev | | \$1,000 | \$1,000 | \$1,000 |
| | 340 Other Prof Services | \$2,647 | \$3,000 | \$5,000 | \$5,000 |
| | TOTAL PURCH/PROF SERV | \$2,647 | \$4,000 | \$6,000 | \$6,000 |
| | 411 Water/Sewage | \$396 | \$500 | \$900 | \$500 |
| | 412 Disposal Service | \$461 | \$600 | \$600 | \$600 |
| | TOTAL PURCH PROPERTY SERVICES | \$857 | \$1,100 | \$1,500 | \$1,100 |
| | 515 Payments in lieu of Transportation | \$12,184 | \$7,000 | \$7,000 | \$7,000 |
| | 530 Communication (Telephone & Other) | \$2,269 | \$2,000 | \$2,000 | \$2,000 |
| | 580 Travel/Per Diem | \$11,780 | \$10,500 | \$10,500 | \$8,500 |
| | TOTAL OTHER PURCHASED SERVICES | \$26,233 | \$19,500 | \$19,500 | \$17,500 |
| | 610 General Supplies | \$8,848 | \$7,500 | \$7,500 | \$7,500 |
| | 621 Natural Gas | \$8,029 | \$9,000 | \$9,000 | \$11,000 |
| | 622 Electricity | \$5,847 | \$7,500 | \$7,500 | \$7,500 |
| | 624 Fuel Oil | \$150,761 | \$130,000 | \$172,600 | \$200,000 |
| | 670 Software | \$18,153 | \$16,000 | \$16,000 | \$16,000 |
| | 681 Lubricants | \$3,468 | \$3,500 | \$3,500 | \$5,000 |
| | 682 Tires and Tubes | \$4,986 | \$4,000 | \$9,000 | \$8,000 |
| | 683 Repair Parts for Buses & Other Vehicles | \$35,493 | \$35,000 | \$65,000 | \$65,000 |
| TOTAL SUPPLIES & MATERIALS | \$235,585 | \$212,500 | \$290,100 | \$320,000 | |
| 730 Equipment | \$157,499 | \$120,000 | \$75,571 | \$76,860 | |
| 732 School Buses | \$363,430 | \$300,000 | \$146,000 | \$340,000 | |
| TOTAL PROPERTY | \$520,929 | \$420,000 | \$221,571 | \$416,860 | |
| 810 Dues and Fees | \$2,493 | \$2,000 | \$2,000 | \$1,000 | |
| TOTAL DEBT & MISCELLANEOUS | \$2,493 | \$2,000 | \$2,000 | \$1,000 | |
| TOTAL STUDENT TRANSPORTATION | \$1,645,539 | \$1,563,271 | \$1,448,838 | \$1,735,289 | |
| FACILITIES ACQUISITION AND | Purch Property Services(400) | | | | |
| | 450 Construction Services | | \$728,485 | \$14,628,260 | \$15,070,055 |
| | TOTAL PURCH PROPERTY SERVICES | | \$728,485 | \$14,628,260 | \$15,070,055 |
| | TOTAL FACILITIES ACQUISITION AND | | \$728,485 | \$14,628,260 | \$15,070,055 |
| DEBT SERVICE | Debt & Miscellaneous(800) | | | | |
| | 890 Misc Expenditures | | \$0 | \$0 | \$9,740 |
| | TOTAL DEBT & MISCELLANEOUS | | \$0 | \$0 | \$9,740 |
| | TOTAL DEBT SERVICE | | \$0 | \$0 | \$9,740 |
| TOTAL EXPENDITURES, 10 GENERAL FUND | | \$28,986,156 | \$32,286,769 | \$51,722,790 | \$47,730,125 |

Other Financing

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---------------------------------------|---|-------------|----------------------|-------------------|----------------------|
| 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 |

| | | | | | |
|---|--|-----|-----|-------------|-----|
| 5000 | 5600 Insurance Recoveries | \$0 | \$0 | \$0 | \$0 |
| | 5900 Other Financing Sources & Uses | \$0 | \$0 | \$2,513,159 | \$0 |
| | TOTAL OTHER FINANCING SOURCES (USES) | \$0 | \$0 | \$2,513,159 | \$0 |
| 6000 OTHER ITEMS | 6050 Budget from Surplus | \$0 | \$0 | \$0 | \$0 |
| | 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 |
| | TOTAL OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| ERR OR - | 7941 Fed ESEA Title V Part B - Small Rural School | \$0 | \$0 | \$0 | \$0 |
| | TOTAL - CATEGORIZATION REQUIRED | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER FINANCING SOURCES (USES) AND | | \$0 | \$0 | \$2,513,159 | \$0 |

Summary

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|---|--------------------|-----------------------------|--------------------------|-----------------------------|
| REVENUE S BY SOURCE | 1000 Total LOCAL | \$14,000,665 | \$13,388,166 | \$15,331,867 | \$12,916,552 |
| | 3000 Total STATE | \$13,904,382 | \$16,041,304 | \$31,035,353 | \$32,863,453 |
| | 4000 Total FEDERAL | \$2,240,962 | \$2,857,299 | \$2,842,411 | \$1,950,120 |
| | TOTAL REVENUES | \$30,146,009 | \$32,286,769 | \$49,209,631 | \$47,730,125 |
| EXPENDITURES BY OBJECT | 100 Salaries | \$16,054,761 | \$16,219,613 | \$16,638,956 | \$17,530,801 |
| | 200 Employee Benefits | \$8,180,888 | \$8,435,833 | \$8,639,170 | \$8,752,245 |
| | 300 Purchased Professional and Technical | \$225,482 | \$412,441 | \$625,089 | \$424,015 |
| | 400 Purchased property Services | \$45,023 | \$785,885 | \$14,686,060 | \$15,128,655 |
| | 500 Other Purchased Services | \$140,110 | \$226,976 | \$216,915 | \$177,600 |
| | 600 Supplies | \$2,792,794 | \$4,801,813 | \$7,614,657 | \$4,404,878 |
| | 700 Property | \$843,722 | \$600,000 | \$627,624 | \$591,860 |
| | 800 Other Objects | \$703,376 | \$804,208 | \$2,674,319 | \$720,071 |
| | TOTAL EXPENDITURES | \$28,986,156 | \$32,286,769 | \$51,722,790 | \$47,730,125 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | \$1,159,853 | \$0 | (\$2,513,159) | \$0 |
| OTHER FINANCING SOURCES (USES) AND OTHER | | \$0 | \$0 | \$2,513,159 | \$0 |
| NET CHANGE IN FUND BALANCE | | \$1,159,853 | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$8,433,860 | | \$9,593,713 | |
| FUND BALANCE - ENDING | | \$9,593,713 | \$0 | \$9,593,713 | \$0 |

21 Student Activity Fund

Balance Sheet

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|--|----------------------------|---------------------------------|-------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8110 | Cash | \$454,475 | | | |
| | TOTAL ASSETS | | \$454,475 | | | |
| FUNDS | 9873 | Restricted – Student Activities | \$454,475 | | | |
| | TOTAL FUND BALANCES | | \$454,475 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$454,475 | | | |
| TOTAL ASSETS | | | \$454,475 | \$0 | \$0 | \$0 |

Revenue

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|------|---------------------------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1745 | Co-Curricular Activity Fees | \$32,438 | \$10,000 | \$35,000 | \$35,000 |
| | 1746 | Co-Curricular Activity Fee Waivers | (\$712) | | | |
| | 1747 | Extra-Curricular Activity Fees | \$160,839 | \$175,000 | \$175,000 | \$200,000 |
| | 1748 | Extra-Curricular Activity Fee Waivers | (\$11,005) | | | |
| | 1760 | Fines | \$3,803 | \$5,000 | \$5,000 | \$5,000 |
| | 1770 | Fundraisers | \$145,084 | \$155,000 | \$155,000 | \$155,000 |
| | 1780 | Non-Waivable Charges | \$120,767 | \$100,000 | \$125,000 | \$125,000 |
| | 1990 | Miscellaneous | \$181,745 | \$355,000 | \$355,000 | \$355,000 |
| TOTAL LOCAL | | | \$632,959 | \$800,000 | \$850,000 | \$875,000 |
| TOTAL REVENUES, 21 STUDENT ACTIVITY FUND | | | \$632,959 | \$800,000 | \$850,000 | \$875,000 |

Expenditure

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|---------------------------------------|---|-------------|----------------------|-------------------|----------------------|
| INSTRUCTION | Purch/Prof Serv(300) | | | | | |
| | | 320 Professional - Educational Services | | \$65,000 | \$85,000 | \$85,000 |
| | | 340 Other Prof Services | \$77,646 | | | |
| | TOTAL PURCH/PROF SERV | | \$77,646 | \$65,000 | \$85,000 | \$85,000 |
| | | 580 Travel/Per Diem | \$80,876 | | | |
| | TOTAL OTHER PURCHASED SERVICES | | \$80,876 | | | |
| | | 610 General Supplies | \$350,232 | \$520,000 | \$470,000 | \$495,000 |
| | | 641 Textbooks | \$36,348 | \$55,000 | \$55,000 | \$55,000 |
| | TOTAL SUPPLIES & MATERIALS | | \$386,580 | \$575,000 | \$525,000 | \$550,000 |
| | | 810 Dues and Fees | \$125,710 | \$150,000 | \$150,000 | \$150,000 |
| TOTAL DEBT & MISCELLANEOUS | | \$125,710 | \$150,000 | \$150,000 | \$150,000 | |
| TOTAL INSTRUCTION | | | \$670,812 | \$790,000 | \$760,000 | \$785,000 |
| SUPPORT SERVICES - STAFF ASSISTANT | Other Purchased Services(500) | | | | | |
| | | 580 Travel/Per Diem | | \$10,000 | \$90,000 | \$90,000 |
| | TOTAL OTHER PURCHASED SERVICES | | | \$10,000 | \$90,000 | \$90,000 |
| TOTAL SUPPORT SERVICES - STAFF | | | | \$10,000 | \$90,000 | \$90,000 |
| TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND | | | \$670,812 | \$800,000 | \$850,000 | \$875,000 |

Other Financing

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---------|---|-------------|----------------------|-------------------|----------------------|
| SOURCES | 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 |

| | | | | | |
|---|--|-----|-----|-----|-----|
| 5000 OTHER FINANCING SOURCES (USES) | 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 Assets | \$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 |
| | TOTAL OTHER FINANCING SOURCES (USES) | \$0 | \$0 | \$0 | \$0 |
| 6000 OTHER ITEMS | 6050 Budget from Surplus | \$0 | \$0 | \$0 | \$0 |
| | 6100 Capital Contributions | \$0 | \$0 | \$0 | \$0 |
| | 6200 Amortization of Premium on Issuance of Debt | \$0 | \$0 | \$0 | \$0 |
| | 6300 Special Items | \$0 | \$0 | \$0 | \$0 |
| | 6400 Extraordinary Items | \$0 | \$0 | \$0 | \$0 |
| | TOTAL OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| ERRORS OR OMISSIONS | 7941 Fed ESEA Title V Part B - Small Rural School | \$0 | \$0 | \$0 | \$0 |
| | TOTAL - CATEGORIZATION REQUIRED | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | \$0 | \$0 | \$0 | \$0 |

Summary

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|---|--------------------|-----------------------------|--------------------------|-----------------------------|
| REVENUES | 1000 Total LOCAL | \$632,959 | \$800,000 | \$850,000 | \$875,000 |
| | TOTAL REVENUES | \$632,959 | \$800,000 | \$850,000 | \$875,000 |
| EXPENDITURES | 300 Purchased Professional and Technical | \$77,646 | \$65,000 | \$85,000 | \$85,000 |
| | 500 Other Purchased Services | \$80,876 | \$10,000 | \$90,000 | \$90,000 |
| | 600 Supplies | \$386,580 | \$575,000 | \$525,000 | \$550,000 |
| | 800 Other Objects | \$125,710 | \$150,000 | \$150,000 | \$150,000 |
| | TOTAL EXPENDITURES | \$670,812 | \$800,000 | \$850,000 | \$875,000 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | (\$37,853) | \$0 | \$0 |
| OTHER FINANCING SOURCES (USES) AND OTHER | | \$0 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCE | | (\$37,853) | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$492,328 | | \$454,475 | |
| FUND BALANCE - ENDING | | \$454,475 | \$0 | \$454,475 | \$0 |

Balance Sheet

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|--|---|-------------|----------------------|-------------------|----------------------|
| | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8132 Local Property Taxes | \$47,740 | | | |
| | TOTAL ASSETS | \$47,740 | | | |
| LIABILITIES | 9750 Deferred Inflows of Resources | \$47,740 | | | |
| | TOTAL LIABILITIES | \$47,740 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | \$47,740 | | | |
| TOTAL ASSETS | | \$47,740 | \$0 | \$0 | \$0 |

Revenue

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|------------------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1114 Board Local Levy | \$40,752 | \$52,141 | \$52,141 | \$51,934 |
| | TOTAL LOCAL | \$40,752 | \$52,141 | \$52,141 | \$51,934 |
| TOTAL REVENUES, 26 TAX INCREMENT FINANCING | | \$40,752 | \$52,141 | \$52,141 | \$51,934 |

Expenditure

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|---------------------------------------|-------------|----------------------|-------------------|----------------------|
| COMMUNITY SERVICES | Debt & Miscellaneous(800) | | | | |
| | 890 Misc Expenditures | \$40,752 | \$52,141 | \$52,141 | \$51,934 |
| | TOTAL DEBT & MISCELLANEOUS | \$40,752 | \$52,141 | \$52,141 | \$51,934 |
| | TOTAL COMMUNITY SERVICES | \$40,752 | \$52,141 | \$52,141 | \$51,934 |
| TOTAL EXPENDITURES, 26 TAX INCREMENT FINANCING | | \$40,752 | \$52,141 | \$52,141 | \$51,934 |

Other Financing

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|--|--|--------------------------|----------------------|-------------------|----------------------|
| 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 |
| | TOTAL OTHER FINANCING SOURCES (USES) | \$0 | \$0 | \$0 | \$0 |
| 6000 OTHER ITEMS | 6050 Budget from Surplus | \$0 | \$0 | \$0 | \$0 |
| | 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 |
| | | TOTAL OTHER ITEMS | \$0 | \$0 | \$0 |
| ERROR - | 7941 Fed ESEA Title V Part B - Small Rural School | \$0 | \$0 | \$0 | \$0 |
| | TOTAL - CATEGORIZATION REQUIRED | \$0 | \$0 | \$0 | \$0 |

TOTAL OTHER FINANCING SOURCES (USES) AND

\$0

\$0

\$0

\$0

Summary

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|---------------------------|-------------|----------------------|-------------------|----------------------|
| REV ENU ES BY | 1000 Total LOCAL | \$40,752 | \$52,141 | \$52,141 | \$51,934 |
| | TOTAL REVENUES | \$40,752 | \$52,141 | \$52,141 | \$51,934 |
| EXP END ITU RES | 800 Other Objects | \$40,752 | \$52,141 | \$52,141 | \$51,934 |
| | TOTAL EXPENDITURES | \$40,752 | \$52,141 | \$52,141 | \$51,934 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | \$0 | \$0 | \$0 | \$0 |
| OTHER FINANCING SOURCES (USES) AND OTHER | | \$0 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCE | | \$0 | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$0 | | \$0 | |
| FUND BALANCE - ENDING | | \$0 | \$0 | \$0 | \$0 |

Balance Sheet

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|--|----------------------------|-------------------------------|-------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8110 | Cash | \$374,298 | | | |
| | 8132 | Local Property Taxes | \$4,671,594 | | | |
| | TOTAL ASSETS | | \$5,045,892 | | | |
| LIABILITIES | 9750 | Deferred Inflows of Resources | \$4,630,674 | | | |
| | TOTAL LIABILITIES | | \$4,630,674 | | | |
| FUND | 9870 | Restricted - Debt Service | \$415,218 | | | |
| | TOTAL FUND BALANCES | | \$415,218 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$5,045,892 | | | |
| TOTAL ASSETS | | | \$5,045,892 | \$0 | \$0 | \$0 |

Revenue

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|--------------------|-----------------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1128 | Debt Service | \$4,642,317 | \$4,630,674 | \$4,890,674 | \$4,627,300 |
| | 1129 | Tax Sales and Redemp - Debt | \$282,485 | | \$65,000 | \$65,000 |
| | 1178 | FILT--Debt Service | \$68,672 | | \$135,000 | \$105,000 |
| | 1510 | Interest on Investments | \$664 | | \$7,700 | \$7,000 |
| | TOTAL LOCAL | | \$4,994,138 | \$4,630,674 | \$5,098,374 | \$4,804,300 |
| TOTAL REVENUES, 31 DEBT SERVICE FUND | | | \$4,994,138 | \$4,630,674 | \$5,098,374 | \$4,804,300 |

Expenditure

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|---------------------------------------|-----------------------------|-------------|----------------------|-------------------|----------------------|
| DEBT SERVICE | Debt & Miscellaneous(800) | | | | | |
| | | 830 Interest | \$1,848,920 | \$2,450,674 | \$2,517,374 | \$2,137,300 |
| | | 840 Redemption of Principal | \$2,730,000 | \$2,180,000 | \$2,581,000 | \$2,667,000 |
| | TOTAL DEBT & MISCELLANEOUS | | \$4,578,920 | \$4,630,674 | \$5,098,374 | \$4,804,300 |
| TOTAL DEBT SERVICE | | \$4,578,920 | \$4,630,674 | \$5,098,374 | \$4,804,300 | |
| TOTAL EXPENDITURES, 31 DEBT SERVICE FUND | | | \$4,578,920 | \$4,630,674 | \$5,098,374 | \$4,804,300 |

Other Financing

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|-------------------------------------|---|---|-------------|----------------------|-------------------|----------------------|
| 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 |
| | TOTAL OTHER FINANCING SOURCES (USES) | | \$0 | \$0 | \$0 | \$0 |
| OTHER | 6050 | Budget from Surplus | \$0 | \$0 | \$0 | \$0 |
| | 6100 | Capital Contributions | \$0 | \$0 | \$0 | \$0 |

| | | | | | |
|---|--|-----|-----|-----|-----|
| 6000 OTHER ITEMS | 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 |
| | TOTAL OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| ERROR - CATEGORIZATION | 7941 Fed ESEA Title V Part B - Small Rural School | \$0 | \$0 | \$0 | \$0 |
| | TOTAL - CATEGORIZATION REQUIRED | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER FINANCING SOURCES (USES) AND | | \$0 | \$0 | \$0 | \$0 |

Summary

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|---------------------------|--------------------|-----------------------------|--------------------------|-----------------------------|
| REVENUES | 1000 Total LOCAL | \$4,994,138 | \$4,630,674 | \$5,098,374 | \$4,804,300 |
| | TOTAL REVENUES | \$4,994,138 | \$4,630,674 | \$5,098,374 | \$4,804,300 |
| EXPENDITURES | 800 Other Objects | \$4,578,920 | \$4,630,674 | \$5,098,374 | \$4,804,300 |
| | TOTAL EXPENDITURES | \$4,578,920 | \$4,630,674 | \$5,098,374 | \$4,804,300 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | \$415,218 | \$0 | \$0 | \$0 |
| OTHER FINANCING SOURCES (USES) AND OTHER | | \$0 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCE | | \$415,218 | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$0 | | \$415,218 | |
| FUND BALANCE - ENDING | | \$415,218 | \$0 | \$415,218 | \$0 |

Balance Sheet

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|--|----------------------------|-------------------------------|--------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8110 | Cash | \$49,830,428 | | | |
| | 8132 | Local Property Taxes | \$2,395,889 | | | |
| | TOTAL ASSETS | | \$52,226,317 | | | |
| LIABILITIES | 9510 | Accounts Payable | \$4,210,789 | | | |
| | 9750 | Deferred Inflows of Resources | \$2,387,001 | | | |
| | TOTAL LIABILITIES | | \$6,597,790 | | | |
| FUND BALANCES | 9871 | Restricted – Capital Outlay | \$41,492,338 | | | |
| | 9899 | Unassigned Fund Balance | \$4,136,189 | | | |
| | TOTAL FUND BALANCES | | \$45,628,527 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$52,226,317 | | | |
| TOTAL ASSETS | | | \$52,226,317 | \$0 | \$0 | \$0 |

Revenue

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|--------------------|--------------------------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1124 | Capital Local Levy | \$1,008,628 | \$2,387,000 | \$2,537,000 | \$2,324,507 |
| | 1125 | Tax Sales and Redemp - Capital Local | \$61,764 | \$75,000 | \$75,000 | \$75,000 |
| | 1174 | FILT--Capital Local Levy | \$21,077 | \$30,000 | \$95,000 | \$70,000 |
| | 1510 | Interest on Investments | \$81,306 | \$90,000 | \$1,550,000 | \$800,000 |
| | 1990 | Miscellaneous | \$1,716 | | \$4,110 | |
| | TOTAL LOCAL | | \$1,174,491 | \$2,582,000 | \$4,261,110 | \$3,269,507 |
| STATE | 3990 | State Revenue From Non-USBE State | \$4,108 | | | |
| | TOTAL STATE | | \$4,108 | | | |
| TOTAL REVENUES, 32 CAPITAL PROJECTS FUND | | | \$1,178,599 | \$2,582,000 | \$4,261,110 | \$3,269,507 |

Expenditure

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 | |
|---------------------------------------|---|--------------------------------------|--------------|----------------------|-------------------|----------------------|-------------|
| OPERATION & MAINTENANCE OF PLANT | Other Purchased Services(500) | | | | | | |
| | | 521 Property Insurance | \$81,067 | \$82,000 | \$99,170 | \$128,921 | |
| | TOTAL OTHER PURCHASED SERVICES | | \$81,067 | \$82,000 | \$99,170 | \$128,921 | |
| | | 610 General Supplies | | | \$1,714,110 | \$736,786 | |
| | | 650 Technology Supplies | | | \$15,000 | \$15,000 | |
| | TOTAL SUPPLIES & MATERIALS | | | | \$1,729,110 | \$751,786 | |
| | | 730 Equipment | | | \$135,030 | \$150,000 | |
| | TOTAL PROPERTY | | | | \$135,030 | \$150,000 | |
| | TOTAL OPERATION & MAINTENANCE OF | | | \$81,067 | \$82,000 | \$1,963,310 | \$1,030,707 |
| | CITIES ACQUISITION AND CONSTRUCTION SERV | Purch/Prof Serv(300) | | | | | |
| | | 340 Other Prof Services | \$1,784,889 | \$1,020,000 | \$923,021 | \$537,500 | |
| TOTAL PURCH/PROF SERV | | \$1,784,889 | \$1,020,000 | \$923,021 | \$537,500 | | |
| | | 450 Construction Services | \$26,481,908 | \$39,772,000 | \$39,492,554 | \$16,705,504 | |
| TOTAL PURCH PROPERTY SERVICES | | \$26,481,908 | \$39,772,000 | \$39,492,554 | \$16,705,504 | | |
| | | 610 General Supplies | \$283,646 | \$2,158,000 | \$2,003,347 | \$1,459,917 | |
| | | 650 Technology Supplies | \$14,514 | \$15,000 | | | |
| | | 680 Maintenance Supplies & Materials | \$4,399 | \$4,000 | \$4,000 | | |
| TOTAL SUPPLIES & MATERIALS | | \$302,559 | \$2,177,000 | \$2,007,347 | \$1,459,917 | | |
| | | 730 Equipment | \$55,219 | \$132,765 | | | |
| | 739 Other Equipment | | \$1,398,235 | \$1,388,800 | \$1,388,800 | | |
| TOTAL PROPERTY | | \$55,219 | \$1,531,000 | \$1,388,800 | \$1,388,800 | | |

| | | | | | |
|---|--|--------------|--------------|--------------|--------------|
| FA | 810 Dues and Fees | \$72,390 | | | |
| | TOTAL DEBT & MISCELLANEOUS | \$72,390 | | | |
| | TOTAL FACILITIES ACQUISITION AND | \$28,696,965 | \$44,500,000 | \$43,811,722 | \$20,091,721 |
| DEBT SERVICE | Debt & Miscellaneous(800) | | | | |
| | 833 Amort of Bond Issuance & Related Costs | \$307,014 | | | |
| | TOTAL DEBT & MISCELLANEOUS | \$307,014 | | | |
| | TOTAL DEBT SERVICE | \$307,014 | | | |
| TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND | | \$29,085,046 | \$44,582,000 | \$45,775,032 | \$21,122,428 |

Other Financing

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|--|--------------------|-----------------------------|--------------------------|-----------------------------|
| 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 | \$23,070,000 | \$0 | \$0 | \$0 |
| | 5120 Premium or Discount on the Issuance of | \$2,628,991 | \$0 | \$11,584 | \$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 | \$49,977 | \$0 | \$10,000 | \$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 | \$42,000,000 | \$41,492,338 | \$17,852,921 |
| | TOTAL OTHER FINANCING SOURCES (USES) | \$25,748,968 | \$42,000,000 | \$41,513,922 | \$17,852,921 |
| 6000 OTHER ITEMS | 6050 Budget from Surplus | \$0 | \$0 | \$0 | \$0 |
| | 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 |
| | TOTAL OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| ERR OR - | 7941 Fed ESEA Title V Part B - Small Rural School | \$0 | \$0 | \$0 | \$0 |
| | TOTAL - CATEGORIZATION REQUIRED | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER FINANCING SOURCES (USES) AND | | \$25,748,968 | \$42,000,000 | \$41,513,922 | \$17,852,921 |

Summary

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|---|--------------------|-----------------------------|--------------------------|-----------------------------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$1,174,491 | \$2,582,000 | \$4,261,110 | \$3,269,507 |
| | 3000 Total STATE | \$4,108 | | | |
| | TOTAL REVENUES | \$1,178,599 | \$2,582,000 | \$4,261,110 | \$3,269,507 |
| EXPENDITURES BY OBJECT | 300 Purchased Professional and Technical | \$1,784,889 | \$1,020,000 | \$923,021 | \$537,500 |
| | 400 Purchased property Services | \$26,481,908 | \$39,772,000 | \$39,492,554 | \$16,705,504 |
| | 500 Other Purchased Services | \$81,067 | \$82,000 | \$99,170 | \$128,921 |
| | 600 Supplies | \$302,559 | \$2,177,000 | \$3,736,457 | \$2,211,703 |
| | 700 Property | \$55,219 | \$1,531,000 | \$1,523,830 | \$1,538,800 |
| | 800 Other Objects | \$379,404 | | | |
| | TOTAL EXPENDITURES | \$29,085,046 | \$44,582,000 | \$45,775,032 | \$21,122,428 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | (\$27,906,447) | (\$42,000,000) | (\$41,513,922) |
| OTHER FINANCING SOURCES (USES) AND OTHER | | \$25,748,968 | \$42,000,000 | \$41,513,922 | \$17,852,921 |
| NET CHANGE IN FUND BALANCE | | (\$2,157,479) | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$47,786,006 | | \$45,628,527 | |
| FUND BALANCE - ENDING | | \$45,628,527 | \$0 | \$45,628,527 | \$0 |

Balance Sheet

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|--|----------------------------|---------------------------------------|-------------|----------------------|-------------------|----------------------|
| | | | \$0 | \$0 | \$0 | \$0 |
| ASSETS | 8110 | Cash | \$920,139 | | | |
| | 8133 | State | \$50,359 | | | |
| | 8134 | Federal | \$22,562 | | | |
| | 8140 | Inventories | \$85,559 | | | |
| | TOTAL ASSETS | | \$1,078,619 | | | |
| LIABILITIES | 9510 | Accounts Payable | \$2,124 | | | |
| | 9530 | Accrued Liabilities | \$21,740 | | | |
| | TOTAL LIABILITIES | | \$23,864 | | | |
| FUND BALANCES | 9860 | Non-Spendable - Inventories & Prepaid | \$85,559 | | | |
| | 9872 | Restricted – Food Service | \$969,196 | | | |
| | TOTAL FUND BALANCES | | \$1,054,755 | | | |
| TOTAL LIABILITIES AND FUND BALANCES | | | \$1,078,619 | | | |
| TOTAL ASSETS | | | \$1,078,619 | \$0 | \$0 | \$0 |

Revenue

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|--|----------------------|----------------------------------|-------------|----------------------|-------------------|----------------------|
| LOCAL | 1510 | Interest on Investments | \$2,222 | \$5,000 | \$48,000 | \$30,000 |
| | 1610 | Sales to Students | | \$175,000 | \$175,000 | \$175,000 |
| | 1690 | Other Local Revenue | \$809 | \$10,000 | \$10,000 | \$5,000 |
| | TOTAL LOCAL | | \$3,031 | \$190,000 | \$233,000 | \$210,000 |
| STATE | 3800 | Non-MSP State Revenue (via USBE) | \$251,779 | \$300,000 | \$250,000 | \$200,000 |
| | TOTAL STATE | | \$251,779 | \$300,000 | \$250,000 | \$200,000 |
| FEDERAL | 4560 | Federal Child Nutrition Prog | \$1,666,510 | \$1,080,000 | \$973,135 | \$930,000 |
| | TOTAL FEDERAL | | \$1,666,510 | \$1,080,000 | \$973,135 | \$930,000 |
| TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND | | | \$1,921,320 | \$1,570,000 | \$1,456,135 | \$1,340,000 |

Expenditure

| | | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|----------------------|---------------------------------------|---|-------------|----------------------|-------------------|----------------------|
| FOOD SERVICES | Salaries (Header Only)(100) | | | | | |
| | 152 | Salaries - Secretarial and Clerical Personnel | \$2,400 | \$4,800 | \$4,800 | \$4,800 |
| | 191 | Salaries - Food Service Personnel | \$502,707 | \$372,046 | \$395,023 | \$466,140 |
| | TOTAL SALARIES (HEADER ONLY) | | \$505,107 | \$376,846 | \$399,823 | \$470,940 |
| | 210 | State Retirement | \$69,583 | \$35,371 | \$38,247 | \$43,775 |
| | 220 | Social Security | \$38,168 | \$28,610 | \$30,586 | \$36,026 |
| | 240 | Group Insurance | \$43,956 | \$6,411 | \$16,411 | \$7,042 |
| | 270 | Industrial Insurance | \$8,610 | \$10,400 | \$10,400 | \$9,600 |
| | 280 | Unemployment Insurance | \$3,199 | | | |
| | TOTAL BENEFITS | | \$163,516 | \$80,792 | \$95,644 | \$96,443 |
| | 350 | Technical Services | | | \$1,200 | |
| | TOTAL PURCH/PROF SERV | | | | \$1,200 | |
| | 580 | Travel/Per Diem | \$3,801 | \$3,000 | \$3,000 | \$3,000 |
| | TOTAL OTHER PURCHASED SERVICES | | \$3,801 | \$3,000 | \$3,000 | \$3,000 |
| | 610 | General Supplies | \$50,875 | \$150,000 | \$47,171 | \$30,117 |
| | 630 | Food | \$770,775 | \$872,862 | \$872,002 | \$766,000 |
| | 670 | Software | | | \$3,795 | \$4,000 |
| | 680 | Maintenance Supplies & Materials | \$7,677 | \$5,000 | \$32,000 | \$25,000 |

| | | | | | |
|--|---|-------------|-------------|-------------|-------------|
| | TOTAL SUPPLIES & MATERIALS | \$829,327 | \$1,027,862 | \$954,968 | \$825,117 |
| | 735 Non-Bus Vehicles | | \$130,000 | \$130,000 | \$130,000 |
| | TOTAL PROPERTY | | \$130,000 | \$130,000 | \$130,000 |
| | 810 Dues and Fees | \$10,458 | \$6,500 | \$6,500 | \$6,500 |
| | 860 Indirect Costs - Non-restricted | \$173,722 | \$75,000 | \$75,000 | \$70,000 |
| | TOTAL DEBT & MISCELLANEOUS | \$184,180 | \$81,500 | \$81,500 | \$76,500 |
| | TOTAL FOOD SERVICES | \$1,685,931 | \$1,700,000 | \$1,666,135 | \$1,602,000 |
| | TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE | \$1,685,931 | \$1,700,000 | \$1,666,135 | \$1,602,000 |

Other Financing

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|---|-------------|----------------------|-------------------|----------------------|
| 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 | \$130,000 | \$210,000 | \$262,000 |
| | TOTAL OTHER FINANCING SOURCES (USES) | \$0 | \$130,000 | \$210,000 | \$262,000 |
| 6000 OTHER ITEMS | 6050 Budget from Surplus | \$0 | \$0 | \$0 | \$0 |
| | 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 |
| | TOTAL OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| ERR OR - | 7941 Fed ESEA Title V Part B - Small Rural School | \$0 | \$0 | \$0 | \$0 |
| | TOTAL - CATEGORIZATION REQUIRED | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER FINANCING SOURCES (USES) AND | | \$0 | \$130,000 | \$210,000 | \$262,000 |

Summary

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|---|-------------|----------------------|-------------------|----------------------|
| REVENUE S BY SOURCE | 1000 Total LOCAL | \$3,031 | \$190,000 | \$233,000 | \$210,000 |
| | 3000 Total STATE | \$251,779 | \$300,000 | \$250,000 | \$200,000 |
| | 4000 Total FEDERAL | \$1,666,510 | \$1,080,000 | \$973,135 | \$930,000 |
| | TOTAL REVENUES | \$1,921,320 | \$1,570,000 | \$1,456,135 | \$1,340,000 |
| EXPENDITURES BY OBJECT | 100 Salaries | \$505,107 | \$376,846 | \$399,823 | \$470,940 |
| | 200 Employee Benefits | \$163,516 | \$80,792 | \$95,644 | \$96,443 |
| | 300 Purchased Professional and Technical | | | \$1,200 | |
| | 500 Other Purchased Services | \$3,801 | \$3,000 | \$3,000 | \$3,000 |
| | 600 Supplies | \$829,327 | \$1,027,862 | \$954,968 | \$825,117 |
| | 700 Property | | \$130,000 | \$130,000 | \$130,000 |
| | 800 Other Objects | \$184,180 | \$81,500 | \$81,500 | \$76,500 |
| | TOTAL EXPENDITURES | \$1,685,931 | \$1,700,000 | \$1,666,135 | \$1,602,000 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | \$235,389 | (\$130,000) | (\$210,000) | (\$262,000) |
| OTHER FINANCING SOURCES (USES) AND OTHER | \$0 | \$130,000 | \$210,000 | \$262,000 | |
| NET CHANGE IN FUND BALANCE | \$235,389 | \$0 | \$0 | \$0 | |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$819,366 | | \$1,054,755 | | |

| | | | | |
|------------------------------|-------------|-----|-------------|-----|
| FUND BALANCE - ENDING | \$1,054,755 | \$0 | \$1,054,755 | \$0 |
|------------------------------|-------------|-----|-------------|-----|

SUMMARY - ALL FUNDS

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|---|--------------------|-----------------------------|--------------------------|-----------------------------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$20,846,036 | \$21,642,981 | \$25,826,492 | \$22,127,293 |
| | 3000 Total STATE | \$14,160,269 | \$16,341,304 | \$31,285,353 | \$33,063,453 |
| | 4000 Total FEDERAL | \$3,907,472 | \$3,937,299 | \$3,815,546 | \$2,880,120 |
| | TOTAL REVENUES | \$38,913,777 | \$41,921,584 | \$60,927,391 | \$58,070,866 |
| EXPENDITURES BY OBJECT | 100 Salaries | \$16,559,868 | \$16,596,459 | \$17,038,779 | \$18,001,741 |
| | 200 Employee Benefits | \$8,344,404 | \$8,516,625 | \$8,734,814 | \$8,848,688 |
| | 300 Purchased Professional and Technical | \$2,088,017 | \$1,497,441 | \$1,634,310 | \$1,046,515 |
| | 400 Purchased property Services | \$26,526,931 | \$40,557,885 | \$54,178,614 | \$31,834,159 |
| | 500 Other Purchased Services | \$305,854 | \$321,976 | \$409,085 | \$399,521 |
| | 600 Supplies | \$4,311,260 | \$8,581,675 | \$12,831,082 | \$7,991,698 |
| | 700 Property | \$898,941 | \$2,261,000 | \$2,281,454 | \$2,260,660 |
| | 800 Other Objects | \$6,012,342 | \$5,718,523 | \$8,056,334 | \$5,802,805 |
| | TOTAL EXPENDITURES | \$65,047,617 | \$84,051,584 | \$105,164,472 | \$76,185,787 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | | (\$26,133,840) | (\$42,130,000) | (\$44,237,081) |
| OTHER FINANCING SOURCES (USES) AND OTHER | | \$25,748,968 | \$42,130,000 | \$44,237,081 | \$18,114,921 |
| NET CHANGE IN FUND BALANCE | | (\$384,872) | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | | \$57,531,560 | \$0 | \$57,146,688 | \$0 |
| FUND BALANCE - ENDING | | \$57,146,688 | \$0 | \$57,146,688 | \$0 |