



## WEEKLY UPDATE TO THE BOARD OF EDUCATION

February 4, 2021

### A MESSAGE FROM SUPERINTENDENT CARLTON D. JENKINS

Dear Board Members,

This week, which marks the second week of the 3rd Quarter, is also the first week of our traditionally celebrated Black History month. As our nation continues to celebrate the historic inauguration of Kamala Harris as our first Vice President who is Black, female and South Asian American, this year's Black History Month presents new opportunities to inspire our students, staff, families and community members to reach their full potential. These opportunities run parallel with movements throughout our community and nation which are addressing concerns about racial injustice, disparities, and social inequalities. MMSD can be at the forefront of these efforts as we work to be innovative while dealing with the twin pandemics of COVID-19 and racial injustice.

During Monday's Instruction Work Group (IWG) meeting, board members had vigorous dialogue with district leadership and other staff around topics such as reopening planning timelines, athletics, and behavioral education. Our district's capacity to be intentional, innovative and equitable will determine the effectiveness of our policies and practices as we grapple with these and other critical issues. As adults address these matters, we must also acknowledge the potential for our efforts to be greatly enhanced by listening to the voices of our students. Therefore, we look forward to our Student Senate hosting an Instagram Live session to engage their fellow students in these conversations on February 26th.

As we continue on our journey towards equity and excellence, we continue to highlight and showcase our emerging best practices, talented students and dedicated staff. As such, I would like to highlight Capital High School Counselor Marianne Matt, who has been selected as the School Counselor of the Year for the State of Wisconsin and was formally recognized at today's Wisconsin School Counselor Association National School Counseling Week Breakfast. Marianne's accomplishments, as well the many positive stories occurring throughout our district, reinforce the notion - "if it can happen anywhere, it can happen in Madison!"

After our recent meeting with our medical advisory group and noticing our dashboard is turning green in several areas, we are reminding staff to be prepared to reopen soon if things continue to move in this positive direction. We will stick to our commitment to giving three weeks' notice to everyone.

Thanks for your continued support and partnership. We look forward to providing you with more updates on our district's progress next week.

Sincerely,

*Carlton*

Carlton D. Jenkins, Ph.D

## OTHER INFORMATION



### **Re-Opening Update**

In order to keep board members apprised of planning for the reopening, please follow this link to the recording of our latest weekly District Ops Meeting:

[February 4, 2021](#)



### **Follow up from Instruction Work Group Meeting—February 1, 2021**

Below are links to articles that Lisa Kvistad referenced during the discussion on re-opening schools:

[Beware of Learning Loss](#)

[Getting Clearer: Schooling Loss not Learning Loss](#)

[Fixating on Pandemic "Learning Loss": Undermines the Need to Transform Education](#)



### **COVID Testing and Vaccine Plan**

Please find the attached update on our COVID testing and vaccination plan, which includes an overview of our symptomatic and asymptomatic testing, as well as our plan to get all staff registered with Public Health for vaccination in Tier 1b when the Wisconsin Department of Health Services and Public Health Madison and Dane County finalize their guidelines.



### **Update on the Donation from the Boys and Girls Club**

Attached is an update regarding the donation from Boys and Girls Club of Dane County of masks and sanitizer to MMSD. This item was part of the consent agenda for the Regular meeting on January 25, 2021.



### **Quarterly Financials: Quarter 2 ended December 31, 2021**

Attached are the quarter 2 ending financials with a summarizing memo. Please let us know if you have any questions.



### **Community Events:**

All dates for community announcements are posted on the [Board Community Activities Calendar](#)

- For each High School, there are virtual Facebook Live **Facilities Feedback Sessions** on the 2020 referendum. These are opportunities for the public to provide feedback on the facility projects for each school:

- **Wednesday, January 13:** [La Follette High School](#)

- **Tuesday, January 26:** [Memorial High School](#)

- **Thursday, January 28:** [East High School](#)
  - **Wednesday, February 3:** [Capital High](#)
  - **Thursday, February 4:** [West High School](#)
- The UW Memorial Union is hosting the annual **Winter Carnival 2021** virtually this year from **Wednesday, February 3 through Sunday, February 7**, from 8 a.m.-3 p.m. daily. This event challenges families to get outside if able to participate in winter activities but also provides virtual workshop and contest activities as well. More info. can be [found here](#).
- The YWCA of Madison is hosting a **Virtual Circle of Women Event: Reimagining Resilience**, on **Wednesday, February 17**, from 12-12:30 p.m. Participants will have the opportunity to be “in community” with one another while learning about the work and future goals of the YWCA. More info. can be [found here](#).
- This year’s **Latino Youth Summit**, co-hosted by UW Badger Precollege and Centro Hispano, will be held virtually from 10 a.m.-1 p.m. on Monday, **March 29, and Tuesday, March 30** (the Monday and Tuesday of Spring Break). This is an opportunity for Latinx students and families to connect across schools and engage in culturally and linguistically relevant pre-college workshops and experiences. Centro Hispano is reaching out to [point people](#) at each of your schools in the coming days to support recruitment. Check out the [flyer](#), [website](#), and [application form](#) for more info. For further questions, contact FYCE Coordinator Hannah Nerenhausen ([hnerenhausen@](mailto:hnerenhausen@)) or La Follette Escalera Coordinator Yari Hernandez ([yhernandez4@](mailto:yhernandez4@)).

## OUR UPCOMING BOARD CALENDAR

- Mon., Feb. 8, 9 a.m. Board Officers  
Virtual
- Mon., Feb. 8, 5 p.m. Operations Work Group  
Virtual
- Mon., Feb. 8, 6:30 p.m. Special meeting in closed session  
Virtual
- Tues., Feb. 9, 4 p.m. Student Senate  
Virtual
- Wed., Feb. 10, 5:30 p.m. City Education Committee  
Virtual
- **Week of February 15 Board Member Briefings**
- Mon., Feb. 15, 5 p.m. Special meeting in open session  
Virtual
- Tues., Feb. 16 Spring Primary Election

- Mon., Feb. 22, 9 a.m. Board Officers  
Virtual
- Mon., Feb. 22, 6 p.m. Regular BOE meeting  
Virtual
- Tues., Feb. 23, 4 p.m. Student Senate  
Virtual

## ITEMS ATTACHED FOR INFORMATION

1. Updates on COVID Testing and Vaccines
2. Mask and Sanitizer Donation update
3. 2<sup>nd</sup> Quarter Financials:
  - a. Cover memo
  - b. Revenues
  - c. Expenditures

## Testing

We have a team working closely with local health experts who are leading local COVID-19 testing efforts, to continue developing our own internal testing capacity. We are working with a rapid antigen test called BinaxNOW, which uses a nasal swab and is able to give COVID-19 results in only 15 minutes.

We currently have one site, Mendota MSCR Cares, participating in a voluntary 8-week research study pilot being conducted by the University of Wisconsin School of Medicine and Public Health. Researchers are hoping to learn more about the feasibility of using twice-weekly asymptomatic testing as a way of keeping programs open more consistently. We hope to be able to expand this pilot to a few additional schools in the coming weeks.

We are also in the process of developing our capacity to use BinaxNOW tests for symptomatic testing at all MMSD schools. Our goal is to be able to offer rapid antigen testing for any in-person student or staff member who develops symptoms while at school. We expect this to begin within the next few days. At the moment, our supply of tests is finite so it is difficult for us to anticipate exactly how long this will be available. We will continue to work with our health experts to consider all options.

## Vaccines

We continue our efforts to get all staff designated in Tier 1a staff vaccinated as soon as possible. We are in regular communication with Public Health Madison & Dane County in order to fully understand decisions being made by the Wisconsin Department of Health Services regarding tiers and specific groups of staff. Together, they dictate to us which staff can be included in each group. You can find our [overview on vaccine availability here](#), and here is a [communication shared with all staff](#) yesterday with details for our process for getting all staff registered with Public Health for vaccination in Tier 1b. As Board Members you will also receive information to register along with our staff.

The Department of Health Services announced a weekly newsletter the public can sign up for to get direct information about the COVID-19 response and vaccine rollout.

**TO:** Members of the Board of Education  
Dr. Carlton Jenkins, Superintendent

**FROM:** Briony MacPhee Lyon, Director of Strategic Partnerships

**DATE:** February 4, 2021

**RE:** Update regarding the donation from Boys and Girls Club of Dane County of masks and sanitizer to MMSD, pursuant to Board Policy #6177

---

As referenced in the January donation consent memo, a donation of goods in the form of face masks and bottles of sanitizer is being made by the Boys and Girls Club of Dane County (BGCDC) to the Madison Metropolitan School District (MMSD). MMSD anticipated it would receive approximately 400,000+ masks and 300,000+ bottles of sanitizer, with an estimated in-kind value of \$1.428M. The Collaboration Project is working with the BGCDC to oversee the distribution process of these products to local schools and non-profit organizations.

We received an update from the Boys and Girls Club and Collaboration Project that the anticipated number of donated masks from Ford Motor Company and sanitizer from UPS were higher than the actual number received. In particular, they did not receive the child-sized masks they had hoped. The donations are still very substantial, and extremely appreciated with MMSD receiving a quarter of a million face masks and more than 75,000 bottles of hand sanitizer. Schools will be receiving these supplies the first two weeks of February.

**Supporting Documentation:**

- News article, "Boys & Girls Club of Dane County to donate 250K masks to MMSD," Channel 3000. Posted February 2, 2021. Link: <https://www.channel3000.com/boys-girls-club-of-dane-county-donates-250k-masks-to-mmsd/>

**Memorandum:**

To: Supt. Jenkins and Board of Education  
From: Kelly Ruppel, Chief Financial Officer  
Re: 2<sup>nd</sup> Quarter Financial Reports September 30, 2020 through December 31, 2020  
Date: February 2, 2021

---

**Background:**

Year-to-date financial reports for the 2<sup>nd</sup> quarter September 30, 2020 through December 31, 2020 are attached. The two quarterly reports provided each quarter are:

- Revenues Budget to Actual
- Expenditures Budget to Actual

**Staff Analysis:**

The Revenues Budget to Actual report and Expenditures Budget to Actual report are the two primary reports for high level monitoring of year-to-date financial activity.

Overall, year-to-date revenue collections continue to trail last year revenue at this time by 2%.

- This report indicates 6.7% of revenues were collected in the General Fund (Fund 10) as of December 30, 2020; however, at this point this year 6% has been collected. All of our January property taxes have been collected; there are no concerns regarding uncollected property taxes.
- Revenues in both Food Service (Fund 50) and Community Service (Fund 80) were reduced this budget year in line with COVID 19 expectations; and, therefore will look vastly very different from Q1 last year, pre COVID 19 in these charts. Still, revenue continues to lag even these lower than expected revenue projections in both Fund 50 and Fund 80 due to the virtual service models. Both of these funds have fully spent all of their COVID 19 assigned budgets, and at this time we are looking for other cost reduction and revenue generation ideas to balance the budget. We are likely looking at the need to make a Fund 10 transfer into Fund 50 to balance at year end, and we will likely need to make a draw on Fund 80 fund balance at year end as Fund 10 transfers are not allowed.

Overall, year-to-date expenditures also trail last year expenditures at this time by nearly 10%.

- On the expenditure side, the General Fund is 29% spent as of December 2021. Last year, we spent 34% of our budget at this time.
  - Personnel costs (salary and benefits combined) are tracking about 4% behind last year's spending at this time. This is entirely due to the staff hiring freeze. The staff hiring freeze will continue to keep us slightly behind spending when comparing to last year, as

it was designed to be offset by enrollment loss, overall revenue losses, and any possible State Budget Repair Bill.

- The Purchased Services and Non-Capital Budgets are the areas of biggest lag in spending with a 16% and 25% relative less spending from at this point last year. These amounts are largely due to the fall budget assumption that school would at least be in hybrid by Q3. Schools and departments have not yet been able to implement many of the plans they put in place to serve students in person. For example, funding for furniture has been set aside for schools that as of the end of Q2 had not been received or delivered.
  - Transportation and utility costs are pacing as expected for the year, behind last year's expenditures due to lower negotiated contracts with reduced usage of busing while school is virtual. We've made some budget adjustments already using these expected savings, but it is expected that if we are back in person Q4 these costs will be more than traditional Q3 and Q4 costs maintaining the need to hold these budgets to be ready for in person learning yet this year. Q3 planning is also contemplating putting a bonus system in place with the bus drivers due to serious concerns of not enough buses.
  - Insurance/Unemployment/Workers Compensation charges are significantly over budget at this time due to changes in laws and regulations, programming in summer school and MSCR from this last summer and fall. Considering we are not expecting layoffs this year, these expenses are not expected to continue. However, COVID regulations continue to be fluid and not easily predictable.
  - A number of the year to year comparisons look artificially high or low due to the accounting code changes required by DPI. There is a memo in the 19/20 and 20/21 Budget Book fully explaining the accounting code changes.
- As expected, Q2 includes expenditures for the expansion of the community food model in Fund 50, where expenditures for salaries are out pacing last year's Fund 50 salary expenditures by 6%, aiding to the overall concerns that Fund 50 will not be able to self-balance by the end of the year. Fund 50 has expended all of their COVID 19 funding at this point.
  - The MSCR CARES program has expended all of their COVID 19 budgeted funding as well. Now, that Q3 has been announced as continued to be virtual the MSCR Cares program will continue to expend funds without a matching revenue source resulting in a likely over budgeted Fund 80 by the end of the year. We will be looking for cost reduction strategies, the potential for another influx of COVID 19 revenue, or other grant revenue sources; however, it is expected that the fund balance will likely be needed to balance the budget.
  - With the exception of the planned assigned fund balances resulting in budgetary draws from the district fund balance for items like safety and security, COVID 19 projects, and the TID 25 maintenance projects that were completed and billed in fall, the General Fund is structured to break even for annual operations and is on pace to outperform the budget by approximately 5%. However, these trends will change quickly if we were to move to an in-person model.



The Revenues Budget to Actual and Expenditures Budget to Actual reports are reviewed each week by the Business Office staff. We welcome and questions or comments about these reports and the financial position of the district.

**Revenue Budget to Actual  
YTD through Month of December**

			<b>YE Audited FY2020</b>	<b>YTD Dec FY2020</b>	<b>% to Audited FY2020</b>	<b>Budget FY2021</b>	<b>YTD Dec FY2021</b>	<b>% to Audited FY2021</b>
10	1	1127 - Transfer from Fund 27	(224,382.50)	-	0.00%	(166,555.80)	-	0.00%
<b>10</b>	<b>2</b>	<b>11-Interfund Transfers</b>	<b>(224,382.50)</b>	<b>-</b>	<b>0.00%</b>	<b>(166,555.80)</b>	<b>-</b>	<b>0.00%</b>
10	3	1211 - Current Property Tax	(299,462,334.00)	-	0.00%	(311,407,617.00)	-	0.00%
10	4	1212 - Property Tax Chargebacks	(75,485.00)	-	0.00%	(65,621.00)	-	0.00%
10	5	1213 - Mobile Home Fees	(86,088.18)	(37,555.08)	43.62%	(65,000.00)	(47,763.74)	73.48%
10	6	1241 - Tuition-Individuals	(11,577.00)	(12,592.62)	108.77%	(90,000.00)	-	0.00%
10	7	1243 - All Co-Curric Except Athletics	(199,906.23)	(197,398.38)	98.75%	-	(130,394.00)	0.00%
10	8	1244 - Local Payment for Service	(140,293.52)	(5,269.62)	3.76%	(234,456.60)	-	0.00%
10	9	1260 - Resale	(250.00)	(250.00)	100.00%	-	-	0.00%
10	10	1264 - Non-Capfl Surplus Prop Sales	-	-	0.00%	-	(424.20)	0.00%
10	11	1271 - School Co-Curricular Athletics	(227,722.47)	(155,026.42)	68.08%	(212,000.00)	(9,170.01)	4.33%
10	12	1280 - Interest On Investment	(1,369,579.74)	(768,675.58)	56.12%	(1,260,955.00)	(136,817.08)	10.85%
10	13	1291 - Gifts & Contributions	(47,665.84)	(45,144.00)	94.71%	(25,000.00)	(30,000.00)	120.00%
10	14	1292 - Student Fees	(1,493,202.38)	(1,112,200.93)	74.48%	(2,149,022.30)	(452,502.93)	21.06%
10	15	1293 - Bldg Rntl/Bldg Permit Fee	(324,046.39)	(119,809.79)	36.97%	(361,500.00)	(46,382.18)	12.83%
10	16	1297 - Student Fines	(22,364.53)	(11,938.79)	53.38%	-	(1,305.35)	0.00%
10	17	1299 - Other Revenue-Misc	(1,491,986.00)	(132,835.58)	8.90%	(955,326.72)	(43,061.19)	4.51%
<b>10</b>	<b>18</b>	<b>12-Local Revenue</b>	<b>(304,952,501.28)</b>	<b>(2,598,696.79)</b>	<b>0.85%</b>	<b>(316,826,498.62)</b>	<b>(897,820.68)</b>	<b>0.28%</b>
10	19	1341 - Tuition-Non Open-Non Ses	(85,481.00)	-	0.00%	(60,000.00)	-	0.00%
10	20	1345 - Tuition-Open Enrol-Nonses	(3,231,421.43)	-	0.00%	(4,090,479.00)	-	0.00%
10	21	1349 - Other Rev-Other District	(272,492.20)	(8,468.20)	3.11%	(141,100.00)	(336.40)	0.24%
<b>10</b>	<b>22</b>	<b>13-Other District Reven</b>	<b>(3,589,394.63)</b>	<b>(8,468.20)</b>	<b>0.24%</b>	<b>(4,291,579.00)</b>	<b>(336.40)</b>	<b>0.01%</b>
10	23	1515 - State Aid thru CESA or Interm	(203,891.09)	(25,095.13)	12.31%	(214,329.94)	(9,990.00)	4.66%
10	24	1517 - Federal Aid In Transit	-	-	0.00%	(10,000.00)	-	0.00%
<b>10</b>	<b>25</b>	<b>15-Intermediary Revenue</b>	<b>(203,891.09)</b>	<b>(25,095.13)</b>	<b>12.31%</b>	<b>(224,329.94)</b>	<b>(9,990.00)</b>	<b>4.45%</b>
10	26	1612 - Transportation Aid	(240,403.59)	-	0.00%	(236,513.00)	-	0.00%
10	27	1613 - Library Aid-Common Sch Fd	(1,090,907.00)	-	0.00%	(750,000.00)	-	0.00%
10	28	1615 - Integration Aid	(188,956.00)	-	0.00%	(125,937.00)	-	0.00%
10	29	1618 - Bilingual ESL State Aid	(2,012,893.45)	(2,012,893.45)	100.00%	(1,951,117.00)	(1,952,515.92)	100.07%
10	30	1619 - Other Categorical Aid	(657,880.11)	(12,009.11)	1.83%	-	(13,758.61)	0.00%
10	31	1621 - General State Aid	(36,550,835.00)	(14,380,878.00)	39.34%	(38,400,982.00)	(15,117,690.00)	39.37%
10	32	1623 - Special Adjustment Aid	(62,226.00)	(24,890.00)	40.00%	-	-	0.00%
10	33	1630 - State Special Projects Grants	(420,529.98)	-	0.00%	(122,506.99)	(57,985.70)	47.33%
10	34	1641 - General Tuition State Paid	(218,194.00)	-	0.00%	(218,995.00)	-	0.00%
10	35	1650 - Sage-Stu Achiev Guar Educ	(6,963,531.10)	(2,321,177.00)	33.33%	(6,939,075.00)	(2,396,756.00)	34.54%
10	36	1660 - St Rev Thru Local Units	(34,692.86)	(470.00)	1.35%	-	-	0.00%
10	37	1690 - Oth Rev St Srcs-Not Dpi	(89,615.00)	(3,027.20)	3.38%	(174,825.01)	-	0.00%
10	38	1691 - Computer Aid	(2,940,466.86)	-	0.00%	(2,476,119.00)	-	0.00%
10	39	1695 - Per Pupil Categorical Aid	(20,227,662.00)	-	0.00%	(19,970,683.00)	-	0.00%
10	40	1699 - Other Revenue - State	(408,065.00)	(311,339.45)	76.30%	(176,565.75)	(25,331.60)	14.35%
<b>10</b>	<b>41</b>	<b>16-State Revenue</b>	<b>(72,106,857.95)</b>	<b>(19,066,684.21)</b>	<b>26.44%</b>	<b>(71,543,318.75)</b>	<b>(19,564,037.83)</b>	<b>27.35%</b>
10	42	1713 - Voc Ed Act Aid	(243,527.82)	(59,962.23)	24.62%	(256,897.18)	(91,532.78)	35.63%
10	43	1730 - Federal Special Proj Rev	(4,595,350.20)	(394,907.27)	8.59%	(9,706,996.28)	(862,910.36)	8.89%
10	44	1751 - Title I Revenue	(6,297,861.74)	(916,145.08)	14.55%	(6,613,088.36)	(1,369,748.70)	20.71%
10	45	1770 - Fed Rev Thru Local Units	(98,461.05)	-	0.00%	(36,112.00)	(6,971.89)	19.31%
10	46	1780 - Fed Rev Thru St (Not DPI)	(4,520,503.64)	-	0.00%	(3,450,000.00)	-	0.00%
10	47	1790 - Direct Rev Frm Fed Source	(38,677.20)	(11,751.29)	30.38%	(40,872.00)	-	0.00%
<b>10</b>	<b>48</b>	<b>17-Federal Revenue</b>	<b>(15,794,381.65)</b>	<b>(1,382,765.87)</b>	<b>8.75%</b>	<b>(20,103,965.82)</b>	<b>(2,331,163.73)</b>	<b>11.60%</b>
10	49	1860 - Comp Sale / Loss FA	-	-	0.00%	-	(39,103.09)	0.00%
10	50	1873 - Proceeds From Lt Notes	-	-	0.00%	(1,050,000.00)	-	0.00%
10	51	1878 - Capital Leases	(4,029,796.00)	(4,029,796.00)	100.00%	-	(2,051,560.25)	0.00%
<b>10</b>	<b>52</b>	<b>18-Other Financing Reve</b>	<b>(4,029,796.00)</b>	<b>(4,029,796.00)</b>	<b>100.00%</b>	<b>(1,050,000.00)</b>	<b>(2,090,663.34)</b>	<b>199.11%</b>
10	53	1964 - Insurance Reimbursements	0.01	0.01	100.00%	-	-	0.00%
10	54	1971 - Refund or Prior Year Expense	(897,114.19)	(32,439.80)	3.62%	(380,000.00)	(135,757.39)	35.73%
10	55	1972 - Prop Tax and Gen Aid Refund	(10,141.45)	(10,141.45)	100.00%	(5,000.00)	-	0.00%
10	56	1989 - Medical Service Reimbursement	(68,950.00)	(15,850.00)	22.99%	(77,188.47)	-	0.00%
10	57	1990 - Miscellaneous	-	-	0.00%	-	(120,412.50)	0.00%
<b>10</b>	<b>58</b>	<b>19-Other Revenue</b>	<b>(976,205.63)</b>	<b>(58,431.24)</b>	<b>5.99%</b>	<b>(462,188.47)</b>	<b>(256,169.89)</b>	<b>55.43%</b>
<b>10</b>	<b>59</b>	<b>10 - GENERAL FUND</b>	<b>(401,877,410.73)</b>	<b>(27,169,937.44)</b>	<b>6.76%</b>	<b>(414,668,436.40)</b>	<b>(25,150,181.87)</b>	<b>6.07%</b>
27	60	1110 - Transfer from Gen Fund	(55,285,794.31)	-	0.00%	(57,000,875.26)	-	0.00%

**Revenue Budget to Actual  
YTD through Month of December**

			<b>YE Audited FY2020</b>	<b>YTD Dec FY2020</b>	<b>% to Audited FY2020</b>	<b>Budget FY2021</b>	<b>YTD Dec FY2021</b>	<b>% to Audited FY2021</b>
<b>27</b>	<b>61</b>	<b>11-Interfund Transfers</b>	<b>(55,285,794.31)</b>	-	<b>0.00%</b>	<b>(57,000,875.26)</b>	-	<b>0.00%</b>
27	62	1346 - Tuition-Non Open-SES	(48,400.00)	-	0.00%	-	-	0.00%
27	63	1347 - Tuition-Open Enroll-SES	(30,000.00)	-	0.00%	-	-	0.00%
27	64	1349 - Other Rev-Other District	(13,847.74)	-	0.00%	-	-	0.00%
<b>27</b>	<b>65</b>	<b>13-Other District Reven</b>	<b>(92,247.74)</b>	-	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
27	66	1611 - Handicapped Aid	(18,272,958.00)	(5,435,162.00)	29.74%	(18,772,764.30)	(6,393,266.00)	34.06%
27	67	1625 - State High Cost Aid	(796,962.00)	-	0.00%	(1,155,000.00)	-	0.00%
27	68	1641 - General Tuition State Paid	-	-	0.00%	(134,803.00)	-	0.00%
27	69	1642 - Inactive - State Tuition	(391,409.00)	-	0.00%	-	-	0.00%
27	70	1690 - Oth Rev St Srcs-Not Dpi	(20,574.00)	-	0.00%	(30,269.88)	-	0.00%
27	71	1697 - Aid for Spec Ed Transition	(164,000.00)	-	0.00%	(95,000.00)	-	0.00%
<b>27</b>	<b>72</b>	<b>16-State Revenue</b>	<b>(19,645,903.00)</b>	<b>(5,435,162.00)</b>	<b>27.67%</b>	<b>(20,187,837.18)</b>	<b>(6,393,266.00)</b>	<b>31.67%</b>
27	73	1730 - Federal Special Proj Rev	(5,024,141.39)	(1,696,606.96)	33.77%	(6,685,700.06)	(1,438,931.03)	21.52%
27	74	1770 - Fed Rev Thru Local Units	(8,057.49)	-	0.00%	-	-	0.00%
27	75	1780 - Fed Rev Thru St (Not DPI)	(607,452.18)	(296,691.28)	48.84%	(433,536.00)	(147,076.16)	33.92%
<b>27</b>	<b>76</b>	<b>17-Federal Revenue</b>	<b>(5,639,651.06)</b>	<b>(1,993,298.24)</b>	<b>35.34%</b>	<b>(7,119,236.06)</b>	<b>(1,586,007.19)</b>	<b>22.28%</b>
<b>27</b>	<b>77</b>	<b>27 - EDUCATIONAL SERVICES</b>	<b>(80,663,596.11)</b>	<b>(7,428,460.24)</b>	<b>9.21%</b>	<b>(84,307,948.50)</b>	<b>(7,979,273.19)</b>	<b>9.46%</b>
30	78	1211 - Current Property Tax	(8,300,900.00)	-	0.00%	(18,494,475.00)	-	0.00%
30	79	1280 - Interest On Investment	(12,191.27)	-	0.00%	-	-	0.00%
<b>30</b>	<b>80</b>	<b>12-Local Revenue</b>	<b>(8,313,091.27)</b>	-	<b>0.00%</b>	<b>(18,494,475.00)</b>	-	<b>0.00%</b>
<b>30</b>	<b>81</b>	<b>30 - REFERENDUM DEBT SERVICE</b>	<b>(8,313,091.27)</b>	-	<b>0.00%</b>	<b>(18,494,475.00)</b>	-	<b>0.00%</b>
38	82	1211 - Current Property Tax	(5,257,768.00)	-	0.00%	(4,433,029.51)	-	0.00%
38	83	1280 - Interest On Investment	(16,088.70)	-	0.00%	-	-	0.00%
<b>38</b>	<b>84</b>	<b>12-Local Revenue</b>	<b>(5,273,856.70)</b>	-	<b>0.00%</b>	<b>(4,433,029.51)</b>	-	<b>0.00%</b>
38	85	1971 - Refund or Prior Year Expense	(147,454.70)	(73,727.35)	50.00%	(104,484.40)	(647.39)	0.62%
<b>38</b>	<b>86</b>	<b>19-Other Revenue</b>	<b>(147,454.70)</b>	<b>(73,727.35)</b>	<b>50.00%</b>	<b>(104,484.40)</b>	<b>(647.39)</b>	<b>0.62%</b>
<b>38</b>	<b>87</b>	<b>38 - NON REFERENDUM DEBT SERVICE</b>	<b>(5,421,311.40)</b>	<b>(73,727.35)</b>	<b>1.36%</b>	<b>(4,537,513.91)</b>	<b>(647.39)</b>	<b>0.01%</b>
41	88	1211 - Current Property Tax	(5,000,000.00)	-	0.00%	(5,000,000.00)	-	0.00%
41	89	1280 - Interest On Investment	(12,828.03)	-	0.00%	-	-	0.00%
<b>41</b>	<b>90</b>	<b>12-Local Revenue</b>	<b>(5,012,828.03)</b>	-	<b>0.00%</b>	<b>(5,000,000.00)</b>	-	<b>0.00%</b>
<b>41</b>	<b>91</b>	<b>41 - CAPITAL EXPANSION</b>	<b>(5,012,828.03)</b>	-	<b>0.00%</b>	<b>(5,000,000.00)</b>	-	<b>0.00%</b>
42	92	1875 - Proceeds From Lt Bonds	-	-	0.00%	(106,000,000.00)	-	0.00%
<b>42</b>	<b>93</b>	<b>18-Other Financing Reve</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>(106,000,000.00)</b>	<b>-</b>	<b>0.00%</b>
<b>42</b>	<b>94</b>	<b>42 - REFERENDUM</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>(106,000,000.00)</b>	<b>-</b>	<b>0.00%</b>
50	95	1110 - Transfer from Gen Fund	(1,264,704.97)	-	0.00%	(962,683.69)	-	0.00%
<b>50</b>	<b>96</b>	<b>11-Interfund Transfers</b>	<b>(1,264,704.97)</b>	-	<b>0.00%</b>	<b>(962,683.69)</b>	-	<b>0.00%</b>
50	97	1251 - Food Service Sales-Pupils	(1,212,801.75)	(747,998.85)	61.68%	(233,444.65)	-	0.00%
50	98	1252 - Food Service Sales-Adults	(40,574.15)	(25,997.35)	64.07%	(8,870.67)	-	0.00%
50	99	1259 - Food Service Sales-Other	(50,536.57)	(35,694.39)	70.63%	(8.54)	(25,340.00)	296721.31%
50	100	1291 - Gifts & Contributions	7,000.00	7,000.00	100.00%	-	-	0.00%
50	101	1299 - Other Revenue-Misc	610.01	(16,445.22)	-2695.89%	-	-	0.00%
<b>50</b>	<b>102</b>	<b>12-Local Revenue</b>	<b>(1,296,302.46)</b>	<b>(819,135.81)</b>	<b>63.19%</b>	<b>(242,323.86)</b>	<b>(25,340.00)</b>	<b>10.46%</b>
50	103	1617 - Food Services-St Reimb	(173,815.41)	-	0.00%	(123,737.10)	-	0.00%
<b>50</b>	<b>104</b>	<b>16-State Revenue</b>	<b>(173,815.41)</b>	-	<b>0.00%</b>	<b>(123,737.10)</b>	-	<b>0.00%</b>
50	105	1714 - Donated Commodities	(710,818.84)	-	0.00%	(616,000.00)	-	0.00%
50	106	1717 - Food Service Federal Rev	(6,330,611.00)	(3,601,016.60)	56.88%	(2,797,127.42)	(2,239,957.74)	80.08%
50	107	1730 - Federal Special Proj Rev	(210,267.88)	(98,261.74)	46.73%	(1,830,453.22)	(31,944.72)	1.75%
50	108	1790 - Direct Rev Frm Fed Source	-	-	0.00%	(55,741.00)	-	0.00%
<b>50</b>	<b>109</b>	<b>17-Federal Revenue</b>	<b>(7,251,697.72)</b>	<b>(3,699,278.34)</b>	<b>51.01%</b>	<b>(5,299,321.64)</b>	<b>(2,271,902.46)</b>	<b>42.87%</b>
50	110	1971 - Refund or Prior Year Expense	-	-	0.00%	(35,000.00)	(11,475.38)	32.79%
<b>50</b>	<b>111</b>	<b>19-Other Revenue</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>(35,000.00)</b>	<b>(11,475.38)</b>	<b>32.79%</b>
<b>50</b>	<b>112</b>	<b>50 - FOOD SERVICE</b>	<b>(9,986,520.56)</b>	<b>(4,518,414.15)</b>	<b>45.25%</b>	<b>(6,663,066.29)</b>	<b>(2,308,717.84)</b>	<b>34.65%</b>
80	113	1211 - Current Property Tax	(12,009,506.00)	-	0.00%	(10,638,848.44)	-	0.00%
80	114	1244 - Local Payment for Service	(240,088.55)	(102,092.84)	42.52%	(243,000.00)	(257,825.13)	106.10%
80	115	1272 - Community Service Fees	(17,348.25)	(8,242.25)	47.51%	(14,000.00)	(498.50)	3.56%
80	116	1291 - Gifts & Contributions	(122,598.19)	(119,939.80)	97.83%	(64,500.00)	(93,576.03)	145.08%
80	117	1292 - Student Fees	(38,180.31)	(32,921.45)	86.23%	(36,000.00)	(23,457.00)	65.16%
80	118	1295 - Summer School Fees	(24,771.50)	(24,426.50)	98.61%	-	-	0.00%
80	119	1296 - Nontaxable Revenues MSCR	(1,679,156.98)	(1,259,621.64)	75.02%	(2,267,268.57)	(301,749.27)	13.31%
80	120	1298 - Taxable Revenues MSCR	(289,924.37)	(222,139.46)	76.62%	(429,300.00)	29,603.72	-6.90%

**Revenue Budget to Actual  
YTD through Month of December**

			<b>YE Audited FY2020</b>	<b>YTD Dec FY2020</b>	<b>% to Audited FY2020</b>	<b>Budget FY2021</b>	<b>YTD Dec FY2021</b>	<b>% to Audited FY2021</b>
80	121	1299 - Other Revenue-Misc	(8,435.43)	(6,118.43)	72.53%	-	(4,059.00)	0.00%
<b>80</b>	<b>122</b>	<b>12-Local Revenue</b>	<b>(14,430,009.58)</b>	<b>(1,775,502.37)</b>	<b>12.30%</b>	<b>(13,692,917.01)</b>	<b>(651,561.21)</b>	<b>4.76%</b>
80	123	1730 - Federal Special Proj Rev	-	-	0.00%	(1,500,000.00)	(834,316.53)	55.62%
80	124	1770 - Fed Rev Thru Local Units	-	-	0.00%	(113,250.00)	(105,000.00)	92.72%
<b>80</b>	<b>125</b>	<b>17-Federal Revenue</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>(1,613,250.00)</b>	<b>(939,316.53)</b>	<b>58.23%</b>
<b>80</b>	<b>126</b>	<b>80 - COMMUNITY SERVICE</b>	<b>(14,430,009.58)</b>	<b>(1,775,502.37)</b>	<b>12.30%</b>	<b>(15,306,167.01)</b>	<b>(1,590,877.74)</b>	<b>10.39%</b>
<b>TOTAL FOR REPORT</b>			<b>(525,704,767.68)</b>	<b>(40,966,041.55)</b>	<b>7.79%</b>	<b>(654,977,607.11)</b>	<b>(37,029,698.03)</b>	<b>5.65%</b>

## Expenditure Budget to Actual YTD through Month of December

			YE Audited FY2020	YTD Dec FY2020	% to Audited FY2020	Budget FY2021	YTD Dec FY2021	% to Audited FY2021
10	1	0100 - Administrative Temp	159,474.56	52,164.51	32.71%	307,431.32	33,728.24	10.97%
10	2	0101 - Teacher-Temp	7,245,789.78	4,504,785.86	62.17%	10,336,667.42	3,163,465.77	30.60%
10	3	0102 - Sub Teacher-Contractual	2,455,844.04	1,066,120.63	43.41%	3,378,314.00	276,319.56	8.18%
10	4	0103 - Clerical / Technical-Temp	493,433.02	325,321.43	65.93%	572,940.36	192,554.74	33.61%
10	5	0104 - EA / SEA-Temp	191,153.02	159,734.94	83.56%	176,631.64	23,047.75	13.05%
10	6	0105 - Cust / Operation-Temp	109,041.91	80,435.01	73.77%	256,269.30	35,056.29	13.68%
10	7	0108 - NonUnion Professional-Temp	-	-	0.00%	9,934.00	-	0.00%
10	8	0109 - Misc-Temp	1,184,399.72	616,029.66	52.01%	1,646,747.76	171,140.50	10.39%
10	9	0110 - Administrative-Perm	15,014,817.42	7,407,635.64	49.34%	15,191,879.54	7,610,399.34	50.10%
10	10	0111 - Teacher-Perm	122,319,340.10	43,106,190.48	35.24%	125,588,912.58	42,060,100.19	33.49%
10	11	0112 - Perm Non-Union Hourly	508,998.87	250,424.07	49.20%	522,535.24	250,050.06	47.85%
10	12	0113 - Clerical / Technical-Perm	8,769,109.51	4,089,865.30	46.64%	9,054,467.29	4,107,595.21	45.37%
10	13	0114 - EA / HCA-Perm	3,300,922.72	1,450,887.15	43.95%	3,237,166.49	1,120,171.84	34.60%
10	14	0115 - Cust / Operation-Perm	10,918,533.60	5,037,148.25	46.13%	11,228,279.69	4,932,458.82	43.93%
10	15	0116 - Maint / Trades-Perm	2,174,111.12	618,990.77	28.47%	1,289,995.35	574,403.42	44.53%
10	16	0118 - PermNon-Union Professional	7,169,101.81	3,559,941.35	49.66%	7,539,321.60	3,439,213.29	45.62%
10	17	0119 - Misc-Perm	4,272,604.89	1,877,287.50	43.94%	4,440,375.46	1,818,129.72	40.95%
10	18	0121 - Sub SEA-Contractual	85.04	85.04	100.00%	-	-	0.00%
10	19	0122 - Sub Teacher-Administrativ	375,139.81	224,721.29	59.90%	276,984.70	2,534.05	0.91%
10	20	0126 - Time Limited EA/SEA	34,750.20	11,654.06	33.54%	16,240.00	-	0.00%
10	21	0131 - Cust O/T-Regular	42.95	42.95	100.00%	-	-	0.00%
10	22	0135 - Cust O/T-Snow Plowing	66,037.77	11,378.98	17.23%	85,070.35	4,458.87	5.24%
10	23	0136 - Cust O/T-School Activities	4,285.16	2,290.08	53.44%	15,000.00	-	0.00%
10	24	0137 - Cust O/T-Facility Rentals	36,318.68	16,791.83	46.23%	43,733.37	-	0.00%
10	25	0138 - Cust O/T-MSCR Programming	24,835.05	14,886.49	59.94%	30,000.00	312.37	1.04%
10	26	0139 - Cust O/T-Emergency Maint.	1,882.44	1,467.92	77.98%	10,000.00	402.42	4.02%
10	27	0141 - Security	886,525.77	376,421.97	42.46%	1,057,989.05	378,807.60	35.80%
10	28	0151 - Board of Education	56,753.61	27,903.47	49.17%	56,300.00	28,745.14	51.06%
10	29	0155 - Sabbatical Pay-Teachers	-	-	0.00%	40,000.00	-	0.00%
10	30	0161 - Security OT	31,921.89	13,695.80	42.90%	8,588.18	5,980.83	69.64%
10	31	0163 - Clerical OT	166,388.18	99,357.49	59.71%	200,005.26	104,042.46	52.02%
10	32	0164 - Ed Asst OT	3,374.12	1,874.05	55.54%	700.00	3,630.39	518.63%
10	33	0165 - Custodial OT	71,512.22	58,204.03	81.39%	212,981.82	18,163.66	8.53%
10	34	0166 - Trades OT	67,910.81	33,018.86	48.62%	-	5,864.29	0.00%
10	35	0169 - Other OT	56,323.68	27,431.44	48.70%	24,619.82	20,336.23	82.60%
<b>10</b>	<b>36</b>	<b>01XX Salaries</b>	<b>188,170,763.47</b>	<b>75,124,188.30</b>	<b>39.92%</b>	<b>196,856,081.59</b>	<b>70,381,113.05</b>	<b>35.75%</b>
10	37	0212 - Employer's Share WRS	12,010,129.66	4,676,829.66	38.94%	12,081,041.19	4,579,509.01	37.91%
10	38	0214 - Employer WRS Rate Temp	-	-	0.00%	798,587.93	-	0.00%
10	39	0220 - Social Security	14,056,466.54	5,612,610.53	39.93%	13,332,911.39	5,219,539.47	39.15%
10	40	0222 - Social Security Rate Temp	(9.78)	-	0.00%	1,371,173.63	-	0.00%
10	41	0230 - Life Insurance	467,370.77	186,800.56	39.97%	524,294.81	175,436.06	33.46%
10	42	0240 - Health Insurance	44,537,057.31	17,780,292.09	39.92%	45,257,606.27	16,303,392.75	36.02%
10	43	0241 - Self Funded Health Ins	0.02	0.02	100.00%	-	-	0.00%
10	44	0243 - Dental Insurance	2,111,216.68	908,905.54	43.05%	3,070,031.16	858,705.47	27.97%
10	45	0249 - Lt Care Insurance	362,049.60	195,739.31	54.06%	554,308.00	223,764.88	40.37%
10	46	0251 - Long Term Disability Ins	970,259.45	378,273.14	38.99%	974,920.33	354,265.09	36.34%
10	47	0290 - Other Employee Benefits	223,297.79	112,012.81	50.16%	462,915.00	99,421.13	21.48%
10	48	0291 - College Credit Reimbursement	40,189.08	9,990.00	24.86%	66,218.98	10,989.00	16.59%
10	49	0298 - Fringe Benefits	11,703.78	10,610.48	90.66%	-	16,359.75	0.00%
<b>10</b>	<b>50</b>	<b>02XX Benefits</b>	<b>74,789,730.90</b>	<b>29,872,064.14</b>	<b>39.94%</b>	<b>78,494,008.69</b>	<b>27,841,382.61</b>	<b>35.47%</b>
10	51	0306 - Athletic Trainers-Annual	80,715.48	-	0.00%	75,000.00	-	0.00%
10	52	0307 - Athletic Trainers-Events	-	-	0.00%	22,066.00	-	0.00%
10	53	0308 - Police-Educational Res	353,366.25	195,055.45	55.20%	-	-	0.00%
10	54	0309 - Police-Event Coverage	20,748.71	-	0.00%	16,971.00	-	0.00%
10	55	0310 - Personal Svs-Prof/Tec/Official	3,931,158.39	1,632,186.95	41.52%	6,726,132.91	1,426,549.99	21.21%
10	56	0311 - Architect & Engineer Fees	25,869.21	-	0.00%	20,000.00	-	0.00%
10	57	0314 - Personal Services Consult	737,760.44	450,484.41	61.06%	922,637.16	419,552.36	45.47%
10	58	0315 - Employee Health Exams	47,272.25	31,162.50	65.92%	55,000.00	-	0.00%
10	59	0316 - Litigation / Arbitration	7,491.85	3,216.78	42.94%	27,000.00	1,116.50	4.14%
10	60	0317 - Pers Svcs Clerical-Perm	14,663.99	2,980.24	20.32%	-	-	0.00%

## Expenditure Budget to Actual YTD through Month of December

			<b>YE Audited FY2020</b>	<b>YTD Dec FY2020</b>	<b>% to Audited FY2020</b>	<b>Budget FY2021</b>	<b>YTD Dec FY2021</b>	<b>% to Audited FY2021</b>
10	61	0318 - Pers Svcs Clerical-Temp	1,943.19	1,943.19	100.00%	35,269.09	-	0.00%
10	62	0319 - Pers Svcs Cultural Arts	750.00	340.00	45.33%	2,228.90	-	0.00%
10	63	0320 - Property Services (DNU)	-	13,006.75	0.00%	-	-	0.00%
10	64	0321 - Technology Repairs & Maint	1,012,994.94	178,414.36	17.61%	418,385.63	-	0.00%
10	65	0322 - Rental of Computing Equipment	2,544,128.59	2,526,604.89	99.31%	3,281,886.00	1,704,635.57	51.94%
10	66	0323 - Do Not Use	-	-	0.00%	-	(5,800.00)	0.00%
10	67	0324 - Non-Tech Repairs & Maint	1,618,477.41	1,100,963.68	68.02%	5,589,341.25	394,372.35	7.06%
10	68	0325 - Vehicle / Equipment Rental	218,545.01	86,430.71	39.55%	411,124.67	151,610.91	36.88%
10	69	0326 - Site Rental (Lease)	-	-	0.00%	10,000.00	-	0.00%
10	70	0327 - Construction Services	2,714,805.69	8,732.49	0.32%	2,417,861.27	420,903.14	17.41%
10	71	0328 - Building Rental (Lease)	433,487.65	217,851.18	50.26%	482,823.29	220,419.11	45.65%
10	72	0331 - Gas	1,359,772.75	363,852.60	26.76%	1,656,162.00	210,364.63	12.70%
10	73	0332 - Fuel Oil	54,476.22	-	0.00%	5,000.00	-	0.00%
10	74	0336 - Electricity	2,823,702.25	1,533,851.09	54.32%	3,221,082.72	1,126,853.05	34.98%
10	75	0337 - Water & Sewer	777,872.98	369,406.49	47.49%	780,000.00	276,811.19	35.49%
10	76	0341 - Pupil Travel	7,236,501.62	3,739,174.17	51.67%	8,754,399.58	1,492,146.23	17.04%
10	77	0342 - Employee Travel	591,379.81	414,826.44	70.15%	837,965.05	31,045.01	3.70%
10	78	0343 - Contracted Service Travel	670,096.00	356,663.00	53.23%	707,000.00	-	0.00%
10	79	0345 - Pupil Field Trips Lodge & Food	41,339.28	11,602.74	28.07%	2,500.00	-	0.00%
10	80	0347 - Trans Parent Contracts	184,661.97	1,584.29	0.86%	280,000.00	-	0.00%
10	81	0348 - Vehicle Fuel	61,031.34	35,620.14	58.36%	304,000.00	108,947.44	35.84%
10	82	0349 - Taxi Cab Transportation	66,466.54	25,524.73	38.40%	16,497.81	1,908.20	11.57%
10	83	0351 - Advertising	34,593.01	14,891.74	43.05%	28,250.00	9,039.83	32.00%
10	84	0352 - Page Systems	27,025.75	25,141.50	93.03%	30,000.00	-	0.00%
10	85	0353 - Postage	251,734.63	80,151.07	31.84%	199,748.72	93,877.42	47.00%
10	86	0354 - Printing & Binding	152,910.94	56,991.19	37.27%	220,626.68	126,516.81	57.34%
10	87	0355 - Telephone	601,087.90	371,167.34	61.75%	605,581.05	181,017.68	29.89%
10	88	0356 - Quick Copy Service	(4,420.85)	-	0.00%	8,647.00	-	0.00%
10	89	0358 - On-line communications	11,163.34	9,993.46	89.52%	50,000.00	9,713.88	19.43%
10	90	0360 - Tech/Software Services	2,732,890.17	2,285,827.90	83.64%	3,042,777.98	2,951,543.63	97.00%
10	91	0370 - Educ Svcs-Non Govt Agency	3,081,190.67	917,745.73	29.79%	3,559,774.72	769,571.27	21.62%
10	92	0381 - Payment To Municipality	137,682.53	22,598.93	16.41%	125,000.00	46,423.38	37.14%
10	93	0382 - Payment To WI School District	9,747,279.59	37,208.06	0.38%	11,483,258.00	48,378.04	0.42%
10	94	0386 - Payment To CESA	19,503.99	18,548.99	95.10%	21,780.00	18,105.20	83.13%
10	95	0387 - Payment To State	4,306,197.12	468,289.33	10.87%	6,711,643.41	95,767.13	1.43%
10	96	0389 - Payment To WTCs District	296,340.63	4,637.27	1.56%	309,305.00	23,233.23	7.51%
<b>10</b>	<b>97</b>	<b>03XX Purch Svcs</b>	<b>49,026,659.23</b>	<b>17,614,671.78</b>	<b>35.93%</b>	<b>63,474,726.89</b>	<b>12,354,623.18</b>	<b>19.46%</b>
10	98	0401 - CRLM	284,899.00	55,429.98	19.46%	2,099,696.00	24,200.37	1.15%
10	99	0411 - General Supplies	3,272,289.47	1,422,137.66	43.46%	4,918,214.84	530,105.99	10.78%
10	100	0412 - Workbooks	20,363.82	5,306.32	26.06%	31,351.31	4,305.85	13.73%
10	101	0415 - Food	174,241.86	84,715.00	48.62%	183,742.31	32,362.13	17.61%
10	102	0416 - Medical Supplies	74,643.82	33,453.98	44.82%	531,730.77	92,077.15	17.32%
10	103	0417 - Paper	309,049.25	212,941.97	68.90%	376,758.08	48,856.83	12.97%
10	104	0418 - Fuel For Vehicles	91,051.33	47,398.27	52.06%	-	-	0.00%
10	105	0420 - Apparel	184,651.03	46,979.58	25.44%	54,659.02	19,756.91	36.15%
10	106	0431 - Audiovisual Media	939.47	185.79	19.78%	4,668.70	26,553.14	568.75%
10	107	0432 - Library Books	340,484.24	107,932.06	31.70%	321,315.68	41,181.88	12.82%
10	108	0433 - Newspapers	4,065.93	3,147.45	77.41%	4,595.74	784.08	17.06%
10	109	0434 - Periodicals	33,330.07	32,538.28	97.62%	28,194.97	23,091.82	81.90%
10	110	0435 - Instr Computer Software	-	-	0.00%	-	29.00	0.00%
10	111	0439 - Other Media	1,422,376.98	1,099,477.11	77.30%	932,043.41	678,454.37	72.79%
10	112	0440 - Non-Capital Equipment	1,314,292.54	839,954.95	63.91%	1,418,481.79	259,406.30	18.29%
10	113	0448 - Other Non-Capital Equip	-	-	0.00%	1,000.00	-	0.00%
10	114	0450 - Resale	31,246.97	-	0.00%	-	-	0.00%
10	115	0460 - Equipment Components	-	-	0.00%	418.00	-	0.00%
10	116	0470 - Textbooks	434,738.53	279,858.13	64.37%	383,745.00	73,040.28	19.03%
10	117	0481 - Technology Supplies	120,624.46	79,388.29	65.81%	124,550.07	97,557.69	78.33%
10	118	0482 - Non-Capital Tech Hardware	919,628.57	149,224.99	16.23%	1,630,690.09	370,890.65	22.74%
10	119	0483 - Non-Capital Software	151,712.56	103,751.29	68.39%	719,396.05	1,019,656.22	141.74%
10	120	0490 - Non-Instr Reference Matls	28,129.18	10,128.30	36.01%	43,586.98	6,784.62	15.57%

## Expenditure Budget to Actual YTD through Month of December

			YE Audited FY2020	YTD Dec FY2020	% to Audited FY2020	Budget FY2021	YTD Dec FY2021	% to Audited FY2021
<b>10</b>	<b>121</b>	<b>04XX Non-Capital</b>	<b>9,212,759.08</b>	<b>4,613,949.40</b>	<b>50.08%</b>	<b>13,808,838.81</b>	<b>3,349,095.28</b>	<b>24.25%</b>
10	122	0511 - Land Aquisition	325,160.75	9,740.10	3.00%	-	10,364.50	0.00%
10	123	0531 - Building Acquisition	3,996,278.79	-	0.00%	-	54,150.64	0.00%
10	124	0541 - Building Improve Addition	13,195.00	-	0.00%	-	6,059.85	0.00%
10	125	0551 - Equipment - Addition	144,914.84	89,042.12	61.44%	524,570.02	135,288.37	25.79%
10	126	0553 - Equipment-Add-Fixed Asset	6,061.73	-	0.00%	-	-	0.00%
10	127	0561 - Equipment - Replacement	313,432.11	226,776.20	72.35%	111,739.74	21,083.89	18.87%
10	128	0563 - Equip-Replac-Fixed Asset	320,727.37	207,176.88	64.60%	236,000.00	169,248.32	71.72%
10	129	0581 - Technology Related Hardware	4,064,339.24	4,047,176.00	99.58%	200,000.00	2,051,560.25	1025.78%
<b>10</b>	<b>130</b>	<b>05XX Capital Purch</b>	<b>9,184,109.83</b>	<b>4,579,911.30</b>	<b>49.87%</b>	<b>1,072,309.76</b>	<b>2,447,755.82</b>	<b>228.27%</b>
10	131	0678 - Principal-Capital Leases	1,126,664.19	1,091,532.90	96.88%	1,086,244.00	2,113,906.43	194.61%
10	132	0682 - Interest-Temporary Notes	929,073.95	251,803.95	27.10%	1,241,483.00	348,270.65	28.05%
10	133	0688 - Interest-Capital Leases	-	-	0.00%	2,500.00	-	0.00%
10	134	0691 - Other Debt Retirement	4,350.00	2,650.00	60.92%	3,000.00	1,900.00	63.33%
<b>10</b>	<b>135</b>	<b>06XX Debt Payments</b>	<b>2,060,088.14</b>	<b>1,345,986.85</b>	<b>65.34%</b>	<b>2,333,227.00</b>	<b>2,464,077.08</b>	<b>105.61%</b>
10	136	0711 - District Liability Ins	330,156.00	330,156.00	100.00%	423,770.00	375,390.00	88.58%
10	137	0712 - District Property Ins	421,455.11	421,068.00	99.91%	574,500.00	525,766.52	91.52%
10	138	0713 - Worker's Compensation	1,856,977.57	1,069,970.11	57.62%	1,932,155.00	1,009,712.78	52.26%
10	139	0720 - Judgements & Settlements	45,283.06	1,140.00	2.52%	19,600.00	15,000.00	76.53%
10	140	0731 - Unemployment Comp-Teacher	36,026.41	6,549.52	18.18%	10,500.00	69,924.80	665.95%
10	141	0732 - Unemploy Comp-Sub Teacher	256,014.26	994.96	0.39%	7,000.00	393,124.27	5616.06%
10	142	0733 - Unemploy Comp-Ed Assist.	45,447.39	5,991.02	13.18%	8,500.00	118,238.66	1391.04%
10	143	0734 - Unemploy Comp-Clerical	41,598.41	2,593.02	6.23%	8,000.00	41,579.22	519.74%
10	144	0735 - Unemploy Comp-Cust/Trades	9,028.32	4,070.00	45.08%	5,200.00	5,711.60	109.84%
10	145	0736 - Unemploy Comp-Food Svc	4,204.98	-	0.00%	5,000.00	7,336.63	146.73%
10	146	0737 - Unemploy Comp-Administr.	3,641.41	-	0.00%	7,000.00	8,892.84	127.04%
10	147	0738 - Unemploy Comp-Recreation	40,655.38	2,061.83	5.07%	6,000.00	72,978.55	1216.31%
<b>10</b>	<b>148</b>	<b>07XX Insurance</b>	<b>3,090,488.30</b>	<b>1,844,594.46</b>	<b>59.69%</b>	<b>3,007,225.00</b>	<b>2,643,655.87</b>	<b>87.91%</b>
10	149	0827 - Transfer to Special Education	55,285,794.31	-	0.00%	57,000,875.26	-	0.00%
10	150	0850 - Transfer to Food Service	1,264,704.97	-	0.00%	962,683.69	-	0.00%
<b>10</b>	<b>151</b>	<b>08XX Transfers</b>	<b>56,550,499.28</b>	<b>-</b>	<b>0.00%</b>	<b>57,963,558.95</b>	<b>-</b>	<b>0.00%</b>
10	152	0910 - Taxes (not sales tax)	-	-	0.00%	100.00	-	0.00%
10	153	0932 - Share Rev To Non-Govt Entities	17,392.00	14,560.00	83.72%	-	7,800.00	0.00%
10	154	0936 - Transit Of St Handic Aid	-	-	0.00%	10,000.00	-	0.00%
10	155	0940 - Dues & Fees	60.00	-	0.00%	-	-	0.00%
10	156	0941 - Organizational Dues	84,241.01	72,698.84	86.30%	92,630.30	39,428.09	42.57%
10	157	0942 - Employee Dues/Fees	-	-	0.00%	-	12,325.00	0.00%
10	158	0943 - Entry Fees/Royalties	117,038.20	35,614.00	30.43%	64,071.88	4,688.93	7.32%
10	159	0944 - Bank Service Charges	49,042.03	39,811.42	81.18%	46,000.00	21,298.08	46.30%
10	160	0962 - Inventory Adjustment	(13,119.58)	242.56	-1.85%	-	329.87	0.00%
10	161	0969 - Other Adjustments	10,098.31	(106.70)	-1.06%	2,000.00	-	0.00%
10	162	0970 - Clearing	246.75	60,651.67	24580.21%	-	6,483.29	0.00%
10	163	0971 - Aidable Refund Payment	87,740.46	(66,932.40)	-76.28%	-	(66,932.40)	0.00%
10	164	0972 - Non-Aidable Refund Paymt	361,420.19	-	0.00%	500,000.00	123,805.42	24.76%
10	165	0990 - Miscellaneous	34,542.83	14,489.67	41.95%	1,388,640.22	143.98	0.01%
10	166	0991 - Scholarships	14,960.00	-	0.00%	-	-	0.00%
10	167	0996 - Reserve	-	-	0.00%	562,840.00	-	0.00%
10	168	0998 - Superint Contingency Fund	-	-	0.00%	40,000.00	-	0.00%
<b>10</b>	<b>169</b>	<b>09XX Dues/Fees/Misc</b>	<b>763,662.20</b>	<b>171,029.06</b>	<b>22.40%</b>	<b>2,706,282.40</b>	<b>149,370.26</b>	<b>5.52%</b>
<b>10</b>	<b>170</b>	<b>10 - GENERAL FUND</b>	<b>392,848,760.43</b>	<b>135,166,395.29</b>	<b>34.41%</b>	<b>419,716,259.09</b>	<b>121,631,073.15</b>	<b>28.98%</b>
27	171	0101 - Teacher-Temp	1,203,964.81	881,623.07	73.23%	1,680,487.46	893,265.76	53.16%
27	172	0102 - Sub Teacher-Contractual	753,825.29	348,941.51	46.29%	875,429.00	69,041.45	7.89%
27	173	0103 - Clerical / Technical-Temp	5,976.78	4,553.08	76.18%	300.00	-	0.00%
27	174	0104 - EA / SEA-Temp	1,012,517.47	572,308.40	56.52%	1,010,435.34	42,590.99	4.22%
27	175	0109 - Misc-Temp	102,325.71	57,788.38	56.47%	46,621.00	45,286.60	97.14%
27	176	0110 - Administrative-Perm	779,884.81	389,942.28	50.00%	690,815.91	395,702.15	57.28%
27	177	0111 - Teacher-Perm	38,326,966.74	12,764,349.94	33.30%	39,024,986.52	13,022,085.41	33.37%
27	178	0113 - Clerical / Technical-Perm	359,996.37	190,559.44	52.93%	387,984.06	172,395.17	44.43%
27	179	0114 - EA / HCA-Perm	7,687,302.67	3,275,430.84	42.61%	8,323,207.66	3,257,470.58	39.14%
27	180	0118 - PermNon-Union Professional	68,535.15	37,714.11	55.03%	69,108.23	33,738.47	48.82%

**Expenditure Budget to Actual  
YTD through Month of December**

			<b>YE Audited FY2020</b>	<b>YTD Dec FY2020</b>	<b>% to Audited FY2020</b>	<b>Budget FY2021</b>	<b>YTD Dec FY2021</b>	<b>% to Audited FY2021</b>
27	181	0119 - Misc-Perm	1,733,449.93	758,832.21	43.78%	1,726,656.09	702,048.17	40.66%
27	182	0121 - Sub SEA-Contractual	6,867.25	4,471.24	65.11%	-	450.44	0.00%
27	183	0122 - Sub Teacher-Administrativ	149,126.73	82,528.41	55.34%	129,358.38	-	0.00%
27	184	0124 - Sub SEA Floater	75,479.18	43,002.09	56.97%	102,668.91	32,942.91	32.09%
27	185	0126 - Time Limited EA/SEA	327,957.50	165,509.94	50.47%	158,927.00	-	0.00%
27	186	0163 - Clerical OT	708.06	430.52	60.80%	25,000.00	124.86	0.50%
27	187	0164 - Ed Asst OT	1,807.42	1,541.85	85.31%	500.00	2,322.92	464.58%
27	188	0169 - Other OT	1,414.19	1,166.51	82.49%	100.00	652.07	652.07%
<b>27</b>	<b>189</b>	<b>01XX Salaries</b>	<b>52,598,106.06</b>	<b>19,580,693.82</b>	<b>37.23%</b>	<b>54,252,585.56</b>	<b>18,670,117.95</b>	<b>34.41%</b>
27	190	0212 - Employer's Share WRS	3,377,552.47	1,233,796.50	36.53%	3,337,278.63	1,239,940.27	37.15%
27	191	0214 - Employer WRS Rate Temp	-	-	0.00%	240,517.78	-	0.00%
27	192	0220 - Social Security	3,952,573.43	1,473,857.67	37.29%	3,755,754.73	1,395,089.53	37.15%
27	193	0222 - Social Security Rate Temp	-	-	0.00%	272,913.75	-	0.00%
27	194	0230 - Life Insurance	106,431.09	39,784.69	37.38%	111,868.77	37,319.53	33.36%
27	195	0240 - Health Insurance	13,851,404.24	5,495,803.04	39.68%	14,411,189.43	4,957,035.69	34.40%
27	196	0243 - Dental Insurance	541,281.97	304,362.84	56.23%	831,539.51	286,089.08	34.40%
27	197	0250 - Other Insurance	479,188.46	-	0.00%	-	-	0.00%
27	198	0251 - Long Term Disability Ins	261,962.50	98,809.54	37.72%	274,991.56	94,389.90	34.32%
27	199	0291 - College Credit Reimbursement	35,362.00	17,343.00	49.04%	35,000.00	23,051.33	65.86%
<b>27</b>	<b>200</b>	<b>02XX Benefits</b>	<b>22,605,756.16</b>	<b>8,663,757.28</b>	<b>38.33%</b>	<b>23,271,054.16</b>	<b>8,032,915.33</b>	<b>34.52%</b>
27	201	0310 - Personal Svs-Prof/Tec/Official	290,557.77	146,523.49	50.43%	363,067.00	109,116.30	30.05%
27	202	0314 - Personal Services Consult	9,153.10	-	0.00%	9,400.00	-	0.00%
27	203	0321 - Technology Repairs & Maint	2,912.74	-	0.00%	-	-	0.00%
27	204	0324 - Non-Tech Repairs & Maint	3,929.49	2,710.99	68.99%	57,900.00	1,699.75	2.94%
27	205	0328 - Building Rental (Lease)	192,522.04	96,261.02	50.00%	236,522.00	96,261.02	40.70%
27	206	0341 - Pupil Travel	3,865,566.92	1,431,738.03	37.04%	3,768,340.00	1,036,316.51	27.50%
27	207	0342 - Employee Travel	137,175.30	75,331.24	54.92%	200,400.00	1,380.72	0.69%
27	208	0343 - Contracted Service Travel	19.80	15.80	79.80%	100.00	420.16	420.16%
27	209	0349 - Taxi Cab Transportation	630.85	101.00	16.01%	400.00	-	0.00%
27	210	0353 - Postage	1,004.86	-	0.00%	6,250.00	300.87	4.81%
27	211	0354 - Printing & Binding	405.36	331.34	81.74%	12,700.00	34.44	0.27%
27	212	0355 - Telephone	19,982.47	10,445.38	52.27%	20,510.00	9,985.45	48.69%
27	213	0356 - Quick Copy Service	4,075.82	-	0.00%	27,500.00	-	0.00%
27	214	0358 - On-line communications	652.31	418.37	64.14%	14,700.00	233.94	1.59%
27	215	0360 - Tech/Software Services	56,868.33	55,974.00	98.43%	68,730.00	64,483.71	93.82%
27	216	0362 - Software as a Service	20,806.81	-	0.00%	30,000.00	1,920.44	6.40%
27	217	0370 - Educ Svcs-Non Govt Agency	87,486.92	57,376.84	65.58%	188,299.98	19,737.00	10.48%
27	218	0382 - Payment To WI School District	71,016.00	-	0.00%	-	-	0.00%
27	219	0386 - Payment To CESA	1,370.00	415.00	30.29%	1,675.00	365.00	21.79%
27	220	0387 - Payment To State	-	-	0.00%	1,000.00	-	0.00%
27	221	0389 - Payment To WTCS District	11,365.75	6,019.92	52.97%	-	3,363.52	0.00%
<b>27</b>	<b>222</b>	<b>03XX Purch Svcs</b>	<b>4,777,502.64</b>	<b>1,883,662.42</b>	<b>39.43%</b>	<b>5,007,493.98</b>	<b>1,345,618.83</b>	<b>26.87%</b>
27	223	0411 - General Supplies	146,832.79	88,470.90	60.25%	388,630.00	32,414.71	8.34%
27	224	0415 - Food	6,104.40	4,720.95	77.34%	8,500.00	-	0.00%
27	225	0416 - Medical Supplies	-	-	0.00%	75,000.00	45,775.77	61.03%
27	226	0433 - Newspapers	-	-	0.00%	300.00	-	0.00%
27	227	0434 - Periodicals	87.89	3,795.71	4318.71%	9,710.00	7,727.92	79.59%
27	228	0435 - Instr Computer Software	-	-	0.00%	8,400.00	8,400.00	100.00%
27	229	0439 - Other Media	123,573.42	132,266.14	107.03%	374,925.00	158,851.24	42.37%
27	230	0440 - Non-Capital Equipment	44,409.57	21,052.59	47.41%	154,004.00	24,857.32	16.14%
27	231	0470 - Textbooks	-	1,489.86	0.00%	-	518.34	0.00%
27	232	0472 - Workbooks	-	-	0.00%	-	118.80	0.00%
27	233	0481 - Technology Supplies	5,141.93	2,308.61	44.90%	56,000.00	46,089.50	82.30%
27	234	0482 - Non-Capital Tech Hardware	18,698.88	6,320.97	33.80%	25,510.00	4,530.20	17.76%
27	235	0483 - Non-Capital Software	23,149.55	16,917.42	73.08%	34,770.00	14,971.66	43.06%
27	236	0490 - Non-Instr Reference Matls	12,558.27	5,469.63	43.55%	18,700.00	12,213.86	65.31%
<b>27</b>	<b>237</b>	<b>04XX Non-Capital</b>	<b>380,556.70</b>	<b>282,812.78</b>	<b>74.32%</b>	<b>1,154,449.00</b>	<b>356,469.32</b>	<b>30.88%</b>
27	238	0541 - Building Improve Addition	17,499.67	3,415.67	19.52%	-	-	0.00%
<b>27</b>	<b>239</b>	<b>05XX Capital Purch</b>	<b>17,499.67</b>	<b>3,415.67</b>	<b>19.52%</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
27	240	0713 - Worker's Compensation	19,058.11	-	0.00%	404,950.00	-	0.00%



**Expenditure Budget to Actual  
YTD through Month of December**

	YE Audited FY2020	YTD Dec FY2020	% to Audited FY2020	Budget FY2021	YTD Dec FY2021	% to Audited FY2021
<b>27 241 07XX Insurance</b>	<b>19,058.11</b>	-	<b>0.00%</b>	<b>404,950.00</b>	-	<b>0.00%</b>
27 242 0810 - Transfer to General Fund	224,382.50	-	0.00%	166,555.80	-	0.00%
<b>27 243 08XX Transfers</b>	<b>224,382.50</b>	-	<b>0.00%</b>	<b>166,555.80</b>	-	<b>0.00%</b>
27 244 0941 - Organizational Dues	3,381.50	3,381.50	100.00%	7,100.00	4,100.00	57.75%
27 245 0942 - Employee Dues/Fees	8,275.00	4,631.00	55.96%	9,180.00	4,025.00	43.85%
27 246 0943 - Entry Fees/Royalties	6,841.77	2,411.89	35.25%	14,580.00	498.00	3.42%
27 247 0949 - Other Dues and Fees FY18 forw	22,236.00	13,000.00	58.46%	20,000.00	3,600.00	18.00%
<b>27 248 09XX Dues/Fees/Misc</b>	<b>40,734.27</b>	<b>23,424.39</b>	<b>57.51%</b>	<b>50,860.00</b>	<b>12,223.00</b>	<b>24.03%</b>
<b>27 249 27 - EDUCATIONAL SERVICES</b>	<b>80,663,596.11</b>	<b>30,437,766.36</b>	<b>37.73%</b>	<b>84,307,948.50</b>	<b>28,417,344.43</b>	<b>33.71%</b>
30 250 0673 - Principal-Long-Term Notes	4,130,000.00	-	0.00%	4,055,000.00	-	0.00%
30 251 0675 - Principal-Long-Term Bonds	3,075,000.00	-	0.00%	11,590,000.00	-	0.00%
30 252 0683 - Interest-Long-Term Notes	896,737.50	448,368.75	50.00%	772,837.50	386,418.75	50.00%
30 253 0685 - Interest-Long-Term Bonds	317,587.50	158,793.75	50.00%	734,637.50	102,318.75	13.93%
<b>30 254 06XX Debt Payments</b>	<b>8,419,325.00</b>	<b>607,162.50</b>	<b>7.21%</b>	<b>17,152,475.00</b>	<b>488,737.50</b>	<b>2.85%</b>
<b>30 255 30 - REFERENDUM DEBT SERVICE</b>	<b>8,419,325.00</b>	<b>607,162.50</b>	<b>7.21%</b>	<b>17,152,475.00</b>	<b>488,737.50</b>	<b>2.85%</b>
38 256 0673 - Principal-Long-Term Notes	920,000.00	920,000.00	100.00%	2,030,000.00	2,030,000.00	100.00%
38 257 0674 - Principal-State Trust Fun	315,312.71	-	0.00%	240,763.50	-	0.00%
38 258 0675 - Principal-Long-Term Bonds	2,125,000.00	-	0.00%	2,730,000.00	-	0.00%
38 259 0683 - Interest-Long-Term Notes	299,094.25	163,677.25	54.72%	146,743.00	92,211.00	62.84%
38 260 0684 - Interest-St Trust Fd	16,727.99	-	0.00%	7,222.91	-	0.00%
38 261 0685 - Interest-Long-Term Bonds	606,800.00	303,400.00	50.00%	511,176.00	255,587.50	50.00%
<b>38 262 06XX Debt Payments</b>	<b>4,282,934.95</b>	<b>1,387,077.25</b>	<b>32.39%</b>	<b>5,665,905.41</b>	<b>2,377,798.50</b>	<b>41.97%</b>
<b>38 263 38 - NON REFERENDUM DEBT SERVICE</b>	<b>4,282,934.95</b>	<b>1,387,077.25</b>	<b>32.39%</b>	<b>5,665,905.41</b>	<b>2,377,798.50</b>	<b>41.97%</b>
41 264 0110 - Administrative-Perm	-	63,304.98	0.00%	-	-	0.00%
41 265 0116 - Maint / Trades-Perm	-	394,625.47	0.00%	859,996.92	390,305.39	45.38%
41 266 0118 - PermNon-Union Professional	-	14,322.93	0.00%	-	-	0.00%
41 267 0166 - Trades OT	-	22,012.20	0.00%	-	3,885.05	0.00%
<b>41 268 01XX Salaries</b>	<b>-</b>	<b>494,265.58</b>	<b>0.00%</b>	<b>859,996.92</b>	<b>394,190.44</b>	<b>45.84%</b>
41 269 0212 - Employer's Share WRS	-	33,382.68	0.00%	58,479.53	26,574.14	45.44%
41 270 0220 - Social Security	-	37,994.74	0.00%	64,342.81	28,986.66	45.05%
41 271 0230 - Life Insurance	-	1,976.74	0.00%	3,343.16	1,393.54	41.68%
41 272 0240 - Health Insurance	-	120,136.18	0.00%	222,547.47	95,349.20	42.84%
41 273 0243 - Dental Insurance	-	6,731.64	0.00%	12,113.06	5,185.64	42.81%
41 274 0251 - Long Term Disability Ins	-	2,692.54	0.00%	4,597.45	1,969.53	42.84%
<b>41 275 02XX Benefits</b>	<b>-</b>	<b>202,914.52</b>	<b>0.00%</b>	<b>365,423.48</b>	<b>159,458.71</b>	<b>43.64%</b>
41 276 0322 - Rental of Computing Equipment	391,666.62	338,907.52	86.53%	-	-	0.00%
41 277 0324 - Non-Tech Repairs & Maint	6,729,037.93	6,013,574.11	89.37%	537,649.99	2,093,940.08	389.46%
41 278 0327 - Construction Services	(5,842.01)	172,706.70	-2956.29%	3,408,264.60	79,949.29	2.35%
41 279 0351 - Advertising	-	-	0.00%	1,500.00	-	0.00%
<b>41 280 03XX Purch Svcs</b>	<b>7,114,862.54</b>	<b>6,525,188.33</b>	<b>91.71%</b>	<b>3,947,414.59</b>	<b>2,173,889.37</b>	<b>55.07%</b>
41 281 0713 - Worker's Compensation	-	-	0.00%	4,815.00	-	0.00%
<b>41 282 07XX Insurance</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>4,815.00</b>	<b>-</b>	<b>0.00%</b>
<b>41 283 41 - CAPITAL EXPANSION</b>	<b>7,114,862.54</b>	<b>7,222,368.43</b>	<b>101.51%</b>	<b>5,177,649.99</b>	<b>2,727,538.52</b>	<b>52.68%</b>
42 284 0327 - Construction Services	-	-	0.00%	106,000,000.00	-	0.00%
<b>42 285 03XX Purch Svcs</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>106,000,000.00</b>	<b>-</b>	<b>0.00%</b>
42 286 0531 - Building Acquisition	-	-	0.00%	-	6,400,380.00	0.00%
<b>42 287 05XX Capital Purch</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>6,400,380.00</b>	<b>0.00%</b>
<b>42 288 42 - REFERENDUM</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>106,000,000.00</b>	<b>6,400,380.00</b>	<b>6.04%</b>
50 289 0107 - Food Service-Temp	127,406.34	111,698.48	87.67%	138,858.76	52,809.62	38.03%
50 290 0110 - Administrative-Perm	206,166.21	103,135.83	50.03%	210,219.06	104,489.86	49.71%
50 291 0113 - Clerical / Technical-Perm	55,703.01	23,931.95	42.96%	59,901.60	24,601.60	41.07%
50 292 0115 - Cust / Operation-Perm	324,229.35	155,013.33	47.81%	311,158.57	145,035.13	46.61%
50 293 0117 - Food Service-Permanent	2,307,856.70	991,347.31	42.96%	2,544,225.57	585,700.79	23.02%
50 294 0118 - PermNon-Union Professional	274,979.41	132,446.45	48.17%	280,252.23	134,875.47	48.13%
50 295 0135 - Cust O/T-Snow Plowing	-	1,316.62	0.00%	-	1,086.26	0.00%
50 296 0138 - Cust O/T-MSCR Programming	-	76.24	0.00%	-	-	0.00%
50 297 0139 - Cust O/T-Emergency Maint.	431.36	188.72	43.75%	-	108.36	0.00%
50 298 0163 - Clerical OT	1,227.40	959.18	78.15%	-	933.48	0.00%
50 299 0165 - Custodial OT	10,055.19	7,638.88	75.97%	-	6,000.96	0.00%
50 300 0167 - Food Svcs OT	20,184.33	13,189.38	65.34%	-	5,056.70	0.00%

**Expenditure Budget to Actual  
YTD through Month of December**

			YE Audited FY2020	YTD Dec FY2020	% to Audited FY2020	Budget FY2021	YTD Dec FY2021	% to Audited FY2021
50	301	0169 - Other OT	191.39	172.60	90.18%	-	-	0.00%
50	302	0199 - Salary Savings	-	-	0.00%	(1,529,252.06)	-	0.00%
<b>50</b>	<b>303</b>	<b>01XX Salaries</b>	<b>3,328,430.69</b>	<b>1,541,114.97</b>	<b>46.30%</b>	<b>2,015,363.73</b>	<b>1,060,698.23</b>	<b>52.63%</b>
50	304	0212 - Employer's Share WRS	199,334.93	91,059.00	45.68%	190,862.21	65,656.47	34.40%
50	305	0214 - Employer WRS Rate Temp	-	-	0.00%	9,280.00	-	0.00%
50	306	0220 - Social Security	250,280.99	115,528.96	46.16%	254,174.69	78,641.02	30.94%
50	307	0222 - Social Security Rate Temp	-	-	0.00%	10,620.00	-	0.00%
50	308	0230 - Life Insurance	8,877.41	4,096.39	46.14%	10,466.46	2,986.53	28.53%
50	309	0240 - Health Insurance	1,424,827.96	647,913.08	45.47%	1,511,562.22	409,192.46	27.07%
50	310	0243 - Dental Insurance	60,508.10	34,768.53	57.46%	84,454.69	23,164.07	27.43%
50	311	0251 - Long Term Disability Ins	14,780.03	6,839.41	46.27%	17,687.44	5,006.68	28.31%
<b>50</b>	<b>312</b>	<b>02XX Benefits</b>	<b>1,958,609.42</b>	<b>900,205.37</b>	<b>45.96%</b>	<b>2,089,107.71</b>	<b>584,647.23</b>	<b>27.99%</b>
50	313	0310 - Personal Svs-Prof/Tec/Official	29,570.73	12,747.57	43.11%	87,335.00	4,702.37	5.38%
50	314	0318 - Pers Svcs Clerical-Temp	5,698.02	5,698.02	100.00%	10,000.00	-	0.00%
50	315	0322 - Rental of Computing Equipment	141.67	(2,135.88)	-1507.64%	-	-	0.00%
50	316	0323 - Do Not Use	-	3,643.59	0.00%	-	4,275.61	0.00%
50	317	0324 - Non-Tech Repairs & Maint	364,075.32	318,043.90	87.36%	71,000.00	17,652.76	24.86%
50	318	0325 - Vehicle / Equipment Rental	1,500.00	1,500.00	100.00%	1,500.00	-	0.00%
50	319	0331 - Gas	4,556.43	848.16	18.61%	6,000.00	655.71	10.93%
50	320	0336 - Electricity	36,787.82	19,445.16	52.86%	41,000.00	18,472.34	45.05%
50	321	0337 - Water & Sewer	18,152.71	8,635.08	47.57%	16,000.00	6,607.88	41.30%
50	322	0341 - Pupil Travel	-	-	0.00%	500.00	-	0.00%
50	323	0342 - Employee Travel	13,825.30	7,423.13	53.69%	20,177.82	3,490.13	17.30%
50	324	0351 - Advertising	1,543.10	1,543.10	100.00%	1,000.00	-	0.00%
50	325	0353 - Postage	5.08	-	0.00%	-	-	0.00%
50	326	0354 - Printing & Binding	67.98	-	0.00%	1,250.00	-	0.00%
50	327	0355 - Telephone	1,237.66	561.77	45.39%	1,000.00	630.02	63.00%
50	328	0360 - Tech/Software Services	45,090.17	44,970.77	99.74%	50,000.00	49,618.38	99.24%
50	329	0370 - Educ Svcs-Non Govt Agency	1,818.16	1,818.16	100.00%	6,000.00	59.95	1.00%
50	330	0381 - Payment To Municipality	-	-	0.00%	12,000.00	11,546.00	96.22%
50	331	0387 - Payment To State	9,838.45	6,666.21	67.76%	11,000.00	5,673.52	51.58%
<b>50</b>	<b>332</b>	<b>03XX Purch Svcs</b>	<b>533,908.60</b>	<b>431,408.74</b>	<b>80.80%</b>	<b>335,762.82</b>	<b>123,384.67</b>	<b>36.75%</b>
50	333	0411 - General Supplies	320,381.47	168,285.28	52.53%	218,582.36	117,296.32	53.66%
50	334	0415 - Food	3,679,146.58	1,772,102.60	48.17%	1,732,794.25	1,018,981.44	58.81%
50	335	0420 - Apparel	18,489.59	12,490.93	67.56%	20,000.00	4,308.66	21.54%
50	336	0434 - Periodicals	462.25	462.25	100.00%	300.00	462.26	154.09%
50	337	0440 - Non-Capital Equipment	16,730.31	14,652.79	87.58%	65,524.42	25,558.49	39.01%
50	338	0481 - Technology Supplies	1,697.02	1,697.02	100.00%	-	-	0.00%
50	339	0482 - Non-Capital Tech Hardware	(1,457.89)	(1,457.89)	100.00%	20,000.00	-	0.00%
50	340	0483 - Non-Capital Software	3,868.20	3,868.20	100.00%	-	-	0.00%
<b>50</b>	<b>341</b>	<b>04XX Non-Capital</b>	<b>4,039,317.53</b>	<b>1,972,101.18</b>	<b>48.82%</b>	<b>2,057,201.03</b>	<b>1,166,607.17</b>	<b>56.71%</b>
50	342	0551 - Equipment - Addition	84,997.86	82,374.41	96.91%	122,631.00	-	0.00%
50	343	0561 - Equipment - Replacement	8,042.66	8,042.66	100.00%	3,000.00	-	0.00%
50	344	0563 - Equip-Replac-Fixed Asset	(42.89)	-	0.00%	-	-	0.00%
<b>50</b>	<b>345</b>	<b>05XX Capital Purch</b>	<b>92,997.63</b>	<b>90,417.07</b>	<b>97.23%</b>	<b>125,631.00</b>	<b>-</b>	<b>0.00%</b>
50	346	0713 - Worker's Compensation	33,256.69	-	0.00%	40,000.00	-	0.00%
<b>50</b>	<b>347</b>	<b>07XX Insurance</b>	<b>33,256.69</b>	<b>-</b>	<b>0.00%</b>	<b>40,000.00</b>	<b>-</b>	<b>0.00%</b>
<b>50</b>	<b>348</b>	<b>50 - FOOD SERVICE</b>	<b>9,986,520.56</b>	<b>4,935,247.33</b>	<b>49.42%</b>	<b>6,663,066.29</b>	<b>2,935,337.30</b>	<b>44.05%</b>
80	349	0101 - Teacher-Temp	13,015.89	5,999.35	46.09%	5,719.00	3,643.72	63.71%
80	350	0103 - Clerical / Technical-Temp	4,156.27	2,209.49	53.16%	50,000.00	3,550.57	7.10%
80	351	0104 - EA / SEA-Temp	2,133.66	537.09	25.17%	402,248.00	294.07	0.07%
80	352	0105 - Cust / Operation-Temp	147.66	147.66	100.00%	875.00	-	0.00%
80	353	0107 - Food Service-Temp	-	-	0.00%	-	191,886.64	0.00%
80	354	0108 - NonUnion Professional-Temp	-	-	0.00%	-	1,988.18	0.00%
80	355	0109 - Misc-Temp	3,326,193.35	2,375,312.12	71.41%	5,286,791.00	2,121,254.78	40.12%
80	356	0110 - Administrative-Perm	392,152.70	197,660.24	50.40%	398,957.45	198,530.96	49.76%
80	357	0111 - Teacher-Perm	173,319.34	57,768.89	33.33%	176,842.99	58,713.95	33.20%
80	358	0113 - Clerical / Technical-Perm	1,511,547.19	776,737.94	51.39%	1,540,981.11	753,847.12	48.92%
80	359	0114 - EA / HCA-Perm	180,125.93	89,554.29	49.72%	199,492.76	75,492.92	37.84%
80	360	0115 - Cust / Operation-Perm	496,789.99	218,797.16	44.04%	168,276.02	141,515.57	84.10%

**Expenditure Budget to Actual  
YTD through Month of December**

			<b>YE Audited FY2020</b>	<b>YTD Dec FY2020</b>	<b>% to Audited FY2020</b>	<b>Budget FY2021</b>	<b>YTD Dec FY2021</b>	<b>% to Audited FY2021</b>
80	361	0118 - PermNon-Union Professional	2,843,269.36	1,399,874.76	49.23%	2,851,458.90	1,327,869.39	46.57%
80	362	0122 - Sub Teacher-Administrativ	322.22	322.22	100.00%	1,000.00	-	0.00%
80	363	0135 - Cust O/T-Snow Plowing	1,911.48	354.01	18.52%	-	46.68	0.00%
80	364	0136 - Cust O/T-School Activities	131.43	-	0.00%	-	-	0.00%
80	365	0138 - Cust O/T-MSCR Programming	7,311.44	4,200.69	57.45%	-	965.02	0.00%
80	366	0141 - Security	49,028.04	20,078.87	40.95%	68,222.20	23,528.13	34.49%
80	367	0161 - Security OT	-	297.34	0.00%	-	68.06	0.00%
80	368	0163 - Clerical OT	3,967.45	2,268.49	57.18%	-	1,397.70	0.00%
80	369	0164 - Ed Asst OT	1,236.89	921.54	74.50%	-	351.81	0.00%
80	370	0165 - Custodial OT	561.46	154.09	27.44%	-	150.57	0.00%
80	371	0167 - Food Svcs OT	-	-	0.00%	-	412.11	0.00%
80	372	0169 - Other OT	32,443.94	24,029.89	74.07%	-	5,775.44	0.00%
80	373	0199 - Salary Savings	-	-	0.00%	(2,100,000.00)	-	0.00%
<b>80</b>	<b>374</b>	<b>01XX Salaries</b>	<b>9,039,765.69</b>	<b>5,177,226.13</b>	<b>57.27%</b>	<b>9,050,864.43</b>	<b>4,911,283.39</b>	<b>54.26%</b>
80	375	0212 - Employer's Share WRS	436,841.79	221,159.98	50.63%	362,840.74	240,660.55	66.33%
80	376	0214 - Employer WRS Rate Temp	-	-	0.00%	261,816.00	-	0.00%
80	377	0220 - Social Security	684,132.02	392,379.80	57.35%	402,794.13	370,360.62	91.95%
80	378	0222 - Social Security Rate Temp	-	-	0.00%	438,701.00	-	0.00%
80	379	0230 - Life Insurance	13,059.94	6,184.41	47.35%	13,002.60	6,008.39	46.21%
80	380	0240 - Health Insurance	1,227,751.46	575,823.96	46.90%	1,161,396.08	606,711.84	52.24%
80	381	0243 - Dental Insurance	38,715.73	31,731.50	81.96%	66,876.83	34,774.29	52.00%
80	382	0251 - Long Term Disability Ins	30,986.55	15,017.79	48.47%	29,848.03	13,665.05	45.78%
<b>80</b>	<b>383</b>	<b>02XX Benefits</b>	<b>2,431,487.49</b>	<b>1,242,297.44</b>	<b>51.09%</b>	<b>2,737,275.41</b>	<b>1,272,180.74</b>	<b>46.48%</b>
80	384	0310 - Personal Svcs-Prof/Tec/Official	935,694.26	310,922.31	33.23%	918,315.58	113,102.44	12.32%
80	385	0315 - Employee Health Exams	100.00	50.00	50.00%	1,000.00	184.50	18.45%
80	386	0321 - Technology Repairs & Maint	3,175.00	-	0.00%	-	-	0.00%
80	387	0322 - Rental of Computing Equipment	934.00	859.00	91.97%	-	-	0.00%
80	388	0324 - Non-Tech Repairs & Maint	14,881.06	880.93	5.92%	10,993.94	1,491.43	13.57%
80	389	0325 - Vehicle / Equipment Rental	6,346.83	6,063.31	95.53%	10,350.00	5,324.69	51.45%
80	390	0328 - Building Rental (Lease)	183,110.20	81,244.45	44.37%	217,500.00	81,485.11	37.46%
80	391	0331 - Gas	7,230.67	1,610.64	22.28%	9,800.00	1,605.44	16.38%
80	392	0336 - Electricity	25,246.67	15,698.82	62.18%	32,500.00	11,569.21	35.60%
80	393	0341 - Pupil Travel	324,614.80	219,679.91	67.67%	483,500.00	580.43	0.12%
80	394	0342 - Employee Travel	47,753.84	29,078.13	60.89%	50,625.00	1,184.57	2.34%
80	395	0345 - Pupil Field Trips Lodge & Food	65.00	12.01	18.48%	-	-	0.00%
80	396	0348 - Vehicle Fuel	-	-	0.00%	6,000.00	1,265.73	21.10%
80	397	0349 - Taxi Cab Transportation	9,254.25	2,487.35	26.88%	12,600.00	3,287.10	26.09%
80	398	0351 - Advertising	61,280.93	33,958.86	55.42%	74,000.00	17,223.40	23.27%
80	399	0353 - Postage	36,609.37	22,612.03	61.77%	38,190.57	6,721.96	17.60%
80	400	0354 - Printing & Binding	5,589.34	1,487.00	26.60%	30,420.00	1,624.68	5.34%
80	401	0355 - Telephone	10,217.64	5,124.40	50.15%	12,750.00	5,242.68	41.12%
80	402	0358 - On-line communications	652.78	432.51	66.26%	700.00	874.65	124.95%
80	403	0360 - Tech/Software Services	12,040.18	11,390.86	94.61%	8,700.00	10,915.80	125.47%
80	404	0370 - Educ Svcs-Non Govt Agency	32,961.93	-	0.00%	39,000.00	-	0.00%
80	405	0381 - Payment To Municipality	76,230.46	75,142.26	98.57%	88,300.00	1,087.33	1.23%
80	406	0387 - Payment To State	1,018.55	207.75	20.40%	800.00	-	0.00%
80	407	0389 - Payment To WTCS District	-	-	0.00%	-	79.00	0.00%
<b>80</b>	<b>408</b>	<b>03XX Purch Svcs</b>	<b>1,795,007.76</b>	<b>818,942.53</b>	<b>45.62%</b>	<b>2,046,045.09</b>	<b>264,850.15</b>	<b>12.94%</b>
80	409	0411 - General Supplies	264,509.23	134,614.57	50.89%	439,567.02	115,115.69	26.19%
80	410	0415 - Food	64,447.95	48,858.92	75.81%	59,200.00	39,376.54	66.51%
80	411	0416 - Medical Supplies	-	-	0.00%	33,000.00	43,536.00	131.93%
80	412	0417 - Paper	1,709.08	560.35	32.79%	2,000.00	-	0.00%
80	413	0418 - Fuel For Vehicles	3,431.01	3,431.01	100.00%	-	-	0.00%
80	414	0420 - Apparel	36,438.11	18,989.88	52.12%	30,700.00	11,029.45	35.93%
80	415	0431 - Audiovisual Media	510.20	500.00	98.00%	229.95	-	0.00%
80	416	0433 - Newspapers	792.98	792.98	100.00%	1,000.00	-	0.00%
80	417	0434 - Periodicals	19.95	19.95	100.00%	-	-	0.00%
80	418	0439 - Other Media	-	-	0.00%	400.00	8.87	2.22%
80	419	0440 - Non-Capital Equipment	12,109.67	5,126.59	42.33%	1,650.00	5,949.56	360.58%
80	420	0481 - Technology Supplies	2,978.01	723.02	24.28%	3,194.76	263.36	8.24%

**Expenditure Budget to Actual  
YTD through Month of December**

			<b>YE Audited FY2020</b>	<b>YTD Dec FY2020</b>	<b>% to Audited FY2020</b>	<b>Budget FY2021</b>	<b>YTD Dec FY2021</b>	<b>% to Audited FY2021</b>
80	421	0482 - Non-Capital Tech Hardware	10,992.12	838.94	7.63%	11,000.00	2,361.65	21.47%
80	422	0483 - Non-Capital Software	10,514.81	9,364.76	89.06%	12,035.97	10,758.00	89.38%
<b>80</b>	<b>423</b>	<b>04XX Non-Capital</b>	<b>408,453.12</b>	<b>223,820.97</b>	<b>54.80%</b>	<b>593,977.70</b>	<b>228,399.12</b>	<b>38.45%</b>
80	424	0541 - Building Improve Addition	123,643.00	123,218.00	99.66%	393,404.38	-	0.00%
80	425	0551 - Equipment - Addition	21,697.54	1,760.13	8.11%	2,000.00	-	0.00%
80	426	0553 - Equipment-Add-Fixed Asset	-	-	0.00%	-	5,250.00	0.00%
80	427	0561 - Equipment - Replacement	1,200.00	1,200.00	100.00%	-	-	0.00%
80	428	0563 - Equip-Replac-Fixed Asset	7,599.05	7,599.05	100.00%	-	-	0.00%
<b>80</b>	<b>429</b>	<b>05XX Capital Purch</b>	<b>154,139.59</b>	<b>133,777.18</b>	<b>86.79%</b>	<b>395,404.38</b>	<b>5,250.00</b>	<b>1.33%</b>
80	430	0713 - Worker's Compensation	59,254.95	-	0.00%	50,000.00	-	0.00%
<b>80</b>	<b>431</b>	<b>07XX Insurance</b>	<b>59,254.95</b>	<b>-</b>	<b>0.00%</b>	<b>50,000.00</b>	<b>-</b>	<b>0.00%</b>
80	432	0941 - Organizational Dues	4,992.00	777.00	15.56%	3,000.00	1,800.00	60.00%
80	433	0943 - Entry Fees/Royalties	95,896.61	52,982.96	55.25%	59,600.00	1,795.16	3.01%
80	434	0944 - Bank Service Charges	105,072.79	50,349.74	47.92%	120,000.00	12,736.30	10.61%
80	435	0996 - Reserve	-	-	0.00%	250,000.00	-	0.00%
<b>80</b>	<b>436</b>	<b>09XX Dues/Fees/Misc</b>	<b>205,961.40</b>	<b>104,109.70</b>	<b>50.55%</b>	<b>432,600.00</b>	<b>16,331.46</b>	<b>3.78%</b>
<b>80</b>	<b>437</b>	<b>80 - COMMUNITY SERVICE</b>	<b>14,094,070.00</b>	<b>7,700,173.95</b>	<b>54.63%</b>	<b>15,306,167.01</b>	<b>6,698,294.86</b>	<b>43.76%</b>
		<b>TOTAL FOR REPORT</b>	<b>517,410,069.59</b>	<b>187,456,191.11</b>	<b>36.23%</b>	<b>659,989,471.29</b>	<b>171,676,504.26</b>	<b>26.01%</b>