

SCHOOL DISTRICT BUDGET

2021 – 2022

Lakeland Joint School District

Name of School District/Charter School

272

Organization Number

Kootenai

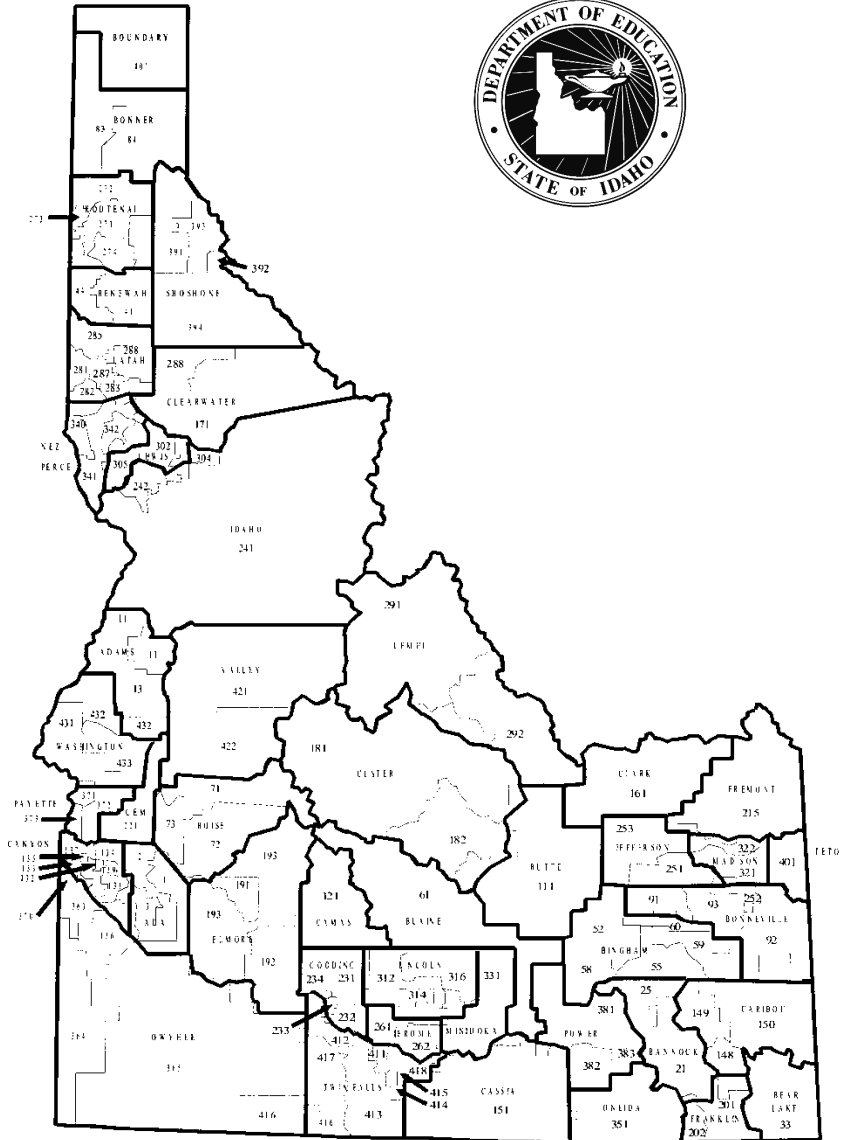
County

Sherri Ybarra

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

DEPARTMENT OF EDUCATION

**P.O. BOX 83720
BOISE, 83720-0027**



| CODE | CONTENTS | BUDGET INCLUDED* |
|-------------------------------|--|------------------|
| GENERAL FUND | | |
| 100 | General M & O | * |
| SPECIAL REVENUE FUNDS | | |
| 220 | Forest Reserve Fund | * |
| 230-239 | Special Project (Local) | * |
| 240-249 | Special Project (State) | * |
| 250-289 | Special Project (Federal) | * |
| 290 | Child Nutrition Fund | * |
| DEBT SERVICE FUNDS | | |
| 310 | Bond Redemption & Interest Fund | * |
| CAPITAL PROJECT FUNDS | | |
| 410 | Capital Construction Project Fund | |
| 420 | Plant Facilities Fund | * |
| 430 | Plant Facilities - School Bldg Main - Student Occupier | |
| ENTERPRISE FUNDS | | |
| 510 | Enterprise Fund | |
| INTERNAL SERVICE FUNDS | | |
| 610 | Internal Service Fund | |
| 710/720 | Trust Funds | |

* Indicate with an asterisk which reports are included in this document.

2020 - 2021 SCHOOL BUDGET

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2020 - 2021 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Trustees and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on June 10, 2021 and the Board of Trustees formally adopted this budget on June 10, 2021.

SIGNED:

SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR

Brian Wallace
CONTACT PERSON (PLEASE PRINT)

brian.wallace@lakeland272.org
EMAIL ADDRESS

208-687-0431
PHONE NUMBER

CHAIRPERSON OF THE BOARD

Lakeland Joint School District #272
SCHOOL DISTRICT/CHARTER NAME

June 10, 2021
DATE

Copy on file in the Office of the
 Superintendent of Public Instruction

**2021 - 2022 BUDGET WORKSHEETS
ESTIMATING M & O STATE SUPPORT REVENUE**

Rev Code

- 1. Number of Support Units - 2021 - 2022
(Best 28 Weeks ADA - Units) \$ **213.00**
- 2. State Distribution Factor - Per Unit - 2021-2022 \$ **29,542**
- 3. Entitlement (line 1 x line 2) \$ **6,292,446**

4. Salary Apportionment: 1st Reporting Period Units **213**

(From SBA Template)

| Administrative Index | Average Instructional Salary | Average Pupil Services Salary | Total SBA plus Allowances from SBA Template |
|----------------------|------------------------------|-------------------------------|---|
| 1.67947 | \$50,927 | \$50,614 | \$ 14,821,633 |

- 5. Estimated Base Support (line 3 + line 4) \$ **21,114,079** 431100
- 6. Add: Benefit Apportionment \$ **2,903,558** 431800
- 7. Add: Approved Border Contracts \$ 431500
- 8. Add: Approved Exceptional Child Support \$ 431400
- 9. Add: Approved Tuition Equivalency \$ 431600
- 10. Add: Transportation Allowance \$ **1,307,250** 431200
- 11. Adjustments \$
- 12. Total Estimated SDE State Support \$ **25,324,887**
(lines 5 + 6 + 7 + 8 + 9 + 10 + 11)

Revenue in Lieu of Taxes:
(n/a for District Charters)

- 13. Agricultural Equipment Tax Replacement Money from State Tax Commission \$ **3437**
- 14. Personal Property Tax Replacement Money from State Tax Commission \$ **57103**
- Total Revenue in Lieu of Taxes (line 13) **60,540** 438000

*** RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION ***

School District Name: **Lakeland Joint School District** School District Number: **272**

2021 Voter Approved Fund Tracker
Attach to L-2 Form If Applicable

District Name: Lakeland Joint School Distirct #272

| Fund | Date of Election (If current year attach copy of Ballot) | 1st Calendar Year Levied | Term of Initiative | Annual Amount Authorized by |
|-------------|---|-------------------------------------|-------------------------------|--|
|-------------|---|-------------------------------------|-------------------------------|--|

Supplemental Funds

| | | | | |
|--|----------|------|---|-----------|
| Temporary School Supplemental (IC §33-802(3)) | 03/09/21 | 2022 | 2 | 9,520,000 |
| Permanent School Supplemental (IC §33-802(5)) | | | | |
| Plant Faciliites Transfer to Supplemental (IC §33- | | | | |
| (Total Plant Facilities and Transfer to Supplemental cannot exceed annual amount of Plant Facilities approved by voters) | | | | |

COSA Funds

| | | | | |
|---|--|--|--|--|
| COSA Funds (50% Voter Approval 10 year) | | | | |
| COSA Maintenance (2/3 Voter Approval 10 year) | | | | |
| COSA Plant Facilities (3 years) | | | | |

Plant Facilities Funds

| | | | | |
|--|----------|------|---|-----------|
| Plant Facilities (Maximum of 10 yrs) | 03/14/17 | 2018 | 5 | 1,146,520 |
| If voters approved an increase in the annual amount but did not change the term enter the amount of increase | | | | |
| Safe School Plant Facilities (Maximum of 20 yrs) | | | | |
| If voters approved an increase in the annual amount but did not change the term enter the amount of increase | | | | |

District Bond Funds (IC 33-1103)

| Date of Election (If current year attach copy of Ballot) | 1st Calendar Year Levied | Term of Initiative | Amount Authorized by Voters | Prior Year P-Tax \$ | Current Year P-Tax \$ | % Change (+/- 20% Explanation Required) | "Yes" = Explanation Required |
|---|-------------------------------------|-------------------------------|--|--------------------------------|----------------------------------|--|---|
| 10/14/2003 | 2004 | 20 | \$6,900,000 | 491,323 | 318,272 | -35% | YES |
| 10/18/2005 | 2006 | 20 | \$14,200,000 | 943,934 | 617,822 | -35% | YES |
| | | | | | | | |
| | | | | | | | |
| Current Year's Total Bond Fund (Reported on L-2 Col. 6): | | | | | \$ 936,094 | | |

Explanation (If Required):

We are able to reduce our bond collections this year by 35% because we have a sufficient fund balance to cover our bond payments this year with reduced property tax collections.

**SUMMARY STATEMENT 2021 - 2022 SCHOOL BUDGET
ALL FUNDS**

School District: Lakeland Joint School District #272

| REVENUES | GENERAL M & O FUND | | | | ALL OTHER FUNDS | | | |
|-------------------------|--------------------------------|--------------------------------|---------------------------------------|------------------------------|--------------------------------|--------------------------------|---------------------------------------|------------------------------|
| | Prior Year Actual 2018-2019 | Prior Year Actual 2019-2020 | Prior Year Actual/Budget 2020-2021 | Proposed Budget 2021-2022 | Prior Year Actual 2018-2019 | Prior Year Actual 2019-2020 | Prior Year Actual/Budget 2020-2021 | Proposed Budget 2021-2022 |
| Beginning Balances | 3,961,071 | 5,266,566 | 5,322,614 | 5,668,392 | 2,677,563 | 4,327,333 | 3,933,750 | 5,661,837 |
| Local Tax Revenue | 10,028,010 | 9,505,018 | 9,142,534 | 9,680,000 | 3,220,126 | 3,632,188 | 2,581,777 | 2,082,614 |
| Other Local | 444,971 | 387,294 | 340,000 | 270,000 | 940,380 | 762,683 | 960,174 | 590,872 |
| County Revenue | | | | | | | | |
| State Revenue | 24,650,812 | 25,923,839 | 24,827,038 | 26,313,954 | 1,139,375 | 1,187,466 | 965,307 | 1,177,671 |
| Federal Revenue | 43,293 | 167,371 | 150,000 | 120,000 | 3,484,312 | 3,100,155 | 3,118,896 | 5,458,838 |
| Other Sources | 25,699 | 25,139 | 35,857 | 33,989 | 1,116,568 | 754,741 | 315,000 | 315,000 |
| Totals | 39,153,856 | 41,275,227 | 39,818,043 | 42,086,335 | 12,578,324 | 13,764,566 | 11,874,904 | 15,286,832 |
| EXPENDITURES | Prior Year Actual 2018-2019 | Prior Year Actual 2019-2020 | Prior Year Actual/Budget 2020-2021 | Proposed Budget 2021-2022 | Prior Year Actual 2018-2019 | Prior Year Actual 2019-2020 | Prior Year Actual/Budget 2020-2021 | Proposed Budget 2021-2022 |
| Salaries | 22,090,848 | 23,187,578 | 22,795,263 | 24,003,922 | 2,268,352 | 2,505,398 | 2,140,589 | 3,073,557 |
| Benefits | 6,933,746 | 7,474,733 | 7,680,306 | 8,270,715 | 662,307 | 824,655 | 774,855 | 985,030 |
| Purchased Services | 2,695,318 | 2,726,417 | 2,618,205 | 3,010,880 | 1,193,038 | 845,937 | 1,085,240 | 1,435,412 |
| Supplies & Materials | 1,233,295 | 1,222,372 | 1,145,539 | 1,360,660 | 1,481,085 | 1,209,430 | 1,556,396 | 1,875,582 |
| Capital Outlay | 56,443 | 324,123 | | | 612,530 | 651,905 | 938,920 | 1,405,520 |
| Debt Retirement | | | | | 1,494,710 | 2,482,284 | 1,474,675 | 1,462,350 |
| Insurance & Judgments | 146,127 | 148,319 | 161,240 | 175,579 | 17,717 | 8,235 | 9,772 | 12,118 |
| Transfers (net) | 731,514 | 528,166 | 90,000 | 90,000 | 521,253 | 250,139 | 260,857 | 258,989 |
| Contingency Reserve | | | | | | | | |
| Unappropriated Balances | 5,266,566 | 5,663,519 | 5,327,490 | 5,174,579 | 4,327,333 | 4,986,584 | 3,633,600 | 4,778,274 |
| Totals | 39,153,856 | 41,275,227 | 39,818,043 | 42,086,335 | 12,578,324 | 13,764,566 | 11,874,904 | 15,286,832 |

Fund 100 - General Fund

Revenues

| | | |
|----------------------------|----------------------|--------|
| Beginning Fund Balance | \$ 5,668,392 | 15.36% |
| Local Tax Revenue | \$ 9,680,000 | |
| Othe Local | \$ 270,000 | |
| State Revenue | \$ 26,313,954 | |
| Federal Revenue | \$ 120,000 | |
| Other Sources/Transfers In | \$ 33,989 | |
| Total Revenue | \$ 36,417,943 | |
| Total Available Funds | \$ 42,086,335 | |

Expenditures

| | | |
|-------------------------------|----------------------|--------|
| Salaries | \$ 24,003,922 | |
| Benefits | \$ 8,270,715 | |
| Purchased Services | \$ 3,010,880 | |
| Supplies/Materials | \$ 1,360,660 | |
| Capital Outlay | \$ - | |
| Insurance & Judgements | \$ 175,579 | |
| Other/Transfers Out | \$ 90,000 | |
| Total Expenditures | \$ 36,911,756 | |
| Fund Balance Incease/Decrease | \$ (493,813) | |
| Total Ending Fund Balance | \$ 5,174,579 | 14.02% |

Fund 220 - Federal Forest

Revenues

| | | |
|----------------------------|----|--------|
| Beginning Fund Balance | \$ | 55,000 |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | - |
| State Revenue | \$ | - |
| Federal Revenue | \$ | 20,000 |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 20,000 |
| Total Available Funds | \$ | 75,000 |

Expenditures

| | | |
|-------------------------------|----|---------|
| Salaries | \$ | - |
| Benefits | \$ | - |
| Purchased Services | \$ | 15,000 |
| Supplies/Materials | \$ | 10,000 |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 25,000 |
| Fund Balance Incease/Decrease | \$ | (5,000) |
| Total Ending Fund Balance | \$ | 50,000 |

Fund 231 - Facility Use/Recycling

Revenues

| | | |
|----------------------------|----|--------|
| Beginning Fund Balance | \$ | 60,000 |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | 15,700 |
| State Revenue | \$ | - |
| Federal Revenue | \$ | - |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 15,700 |
| Total Available Funds | \$ | 75,700 |

Expenditures

| | | |
|-------------------------------|----|---------|
| Salaries | \$ | - |
| Benefits | \$ | - |
| Purchased Services | \$ | - |
| Supplies/Materials | \$ | 2,500 |
| Capital Outlay | \$ | 20,000 |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 22,500 |
| Fund Balance Incease/Decrease | \$ | (6,800) |
| Total Ending Fund Balance | \$ | 53,200 |

Fund 232 - BASE

Revenues

| | | |
|----------------------------|----|---------|
| Beginning Fund Balance | \$ | 164,000 |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | 410,000 |
| State Revenue | \$ | - |
| Federal Revenue | \$ | - |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 410,000 |
| Total Available Funds | \$ | 574,000 |

Expenditures

| | | |
|-------------------------------|----|---------|
| Salaries | \$ | 284,329 |
| Benefits | \$ | 94,097 |
| Purchased Services | \$ | 13,500 |
| Supplies/Materials | \$ | 10,000 |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 401,926 |
| Fund Balance Incease/Decrease | \$ | 8,074 |
| Total Ending Fund Balance | \$ | 172,074 |

Fund 242 - Literacy

Revenues

| | | |
|----------------------------|----|---------|
| Beginning Fund Balance | \$ | - |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | 295,000 |
| State Revenue | \$ | - |
| Federal Revenue | \$ | - |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 295,000 |
| Total Available Funds | \$ | 295,000 |

Expenditures

| | | |
|-------------------------------|----|---------|
| Salaries | \$ | 221,250 |
| Benefits | \$ | 73,750 |
| Purchased Services | \$ | - |
| Supplies/Materials | \$ | - |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 295,000 |
| Fund Balance Incease/Decrease | \$ | - |
| Total Ending Fund Balance | \$ | - |

Fund 243 - CTE (State)

Revenues

| | | |
|----------------------------|----|--------|
| Beginning Fund Balance | \$ | - |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | 78,916 |
| State Revenue | \$ | - |
| Federal Revenue | \$ | - |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 78,916 |
| Total Available Funds | \$ | 78,916 |

Expenditures

| | | |
|-------------------------------|----|--------|
| Salaries | \$ | - |
| Benefits | \$ | - |
| Purchased Services | \$ | - |
| Supplies/Materials | \$ | 78,916 |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 78,916 |
| Fund Balance Incease/Decrease | \$ | - |
| Total Ending Fund Balance | \$ | - |

Fund 245 - State Technology

Revenues

| | | |
|----------------------------|----|-----------|
| Beginning Fund Balance | \$ | 780,000 |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | - |
| State Revenue | \$ | 316,780 |
| Federal Revenue | \$ | - |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 316,780 |
| Total Available Funds | \$ | 1,096,780 |

Expenditures

| | | |
|-------------------------------|----|-----------|
| Salaries | \$ | - |
| Benefits | \$ | - |
| Purchased Services | \$ | 75,000 |
| Supplies/Materials | \$ | 435,000 |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 510,000 |
| Fund Balance Incease/Decrease | \$ | (193,220) |
| Total Ending Fund Balance | \$ | 586,780 |

Fund 246 - Safe and Drug-Free Schools

Revenues

| | | |
|----------------------------|----|--------|
| Beginning Fund Balance | \$ | - |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | - |
| State Revenue | \$ | 50,875 |
| Federal Revenue | \$ | - |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 50,875 |
| Total Available Funds | \$ | 50,875 |

Expenditures

| | | |
|-------------------------------|----|--------|
| Salaries | \$ | 42,000 |
| Benefits | \$ | 8,875 |
| Purchased Services | \$ | - |
| Supplies/Materials | \$ | - |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 50,875 |
| Fund Balance Incease/Decrease | \$ | - |
| Total Ending Fund Balance | \$ | - |

Fund 247 - Leadership Stipends

Revenues

| | | |
|----------------------------|----|---------|
| Beginning Fund Balance | \$ | - |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | - |
| State Revenue | \$ | 270,394 |
| Federal Revenue | \$ | - |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 270,394 |
| Total Available Funds | \$ | 270,394 |

Expenditures

| | | |
|-------------------------------|----|---------|
| Salaries | \$ | 226,000 |
| Benefits | \$ | 44,394 |
| Purchased Services | \$ | - |
| Supplies/Materials | \$ | - |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 270,394 |
| Fund Balance Incease/Decrease | \$ | - |
| Total Ending Fund Balance | \$ | - |

Fund 248 - Misc. Grants

Revenues

| | | |
|----------------------------|----|--------|
| Beginning Fund Balance | \$ | 34,000 |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | 2,000 |
| State Revenue | \$ | 15,000 |
| Federal Revenue | \$ | - |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 17,000 |
| Total Available Funds | \$ | 51,000 |

Expenditures

| | | |
|-------------------------------|----|--------|
| Salaries | \$ | - |
| Benefits | \$ | - |
| Purchased Services | \$ | - |
| Supplies/Materials | \$ | 17,000 |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 17,000 |
| Fund Balance Incease/Decrease | \$ | - |
| Total Ending Fund Balance | \$ | 34,000 |

Fund 251 - Federal Title I

Revenues

| | | |
|----------------------------|----|---------|
| Beginning Fund Balance | \$ | 98,960 |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | - |
| State Revenue | \$ | - |
| Federal Revenue | \$ | 789,257 |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 789,257 |
| Total Available Funds | \$ | 888,217 |

Expenditures

| | | |
|-------------------------------|----|----------|
| Salaries | \$ | 534,425 |
| Benefits | \$ | 219,557 |
| Purchased Services | \$ | 15,000 |
| Supplies/Materials | \$ | 27,800 |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | 14,675 |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 811,457 |
| Fund Balance Incease/Decrease | \$ | (22,200) |
| Total Ending Fund Balance | \$ | 76,760 |

Fund 254 - Federal ESSER II

Revenues

| | | |
|----------------------------|----|-----------|
| Beginning Fund Balance | \$ | - |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | - |
| State Revenue | \$ | - |
| Federal Revenue | \$ | 1,360,354 |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 1,360,354 |
| Total Available Funds | \$ | 1,360,354 |

Expenditures

| | | |
|-------------------------------|----|-----------|
| Salaries | \$ | 645,000 |
| Benefits | \$ | 153,000 |
| Purchased Services | \$ | - |
| Supplies/Materials | \$ | 262,354 |
| Capital Outlay | \$ | 300,000 |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 1,360,354 |
| Fund Balance Incease/Decrease | \$ | - |
| Total Ending Fund Balance | \$ | - |

Fund 257 - Federal Special Education (Title VI-B, IDEA)

Revenues

| | | |
|----------------------------|----|---------|
| Beginning Fund Balance | \$ | 100,000 |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | - |
| State Revenue | \$ | - |
| Federal Revenue | \$ | 798,011 |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 798,011 |
| Total Available Funds | \$ | 898,011 |

Expenditures

| | | |
|-------------------------------|----|----------|
| Salaries | \$ | 606,500 |
| Benefits | \$ | 207,970 |
| Purchased Services | \$ | 5,000 |
| Supplies/Materials | \$ | 20,000 |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | 14,837 |
| Total Expenditures | \$ | 854,307 |
| Fund Balance Incease/Decrease | \$ | (56,296) |
| Total Ending Fund Balance | \$ | 43,704 |

Fund 258 - Federal Special Ed (IDEA Pre-School)

Revenues

| | | |
|----------------------------|----|--------|
| Beginning Fund Balance | \$ | - |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | - |
| State Revenue | \$ | - |
| Federal Revenue | \$ | 21,653 |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 21,653 |
| Total Available Funds | \$ | 21,653 |

Expenditures

| | | |
|-------------------------------|----|--------|
| Salaries | \$ | 15,700 |
| Benefits | \$ | 5,595 |
| Purchased Services | \$ | - |
| Supplies/Materials | \$ | - |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | 358 |
| Total Expenditures | \$ | 21,653 |
| Fund Balance Incease/Decrease | \$ | - |
| Total Ending Fund Balance | \$ | - |

Fund 260 - Medicaid

Revenues

| | | |
|----------------------------|----|---------|
| Beginning Fund Balance | \$ | - |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | - |
| State Revenue | \$ | - |
| Federal Revenue | \$ | 320,000 |
| Other Sources/Transfers In | \$ | 90,000 |
| Total Revenue | \$ | 410,000 |
| Total Available Funds | \$ | 410,000 |

Expenditures

| | | |
|-------------------------------|----|---------|
| Salaries | \$ | 300,000 |
| Benefits | \$ | 110,000 |
| Purchased Services | \$ | - |
| Supplies/Materials | \$ | - |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 410,000 |
| Fund Balance Incease/Decrease | \$ | - |
| Total Ending Fund Balance | \$ | - |

Fund 261 - Federal Title IV (Student Support)

Revenues

| | | |
|----------------------------|----|---------|
| Beginning Fund Balance | \$ | 28,500 |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | - |
| State Revenue | \$ | - |
| Federal Revenue | \$ | 77,626 |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 77,626 |
| Total Available Funds | \$ | 106,126 |

Expenditures

| | | |
|-------------------------------|----|----------|
| Salaries | \$ | 73,500 |
| Benefits | \$ | 29,120 |
| Purchased Services | \$ | - |
| Supplies/Materials | \$ | - |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 102,620 |
| Fund Balance Incease/Decrease | \$ | (24,994) |
| Total Ending Fund Balance | \$ | 3,506 |

Fund 263 - Federal CTE (Carl Perkins)

Revenues

| | | |
|----------------------------|----|--------|
| Beginning Fund Balance | \$ | - |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | - |
| State Revenue | \$ | - |
| Federal Revenue | \$ | 65,865 |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 65,865 |
| Total Available Funds | \$ | 65,865 |

Expenditures

| | | |
|-------------------------------|----|--------|
| Salaries | \$ | 49,853 |
| Benefits | \$ | 16,012 |
| Purchased Services | \$ | - |
| Supplies/Materials | \$ | - |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 65,865 |
| Fund Balance Incease/Decrease | \$ | - |
| Total Ending Fund Balance | \$ | - |

Fund 271 - Federal Title II

Revenues

| | | |
|----------------------------|----|---------|
| Beginning Fund Balance | \$ | 26,850 |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | - |
| State Revenue | \$ | - |
| Federal Revenue | \$ | 143,202 |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 143,202 |
| Total Available Funds | \$ | 170,052 |

Expenditures

| | | |
|-------------------------------|----|----------|
| Salaries | \$ | 75,000 |
| Benefits | \$ | 21,660 |
| Purchased Services | \$ | 60,000 |
| Supplies/Materials | \$ | - |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 156,660 |
| Fund Balance Incease/Decrease | \$ | (13,458) |
| Total Ending Fund Balance | \$ | 13,392 |

Fund 290 - Child Nutrition

Revenues

| | | |
|----------------------------|----|-----------|
| Beginning Fund Balance | \$ | 778,000 |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | 163,172 |
| State Revenue | \$ | - |
| Federal Revenue | \$ | 1,862,870 |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 2,026,042 |
| Total Available Funds | \$ | 2,804,042 |

Expenditures

| | | |
|-------------------------------|----|-----------|
| Salaries | \$ | - |
| Benefits | \$ | - |
| Purchased Services | \$ | 914,558 |
| Supplies/Materials | \$ | 839,366 |
| Capital Outlay | \$ | 260,000 |
| Insurance & Judgements | \$ | 12,118 |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 2,026,042 |
| Fund Balance Incease/Decrease | \$ | - |
| Total Ending Fund Balance | \$ | 778,000 |

Fund 310 - Debt Service

Revenues

| | | |
|----------------------------|----|-----------|
| Beginning Fund Balance | \$ | 2,487,527 |
| Local Tax Revenue | \$ | 936,094 |
| Othe Local | \$ | - |
| State Revenue | \$ | 35,706 |
| Federal Revenue | \$ | - |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 971,800 |
| Total Available Funds | \$ | 3,459,327 |

Expenditures

| | | |
|-------------------------------|----|-----------|
| Debt Retirement - Principal | \$ | 1,315,000 |
| Debt Retirement - Interest | \$ | 147,350 |
| Other/Transfers Out | \$ | - |
| Total Expenditures | \$ | 1,462,350 |
| Fund Balance Incease/Decrease | \$ | (490,550) |
| Total Ending Fund Balance | \$ | 1,996,977 |

Fund 420 - Plant Facility Fund

Revenues

| | | |
|----------------------------|----|-----------|
| Beginning Fund Balance | \$ | 925,000 |
| Local Tax Revenue | \$ | 1,146,520 |
| Othe Local | \$ | - |
| State Revenue | \$ | - |
| Federal Revenue | \$ | - |
| Other Sources/Transfers In | \$ | - |
| Total Revenue | \$ | 1,146,520 |
| Total Available Funds | \$ | 2,071,520 |

Expenditures

| | | |
|-------------------------------|----|-----------|
| Salaries | \$ | - |
| Benefits | \$ | - |
| Purchased Services | \$ | 75,000 |
| Supplies/Materials | \$ | 135,000 |
| Capital Outlay | \$ | 711,520 |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | 225,000 |
| Total Expenditures | \$ | 1,146,520 |
| Fund Balance Incease/Decrease | \$ | - |
| Total Ending Fund Balance | \$ | 925,000 |

Fund 424 - Bus Depreciation Fund

Revenues

| | | |
|----------------------------|----|---------|
| Beginning Fund Balance | \$ | 74,000 |
| Local Tax Revenue | \$ | - |
| Othe Local | \$ | - |
| State Revenue | \$ | 115,000 |
| Federal Revenue | \$ | - |
| Other Sources/Transfers In | \$ | 225,000 |
| Total Revenue | \$ | 340,000 |
| Total Available Funds | \$ | 414,000 |

Expenditures

| | | |
|-------------------------------|----|----------|
| Salaries | \$ | - |
| Benefits | \$ | - |
| Purchased Services | \$ | - |
| Supplies/Materials | \$ | - |
| Capital Outlay | \$ | - |
| Insurance & Judgements | \$ | - |
| Other/Transfers Out | \$ | 414,000 |
| Total Expenditures | \$ | 414,000 |
| Fund Balance Incease/Decrease | \$ | (74,000) |
| Total Ending Fund Balance | \$ | - |