



SCHOOL DISTRICT BUDGET 2022 – 2023

Independent School District #221 of Emmett

Name of School District/Charter School

221

Organization Number

Gem

County

Sherri Ybarra
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION
DEPARTMENT OF EDUCATION

P.O. BOX 83720
BOISE, 83720-0027



CODE	CONTENTS	BUDGET INCLUDED*	2022 - 2023 SCHOOL BUDGET	
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 Occu	_____		
ENTERPRISE FUNDS				
510	Enterprise Fund	_____		
INTERNAL SERVICE FUNDS				
610	Internal Service Fund	_____		
710/720	Trust Funds	_____		

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2022 - 2023 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 12, 2023 and the Board of Trustees formally adopted this budget on June 12, 2023.

SIGNED:


 SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR

Crystal Vaughan
 CONTACT PERSON (PLEASE PRINT)
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 EMAIL ADDRESS

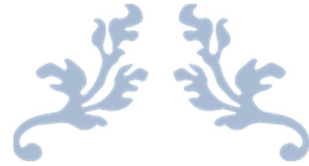
208-365-6301
 PHONE NUMBER


 CHAIRPERSON OF THE BOARD

Independent School Dist #221 of Emmett
 SCHOOL DISTRICT/CHARTER NAME

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

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



AMENDED BUDGET

2022/23



The school budget is a statement of the estimated revenues and proposed expenditures developed for operating the various funds and school programs during the fiscal year.

It is unlikely that budget forecasts will exactly meet the actual revenue and expenditure demands of the district operations. Factors, such as changes in enrollment, changes in curriculum, staff changes, unforeseen repairs, and others, demand flexibility.

The Idaho Financial Accounting Reporting Management System (IFARMS) is the result of work conducted by the Idaho Department of Education in cooperation with school personnel of the state. IFARMS is designed to provide a statewide uniformity in budgeting, accounting, and reporting as well as provide a detailed accountability of education programs. It also provides a means of compliance with state and national standards and with principles of governmental accounting.

Coding Structure

Below is the method the State requires us to use for reporting purposes as outlined in the IFARMS Manual.

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Location</u>	<u>Project</u>
XXX	XXX000	XXX	XXX	XXX

Fund: The fund defines financial resource.

100 – General

General Funds: State and Local Funds used for everyday Maintenance and Operations of the district.

State Funds: Discretionary Funds, Salary and Benefits, Transportation, Lottery and state appropriation enhancements (i.e. Literacy, College & Career, State LEP)

Local Funds: Supplemental Levy, Tort, PR2TA and Interest on Investments

200 thru 900 – Special Funds (All other Funds)

Special Funds: Federal Funds, State Designated Funds, Bonds and Grants

Title 1 Funds: Title 1, Migrant, Neglected and Delinquent

Title II Improving Teacher Quality

Title VI-B School Age and Pre-school

Grants: Gear Up II, 21st Century Ready,

State and federal covid funds such as ESSER I, II, and III

Following are the funds used by the district for fiscal year 2022/23:

Definition of Funds

100	General Fund	Chief operating fund of the school district.
220	Federal Forest Reserve	Revenues received from the federal government for the sale of timber on federal forest lands located within the district boundaries
230-237	Local grants	Revenues received from local organizations
238	School Activity Funds	This fund was established in 2021/22 in response to a new accounting requirement. The district accounts for the funds that are recorded and housed at the school building level. The entries summarize the activity of the schools and is recorded on the district's audited financial statements
239	Local grant	Revenue received from a local organization
241	Driver Education	Used to account for revenues and expenditures for the district sponsored Driver's Education programs
244	State Fund	Revenues received for specific purposes mandated by the state. This series is currently for a English Language Acquisition state grant received in 2019/20
245	Technology	Revenues received from the State of Idaho used to purchase equipment related to classroom technology, technology infrastructure and to train teachers in the use of technology
246	Safe and Drug Free	Revenues received from the State of Idaho used to provide counseling and training related to the prevention of substance abuse and to improve safety and security throughout the district
250, 252, 254	Elementary and Secondary School Emergency Relief	ESSER I, II and III. Education Stabilization Funds. 252: ESSER I ended in 22/23 254: ESSER II ended in 22/23 250: ESSER III ending in September 2024
251	Title 1 – Disadvantaged	Revenues are used to hire staff and purchase supplies to support reading and math programs for at risk students
253	Title 1-C Migrant	Revenues are used to purchase materials and provide staff to assist with students classified as Migratory Children
255	Title 1-D	Neglected and Delinquent grant to provide support for Patriot Center. The district is no longer eligible and the funds expire in 2022/23
257	Title VI-B IDEA Special Education	Revenues used for staff, materials, equipment and professional services to supplement the special education program in the district
258	Title VI-B IDEA Preschool	Revenues are used staff, materials, equipment and professional service to supplement the preschool special education program
259	IDEA Stimulus ARPA Funding	Revenue received by the District to provide services to students who qualify under IDEA. These funds expire 2022/23
260	Medicaid Fund	Revenue collected as a result of eligible Medicaid services and billings for school-based health, and rehabilitative services provided to children with disabilities
261	Title IV-A Student Support	Student Support and Academic Enrichment. Revenues used to develop and support the community school initiatives for the district
262	Title V-B Rural Education Initiative	A grant providing support for rural and low-income schools. The funds expire 2022/23

270	Title III-A	Language Instruction for Limited English Proficient. Revenue used to improve student achievement associated with ELL students
271	Title II-A	Improving Teacher Quality. Revenues are used for in-service, teacher recruitment and classroom management processes
280	SLFRF Educator Bonus	On-time ARPA funds provided by the state to compensate eligible instructional and pupil service staff
284	Gear Up	Program is designed to increase the number of low-income students prepared to enter and succeed in postsecondary education
285	21 st Century Community Learning Centers	21cclc provides funding to implement and support an afterschool program
286	21 st Century Community Learning Centers	21cclc provides funding staffing, supplies and materials for a Preschool program
287	21 st Century Community Learning Centers	21cclc funding for staffing, supplies and materials to prepare kindergarten students for first grade. These funds expired in 2021/22
290	School Nutrition Program	Revenues used for personnel, activities, and supplies for providing breakfast and lunch for students and staff
424	Bus Depreciation	Bus Depreciation
425	Plant Facilities	This fund includes lottery funding received from the State that is utilized for facility maintenance throughout the district

Budget Summary: Original/Adopted and Revised

The following shows the District's total budgeted revenues and expenditures for all funds for 2022/23

Emmett School District 2022/23 Adopted to Revised Budget Summary

	GENERAL M & O FUND		ALL OTHER FUNDS	
	Adopted 2022/23	Revised 2022/23	Adopted 2022/23	Revised 2022/23
REVENUES				
Beginning Balances	1,450,000.00	3,083,160.58	1,238,285.81	1,648,137.80
Local Tax Revenue	1,043,605.00	1,041,143.00		
Other Local	214,700.00	383,242.87	332,485.00	448,922.72
County Revenue				
State Revenue	18,262,036.37	17,215,664.35	255,848.00	406,421.39
Federal Revenue			6,612,474.08	7,812,535.77
Other Sources	372,249.48	338,823.00	276,489.00	276,489.00
Totals	\$21,342,590.85	\$22,062,033.80	\$8,715,581.89	\$10,592,506.68
EXPENDITURES				
Salaries	11,761,230.50	11,833,885.00	2,213,688.60	3,138,542.10
Benefits	4,903,654.84	4,735,497.43	966,388.34	1,210,301.82
Purchased Services	2,226,655.64	2,763,678.22	1,790,173.60	1,966,585.28
Supplies & Materials	906,685.87	1,071,415.62	2,476,325.82	2,807,688.99
Capital Outlay	230,150.00	142,302.05	896,756.05	1,130,565.70
Insurance & Judgments	237,725.00	238,369.00		
Transfers (net)	276,489.00	276,489.00	372,249.48	338,822.79
Contingency Reserve	800,000.00	1,000,397.48		
Unappropriated Balances			0.00	0.00
Totals	\$21,342,590.85	\$22,062,033.80	\$8,715,581.89	\$10,592,506.68

2022/23 funding was based on average daily membership because of a temporary rule passed by the state. The state will resume funding by Average Daily Attendance (ADA) in 2023/24.

General Fund

General Fund Revenue

Amended General Fund Revenue included an adjustment in *Other Local Revenue* for the interest earned on the LGIP investment account. Originally budgeted at \$6300 in fund code 100 R 415000, the anticipated revenue is closer to \$171,000. Other revenue revisions include adjusting the State Revenue to match the actual allocation for discretionary, salary and benefit apportionment, literacy and sed/exceptional child distributions.

Fund	Revenue	Original/Adopted Budget	Amended Budget
	Carryover	1,450,000.00	3,083,160.58
100 R 411	Local Tax Revenue	1,043,605.00	1,041,143.00
100 R 41X	Other Local	214,700.00	383,242.87
100 R 43X	State Revenue	18,262,036.37	17,215,664.35
100 R 460	Other Sources	372,249.48	338,823.00
	Totals	21,342,590.85	22,062,033.80

General Fund Revenue – Local Fund Sources:

- Taxes
 - Supplemental: Revenues from a supplemental levy of \$1 million annually for two years. 2022/23 was the last year for this levy. Also includes delinquent taxes and penalties and interest assessed by the county for delinquent taxes.
 - Tort Levy: Revenue from a tax levy to provide for the comprehensive liability insurance plan. Includes delinquent penalties and interest assessed by the county for delinquent taxes.
- Earnings on Investments: Interest earned on Local Government Investment Pool (LGIP) account.
- Rentals: 25% of Fees charged for use of the District facilities in accordance with District rental policy.
- Other Local/Miscellaneous: Income from local sources. This includes game management reimbursements, sub reimbursements, 25% of bus rentals, 75% of building rental fees, miscellaneous rebates, refunds and donations.
- Transfers in: Funds transferred from Federal programs to provide for the costs of processing the various transactions of the program. The indirect cost rate is established by the State Department of Education based on financial reports submitted by the District.

General Fund Revenue – State Sources

- Base Support Program – The amount of entitlement is based on attendance, converted to support units, and instructional and pupil personnel staff placement on the career ladder and allocation for administrative and classified salary apportionment. The Base Support Program also includes discretionary funding for the general maintenance and operations of the District. Funds are distributed based on a formula provided in Idaho Code.

The support units were originally budgeted on 2693 ADM, however, the mid-term ADM came in at 2655, giving us 128 units. The 2022/23 discretionary factor is \$35,924, of which \$19,698 is considered health.

- Benefit Program – The amount of entitlement, based on the funding formula in Idaho Code, for the payment of Social Security taxes and Public Employee Retirement (PERSI) contributions for eligible employees. The amount is directly related to the Salary Based Apportionment allocation.
- Transportation Program – Payment is based on expenses from the prior year and reimbursable by percentage according to guidelines in Idaho Code.

Revenues	Revised Budget 2022/23	
Local Revenue		\$ 1,424,385.87
SUPP. LEVY	1,000,000.00	
TORT LEVY	41,143.00	
EARN ON INVEST	171,361.00	
OTHER LOCAL	61,881.87	
OTHER LOCAL PR2TA	150,000.00	
State Revenue		\$ 17,215,664.35
BASE SUPPORT	4,513,132.00	
SAL APPORT.	8,453,835.00	
TRANSPORTATION	696,236.00	
TRANS BLOCK GRA	330,378.00	
BUS DEPREC.	108,489.00	
EX CHILD/SED	90,306.00	
TUITION EQ SUPP	191,247.35	
BENE APPORT.	1,656,106.00	
OTHER STATE	870,895.00	
LOTTERY/FACILITY	245,475.00	
AG REPLACE	21,763.00	
IN LIEU/AG EQ	37,802.00	
Other Sources		\$ 338,823.00
TRANS IN	338,823.00	
Fund Balance	\$ 3,083,160.58	\$ 3,083,160.58
Totals	\$ 22,062,033.80	\$ 22,062,033.80

General Fund Expenditures:

General Fund Expenditures by Program (Function) and Object. Revisions included adjusting for actual/replacement staff, movement on the salary schedule, budgeting to actual special fund allocations, textbook funds carryover from 2021/22 and, maintenance and repair projects. These projects include:

- Repairs and changes to the EHS irrigation system to solve ongoing rust damages
- Elementary school fire suppression and septic line repairs
- School door key card locks
- EHS restroom repairs, bleacher replacement, gym water damage
- EMS restroom repairs/renovation
- Sweet gym floor and classroom carpet
- Transportation fence and roof

Some of the projects have not been completed and funds are anticipated in 2023/24 carryover.

2022/23 is the final year for the \$1,000,000 levy for 2021/22 and 2022/23. The district had some carryover funds from 2021/22 due to the delayed textbook adoptions. The 2022/23 levy budget consisted of curriculum, staff and PD. As there wasn't a specific fund designation, the expenses are included with other general fund expenditures.

Program	Fund Series	Expense Budgeted
Counselors (2)	100 E 611000	154,300.00
Instructional Coaches	100 E 51X000	132,552.00
Teachers continuation	100 E 515000	180,754.00
Special Ed continuation	100 E 5XX000	232,704.00
Curriculum	100 E 5XX000	323,309.00
		1,023,619.00

Function	Object	Original/Adopted Budget	Amended Budget
ELEM. (100 E 512)	SALARIES	3,711,532.50	3,535,591.00
ELEM.	BENEFIT-ALL	1,525,293.24	1,387,570.81
ELEM.	PURCHASE SER.	73,680.00	50,688.00
ELEM.	SUPP & MAT	202,945.67	242,152.86
SEC. (100 E 515)	SALARIES	2,611,840.00	2,648,544.00
SEC.	BENEFIT-ALL	972,873.77	1,000,928.11
SEC.	PURCHASE SER.	1,800.00	896.00
SEC.	SUPP & MAT	113,718.00	209,354.04
ALT. (100 E 517)	SALARIES	504,503.00	553,994.00
ALT.	BENEFIT-ALL	210,534.14	250,506.96
ALT.	PURCHASE SER.	29,500.00	29,500.00

Eliminated Transportation to outside districts for Sped
Adjusted textbooks to include 2022/23 carryover

Adjusted textbooks to include 2022/23 carryover

Salaries & Benefits reflect additional Sped teacher

ALT.	SUPP & MAT	25,091.00	30,591.00
EXCEP. CHILD (100 E 521)	SALARIES	643,617.00	701,796.00
EXCEP. CHILD	BENEFIT-ALL	328,163.84	304,253.05
EXCEP. CHILD	PURCHASE SER.	241,000.00	71,000.00
EXCEP. PRE SCHOOL (522)	SALARIES	45,778.00	53,000.00
EXCEP. PRE SCHOOL	BENEFIT-ALL	18,810.91	19,951.80
GIFT / TALENT (100 E 524)	PURCHASE SER.	6,000.00	6,000.00
GIFT / TALENT	SUPP & MAT	3,000.00	3,000.00
INTERSCHOLASTIC (100 E 531)	SALARIES	281,000.00	288,800.00
INTERSCHOLASTIC	BENEFIT-ALL	54,813.75	55,584.20
INTERSCHOLASTIC	PURCHASE SER.	22,050.00	28,024.00
INTERSCHOLASTIC	CAPITOL PROJ	8,050.00	16,550.00
SCHOOL ACT. (100 E 532)	PURCHASE SER.	4,100.00	5,300.00
SCHOOL ACT.	SUPP & MAT	6,000.00	6,000.00
SUMMER SCHOOL (100 E 541)	SALARIES	0.00	20,000.00
SUMMER SCHOOL	BENEFIT-ALL	0.00	3,918.00
SUMMER SCHOOL	SUPP & MAT	0.00	2,000.00
GUIDE/HEALTH (100 E 611)	SALARIES	632,465.00	629,695.00
GUIDE/HEALTH	BENEFIT-ALL	239,269.71	242,173.58
GUIDE/HEALTH	PURCHASE SER.	9,972.21	15,072.21
GUIDE/HEALTH	SUPP & MAT	21,338.76	45,242.19
INST. IMPROVE (100 E 621)	SALARIES	47,673.00	42,000.00
INST. IMPROVE	BENEFIT-ALL	33,137.44	33,902.44
INST. IMPROVE	PURCHASE SER.	26,400.00	37,161.00
INST. IMPROVE	SUPP & MAT	6,932.00	27,889.00
MEDIA (100 E 622)	SALARIES	104,837.00	105,094.00
MEDIA	BENEFIT-ALL	69,633.19	69,664.24
MEDIA	SUPP & MAT	5,028.00	5,028.00
BOARD OF ED (100 E 631)	PURCHASE SER.	42,250.00	41,250.00
BOARD OF ED	SUPP & MAT	3,000.00	4,000.00
DIST. ADMIN (100 E 632)	SALARIES	297,000.00	285,686.00
DIST. ADMIN	BENEFIT-ALL	85,742.70	81,541.30
DIST. ADMIN	PURCHASE SER.	8,500.00	9,100.00
DIST. ADMIN	SUPP & MAT	1,500.00	1,500.00
SCHOOL ADMIN (100 E 641)	SALARIES	994,958.00	1,037,650.00
SCHOOL ADMIN	BENEFIT-ALL	381,929.28	403,423.91
SCHOOL ADMIN	PURCHASE SER.	4,678.00	9,010.00
BUSINESS OP (100 E 651)	SALARIES	401,750.00	361,000.00
BUSINESS OP	BENEFIT-ALL	153,509.63	136,219.00
BUSINESS OP	PURCHASE SER.	21,105.00	25,105.00
BUSINESS OP	SUPP & MAT	5,000.00	5,000.00
INSURANCE FUND (100 E 655)	PURCHASE SER.	41,000.00	41,000.00
INSURANCE FUND	SUPP & MAT	5,000.00	5,000.00
TECHNOLOGY (100 E 656)	SALARIES	225,600.00	225,600.00
TECHNOLOGY	BENEFIT-ALL	75,660.54	75,660.54
TECHNOLOGY	PURCHASE SER.	210,800.00	275,820.35
TECHNOLOGY	SUPP & MAT	25,000.00	32,000.00

Salaries reflect additional Sped teacher

Purchased Services billed as Medicaid

Helmet purchases

Corrected copy paper budget

Adjusted for actual; part-time asst super to partial year.

Corrected estimates to actuals

Adjust host fees to accommodate new software

TECHNOLOGY	CAPITOL PROJ	15,000.00	15,000.00
BUILD CARE (100 E 661)	SALARIES	134,550.00	137,550.00
BUILD CARE	BENEFIT-ALL	57,646.25	59,085.07
BUILD CARE	PURCHASE SER.	476,070.43	515,238.00
BUILD CARE	SUPP & MAT	12,000.00	20,000.00
BUILD CARE	CAPITOL PROJ	78,000.00	75,852.05
BUILD CARE	INSURANCE ALL	237,725.00	238,369.00
MAINT- NON STUDENT (100 E 663)	SALARIES	28,474.00	32,000.00
MAINT- NON STUDENT	BENEFIT-ALL	13,452.46	14,141.10
MAINT- NON STUDENT	PURCHASE SER.	131,000.00	251,513.66
MAINT- NON STUDENT	SUPP & MAT	103,327.87	58,037.96
MAINT- NON STUDENT	CAPITOL PROJ	5,000.00	5,000.00
MAINT- STUDENT OCC (100 E 664)	SALARIES	198,595.00	200,885.00
MAINT- STUDENT OCC	BENEFIT-ALL	82,213.95	82,631.08
MAINT- STUDENT OCC	PURCHASE SER.	650,350.00	1,235,600.00
MAINT- STUDENT OCC	SUPP & MAT	31,600.00	46,200.00
MAINT- STUDENT OCC	CAPITOL PROJ	16,700.00	16,700.00
MAINT – GROUND (100 E 665)	SALARIES	16,000.00	16,000.00
MAINT - GROUND	BENEFIT-ALL	1,224.00	1,224.00
MAINT - GROUND	PURCHASE SER.	2,000.00	3,000.00
MAINT - GROUND	SUPP & MAT	9,000.00	9,000.00
MAINT - GROUND	CAPITOL PROJ	7,500.00	7,500.00
SAFE SCHOOL ENV (100 E 667)	PURCHASE SER.	15,000.00	15,000.00
SAFE SCHOOL ENV	SUPP & MAT	23,700.00	15,316.00
TRANS. (100 E 681)	SALARIES	881,058.00	959,000.00
TRANS.	BENEFIT-ALL	565,921.04	478,463.24
TRANS.	PURCHASE SER.	79,400.00	98,400.00
TRANS.	SUPP & MAT	294,404.57	294,404.57
TRANS.	CAPITOL PROJ	5,700.00	5,700.00
GEN. TRANS (100 E 683)	SUPP & MAT	9,100.00	9,700.00
MEDICAID (100 E 691)	PURCHASE SER.	130,000.00	0.00
FOOD SER. (100 E 710)	BENEFIT-ALL	33,825.00	34,655.00
PRINC. (100 E 911)	CAPITOL PROJ	94,200.00	0.00
TRANS TO (100 E 920)	TRANSFERS	276,489.00	276,489.00
CONTINGENCY (100 E 950)	TRANSFERS	800,000.00	1,000,397.48

Adjusted utilities. District Office
Maintenance & minor repairs

Maintenance Projects. Moved
Transportation repairs from
supplies to purchased services

Maintenance Projects

Corrected

Corrected

General Fund Expenditure Program Descriptions

- Elementary Program (512) – The instruction and learning experiences for students enrolled in kindergarten through sixth grades. This includes music, physical education, instructional coaches, intervention staff and elementary support staff.
- Secondary Program (515) – The instruction and learning experiences for students enrolled in grade levels seven through twelve. This includes secondary staff and support services for the middle and high schools.
- Alternative Program (517) – The instruction and learning experiences appropriate for students who meet the definition of “At-Risk Youth” for the primary purpose of having each student obtain a high school diploma. This program includes Black Canyon Alternative staff and support services.
- Exceptional Program (521) – The instructional activities and services of teachers and assistants who work to meet the needs of exceptional children. These expenses also meet the Maintenance of Effort requirement for our Special Education Title and Medicaid funds.
- Exceptional Preschool Program (522) – The instructional activities and services of teachers and assistants who work to meet the needs of exceptional preschool children. These expenses also meet the Maintenance of Effort requirement for our Special Education Title and Medicaid funds.
- Gifted and Talented Program (524) – Instructional activities and learning experiences for students identified as being gifted and talented. This program is no longer funded by the state.
- Interscholastic Program (531) – The extra-curricular programs and activities which supplement the instructional curriculum program. These programs involve student participation in competitive interscholastic events which are scheduled or sponsored by the school. Included in this program are salaries and benefits for coaches, game officials, athletic trainer services and supplies.
- School Activity Program (532) – School sponsored activities such as graduation expenses and school accreditation fees.
- Summer School Program (541) – Programs of instruction offered during the summer not considered part of or eligible for the state educational support program.
- Guidance and Counseling (611) – Activities involving counseling with students and parents, evaluating the abilities of students, assisting students as they make their own educational career plans and choices, assisting students in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for students. This program includes our College and Career program.

Special Funds (Fund 200 – 900)

Summarized revenue revisions include grants not anticipated, as well as corrected allocations.

Revenue

Local Revenue:

Fund	Funds	Original/Adopted Budget	Amended Budget
230	D.W. GRANTS/DON/0000/D.W.		1,000.00
230	D.W. GRANTS/DON/0000/D.W.		13,400.00
233	IAEYC/0000/D.W.		1,000.00
233	IAEYC/0000/D.W.		60,000.00
236	LIFETIME SP./0000/PROBATION		3,500.00
239	EMM PUB SCH FOU/0000/D.W.		4,894.93
239	EMM PUB SCH FOU/0000/D.W.		6,104.69
239	EMM PUB SCH FOU/0000/D.W.	62,910.00	27,187.10
290	CHILD NUTRITION/0000/D.W.	225,000.00	225,000.00
290	CHILD NUTRITION/0000/D.W.	375.00	500.00
290	CHILD NUTRITION/0000/D.W.	8,700.00	8,700.00
290	CHILD NUTRITION/0000/D.W.	500.00	500.00
424	BUS DEPREC./0000/D.W.	35,000.00	60,500.00
425	PLANT FACILITY/0000/D.W.		36,636.00

State Revenue:

Fund	Funds	Original/Adopted Budget	Amended Budget
230	D.W. GRANTS/DON/0000/D.W.		136,183.46
241	DRIVER ED./0000/D.W.	8,500.00	8,500.00
241	DRIVER ED./0000/D.W.	500.00	11,000.00
245	TECH - STATE/0000/D.W.	218,008.00	220,421.93
246	SUBSTANCE ABUSE/0000/D.W.	28,840.00	30,316.00

Federal Revenue:

Fund	Funds	Original/Adopted Budget	Amended Budget
220	FED FOREST RES/0000/D.W.	20,000.00	20,000.00
230	D.W. GRANTS/DON/0000/D.W.		94,832.66
237	ID Com Youth/0000/D.W.		8,228.47
250	ESSER III ARP/0000/D.W.	2,650,000.00	2,804,297.95
250	ESSER III ARP/0000/D.W.	745,000.00	705,348.95
250	ESSER III ARP/0000/D.W.		4,193.04
250	ESSER III ARP/0000/D.W.	15,000.00	18,616.05
251	TITLE 1A ESSA/0000/D.W.	754,000.00	739,369.66
251	TITLE 1A ESSA/0000/D.W.		162,297.00

252	ESSER CARES ACT/0000/D.W.		521.41
252	ESSER CARES ACT/0000/D.W.	11,862.00	12,825.00
252	ESSER CARES ACT/0000/D.W.	3,120.88	
253	TITLE 1C MIGRAN/0000/D.W.	49,311.00	80,111.46
254	ESSER II/0000/D.W.	162,709.20	107,295.20
255	TITLE 1D N & D/0000/D.W.		28,657.01
257	IDEA PART B SCH/0000/D.W.	553,145.00	670,719.36
257	IDEA PART B SCH/0000/D.W.		250.00
257	IDEA PART B SCH/0000/D.W.		2,500.00
258	IDEA PART B PRE/0000/D.W.	20,794.00	20,804.00
259	IDEA ARRA STIMU/0000/D.W.	108,000.00	109,849.90
259	IDEA ARRA STIMU/0000/D.W.	8,000.00	8,127.80
260	SCH BASE MEDICA/0000/D.W.	437,000.00	523,927.00
261	TITLE IV-A ESSA/0000/D.W.	67,000.00	74,539.74
262	TITLE V-B Rura/0000/D.W.		2,261.72
270	TITLE IIIA ELA/0000/D.W.	14,300.00	14,485.09
271	TITLE IIA ESEA/0000/D.W.	113,000.00	168,690.17
280	Covid Funds/0000/D.W.		275,875.62
284	GEAR UP GRANT/0000/H.S.	67,320.00	77,418.00
285	21st CCLC ASP/0000/D.W.	91,362.00	112,621.06
286	21cclc Presch/0000/D.W.		145,000.00
290	CHILD NUTRITION/0000/D.W.	700,000.00	700,000.00
290	CHILD NUTRITION/0000/D.W.	21,550.00	58,945.36
290	CHILD NUTRITION/0000/D.W.		24,627.09
290	CHILD NUTRITION/0000/D.W.		19,400.00
290	CHILD NUTRITION/0000/D.W.		15,900.00

Expenditures

Expense accounts have been amended to match the allocation and anticipated expenses:

Fund	Funds	Original/Adopted Budget	Amended Budget
220	Purchased Services	208,399.52	208,399.52
230	Salaries	0	55,980.00
230	Benefits	0	11,034.26
230	Purchased Services	0	2,102.00
230	Supplies/Materials	7,027.24	177,259.60
230	Capital Outlay	0	16,173.98
230	Transfers	0	6,038.00
231	Supplies/Materials	1,984.68	1,984.68
233	Salaries	21,500.00	19,860.00
233	Benefits	4,211.85	3,868.76
233	Purchased Services	12,439.41	26,840.32
233	Supplies/Materials	5,106.37	23,347.66
233	Capital Outlay	0	45,000.00
236	Supplies/Materials	6,511.24	10,011.24
237	Salaries	0	4,680.00
237	Benefits	0	796.24
237	Supplies/Materials	0	2,752.23
238	Supplies/Materials	509,863.51	568,736.38
239	Salaries	22,166.63	0
239	Supplies/Materials	40,828.89	42,902.47
241	Salaries	5,500.00	11,200.00
241	Benefits	1,077.45	1,656.70
241	Supplies/Materials	1,551.97	6,392.26
241	Capital Outlay	870.58	870.58
244	Salaries	2,700.00	2,700.00
244	Benefits	528.93	528.93
244	Supplies/Materials	371.07	907.53

245	Salaries	18,000.00	18,733.95
245	Benefits	9,008.00	7,773.05
245	Supplies/Materials	26,000.00	26,000.00
245	Capital Outlay	165,000.00	230,607.84
246	Purchased Services	22,000.00	22,000.00
246	Capital Outlay	6,840.00	12,869.00
250	Salaries	360,455.00	568,564.08
250	Benefits	119,430.64	160,215.17
250	Purchased Services	1,184,000.00	1,238,000.00
250	Supplies/Materials	971,114.36	793,999.00
250	Capital Outlay	465,000.00	497,740.22
250	Transfers	310,000.00	273,937.52
251	Salaries	467,669.97	474,422.52
251	Benefits	208,388.21	236,882.13
251	Purchased Services	0	25,600.00
251	Supplies/Materials	47,941.82	133,146.01
251	Transfers	30,000.00	31,616.00
252	Purchased Services	11,862.00	12,825.00
252	Supplies/Materials	3,120.88	521.41
253	Salaries	32,000.00	53,058.64
253	Benefits	8,138.97	12,829.08
253	Purchased Services	2,300.00	3,678.76
253	Supplies/Materials	4,524.03	8,085.98
253	Transfers	2,348.00	2,459.00
254	Salaries	0	54,906.00
254	Benefits	0	17,191.67
254	Purchased Services	0	14,791.33
254	Supplies/Materials	142,709.20	5,973.95
254	Transfers	20,000.00	14,432.25
255	Salaries	0	20,657.35
255	Benefits	0	7,999.66

257	Salaries	352,731.00	420,018.58
257	Benefits	166,767.09	209,635.34
257	Purchased Services	21,450.00	24,460.00
257	Supplies/Materials	8,200.00	15,300.00
257	Transfers	3,996.91	4,055.44
258	Salaries	12,250.00	12,827.00
258	Benefits	8,544.00	7,977.00
259	Salaries	19,000.00	60,595.00
259	Benefits	13,565.10	32,133.00
259	Purchased Services	32,000.00	0
259	Supplies/Materials	46,434.90	25,249.70
259	Capital Outlay	5,000.00	0
260	Salaries	228,001.00	264,695.00
260	Benefits	143,095.40	114,232.00
260	Purchased Services	233,903.60	313,000.00
261	Salaries	43,000.00	52,960.00
261	Benefits	22,830.00	21,501.74
261	Purchased Services	300	0
261	Supplies/Materials	870	78
262	Supplies/Materials	0	2,261.72
270	Salaries	9,915.00	7,518.88
270	Benefits	2,726.58	2,538.21
270	Purchased Services	1,050.00	1,000.00
270	Supplies/Materials	608.42	3,428.00
271	Salaries	67,000.00	100,267.50
271	Benefits	22,132.50	22,333.50
271	Purchased Services	5,000.00	0
271	Supplies/Materials	13,867.50	40,709.17
271	Transfers	5,000.00	5,380.00
280	Salaries	0	234,300.00

280	Benefits	0	41,575.62
284	Salaries	30,800.00	24,808.60
284	Benefits	15,817.02	14,344.23
284	Purchased Services	13,000.00	21,543.33
284	Supplies/Materials	4,702.98	12,221.84
284	Capital Outlay	3,000.00	4,500.00
285	Salaries	54,000.00	64,982.00
285	Benefits	20,421.60	22,572.97
285	Purchased Services	14,435.83	21,161.51
285	Supplies/Materials	1,600.00	3,000.00
285	Transfers	904.57	904.58
286	Salaries	0	86,307.00
286	Benefits	0	45,530.56
286	Purchased Services	0	3,256.00
286	Supplies/Materials	0	5,312.44
286	Capital Outlay	0	4,594.00
290	Salaries	467,000.00	524,500.00
290	Benefits	199,705.00	215,152.00
290	Purchased Services	28,033.24	27,927.51
290	Supplies/Materials	631,386.76	898,107.72
290	Capital Outlay	30,000.00	30,000.00
424	Capital Outlay	166,946.36	197,474.97
425	Capital Outlay	54,099.11	90,735.11