

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	

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	

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

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 Bonds	\$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	\$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 EN U S BY	1000 Total LOCAL	\$40,752	\$52,141	\$52,141	\$51,934
	TOTAL REVENUES	\$40,752	\$52,141	\$52,141	\$51,934
EXP EN D IT U R E S	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

31 Debt Service Fund

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 BALANCES	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
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

32 Capital Projects Fund

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)	(\$17,852,921)
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)
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
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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