

## Building Fund

FY 19-20 Actual Budget			FY 20-21 Adopted Budget			FY 21-22 Proposed Budget	
	Actual	Percent	Supplemental Budget	Estimated Actual	Percent	Budget	Percent
Beginning Fund Balance	\$ -		\$ 4,533,713	\$ 4,533,712		\$ 580,704	
Revenue:							
Earnings on	\$ 12,660	36%	\$ 3,000	\$ 3,000	5%	\$ 3,500	3%
Donations	\$ -	0%	\$ 60,500	\$ 60,701	95%	\$ -	0%
Best Grant	\$ -	0%	\$ -	\$ -	0%	\$ 120,000	97%
Transfer to Cap Reserves	\$ 4,732,764	89%	\$ -	\$ -	0%	\$ -	0%
<b>Total Revenues</b>	<b>\$ 4,745,423</b>	<b>89%</b>	<b>\$ 63,500</b>	<b>\$ 63,701</b>	<b>100%</b>	<b>\$ 123,500</b>	<b>100%</b>
Funds Available	\$ 4,745,423		\$ 4,597,213	\$ 4,597,413		\$ 704,204	
Expenditures							
<b>Carlson Projects</b>							
Playground with Surfacing	\$ -	0%	\$ 560,277	\$ 560,277	13%	\$ -	0%
<b>King Murphy Projects</b>							
KM Best Grant Match	\$ -	0%	\$ 175,100	\$ -	4%	\$ 120,000	22%
Playground & Resurfacing	\$ -	0%	\$ 508,146	\$ 400,550	12%	\$ 350,000	65%
Back up Generator	\$ -	0%	\$ 11,344	\$ 11,344	0%	\$ -	0%
<b>High School Project</b>							
Field Improvements	\$ -	0%	\$ 2,807,320	\$ 2,808,322	66%	\$ 20,000	4%
<b>Georgetown Projects</b>							
Playground & Court Resurfacing	\$ -	0%	\$ 162,838	\$ 162,839	4%	\$ -	0%
Roof	\$ -	0%	\$ 41,191	\$ 73,377	1%	\$ 50,000	9%
Bond Issuance Costs	\$ 120,000	0%	\$ -	\$ -	0%	\$ -	0%
<b>Total Expenditures</b>	<b>\$ 120,000</b>	<b>0%</b>	<b>\$ 4,266,216</b>	<b>\$ 4,016,709</b>	<b>100%</b>	<b>\$ 540,000</b>	<b>100%</b>
Net Change in Fund Balance	<u>\$ 4,625,423</u>		<u>\$ (4,202,716)</u>	<u>\$ (3,953,008)</u>		<u>\$ (416,500)</u>	
Fund balance, Ending	<u>\$ 4,625,423</u>		<u>\$ 330,997</u>	<u>\$ 580,704</u>		<u>\$ 164,204</u>	
Appropriation						<u>\$ 704,204</u>	Resolution Amount

### Summary Points

Neg net decrease in fund balance @ 6/30/22

Some funds are available for use next year for another project, contingent on outcome of Best Grant

Goal is to have this fund \$0 on 6/30/22.

## Bond Fund

### FY 19-20 Actual Budget

	Actual	Percent
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Beginning Fund Balance                   \$   2,019,678

Revenue:

Local Sources

Property taxes	\$     42,503	69%
Delinquent Taxes	\$     1,802	3%
Earnings on Investments	\$    17,289	28%

**Total Revenues**                   \$     61,594    100%

Expenditures:

Agent Fee	\$           -	0%
Principal	\$  1,990,000	99%
Interest and Fiscal Charges	\$     28,855	1%

**Total Expenditures**           \$  2,018,855   100%

Net Change in Fund

Balance                   \$   (1,957,261)

Fund balance, Ending   \$       62,417

Appropriation

Summary Points

Positive net fund balance on 6/30/22.  
Fund will continue to pay the 2019 bond

### FY 20-21 Adopted Budget

	Estimated Actual	Percent
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Beginning Fund Balance                   \$   1,076,724   \$   1,090,971

Property taxes	\$  1,072,043	\$  1,085,876	98%
Delinquent Taxes	\$     3,414	\$     5,000	0%
Earnings on Investments	\$    15,215	\$    15,000	1%

**Total Revenues**                   \$  1,090,672   \$  1,105,876   100%

Agent Fee	\$           -	\$     1,200	0%
Principal	\$  1,843,355	\$   940,000	85%
Interest and Fiscal Charges	\$   324,041	\$   141,800	15%

**Total Expenditures**           \$  2,167,396   \$  1,083,000   100%

Net Change in Fund Balance           \$   (1,076,724)   \$     22,876

Fund balance, Ending   \$           0   \$  1,113,847

### FY 21-22 Proposed Budget

	Budget	Percent
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Beginning Fund Balance                   \$  1,113,847

Property taxes	\$  1,130,653	99%
Delinquent Taxes	\$     5,000	0%
Earnings on Investments	\$    10,000	1%

**Total Revenues**                   \$  1,145,653   100%

Agent Fee	\$     1,500	0%
Principal	\$  970,000	89%
Interest and Fiscal Charges	\$   117,850	11%

**Total Expenditures**           \$  1,089,350   100%

Net Change in Fund Balance           \$     56,303

Fund balance, Ending   \$  1,170,150

\$  2,259,500 Resolution Amount

## Cap Reserves Fund

FY 19-20 Actual Budget			FY 20-21 Adopted Budget				FY 21-22 Proposed Budget	
	Actual	Percent	Budget	Estimated Actual	Percent	Budget	Percent	
Beginning Fund Balance	\$ 227,821		\$ 237,072	\$ 83,457		\$ 4,827		
Revenue:								
Earnings on	\$ 3,123	2%	\$ 15,000	\$ 15,000	13%	\$ 500	14%	
State Revenue	\$ 142,044	97%	\$ 100,000	\$ 100,000	87%	\$ -	0%	
Local Sources	\$ 1,856	1%	\$ -	\$ 3,000	0%	\$ 3,000		
<b>Total Revenues</b>	<b>\$ 147,023</b>	<b>100%</b>	<b>\$ 115,000</b>	<b>\$ 118,000</b>	<b>100%</b>	<b>\$ 3,500</b>	<b>86%</b>	
Expenditures:								
Carlson Projects	\$ 20,942	4%	\$ 15,878	\$ 43,016	4%	\$ 22,500	13%	
KM Projects	\$ 46,228	8%	\$ 115,767	\$ 51,122	30%	\$ 48,000	27%	
HS Projects	\$ 78,631	14%	\$ 37,199	\$ 34,494	10%	\$ 15,000	9%	
GCS Projects	\$ 253,257	44%	\$ -	\$ 52,000	0%	\$ -	0%	
Maintenance	\$ 6,079	1%	\$ 25,781	\$ 44,000	7%	\$ -	0%	
Technology	\$ 165,320	29%	\$ 117,783	\$ 139,000	31%	\$ 90,000	51%	
Transportation	\$ -	0%	\$ 72,426	\$ 27,998	19%	\$ -	0%	
<b>Total Expenditures</b>	<b>\$ 570,458</b>	<b>100%</b>	<b>\$ 384,834</b>	<b>\$ 391,630</b>	<b>100%</b>	<b>\$ 175,500</b>	<b>100%</b>	
Transfers In	\$ 612,041		\$ 152,000	\$ 195,000		\$ 270,000		
Net Change in Fund Balance	<u>\$ 188,606</u>		<u>\$ (117,834)</u>	<u>\$ (78,630)</u>		<u>\$ 98,000</u>		
Fund balance, Ending	<u>\$ 416,427</u>		<u>\$ 119,238</u>	<u>\$ 4,827</u>		<u>\$ 102,827</u>		
Appropriation						<u>\$ 278,327</u>	Resolution Amount	

### Summary Points

Several projects charged to Esser for FY 21-22  
 Positive net income ending FB on 6/30/22  
 \$100K contingency budget built in this fund  
 some of these projects currently budgeted may be funded by new bond.

## Sewer Treatment Fund

### FY 19-20 Actual Budget

	Actual	Percent
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Beginning Fund  
Balance                   \$   309,855

Revenue:

Charges for services   \$           -   #DIV/0!  
**Total Revenues**       \$           -       0%

Expenditures:

Purchased services     \$   (11,526)  #DIV/0!  
Supplies & Equipment   \$    11,526  #DIV/0!  
**Total Expenditures**   \$           -       0%

Net Change in Fund  
Balance                   \$           -

Fund balance, Ending   \$   309,855

Appropriation

### FY 20-21 Adopted Budget

	Budget	Estimated Actual	Percent
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\$   254,594   \$    249,526

\$    47,250   \$    52,105   100%  
\$    47,250   \$    52,105   100%

\$    20,400   \$    20,265   232%  
\$    26,850   \$    23,318   176%  
\$    47,250   \$    43,583   100%

\$           -   \$       8,522

\$   254,594   \$   258,048

### FY 21-22 Proposed Budget

	Budget	Percent
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\$  258,048

\$  50,000   100%  
\$  50,000   100%

\$  22,065   301%  
\$  44,435   150%  
\$  66,500   100%

\$  (16,500)

\$  241,548

\$  308,048 Resolution

Summary Points

Neg ending fund balance on 6/30/22

## Grant Fund

### FY 19-20 Actual Budget

	Actual	Percent
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Beginning Fund Balance	\$ -	
Revenue:		
State Sources	\$ 214,498	64%
Federal Sources	\$ 121,280	36%
Other Sources	\$ -	0%
<b>Total Revenues</b>	<b>\$ 335,778</b>	<b>100%</b>

Expenditures:		
IDEA Part B - 4027	\$ 76,856	39%
IDEA Part B Preschool -4173	\$ 2,609	1%
Title I - Part A -4010	\$ 54,382	28%
Title II - Part A - 4367	\$ 21,069	11%
Title IV - Part A -4424	\$ 7,915	4%
READ Act -3259 (and 3206)	\$ 22,783	12%
State Library -3207	\$ 1,065	1%
Retaining Teachers -3245	\$ 5,862	3%
CRF - 4012	\$ -	0%
CRF At Risk - 5012	\$ -	0%
ESSER I - 4425	\$ -	0%
ESSER II -4420	\$ -	0%
ESSER III-4413	\$ -	0%
SAFER -3951	\$ -	0%
USDA Equipment -5579	\$ -	0%
Concurrent Enrollment -3272	\$ 3,877	2%
Connecting CO - 5525	\$ -	0%
RISE -6425	\$ -	0%
School Health Professional - 3218	\$ -	0%
Other Grants -1000	\$ -	0%
<b>Total Expenditures</b>	<b>\$ 196,417</b>	<b>100%</b>

Net Change in Fund Balance	<u>\$ 139,361</u>
Fund balance, Ending	<u><u>\$ 139,361</u></u>

Appropriation

Staff Count

Instrutional Assist - Title I	0.9500
Counselor	1.1000
Teacher	2.9100
Professional - Instructional	1.0000
Professional - Other	1.0000
	<u><b>6.9600</b></u>

Summary Points

no ending FB in grant fund.

\$400K other grants will be used as new grants are awarded throughout the new FY

### FY 20-21 Adopted Budget

	Budget	Estimated Actual	Percent
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Beginning Fund Balance	\$ -	\$ -	
Revenue:			
State Sources	\$ 254,243	\$ 797,382	47%
Federal Sources	\$ 290,927	\$ 571,287	53%
Other Sources	\$ -	\$ -	0%
<b>Total Revenues</b>	<b>\$ 545,170</b>	<b>\$ 1,368,669</b>	<b>100%</b>

Expenditures:			
IDEA Part B - 4027	\$ 128,237	\$ 128,237	24%
IDEA Part B Preschool -4173	\$ 4,519	\$ 4,378	1%
Title I - Part A -4010	\$ 96,655	\$ 86,655	18%
Title II - Part A - 4367	\$ 59,572	\$ 30,577	11%
Title IV - Part A -4424	\$ 1,944	\$ 3,500	0%
READ Act -3259 (and 3206)	\$ 63,369	\$ 23,907	12%
State Library -3207	\$ 4,297	\$ 4,348	1%
Retaining Teachers -3245	\$ 101,332	\$ 27,276	19%
CRF - 4012	\$ -	\$ 346,750	0%
CRF At Risk - 5012	\$ -	\$ 19,054	0%
ESSER I - 4425	\$ -	\$ 77,929	0%
ESSER II -4420	\$ -	\$ 9,000	0%
ESSER III-4413	\$ -	\$ -	0%
SAFER -3951	\$ -	\$ 398,810	0%
USDA Equipment -5579	\$ -	\$ 4,878	0%
Concurrent Enrollment -3272	\$ -	\$ 40,584	0%
Connecting CO - 5525	\$ -	\$ 7,722	0%
RISE -6425	\$ -	\$ 63,769	0%
School Health Professional - 3218	\$ -	\$ 91,294	0%
Other Grants -1000	\$ 85,245	\$ -	16%
<b>Total Expenditures</b>	<b>\$ 545,170</b>	<b>\$ 1,368,669</b>	<b>100%</b>

Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (0)</u>
Fund balance, Ending	<u><u>\$ -</u></u>	<u><u>\$ (0)</u></u>

### FY 21-22 Proposed Budget

	Budget	Percent
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Beginning Fund Balance	\$ -	
Revenue:		
State Sources	\$ 171,501	51%
Federal Sources	\$ 1,100,325	328%
Other Sources	\$ 400,000	119%
<b>Total Revenues</b>	<b>\$ 1,671,826</b>	<b>100%</b>

Expenditures:		
IDEA Part B - 4027	\$ 130,029	8%
IDEA Part B Preschool -4173	\$ 6,231	0%
Title I - Part A -4010	\$ 97,027	6%
Title II - Part A - 4367	\$ 24,180	1%
Title IV - Part A -4424	\$ 10,000	1%
READ Act -3259 (and 3206)	\$ 42,500	3%
State Library -3207	\$ 6,207	0%
Retaining Teachers -3245	\$ -	0%
CRF - 4012	\$ -	0%
CRF At Risk - 5012	\$ -	0%
ESSER I - 4425	\$ 20,000	1%
ESSER II -4420	\$ 269,758	16%
ESSER III-4413	\$ 285,100	17%
SAFER -3951	\$ -	0%
USDA Equipment -5579	\$ -	0%
Concurrent Enrollment -3272	\$ 31,500	2%
Connecting CO - 5525	\$ 8,000	0%
RISE -6425	\$ 250,000	15%
School Health Professional - 3218	\$ 91,294	5%
Other Grants -1000	\$ 400,000	24%
<b>Total Expenditures</b>	<b>\$ 1,671,826</b>	<b>100%</b>

Net Change in Fund Balance	<u>\$ -</u>
Fund balance, Ending	<u><u>\$ -</u></u>

\$ 1,671,826 Resolution

## Food Service Fund

### FY 19-20 Actual Budget

	Actual	Percent
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Beginning Fund Balance	\$ 9,490	
Revenue:		
Charges for Services:		
Lunches & Breakfast	\$ 71,128	69%
Federal Aid	\$ 29,571	29%
State Match	\$ 1,620	2%
State Smart Program	\$ 197	0%
State Lunch Program	\$ 504	0%
Misc Income	\$ -	0%
<b>Total Revenues</b>	<b>\$ 103,021</b>	<b>100%</b>

Expenditures:		
Salaries	\$ 62,062	49%
Benefits	\$ 16,858	13%
Purchased services	\$ 2,911	2%
Commodities / Food	\$ 44,881	35%
Other Supplies	\$ 85	0%
<b>Total Expenditures</b>	<b>\$ 126,796</b>	<b>100%</b>

Other Financing Sources  
 Proceeds from Debt Issuance  
 Transfers In

Transfers In	\$ -	
Net Change in Fund Balance	<u>\$ (23,775)</u>	
Fund balance, Ending	<u>\$ (14,285)</u>	

Appropriation

Staff Count

Director  
 Cooks

### FY 20-21 Adopted Budget

	Estimated Actual	
Budget	Percent	Budget

Beginning Fund Balance	\$ 524	\$ 46,472
Revenue:		
Charges for Services:		
Lunches & Breakfast	\$ 142,364	\$ 20,134 60%
Federal Aid	\$ 90,863	\$ 184,301 38%
State Match	\$ 1,600	\$ 1,634 1%
State Smart Program	\$ 558	\$ 32 0%
State Lunch Program	\$ 1,415	\$ 545 1%
Misc Income	\$ 500	\$ 500 0%
<b>Total Revenues</b>	<b>\$ 237,300</b>	<b>\$ 207,147 100%</b>

Expenditures:		
Salaries	\$ 167,016	\$ 129,107 46%
Benefits	\$ 71,813	\$ 36,841 20%
Purchased services	\$ 6,650	\$ 4,943 2%
Commodities / Food	\$ 114,720	\$ 111,068 32%
Other Supplies	\$ 125	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 360,324</b>	<b>\$ 281,958 100%</b>

Transfers In

Transfers In	\$ 123,000	\$ 123,000
Net Change in Fund Balance	<u>\$ (24)</u>	<u>\$ 48,189</u>
Fund balance, Ending	<u>\$ 500</u>	<u>\$ 94,661</u>

### FY 21-22 Proposed Budget

	Budget	Percent
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Beginning Fund Balance	\$ 94,661	
Revenue:		
Charges for Services:		
Lunches & Breakfast	\$ 126,857	38%
Federal Aid	\$ 204,430	61%
State Match	\$ 1,713	1%
State Smart Program	\$ 603	0%
State Lunch Program	\$ 1,396	0%
Misc Income	\$ -	0%
<b>Total Revenues</b>	<b>\$ 334,999</b>	<b>100%</b>

Expenditures:		
Salaries	\$ 270,415	58%
Benefits	\$ 77,137	16%
Purchased services	\$ 5,350	1%
Commodities / Food	\$ 114,720	25%
Other Supplies	\$ 125	0%
<b>Total Expenditures</b>	<b>\$ 467,747</b>	<b>100%</b>

Transfers In

Transfers In	\$ 120,000	
Net Change in Fund Balance	<u>\$ (12,748)</u>	
Fund balance, Ending	<u>\$ 81,913</u>	

Appropriation \$ 549,660 Resolution

Director 1.0000  
 Cooks 5.6275  
6.6275

Summary Points

Neg ending FB on 6/30/22  
 expenditures exceed revenues  
 cost of food is free due to Fed program

## Tuition Preschool Fund

### FY 19-20 Actual Budget

	Actual	Percent
Beginning Fund Balance	\$ 94,129	
Revenue:		
Tuition from Individuals & SpEd	\$ 44,740	100%
Other State Revenue	\$ -	0%
<b>Total Revenues</b>	<b>\$ 44,740</b>	<b>100%</b>
Expenditures:		
Salaries	\$ 27,992	76%
Benefits	\$ 8,543	23%
Purchased services	\$ -	0%
Supplies & Materials	\$ 540	1%
<b>Total Expenditures</b>	<b>\$ 37,075</b>	<b>100%</b>
Net Change in Fund Balance	<u>\$ 7,665</u>	
Fund balance, Ending	<u><u>\$ 101,794</u></u>	

### FY 20-21 Adopted Budget

		Estimated Actual		Percent
Budget				
Beginning Fund Balance	\$ 67,907	\$ 75,711		
Revenue:				
Tuition from Individuals & SpEd	\$ 103,971	\$ 67,999	100%	
Other State Revenue	\$ -	\$ 11,250	0%	
<b>Total Revenues</b>	<b>\$ 103,971</b>	<b>\$ 79,249</b>	<b>100%</b>	
Expenditures:				
Salaries	\$ 83,138	\$ 66,038	70%	
Benefits	\$ 34,813	\$ 19,862	29%	
Purchased services	\$ 150	\$ 108	0%	
Supplies & Materials	\$ 1,250	\$ 1,014	1%	
<b>Total Expenditures</b>	<b>\$ 119,351</b>	<b>\$ 87,022</b>	<b>100%</b>	
Net Change in Fund Balance	<u>\$ (15,380)</u>	<u>\$ (7,773)</u>		
Fund balance, Ending	<u><u>\$ 52,527</u></u>	<u><u>\$ 67,938</u></u>		

### FY 21-22 Proposed Budget

	Budget	Percent
Beginning Fund Balance	\$ 67,938	
Revenue:		
Tuition from Individuals & SpEd	\$ 97,275	100%
Other State Revenue	\$ -	
<b>Total Revenues</b>	<b>\$ 97,275</b>	<b>100%</b>
Expenditures:		
Salaries	\$ 71,974	81%
Benefits	\$ 15,434	17%
Purchased services	\$ 200	0%
Supplies & Materials	\$ 1,200	1%
<b>Total Expenditures</b>	<b>\$ 88,808</b>	<b>100%</b>
Net Change in Fund Balance	<u>\$ 8,467</u>	
Fund balance, Ending	<u><u>\$ 76,405</u></u>	
Appropriation	<u><u>\$ 165,213</u></u>	Resolution

Staff Count  
Paraprofessional

1.7425  
1.7425

## Pupil Activity Fund

### FY 19-20 Actual Budget

### FY 20-21 Adopted Budget

### FY 21-22 Proposed Budget

	Actual	Percent
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Budget	Estimated Actual	Percent
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Budget	Percent
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Beginning Fund Balance     \$     218,958

\$     258,301     \$     258,301

\$     258,301

Revenue:

Activity Income

\$     265,869     100%

\$     270,657     \$     270,000     100%

\$     541,000     100%

**Total Revenues**     \$     265,869     100%

\$     270,657     \$     270,000     100%

\$     541,000     100%

Expenditures:

High School     \$     104,679     46%

\$     125,073     \$     128,000     46%

\$     250,000     46%

Middle School     \$     48,571     21%

\$     58,034     \$     58,000     21%

\$     116,000     21%

King Murphy     \$     10,468     5%

\$     12,507     \$     12,000     5%

\$     25,000     5%

Carlson     \$     62,808     28%

\$     75,043     \$     72,000     28%

\$     150,000     28%

**Total Expenditures**     \$     226,526     100%

\$     270,657     \$     270,000     100%

\$     541,000     100%

Net Change in Fund

Balance     \$     39,343

\$     -     \$     -

\$     -

Fund balance, Ending     \$     258,301

\$     258,301     \$     258,301

\$     258,301

Appropriation     \$     484,827

\$     528,958

\$     799,301     Resolution

Summary Points

All student fundraising and is managed at the school level.