

MONTHLY FINANCIAL BUDGET REPORT

2023/24

August 2023

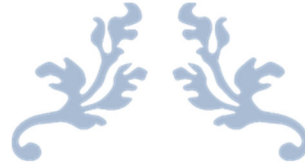


- Our 22/23 audit is complete; the audit report was sent to the Board. It has also been placed on the district website.
- The auditor presentation will be at the regular October Board Meeting.

**SUMMARY STATEMENT 2023 - 2024 SCHOOL BUDGET
ALL FUNDS**

Independent School District #221 of Emmett

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2020-2021	Prior Year Actual 2021-2022	Prior Year Actual/Budget 2022-2023	Proposed Budget 2023-2024	Prior Year Actual 2020-2021	Prior Year Actual 2021-2022	Prior Year Actual/Budget 2022-2023	Proposed Budget 2023-2024
Beginning Balances	1,835,376.00	2,490,293.00	3,083,161.00	2,622,839.00	551,572.00	696,678.00	1,648,138.00	1,359,570.00
Local Tax Revenue	1,534,994.00	1,111,412.00	1,041,143.00	1,044,434.00				
Other Local	312,666.00	380,827.00	383,243.00	237,791.00	651,593.00	1,111,721.00	448,923.00	317,500.00
County Revenue								
State Revenue	14,807,590.00	16,141,827.00	17,215,664.00	18,888,881.00	253,178.00	255,167.00	406,421.00	300,590.00
Federal Revenue	779,297.00	52,777.00			5,036,617.00	6,425,717.00	7,812,536.00	4,603,223.00
Other Sources	61,648.00	486,355.00	338,823.00	262,339.00	229,069.00	208,644.00	276,489.00	271,866.00
Totals	\$19,331,571.00	\$20,663,491.00	\$22,062,034.00	\$23,056,284.00	\$6,722,029.00	\$8,697,927.00	\$10,592,507.00	\$6,852,749.00
EXPENDITURES	Prior Year Actual 2020-2021	Prior Year Actual 2021-2022	Prior Year Actual/Budget 2022-2023	Proposed Budget 2023-2024	Prior Year Actual 2020-2021	Prior Year Actual 2021-2022	Prior Year Actual/Budget 2022-2023	Proposed Budget 2023-2024
Salaries	10,538,869.00	10,782,348.00	11,833,885.00	12,412,674.00	2,098,643.00	2,710,182.00	3,138,542.00	2,013,482.00
Benefits	3,548,197.00	3,721,934.00	4,735,498.00	4,962,143.00	1,363,450.00	1,292,090.00	1,210,302.00	918,122.00
Purchased Services	1,238,635.00	1,555,134.00	2,763,678.00	2,914,506.00	372,658.00	891,479.00	1,966,585.00	1,518,650.00
Supplies & Materials	922,834.00	903,220.00	1,071,416.00	1,128,638.00	1,172,290.00	1,819,740.00	2,807,689.00	1,629,806.00
Capital Outlay	146,722.00	200,756.00	142,302.00	122,400.00	909,894.00	360,328.00	1,130,566.00	510,350.00
Debt Retirement								
Insurance & Judgments	216,952.00	208,295.00	238,369.00	243,660.00				
Transfers (net)	229,069.00	208,644.00	276,489.00	271,866.00	61,648.00	486,355.00	338,823.00	262,339.00
Contingency Reserve			1,000,397.00	1,000,397.00				
Unappropriated Balances	2,490,293.00	3,083,160.00	0.00	0.00	743,446.00	1,137,753.00	0.00	0.00
Totals	\$19,331,571.00	\$20,663,491.00	\$22,062,034.00	\$23,056,284.00	\$6,722,029.00	\$8,697,927.00	\$10,592,507.00	\$6,852,749.00



GENERAL FUNDS

(Does not include ESSER, Title funds or other funds coded 200-900)

August 2023



General Fund Carryover

Carryover

The general fund carryover for 2023/24 was estimated at \$2,622,839.00. The actual carryover is \$3,483,875.00. The carryover is broken down as follows:

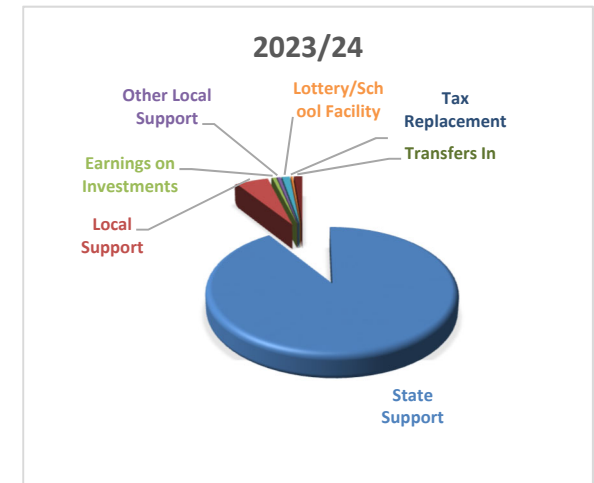
Carryover Detail	3,483,875.00
General Fund	
Contingency	1,000,397.00
Special Funds	44,792.00
Textbooks	52,701.00
Host Fees (Tyler)	86,900.00
EHS PA System	15,000.00
Maint Projects (not including the Carberry Roof)	679,910.00
	1,879,700.00
True Carryover	1,604,175.00

From the true carryover, a minimum of \$825,000 is necessary to carry the district until the August state payment. This amount does not include August payroll or any project expenses.

General Fund Revenue

Revenue

- We received our first state foundation payment of \$9,323,734.00, approximately fifty percent of our foundation revenue. Five months into our new fiscal year, we will have received a total of approximately 70%.
- In February, payment will be based on the actual current data. Until then it is dispersed on the prior year's distribution ratios.
- Base support is comprised of salary and benefit apportionment and discretionary funding.
 - Salary and Benefit Apportionment is based on estimates for net student enrollment of 2530 with 93% attendance, giving us a mid-term ADA of 2344 or 117.8 support units.
 - As of September 1 (2 weeks of school), we had an enrollment of 2582, with an ADA of 2424, approximately 95% attendance.



Net Enrollment							
2020		2021		2022		2023 (as of 9/1/23)	
Mid-Term	Full Year	Mid-Term	Full Year	Mid-Term	Full Year	Mid-Term	Full Year
2479	2488	2590	2572	2619	2564	2582	

As a reminder:

- State support includes the increased funding for literacy proficiency, which was provided in part to help fund kindergarten.
- 2023/24 state salary apportionment increased due to legislation which changed the staff funding factors.
- Local support includes the new supplemental levy for \$1,000,000.

Revenue Report Key:

- 411000 Local Support: Levies, taxes
- 415000 Earnings on Investments: Interest earned on the LGIP Investment Account
- 419000 Other Local Support: Local grants, game management revenue, building rental fees, donations and refunds
- 431000 State Support: State program support including salary and benefit apportionment, transportation and discretionary
- 437000 Lottery/School Facility Match: Lottery distribution and facility funds designated as a portion of the required school building maintenance match
- 438000 In Lieu of /Property Tax Relief: Funds from the state to lessen the impact taxpayer exemptions have on school districts.
- 460000 Transfers In: Funds transferred from special/federal programs to provide for the cost of processing various transactions of the program that are not directly expensed to the special or federal programs

FND FNC	2023-24		Unencumbered	2023-24
	Original Budget	YTD ACTIVITY	Balance - FY Act	FY %
XXX 411000 LOCAL SUPPORT	1,044,434.00	0.00	1,044,434.00	0.00
XXX 413000 PENALTY & INTEREST	0.00	1,988.73	-1,988.73	0.00
XXX 415000 EARNINGS ON INVESTMENTS	125,000.00	20,493.13	104,506.87	16.39
XXX 419000 OTHER LOCAL SUPPORT	112,791.00	1,777.00	111,014.00	1.58
XXX 431000 STATE SUPPORT	18,580,488.00	887,110.36	17,693,377.64	4.77
XXX 437000 LOTTERY/SCHOOL FACILITY MATCH	247,700.00	223,815.00	23,885.00	90.36
XXX 438000 IN LIEU OF TAX- PROP	60,693.00	0.00	60,693.00	0.00
XXX 460000 TRANSFERS IN	262,339.00	0.00	262,339.00	0.00
Grand Revenue Totals	20,433,445.00	1,135,184.22	19,298,260.78	5.56

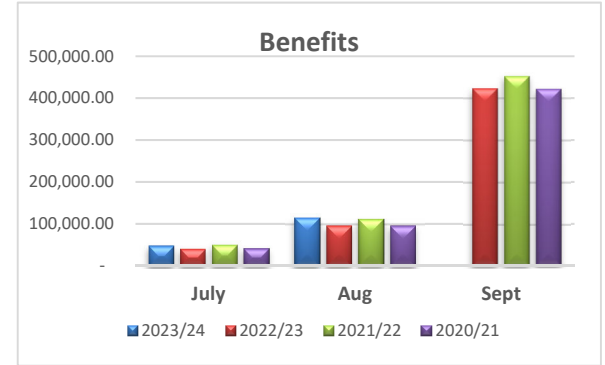
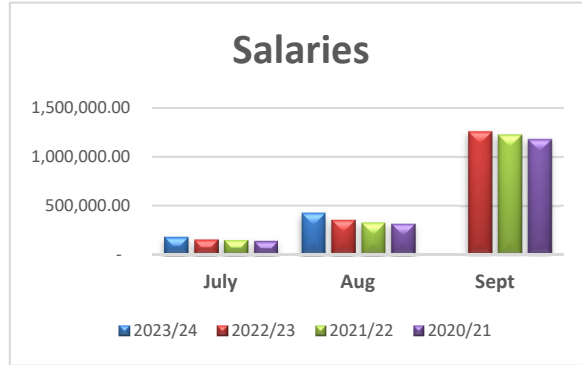
Number of Accounts: 22

***** End of report *****

General Fund expenses

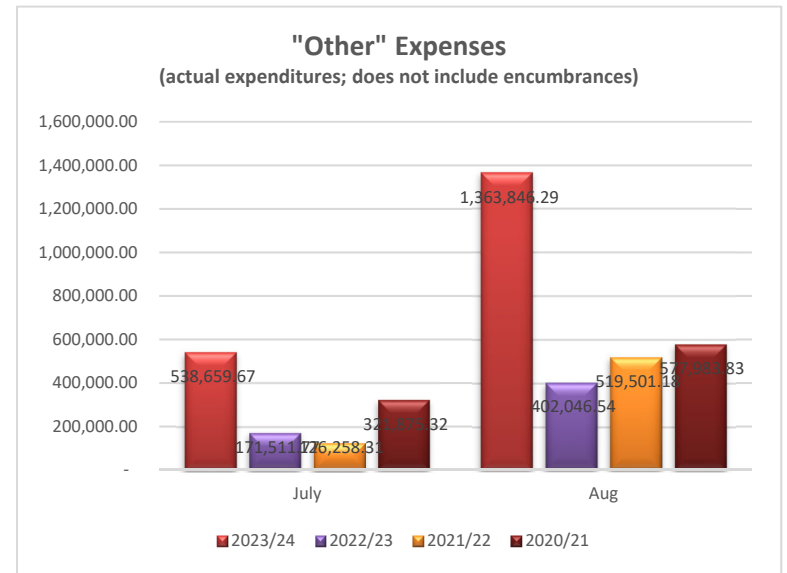
Salaries and Benefits

- We are required to move salaries and benefits paid in 2023/24 for work performed in 2022/23 to 2022/23 (Salary and Benefit Accruals). The majority of our July & August payroll is considered accruals.



Other Expenses

- August's expenses include textbooks, the district's annual workers comp payment, Butte View modular repairs, middle school bathroom remodel and Carberry's roof repair. Some of these expenses were planned in the 2022/23 budget.



PROGRAM	OBJECT	2023-24	Encumbered	YTD ACTIVITY	Unencumbered	2023-24
		Original Budget	Amount		Balance - FY Act	FY %
512000	512000 ELEMENTARY PROGRAM					
ELEM.	110 SALARIES - CERTIFIED	3,312,753.00	0.00	2,860.75	3,309,892.25	0.09
ELEM.	115 SALARIES - NON CERT	239,955.00	0.00	0.00	239,955.00	0.00
ELEM.	117 MERIT SERVICE PAY	12,000.00	0.00	3,725.00	8,275.00	31.04
ELEM.	Longevity pmt	30,000.00	0.00	0.00	30,000.00	0.00
ELEM.	160 SUBS - ALL	54,900.00	0.00	0.00	54,900.00	0.00
ELEM.	170 PERSONAL LEAVE PAYMENT	10,000.00	0.00	5,528.57	4,471.43	55.29
ELEM.		3,659,608.00	0.00	12,114.32	3,647,493.68	0.33
ELEM.	210 PERSI RETIREMENT	462,896.00	0.00	-770.50	463,666.50	-0.17
ELEM.	220 FICA / MDCR	271,649.00	0.00	928.17	270,720.83	0.34
ELEM.	240 HEALTH INSURANCE	700,437.00	0.00	-1,560.41	701,997.41	-0.22
ELEM.		1,434,982.00	0.00	-1,402.74	1,436,384.74	-0.10
ELEM.	310 PURCH. SER. - PROF & TECH	24,500.00	0.00	0.00	24,500.00	0.00
ELEM.	313 PROFESSIONAL DEVELOPMENT	5,000.00	0.00	0.00	5,000.00	0.00
ELEM.	380 TRAVEL	4,980.00	0.00	0.00	4,980.00	0.00
ELEM.		34,480.00	0.00	0.00	34,480.00	0.00
ELEM.	410 SUPPLIES & MATERIALS	37,387.00	6,170.45	2,949.85	28,151.95	24.70
ELEM.	411 POSTAGE	2,803.00	97.70	789.42	1,915.88	31.65
ELEM.	416 PHYSICAL ED.	896.00	299.94	0.00	596.06	33.48
ELEM.	417 MUSIC	1,415.00	0.00	0.00	1,415.00	0.00
ELEM.	440 TEXTBOOKS	235,500.00	0.00	0.00	235,374.84	0.05
ELEM.		278,001.00	6,568.09	3,739.27	267,453.73	3.79
ELEM.		5,407,071.00	6,568.09	14,450.85	5,385,812.15	0.39
515000	515000 SECONDARY PROGRAM					
SEC.	110 SALARIES - CERTIFIED	2,657,954.00	0.00	3,199.48	2,654,754.52	0.12
SEC.	115 SALARIES - NON CERT	33,490.00	0.00	614.00	32,876.00	1.83
SEC.	117 MERIT SERVICE PAY	7,000.00	0.00	2,875.00	4,125.00	41.07
SEC.	Longevity pmt	25,000.00	0.00	0.00	25,000.00	0.00

PROGRAM	OBJECT	2023-24	Encumbered	YTD ACTIVITY	Unencumbered	2023-24
		Original Budget	Amount		Balance - FY Act	FY %
515000	515000 SECONDARY PROGRAM					
SEC.	160 SUBS - ALL	38,000.00	0.00	0.00	38,000.00	0.00
SEC.	170 PERSONAL LEAVE PAYMENT	8,000.00	0.00	3,327.60	4,672.40	41.60
SEC.		2,769,444.00	0.00	10,016.08	2,759,427.92	0.36
SEC.	210 PERSI RETIREMENT	351,016.00	0.00	1,153.97	349,862.03	0.33
SEC.	220 FICA / MDCR	205,258.00	0.00	793.62	204,464.38	0.39
SEC.	240 HEALTH INSURANCE	452,227.00	0.00	1,898.09	450,328.91	0.42
SEC.		1,008,501.00	0.00	3,845.68	1,004,655.32	0.38
SEC.	310 PURCH. SER. - PROF & TECH	0.00	0.00	2,610.00	-2,610.00	0.00
SEC.	380 TRAVEL	800.00	0.00	0.00	800.00	0.00
SEC.		800.00	0.00	2,610.00	-1,810.00	326.25
SEC.	410 SUPPLIES & MATERIALS	27,718.00	2,065.05	0.00	25,652.95	7.45
SEC.	411 POSTAGE	5,164.00	0.00	0.00	5,164.00	0.00
SEC.	416 PHYSICAL ED.	504.00	0.00	0.00	504.00	0.00
SEC.	417 MUSIC	1,527.00	0.00	0.00	1,527.00	0.00
SEC.	440 TEXTBOOKS	228,500.00	62,101.28	56,901.12	109,497.60	52.08
SEC.		263,413.00	64,166.33	56,901.12	142,345.55	45.96
SEC.		4,042,158.00	64,166.33	73,372.88	3,904,618.79	3.40
517000	517000 ALTERNATIVE SCH PROGRAM					
ALT.	110 SALARIES - CERTIFIED	455,955.00	0.00	13,425.00	442,530.00	2.94
ALT.	115 SALARIES - NON CERT	52,700.00	0.00	2,161.75	50,538.25	4.10
ALT.	160 SUBS - ALL	12,500.00	0.00	0.00	12,500.00	0.00
ALT.		521,155.00	0.00	15,586.75	505,568.25	2.99
ALT.	210 PERSI RETIREMENT	65,695.00	0.00	1,930.58	63,764.42	2.94
ALT.	220 FICA / MDCR	39,868.00	0.00	1,178.43	38,689.57	2.96
ALT.	240 HEALTH INSURANCE	89,253.00	0.00	0.00	89,253.00	0.00

PROGRAM	OBJECT	2023-24 Original Budget	Encumbered Amount	YTD ACTIVITY	Unencumbered Balance - FY Act	2023-24 FY %
517000	517000 ALTERNATIVE SCH PROGRAM					
ALT.		194,816.00	0.00	3,109.01	191,706.99	1.60
ALT.	330 UTILITIES	32,000.00	0.00	1,996.55	30,003.45	6.24
ALT.	380 TRAVEL	500.00	0.00	0.00	500.00	0.00
ALT.		32,500.00	0.00	1,996.55	30,503.45	6.14
ALT.	410 SUPPLIES & MATERIALS	8,051.00	81.60	18.98	7,950.42	1.25
ALT.	411 POSTAGE	790.00	0.00	0.00	790.00	0.00
ALT.	416 PHYSICAL ED.	417.00	21.19	0.00	395.81	5.08
ALT.	417 MUSIC	161.00	0.00	0.00	161.00	0.00
ALT.	440 TEXTBOOKS	40,000.00	20,000.00	0.00	20,000.00	50.00
ALT.		49,419.00	20,102.79	18.98	29,297.23	40.72
ALT.		797,890.00	20,102.79	20,711.29	757,075.92	5.12
521000	521000 EXCEPTIONAL CHILD PROGR					
EXCEP. CHILD	110 SALARIES - CERTIFIED	381,254.00	0.00	0.00	381,254.00	0.00
EXCEP. CHILD	115 SALARIES - NON CERT	276,139.00	0.00	0.00	276,139.00	0.00
EXCEP. CHILD	160 SUBS - ALL	5,000.00	0.00	0.00	5,000.00	0.00
EXCEP. CHILD		662,393.00	0.00	0.00	662,393.00	0.00
EXCEP. CHILD	210 PERSI RETIREMENT	79,030.00	0.00	-0.01	79,030.01	0.00
EXCEP. CHILD	220 FICA / MDCR	50,673.00	0.00	1.71	50,671.29	0.00
EXCEP. CHILD	240 HEALTH INSURANCE	198,340.00	0.00	-7.83	198,347.83	0.00
EXCEP. CHILD		328,043.00	0.00	-6.13	328,049.13	0.00
EXCEP. CHILD	315 PURCH. SER. - OTHER PROF	80,348.00	17,257.53	0.00	63,090.47	21.48
EXCEP. CHILD		80,348.00	17,257.53	0.00	63,090.47	21.48

PROGRAM	OBJECT	2023-24 Original Budget	Encumbered Amount	YTD ACTIVITY	Unencumbered Balance - FY Act	2023-24 FY %
521000	521000 EXCEPTIONAL CHILD PROGR					
EXCEP. CHILD		1,070,784.00	17,257.53	-6.13	1,053,532.60	1.61
522000	522000 PRE SCHOOL EXCEP CHILD					
PRE SCHOOL	110 SALARIES - CERTIFIED	57,586.00	0.00	0.00	57,586.00	0.00
PRE SCHOOL		57,586.00	0.00	0.00	57,586.00	0.00
PRE SCHOOL	210 PERSI RETIREMENT	7,308.00	0.00	0.00	7,308.00	0.00
PRE SCHOOL	220 FICA / MDCR	4,405.00	0.00	0.00	4,405.00	0.00
PRE SCHOOL	240 HEALTH INSURANCE	9,917.00	0.00	0.00	9,917.00	0.00
PRE SCHOOL		21,630.00	0.00	0.00	21,630.00	0.00
PRE SCHOOL		79,216.00	0.00	0.00	79,216.00	0.00
524000	524000 GIFTED AND TALENTED PRO					
GIFT / TALENT	313 PROFESSIONAL DEVELOPMENT	3,000.00	0.00	0.00	3,000.00	0.00
GIFT / TALENT	380 TRAVEL	3,000.00	0.00	0.00	3,000.00	0.00
GIFT / TALENT		6,000.00	0.00	0.00	6,000.00	0.00
GIFT / TALENT	410 SUPPLIES & MATERIALS	3,000.00	0.00	0.00	3,000.00	0.00
GIFT / TALENT		3,000.00	0.00	0.00	3,000.00	0.00
GIFT / TALENT		9,000.00	0.00	0.00	9,000.00	0.00
531000	531000 INTERSCHOLASTIC PROGRAM					
INTERSCHOLASTIC	105 SALARIES - STIPENDS	240,000.00	0.00	3,558.60	236,441.40	1.48
INTERSCHOLASTIC		240,000.00	0.00	3,558.60	236,441.40	1.48
INTERSCHOLASTIC	210 PERSI RETIREMENT	29,725.00	0.00	253.82	29,471.18	0.85

PROGRAM	OBJECT	2023-24 Original Budget	Encumbered Amount	YTD ACTIVITY	Unencumbered Balance - FY Act	2023-24 FY %
531000	531000 INTERSCHOLASTIC PROGRAM					
INTERSCHOLASTIC	220 FICA / MDCR	19,356.00	0.00	272.00	19,084.00	1.41
INTERSCHOLASTIC		49,081.00	0.00	525.82	48,555.18	1.07
INTERSCHOLASTIC	310 PURCH. SER. - PROF & TECH	25,000.00	15,323.47	3,334.13	6,342.40	74.63
INTERSCHOLASTIC	380 TRAVEL	5,750.00	0.00	0.00	5,750.00	0.00
INTERSCHOLASTIC	390 PURCH. SER. - OTHER/ FEES/	7,050.00	0.00	820.00	6,230.00	11.63
INTERSCHOLASTIC		37,800.00	15,323.47	4,154.13	18,322.40	51.53
INTERSCHOLASTIC	550 EQUIPMENT	13,400.00	1,647.49	2,911.88	8,840.63	34.03
INTERSCHOLASTIC		13,400.00	1,647.49	2,911.88	8,840.63	34.03
INTERSCHOLASTIC		340,281.00	16,970.96	11,150.43	312,159.61	8.26
532000	532000 SCHOOL ACTIVITIES					
SCHOOL ACT.	105 SALARIES - STIPENDS	59,600.00	0.00	0.00	59,600.00	0.00
SCHOOL ACT.		59,600.00	0.00	0.00	59,600.00	0.00
SCHOOL ACT.	210 PERSI RETIREMENT	6,978.00	0.00	0.00	6,978.00	0.00
SCHOOL ACT.	220 FICA / MDCR	4,184.00	0.00	0.00	4,184.00	0.00
SCHOOL ACT.		11,162.00	0.00	0.00	11,162.00	0.00
SCHOOL ACT.	310 PURCH. SER. - PROF & TECH	2,800.00	0.00	2,400.00	400.00	85.71
SCHOOL ACT.		2,800.00	0.00	2,400.00	400.00	85.71
SCHOOL ACT.	410 SUPPLIES & MATERIALS	7,500.00	0.00	0.00	7,500.00	0.00
SCHOOL ACT.		7,500.00	0.00	0.00	7,500.00	0.00
SCHOOL ACT.		81,062.00	0.00	2,400.00	78,662.00	2.96

PROGRAM	OBJECT	2023-24	Encumbered	YTD ACTIVITY	Unencumbered	2023-24
		Original Budget	Amount		Balance - FY Act	FY %
541000	541000 SUMMER SCHOOL PROGRAM					
SUMMER SCHOOL	PT, TIME SHEETS, OTHER	0.00	0.00	7,867.00	-7,867.00	0.00
SUMMER SCHOOL		0.00	0.00	7,867.00	-7,867.00	0.00
SUMMER SCHOOL	210 PERSI RETIREMENT	0.00	0.00	507.16	-507.16	0.00
SUMMER SCHOOL	220 FICA / MDCR	0.00	0.00	596.70	-596.70	0.00
SUMMER SCHOOL		0.00	0.00	1,103.86	-1,103.86	0.00
SUMMER SCHOOL		0.00	0.00	8,970.86	-8,970.86	0.00
611000	611000 GUIDANCE/ HEALTH					
GUIDE/HEALTH	110 SALARIES - CERTIFIED	851,955.00	0.00	0.00	851,955.00	0.00
GUIDE/HEALTH	115 SALARIES - NON CERT	78,728.00	0.00	4,574.27	74,153.73	5.81
GUIDE/HEALTH		930,683.00	0.00	4,574.27	926,108.73	0.49
GUIDE/HEALTH	210 PERSI RETIREMENT	111,665.00	0.00	511.40	111,153.60	0.46
GUIDE/HEALTH	220 FICA / MDCR	70,959.00	0.00	349.94	70,609.06	0.49
GUIDE/HEALTH	240 HEALTH INSURANCE	159,664.00	0.00	741.77	158,922.23	0.46
GUIDE/HEALTH		342,288.00	0.00	1,603.11	340,684.89	0.47
GUIDE/HEALTH	310 PURCH. SER. - PROF & TECH	5,300.00	300.00	3,561.93	1,438.07	72.87
GUIDE/HEALTH	313 PROFESSIONAL DEVELOPMENT	4,700.00	180.00	50.00	4,470.00	4.89
GUIDE/HEALTH	380 TRAVEL	1,972.00	0.00	0.00	1,972.00	0.00
GUIDE/HEALTH		11,972.00	480.00	3,611.93	7,880.07	34.18
GUIDE/HEALTH	410 SUPPLIES & MATERIALS	30,641.00	4,601.08	368.99	25,670.93	16.22
GUIDE/HEALTH		30,641.00	4,601.08	368.99	25,670.93	16.22
GUIDE/HEALTH		1,315,584.00	5,081.08	10,158.30	1,300,344.62	1.16

PROGRAM	OBJECT	2023-24	Encumbered	YTD ACTIVITY	Unencumbered	2023-24
		Original Budget	Amount		Balance - FY Act	FY %
621000	621000 INSTRUCTIONAL IMPROVEME					
INST. IMPROVE	PT, TIME SHEETS, OTHER	8,000.00	0.00	0.00	8,000.00	0.00
INST. IMPROVE	110 SALARIES - CERTIFIED	30,305.00	0.00	0.00	30,305.00	0.00
INST. IMPROVE		38,305.00	0.00	0.00	38,305.00	0.00
INST. IMPROVE	210 PERSI RETIREMENT	4,443.00	0.00	0.00	4,443.00	0.00
INST. IMPROVE	220 FICA / MDCR	4,866.00	0.00	0.77	4,865.23	0.02
INST. IMPROVE	240 HEALTH INSURANCE	4,959.00	0.00	0.00	4,959.00	0.00
INST. IMPROVE	290 CREDIT REIMBURSEMENT	15,000.00	0.00	0.00	15,000.00	0.00
INST. IMPROVE		29,268.00	0.00	0.77	29,267.23	0.00
INST. IMPROVE	310 PURCH. SER. - PROF & TECH	7,000.00	0.00	0.00	7,000.00	0.00
INST. IMPROVE	313 PROFESSIONAL DEVELOPMENT	32,526.00	0.00	0.00	32,526.00	0.00
INST. IMPROVE	380 TRAVEL	1,100.00	0.00	0.00	1,100.00	0.00
INST. IMPROVE		40,626.00	0.00	0.00	40,626.00	0.00
INST. IMPROVE	410 SUPPLIES & MATERIALS	15,700.00	900.00	0.00	14,800.00	5.73
INST. IMPROVE		15,700.00	900.00	0.00	14,800.00	5.73
INST. IMPROVE		123,899.00	900.00	0.77	122,998.23	0.73
622000	622000 EDUCATIONAL MEDIA PROGR					
MEDIA	115 SALARIES - NON CERT	109,496.00	0.00	0.00	109,496.00	0.00
MEDIA		109,496.00	0.00	0.00	109,496.00	0.00
MEDIA	210 PERSI RETIREMENT	13,074.00	0.00	-0.01	13,074.01	0.00
MEDIA	220 FICA / MDCR	8,377.00	0.00	0.67	8,376.33	0.01
MEDIA	240 HEALTH INSURANCE	49,585.00	0.00	300.00	49,285.00	0.61
MEDIA		71,036.00	0.00	300.66	70,735.34	0.42
MEDIA	410 SUPPLIES & MATERIALS	2,513.00	0.00	0.00	2,513.00	0.00

PROGRAM	OBJECT	2023-24	Encumbered	YTD ACTIVITY	Unencumbered	2023-24
		Original Budget	Amount		Balance - FY Act	FY %
622000	622000 EDUCATIONAL MEDIA PROGR					
MEDIA	430 MEDIA - LIBRARY BOOKS/SUPP	2,513.00	0.00	0.00	2,513.00	0.00
MEDIA		5,026.00	0.00	0.00	5,026.00	0.00
MEDIA		185,558.00	0.00	300.66	185,257.34	0.16
624000	624000 BOOKS, PERIODICALS					
BOOKS, PERIODIC	440 TEXTBOOKS	0.00	32,716.35	0.00	-32,716.35	0.00
BOOKS, PERIODIC		0.00	32,716.35	0.00	-32,716.35	0.00
BOOKS, PERIODIC		0.00	32,716.35	0.00	-32,716.35	0.00
631000	631000 BOARD OF EDUCATION					
BOARD OF ED	310 PURCH. SER. - PROF & TECH	29,750.00	7,275.00	2,815.00	19,660.00	33.92
BOARD OF ED	313 PROFESSIONAL DEVELOPMENT	500.00	0.00	0.00	500.00	0.00
BOARD OF ED	Printing/Binding for communica	3,500.00	0.00	457.60	3,042.40	13.07
BOARD OF ED	380 TRAVEL	1,000.00	0.00	0.00	1,000.00	0.00
BOARD OF ED	390 PURCH. SER. - OTHER/ FEES/	8,000.00	0.00	6,512.14	1,487.86	81.40
BOARD OF ED		42,750.00	7,275.00	9,784.74	25,690.26	39.91
BOARD OF ED	410 SUPPLIES & MATERIALS	3,000.00	1,647.75	105.01	1,247.24	58.43
BOARD OF ED		3,000.00	1,647.75	105.01	1,247.24	58.43
BOARD OF ED		45,750.00	8,922.75	9,889.75	26,937.50	41.12
632000	632000 DISTRICT ADMINISTRATION					
DIST. ADMIN	110 SALARIES - CERTIFIED	382,575.00	0.00	52,229.85	330,345.15	13.65
DIST. ADMIN		382,575.00	0.00	52,229.85	330,345.15	13.65

PROGRAM	OBJECT	2023-24	Encumbered	YTD ACTIVITY	Unencumbered	2023-24
		Original Budget	Amount		Balance - FY Act	FY %
632000	632000 DISTRICT ADMINISTRATION					
DIST. ADMIN	210 PERSI RETIREMENT	45,679.00	0.00	6,432.25	39,246.75	14.08
DIST. ADMIN	220 FICA / MDCR	29,267.00	0.00	3,948.78	25,318.22	13.49
DIST. ADMIN	240 HEALTH INSURANCE	29,751.00	0.00	2,515.46	27,235.54	8.46
DIST. ADMIN		104,697.00	0.00	12,896.49	91,800.51	12.32
DIST. ADMIN	313 PROFESSIONAL DEVELOPMENT	4,500.00	0.00	1,100.00	3,400.00	24.44
DIST. ADMIN	380 TRAVEL	2,000.00	30.00	0.00	1,970.00	1.50
DIST. ADMIN	390 PURCH. SER. - OTHER/ FEES/	2,000.00	0.00	1,850.00	150.00	92.50
DIST. ADMIN		8,500.00	30.00	2,950.00	5,520.00	35.06
DIST. ADMIN	410 SUPPLIES & MATERIALS	1,500.00	0.00	62.00	1,438.00	4.13
DIST. ADMIN		1,500.00	0.00	62.00	1,438.00	4.13
DIST. ADMIN		497,272.00	30.00	68,138.34	429,103.66	13.71
641000	641000 SCHOOL ADMINISTRATION					
SCHOOL ADMIN	110 SALARIES - CERTIFIED	738,432.00	0.00	61,197.86	677,234.14	8.29
SCHOOL ADMIN	115 SALARIES - NON CERT	319,225.00	0.00	23,239.32	295,985.68	7.28
SCHOOL ADMIN		1,057,657.00	0.00	84,437.18	973,219.82	7.98
SCHOOL ADMIN	210 PERSI RETIREMENT	126,283.00	0.00	9,489.31	116,793.69	7.51
SCHOOL ADMIN	220 FICA / MDCR	80,911.00	0.00	6,211.25	74,699.75	7.68
SCHOOL ADMIN	240 HEALTH INSURANCE	193,382.00	0.00	4,715.77	188,666.23	2.44
SCHOOL ADMIN		400,576.00	0.00	20,416.33	380,159.67	5.10
SCHOOL ADMIN	313 PROFESSIONAL DEVELOPMENT	5,500.00	147.00	4,600.00	753.00	86.31
SCHOOL ADMIN	390 PURCH. SER. - OTHER/ FEES/	1,500.00	0.00	0.00	1,500.00	0.00
SCHOOL ADMIN		7,000.00	147.00	4,600.00	2,253.00	67.81

PROGRAM	OBJECT	2023-24	Encumbered	YTD ACTIVITY	Unencumbered	2023-24
		Original Budget	Amount		Balance - FY Act	FY %
641000	641000 SCHOOL ADMINISTRATION					
SCHOOL ADMIN		1,465,233.00	147.00	109,453.51	1,355,632.49	7.48
651000	651000 BUSINESS OPERATIONS					
BUSINESS OP	115 SALARIES - NON CERT	418,021.00	0.00	61,549.31	356,471.69	14.72
BUSINESS OP	160 SUBS - ALL	500.00	0.00	0.00	500.00	0.00
BUSINESS OP		418,521.00	0.00	61,549.31	356,971.69	14.71
BUSINESS OP	210 PERSI RETIREMENT	46,791.00	0.00	6,531.43	40,259.57	13.96
BUSINESS OP	220 FICA / MDCR	31,352.00	0.00	4,510.18	26,841.82	14.39
BUSINESS OP	240 HEALTH INSURANCE	94,212.00	0.00	12,328.88	81,883.12	13.09
BUSINESS OP		172,355.00	0.00	23,370.49	148,984.51	13.56
BUSINESS OP	310 PURCH. SER. - PROF & TECH	40,561.00	1,800.00	0.00	38,761.00	4.44
BUSINESS OP	313 PROFESSIONAL DEVELOPMENT	2,000.00	195.00	0.00	1,805.00	9.75
BUSINESS OP	380 TRAVEL	2,500.00	0.00	29.90	2,470.10	1.20
BUSINESS OP	390 PURCH. SER. - OTHER/ FEES/	12,905.00	9,008.50	661.52	3,234.98	74.93
BUSINESS OP		57,966.00	11,003.50	691.42	46,271.08	20.18
BUSINESS OP	410 SUPPLIES & MATERIALS	5,000.00	597.93	90.49	4,311.58	13.77
BUSINESS OP		5,000.00	597.93	90.49	4,311.58	13.77
BUSINESS OP		653,842.00	11,601.43	85,701.71	556,538.86	14.88
655000	INSURANCE FUND					
INSURANCE FUND	PLAN ADMINISTRATION FEES	47,000.00	34,892.00	3,172.00	8,936.00	80.99
INSURANCE FUND		47,000.00	34,892.00	3,172.00	8,936.00	80.99
INSURANCE FUND	HEALTHY INCENTIVES	2,000.00	0.00	0.00	2,000.00	0.00
INSURANCE FUND	410 SUPPLIES & MATERIALS	2,500.00	0.00	31.80	2,468.20	1.27

PROGRAM	OBJECT	2023-24	Encumbered	YTD ACTIVITY	Unencumbered	2023-24
		Original Budget	Amount		Balance - FY Act	FY %
655000	INSURANCE FUND					
INSURANCE FUND		4,500.00	0.00	31.80	4,468.20	0.71
INSURANCE FUND		51,500.00	34,892.00	3,203.80	13,404.20	73.97
656000	656000 TECHNOLOGY SUPPORT					
TECHNOLOGY	105 SALARIES - STIPENDS	6,150.00	0.00	363.62	5,786.38	5.91
TECHNOLOGY	115 SALARIES - NON CERT	204,500.00	0.00	42,213.90	162,286.10	20.64
TECHNOLOGY		210,650.00	0.00	42,577.52	168,072.48	20.21
TECHNOLOGY	210 PERSI RETIREMENT	23,551.00	0.00	3,464.18	20,086.82	14.71
TECHNOLOGY	220 FICA / MDCR	16,114.00	0.00	3,045.81	13,068.19	18.90
TECHNOLOGY	240 HEALTH INSURANCE	24,793.00	0.00	3,298.96	21,494.04	13.31
TECHNOLOGY		64,458.00	0.00	9,808.95	54,649.05	15.22
TECHNOLOGY	310 PURCH. SER. - PROF & TECH	7,500.00	1,997.00	868.53	4,634.47	38.21
TECHNOLOGY	313 PROFESSIONAL DEVELOPMENT	5,000.00	0.00	0.00	5,000.00	0.00
TECHNOLOGY	TECHNICAL SERVICES	225,000.00	58,758.43	115,343.27	50,898.30	77.38
TECHNOLOGY	380 TRAVEL	600.00	0.00	0.00	600.00	0.00
TECHNOLOGY		238,100.00	60,755.43	116,211.80	61,132.77	74.32
TECHNOLOGY	410 SUPPLIES & MATERIALS	25,000.00	3,000.00	5,380.92	16,619.08	33.52
TECHNOLOGY		25,000.00	3,000.00	5,380.92	16,619.08	33.52
TECHNOLOGY	550 EQUIPMENT	15,000.00	0.00	1,248.96	13,751.04	8.33
TECHNOLOGY		15,000.00	0.00	1,248.96	13,751.04	8.33
TECHNOLOGY		553,208.00	63,755.43	175,228.15	314,224.42	43.20

PROGRAM	OBJECT	2023-24	Encumbered	YTD ACTIVITY	Unencumbered	2023-24
		Original Budget	Amount		Balance - FY Act	FY %
661000	661000 BUILDING CARE					
BUILD CARE	115 SALARIES - NON CERT	128,522.00	0.00	19,920.57	108,601.43	15.50
BUILD CARE	160 SUBS - ALL	8,000.00	0.00	4,905.00	3,095.00	61.31
BUILD CARE		136,522.00	0.00	24,825.57	111,696.43	18.18
BUILD CARE	210 PERSI RETIREMENT	16,301.00	0.00	2,239.22	14,061.78	13.74
BUILD CARE	220 FICA / MDCR	10,444.00	0.00	1,822.51	8,621.49	17.45
BUILD CARE	240 HEALTH INSURANCE	32,726.00	0.00	5,378.72	27,347.28	16.44
BUILD CARE		59,471.00	0.00	9,440.45	50,030.55	15.87
BUILD CARE	310 PURCH. SER. - PROF & TECH	10,000.00	0.00	0.00	10,000.00	0.00
BUILD CARE	330 UTILITIES	4,950.00	0.00	308.79	4,641.21	6.24
BUILD CARE	331 UTILITIES - WATER & SEWER	64,000.00	0.00	4,162.29	59,837.71	6.50
BUILD CARE	332 UTILITIES - ELECTRICITY	265,050.00	0.00	20,235.72	244,814.28	7.63
BUILD CARE	333 UTILITIES - GAS	81,025.00	0.00	1,155.20	79,869.80	1.43
BUILD CARE	334 SANITATION	18,500.00	0.00	558.73	17,941.27	3.02
BUILD CARE	350 COMMUNICATION - TELEPHONE	70,000.00	0.00	4,913.21	65,086.79	7.02
BUILD CARE	380 TRAVEL	200.00	0.00	0.00	200.00	0.00
BUILD CARE		513,725.00	0.00	31,333.94	482,391.06	6.10
BUILD CARE	410 SUPPLIES & MATERIALS	20,000.00	463.04	150.95	19,386.01	3.07
BUILD CARE		20,000.00	463.04	150.95	19,386.01	3.07
BUILD CARE	550 EQUIPMENT	3,000.00	0.00	0.00	3,000.00	0.00
BUILD CARE	COPY MACHINE/MAINT AGREE	65,000.00	59,802.81	3,861.99	1,335.20	97.95
BUILD CARE		68,000.00	59,802.81	3,861.99	4,335.20	93.62
BUILD CARE	710 INS. PROP/LIAB OTHER	98,660.00	0.00	135,187.00	-36,527.00	137.02
BUILD CARE	720 WORKMANS COMP	145,000.00	0.00	128,207.00	16,793.00	88.42
BUILD CARE		243,660.00	0.00	263,394.00	-19,734.00	108.10
BUILD CARE		1,041,378.00	60,265.85	333,006.90	648,105.25	37.76

PROGRAM	OBJECT	2023-24	Encumbered	YTD ACTIVITY	Unencumbered	2023-24
		Original Budget	Amount		Balance - FY Act	FY %
663000	663000 MAINT- NON STUDENT OCC.					
MAINT- NON STUD	115 SALARIES - NON CERT	22,884.00	0.00	2,665.64	20,218.36	11.65
MAINT- NON STUD		22,884.00	0.00	2,665.64	20,218.36	11.65
MAINT- NON STUD	210 PERSI RETIREMENT	2,733.00	0.00	298.04	2,434.96	10.91
MAINT- NON STUD	220 FICA / MDCR	1,750.00	0.00	197.73	1,552.27	11.30
MAINT- NON STUD	240 HEALTH INSURANCE	5,454.00	0.00	489.88	4,964.12	8.98
MAINT- NON STUD		9,937.00	0.00	985.65	8,951.35	9.92
MAINT- NON STUD	310 PURCH. SER. - PROF & TECH	12,000.00	0.00	0.00	12,000.00	0.00
MAINT- NON STUD	320 PURCH. SER. - PROPERTY / E	233,500.00	8,651.51	275.00	224,573.49	3.82
MAINT- NON STUD		245,500.00	8,651.51	275.00	236,573.49	3.64
MAINT- NON STUD	WATER FILTER SYSTEM	1,000.00	480.00	16.00	504.00	49.60
MAINT- NON STUD	410 SUPPLIES & MATERIALS	61,538.00	15,000.00	578.82	45,959.18	25.32
MAINT- NON STUD		62,538.00	15,480.00	594.82	46,463.18	25.70
MAINT- NON STUD	550 EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0.00
MAINT- NON STUD		5,000.00	0.00	0.00	5,000.00	0.00
MAINT- NON STUD		345,859.00	24,131.51	4,521.11	317,206.38	8.28
664000	664000 MAINT- STUDENT OCC.					
MAINT- STUDENT	115 SALARIES - NON CERT	206,545.00	0.00	33,839.59	172,705.41	16.38
MAINT- STUDENT		206,545.00	0.00	33,839.59	172,705.41	16.38
MAINT- STUDENT	210 PERSI RETIREMENT	24,661.00	0.00	3,783.27	20,877.73	15.34
MAINT- STUDENT	220 FICA / MDCR	15,800.00	0.00	2,495.06	13,304.94	15.79
MAINT- STUDENT	240 HEALTH INSURANCE	43,636.00	0.00	7,179.96	36,456.04	16.45
MAINT- STUDENT		84,097.00	0.00	13,458.29	70,638.71	16.00

PROGRAM	OBJECT	2023-24	Encumbered	YTD ACTIVITY	Unencumbered	2023-24
		Original Budget	Amount		Balance - FY Act	FY %
664000	664000 MAINT- STUDENT OCC.					
MAINT- STUDENT	320 PURCH. SER. - PROPERTY / E	1,385,689.00	86,721.43	816,648.44	482,319.13	65.19
MAINT- STUDENT	332 UTILITIES - ELECTRICITY	4,600.00	0.00	308.77	4,291.23	6.71
MAINT- STUDENT		1,390,289.00	86,721.43	816,957.21	486,610.36	65.00
MAINT- STUDENT	410 SUPPLIES & MATERIALS	31,000.00	0.00	7,174.16	23,825.84	23.14
MAINT- STUDENT	OIL / LUBE	7,000.00	0.00	1,006.17	5,993.83	14.37
MAINT- STUDENT	422 PARTS/BATTERIES/TIRES	1,000.00	0.00	0.00	1,000.00	0.00
MAINT- STUDENT		39,000.00	0.00	8,180.33	30,819.67	20.98
MAINT- STUDENT	550 EQUIPMENT	7,700.00	0.00	0.00	7,700.00	0.00
MAINT- STUDENT		7,700.00	0.00	0.00	7,700.00	0.00
MAINT- STUDENT		1,727,631.00	86,721.43	872,435.42	768,474.15	55.52
665000	665000 MAINT - GROUNDS					
MAINT - GROUND	115 SALARIES - NON CERT	16,000.00	0.00	0.00	16,000.00	0.00
MAINT - GROUND		16,000.00	0.00	0.00	16,000.00	0.00
MAINT - GROUND	220 FICA / MDCR	1,224.00	0.00	0.00	1,224.00	0.00
MAINT - GROUND		1,224.00	0.00	0.00	1,224.00	0.00
MAINT - GROUND	320 PURCH. SER. - PROPERTY / E	3,000.00	0.00	3,453.54	-453.54	115.12
MAINT - GROUND		3,000.00	0.00	3,453.54	-453.54	115.12
MAINT - GROUND	410 SUPPLIES & MATERIALS	6,000.00	0.00	3,727.94	2,272.06	62.13
MAINT - GROUND	OIL / LUBE	3,000.00	0.00	40.02	2,959.98	1.33
MAINT - GROUND		9,000.00	0.00	3,767.96	5,232.04	41.87
MAINT - GROUND	550 EQUIPMENT	7,500.00	0.00	214.95	7,285.05	2.87

PROGRAM	OBJECT	2023-24	Encumbered	YTD ACTIVITY	Unencumbered	2023-24
		Original Budget	Amount		Balance - FY Act	FY %
665000	665000 MAINT - GROUNDS					
	MAINT - GROUND	7,500.00	0.00	214.95	7,285.05	2.87
	MAINT - GROUND	36,724.00	0.00	7,436.45	29,287.55	20.25
667000	SAFE SCHOOL ENVIRONMENT					
SAFE SCHOOL ENV	320 PURCH. SER. - PROPERTY / E	15,000.00	0.00	0.00	15,000.00	0.00
SAFE SCHOOL ENV		15,000.00	0.00	0.00	15,000.00	0.00
SAFE SCHOOL ENV	410 SUPPLIES & MATERIALS	20,700.00	306.00	2,809.87	17,584.13	15.05
SAFE SCHOOL ENV		20,700.00	306.00	2,809.87	17,584.13	15.05
SAFE SCHOOL ENV		35,700.00	306.00	2,809.87	32,584.13	8.73
681000	681000 PUPIL TRANSPORTATION					
TRANS.	115 SALARIES - NON CERT	913,050.00	0.00	67,351.63	845,698.37	7.38
TRANS.		913,050.00	0.00	67,351.63	845,698.37	7.38
TRANS.	210 PERSI RETIREMENT	110,761.00	0.00	5,698.85	105,062.15	5.15
TRANS.	220 FICA / MDCR	69,848.00	0.00	4,920.26	64,927.74	7.04
TRANS.	240 HEALTH INSURANCE	357,012.00	0.00	4,974.34	352,037.66	1.39
TRANS.		537,621.00	0.00	15,593.45	522,027.55	2.90
TRANS.	320 PURCH. SER. - PROPERTY / E	18,000.00	1,930.34	746.99	15,322.67	14.87
TRANS.	Physical/Drug Screening	5,900.00	5,100.00	0.00	800.00	86.44
TRANS.	UTILITIES - BUS PLUG INS	500.00	0.00	0.00	500.00	0.00
TRANS.	330 UTILITIES	18,850.00	4,290.00	997.58	13,562.42	28.05
TRANS.	340 IN LIEU OF TRANSPORTATION	12,000.00	0.00	0.00	12,000.00	0.00
TRANS.	360 DATA PROCESSING	18,000.00	0.00	0.00	18,000.00	0.00
TRANS.	380 TRAVEL	13,000.00	0.00	277.03	12,722.97	2.13

PROGRAM	OBJECT	2023-24	Encumbered	YTD ACTIVITY	Unencumbered	2023-24
		Original Budget	Amount		Balance - FY Act	FY %
681000	681000 PUPIL TRANSPORTATION					
TRANS.	TRAINING & TRAVEL	7,500.00	0.00	0.00	7,500.00	0.00
TRANS.	ASSESSMENT FEES- TRANS	4,600.00	0.00	0.00	4,600.00	0.00
TRANS.		98,350.00	11,320.34	2,021.60	85,008.06	13.57
TRANS.	414 OFFICE SUPPLIES	3,000.00	0.00	-320.00	3,320.00	-10.67
TRANS.	FUEL	171,500.00	0.00	167.73	171,332.27	0.10
TRANS.	422 PARTS/BATTERIES/TIRES	101,000.00	0.00	2,019.76	98,980.24	2.00
TRANS.		275,500.00	0.00	1,867.49	273,632.51	0.68
TRANS.	550 EQUIPMENT	3,000.00	0.00	0.00	3,000.00	0.00
TRANS.	555 EQUIP. HAND TOOLS	1,500.00	0.00	51.71	1,448.29	3.45
TRANS.	556 EQUIP. MECHANIC TOOLS	1,300.00	0.00	700.16	599.84	53.86
TRANS.		5,800.00	0.00	751.87	5,048.13	12.96
TRANS.		1,830,321.00	11,320.34	87,586.04	1,731,414.62	5.40
683000	683000 GENERAL TRANSPORTATION					
GEN. TRANS	FUEL	1,200.00	0.00	0.00	1,200.00	0.00
GEN. TRANS	OIL / LUBE	3,500.00	0.00	173.71	3,326.29	4.96
GEN. TRANS	422 PARTS/BATTERIES/TIRES	5,500.00	0.00	995.07	4,504.93	18.09
GEN. TRANS		10,200.00	0.00	1,168.78	9,031.22	11.46
GEN. TRANS		10,200.00	0.00	1,168.78	9,031.22	11.46
691000	691000 MEDICAID					
MEDICAID	310 PURCH. SER. - PROF & TECH	0.00	120,000.00	0.00	-120,000.00	0.00
MEDICAID		0.00	120,000.00	0.00	-120,000.00	0.00

PROGRAM	OBJECT	2023-24 Original Budget	Encumbered Amount	YTD ACTIVITY	Unencumbered Balance - FY Act	2023-24 FY %
691000	691000 MEDICAID					
MEDICAID		0.00	120,000.00	0.00	-120,000.00	0.00
710000	710000 FOOD SERVICES PROGRAM					
FOOD SER.	220 FICA / MDCR	36,900.00	0.00	0.00	36,900.00	0.00
FOOD SER.		36,900.00	0.00	0.00	36,900.00	0.00
FOOD SER.		36,900.00	0.00	0.00	36,900.00	0.00
920000	920000 TRANSFER TO OTHER FUNDS					
TRANS TO	810 TRANSFERS OUT	271,866.00	0.00	0.00	271,866.00	0.00
TRANS TO		271,866.00	0.00	0.00	271,866.00	0.00
TRANS TO		271,866.00	0.00	0.00	271,866.00	0.00
950000	950000 CONTINGENCY RESERVE					
CONTINGENCY	850 CONTINGENCY RESERVE	1,000,397.00	0.00	0.00	1,000,397.00	0.00
CONTINGENCY		1,000,397.00	0.00	0.00	1,000,397.00	0.00
CONTINGENCY		1,000,397.00	0.00	0.00	1,000,397.00	0.00
GEN FUND		23,056,284.00	585,856.87	1,902,089.74	20,568,097.48	10.79
GEN FUND		23,056,284.00	585,856.87	1,902,089.74	20,568,097.48	10.79
Grand Expense T		23,056,284.00	585,856.87	1,902,089.74	20,568,097.48	10.79

Number of Accounts: 691

***** End of report *****

Levy (project code 770)

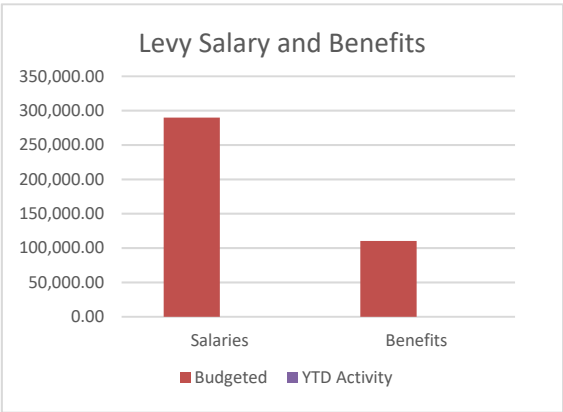
The state provided information on the School Facilities Distribution. The calculation was based on the best 28 weeks ADA for 2022/23. Since last month’s Board Report, the state distributed a letter stating their system had incorrectly calculated the Facilities’ funds. Our distribution increased by \$302.64

- \$372.9846 per ADA
- Best 28 weeks ADA was 2,378.41
- Total School Facilities Distribution to be applied to the 2023/24 \$1,000,000 supplemental levy is \$887,110.36 (the original state amount was \$886,807.72)
- The Facilities payment will be applied to the \$1,000,000 supplemental levy leaving, with the tort levy, a total of \$119,197 to be levied.

Salaries and Benefits

- The staff paid in the levy are 9-month employees and their 23/24 salaries are September 2023 thru August 2024.
 - Two Counselors
 - Instructional Coach (.50 fte)
 - 1 Math and 1 ELA Teacher
 - Two Sped Paras

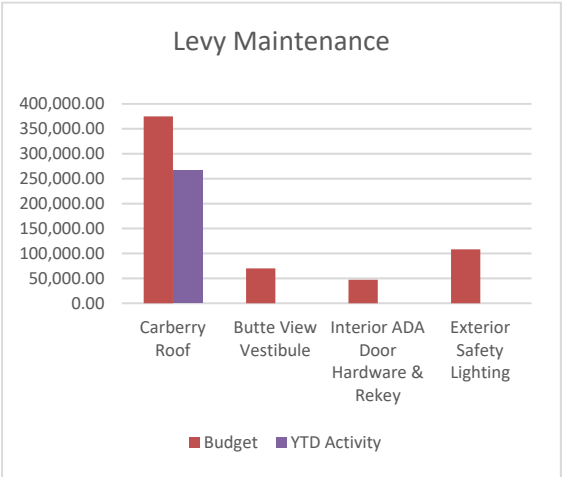
	Budgeted	YTD Activity	Balance
Salaries	289,796.00	0.00	289,796.00
Benefits	110,204.00	0.00	110,204.00
	400,000.00	0.00	400,000.00



Maintenance

- As of August 31, 2023 the levy paid for the Carberry roof project, which includes the permit and architectural/project services.

Maintenance	Budget	YTD Activity	
Carberry Roof	375,000.00	266,780.33	108,219.67
Butte View Vestibule	70,000.00		70,000.00
Interior ADA Door Hardware & Rekey	47,000.00		47,000.00
Exterior Safety Lighting/Other Maintenance	108,000.00		108,000.00
	600,000.00	266,780.33	333,219.67

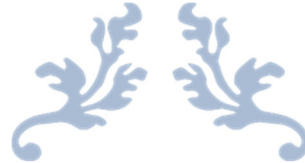


PROGRAM	OBJECT	2023-24	Encumbered	YTD ACTIVITY	Unencumbered	2023-24
		Original Budget	Amount		Balance - FY Act	FY %
512000	512000 ELEMENTARY PROGRAM					
ELEM.	115 SALARIES - NON CERT	40,698.00	0.00	0.00	40,698.00	0.00
ELEM.		40,698.00	0.00	0.00	40,698.00	0.00
ELEM.	210 PERSI RETIREMENT	4,549.00	0.00	0.00	4,549.00	0.00
ELEM.	220 FICA / MDCR	3,003.00	0.00	0.00	3,003.00	0.00
ELEM.	240 HEALTH INSURANCE	7,618.00	0.00	0.00	7,618.00	0.00
ELEM.		15,170.00	0.00	0.00	15,170.00	0.00
ELEM.		55,868.00	0.00	0.00	55,868.00	0.00
515000	515000 SECONDARY PROGRAM					
SEC.	110 SALARIES - CERTIFIED	113,478.00	0.00	0.00	113,478.00	0.00
SEC.		113,478.00	0.00	0.00	113,478.00	0.00
SEC.	210 PERSI RETIREMENT	14,400.00	0.00	0.00	14,400.00	0.00
SEC.	220 FICA / MDCR	8,639.00	0.00	0.00	8,639.00	0.00
SEC.	240 HEALTH INSURANCE	19,834.00	0.00	0.00	19,834.00	0.00
SEC.		42,873.00	0.00	0.00	42,873.00	0.00
SEC.		156,351.00	0.00	0.00	156,351.00	0.00
611000	611000 GUIDANCE/ HEALTH					
GUIDE/HEALTH	110 SALARIES - CERTIFIED	135,620.00	0.00	0.00	135,620.00	0.00
GUIDE/HEALTH		135,620.00	0.00	0.00	135,620.00	0.00
GUIDE/HEALTH	210 PERSI RETIREMENT	17,210.00	0.00	0.00	17,210.00	0.00
GUIDE/HEALTH	220 FICA / MDCR	10,159.00	0.00	0.00	10,159.00	0.00
GUIDE/HEALTH	240 HEALTH INSURANCE	24,792.00	0.00	0.00	24,792.00	0.00

PROGRAM	OBJECT	2023-24 Original Budget	Encumbered Amount	YTD ACTIVITY	Unencumbered Balance - FY Act	2023-24 FY %
611000	611000 GUIDANCE/ HEALTH					
	GUIDE/HEALTH	52,161.00	0.00	0.00	52,161.00	0.00
	GUIDE/HEALTH	187,781.00	0.00	0.00	187,781.00	0.00
664000	664000 MAINT- STUDENT OCC.					
MAINT- STUDENT	320 PURCH. SER. - PROPERTY / E	600,000.00	0.00	266,780.33	333,219.67	44.46
MAINT- STUDENT		600,000.00	0.00	266,780.33	333,219.67	44.46
MAINT- STUDENT		600,000.00	0.00	266,780.33	333,219.67	44.46
		1,000,000.00	0.00	266,780.33	733,219.67	26.68
GEN FUND		1,000,000.00	0.00	266,780.33	733,219.67	26.68
Grand Expense T		1,000,000.00	0.00	266,780.33	733,219.67	26.68

Number of Accounts: 22

***** End of report *****



SPECIAL, STATE AND FEDERAL FUNDS (FUNDS 200 – 999)

August 2023



OBJECT	2023-24 Revised Budget	Encumbered Amount	YTD ACTIVITY	Unencumbered Balance - FY Act	2023-24 FY %
220 FEDERAL FOREST RESERVE					
0000	20,000.00	0.00	0.00	20,000.00	0.00
300 PURCHASED SERVICES	228,400.00	0.00	0.00	228,400.00	0.00
FEDERAL FOREST RESERVE	248,400.00	0.00	0.00	248,400.00	0.00
=====					
230 DISTRICT WIDE GRANTS / DONATIO					
0000	10,000.00	0.00	10,000.00	0.00	100.00
100 SALARIES	0.00	0.00	90.00	-90.00	0.00
200 BENEFITS - ALL	0.00	0.00	6.88	-6.88	0.00
300 PURCHASED SERVICES	2,000.00	150.00	0.00	1,850.00	7.50
400 SUPPLIES & MATERIALS	27,497.45	8,068.48	0.00	19,428.97	29.34
DISTRICT WIDE GRANTS / DONATIO	39,497.45	8,218.48	10,096.88	21,182.09	-8.64
=====					
231 SCHOOL HEALTH TEAM GRANT					
400 SUPPLIES & MATERIALS	1,985.00	0.00	0.00	1,985.00	0.00
SCHOOL HEALTH TEAM GRANT	1,985.00	0.00	0.00	1,985.00	0.00
=====					
233 Id Assoc of Ed for Young Child					
100 SALARIES	0.00	0.00	4,575.00	-4,575.00	0.00
200 BENEFITS - ALL	0.00	0.00	806.35	-806.35	0.00
400 SUPPLIES & MATERIALS	0.00	3,169.14	0.00	-3,169.14	0.00
Id Assoc of Ed for Young Child	0.00	3,169.14	5,381.35	-8,550.49	0.00
=====					
236 LIFETIME SPORTS					
400 SUPPLIES & MATERIALS	8,551.00	0.00	0.00	8,551.00	0.00
LIFETIME SPORTS	8,551.00	0.00	0.00	8,551.00	0.00

OBJECT	2023-24 Revised Budget	Encumbered Amount	YTD ACTIVITY	Unencumbered Balance - FY Act	2023-24 FY %
236 LIFETIME SPORTS					
=====					
237 ID Commun Progrms for Youth Gr					
100 SALARIES	0.00	0.00	3,632.00	-3,632.00	0.00
200 BENEFITS - ALL	0.00	0.00	417.44	-417.44	0.00
ID Commun Progrms for Youth Gr	0.00	0.00	4,049.44	-4,049.44	0.00
=====					
238 SCHOOL ACTIVITY FUNDS					
400 SUPPLIES & MATERIALS	580,889.00	0.00	0.00	580,889.00	0.00
SCHOOL ACTIVITY FUNDS	580,889.00	0.00	0.00	580,889.00	0.00
=====					
239 EMMETT PUBLIC SCHOOL FOUNDATIO					
400 SUPPLIES & MATERIALS	3,816.00	0.00	1,887.61	1,928.39	49.47
EMMETT PUBLIC SCHOOL FOUNDATIO	3,816.00	0.00	1,887.61	1,928.39	49.47
=====					
241 DRIVER EDUCATION - STATE					
0000	19,500.00	0.00	0.00	19,500.00	0.00
100 SALARIES	11,000.00	0.00	2,661.42	8,338.58	24.19
200 BENEFITS - ALL	2,237.00	0.00	203.60	2,033.40	9.10
300 PURCHASED SERVICES	2,000.00	0.00	0.00	2,000.00	0.00
400 SUPPLIES & MATERIALS	8,200.00	0.00	0.00	8,200.00	0.00
500 CAPITOL PROJECTS	7,063.00	0.00	0.00	7,063.00	0.00
DRIVER EDUCATION - STATE	50,000.00	0.00	2,865.02	47,134.98	26.05
=====					

OBJECT	2023-24 Revised Budget	Encumbered Amount	YTD ACTIVITY	Unencumbered Balance - FY Act	2023-24 FY %
245	TECHNOLOGY - STATE				
0000	252,690.00	0.00	0.00	252,690.00	0.00
400 SUPPLIES & MATERIALS	30,000.00	243.47	22,374.99	7,381.54	75.39
500 CAPITOL PROJECTS	229,690.00	20,631.28	150,843.36	58,215.36	74.65
TECHNOLOGY - STATE	512,380.00	20,874.75	173,218.35	318,286.90	2,772.76
=====					
246	SUBSTANCE ABUSE - STATE				
0000	28,400.00	0.00	0.00	28,400.00	0.00
300 PURCHASED SERVICES	27,919.00	0.00	0.00	27,919.00	0.00
500 CAPITOL PROJECTS	15,000.00	0.00	8,506.80	6,493.20	56.71
SUBSTANCE ABUSE - STATE	71,319.00	0.00	8,506.80	62,812.20	58.59
=====					
249	Idaho Securing Our Future Gran				
300 PURCHASED SERVICES	0.00	17,233.80	0.00	-17,233.80	0.00
500 CAPITOL PROJECTS	0.00	54,489.65	0.00	-54,489.65	0.00
Idaho Securing Our Future Gran	0.00	71,723.45	0.00	-71,723.45	0.00
=====					
251	TITLE 1A - IMPROVE BASIC PROG				
0000	636,918.00	0.00	0.00	636,918.00	0.00
100 SALARIES	376,536.00	0.00	5,556.25	370,979.75	1.48
200 BENEFITS - ALL	204,517.00	0.00	1,105.45	203,411.55	0.54
300 PURCHASED SERVICES	0.00	10,960.00	2,740.00	-13,700.00	0.00
400 SUPPLIES & MATERIALS	30,865.00	16,831.84	4,078.26	9,954.90	67.75
800 TRANSFERS	25,000.00	0.00	0.00	25,000.00	0.00
TITLE 1A - IMPROVE BASIC PROG	1,273,836.00	27,791.84	13,479.96	1,232,564.20	0.00
=====					

OBJECT	2023-24 Revised Budget	Encumbered Amount	YTD ACTIVITY	Unencumbered Balance - FY Act	2023-24 FY %
253	TITLE 1C - MIGRATORY CHILDREN				
0000	54,494.00	0.00	0.00	54,494.00	0.00
100 SALARIES	39,261.00	0.00	4,024.00	35,237.00	10.25
200 BENEFITS - ALL	9,461.00	0.00	795.22	8,665.78	8.41
300 PURCHASED SERVICES	1,200.00	0.00	0.00	1,200.00	0.00
400 SUPPLIES & MATERIALS	2,113.00	0.00	4,165.28	-2,052.28	197.13
800 TRANSFERS	2,459.00	0.00	0.00	2,459.00	0.00
TITLE 1C - MIGRATORY CHILDREN	108,988.00	0.00	8,984.50	100,003.50	0.00
=====					
257	IDEA PART B SCHOOL AGE				
0000	687,277.00	0.00	0.00	687,277.00	0.00
100 SALARIES	433,885.00	0.00	3,869.75	430,015.25	0.89
200 BENEFITS - ALL	224,282.00	0.00	719.02	223,562.98	0.32
300 PURCHASED SERVICES	20,160.00	2,799.96	0.00	17,360.04	13.89
400 SUPPLIES & MATERIALS	4,950.00	835.18	1,171.10	2,443.97	50.63
800 TRANSFERS	4,000.00	0.00	0.00	4,000.00	0.00
IDEA PART B SCHOOL AGE	1,374,554.00	3,635.14	5,759.87	1,364,659.24	0.00
=====					
258	IDEA PART B PRE SCHOOL				
0000	22,476.00	0.00	0.00	22,476.00	0.00
100 SALARIES	14,220.00	0.00	0.00	14,220.00	0.00
200 BENEFITS - ALL	8,256.00	0.00	0.00	8,256.00	0.00
IDEA PART B PRE SCHOOL	44,952.00	0.00	0.00	44,952.00	0.00
=====					
260	SCHOOL BASED MEDICAID				
0000	706,462.00	0.00	0.00	706,462.00	0.00
100 SALARIES	294,003.00	0.00	0.00	294,003.00	0.00
200 BENEFITS - ALL	85,997.00	0.00	8.46	85,988.54	0.01
300 PURCHASED SERVICES	326,462.00	235,540.00	0.00	90,922.00	72.15

OBJECT	2023-24 Revised Budget	Encumbered Amount	YTD ACTIVITY	Unencumbered Balance - FY Act	2023-24 FY %
260	SCHOOL BASED MEDICAID				
SCHOOL BASED MEDICAID	1,412,924.00	235,540.00	8.46	1,177,375.54	0.00
=====					
261	TITLE IV-A ESSA Student Supp				
0000	71,758.00	0.00	0.00	71,758.00	0.00
100 SALARIES	53,943.00	0.00	0.00	53,943.00	0.00
200 BENEFITS - ALL	14,756.00	0.00	-3.61	14,759.61	-0.02
400 SUPPLIES & MATERIALS	3,059.00	0.00	0.00	3,059.00	0.00
TITLE IV-A ESSA Student Supp	143,516.00	0.00	-3.61	143,519.61	0.00
=====					
268	Fed Misc Grants				
0000	10,000.00	0.00	10,000.00	0.00	100.00
300 PURCHASED SERVICES	10,000.00	0.00	0.00	10,000.00	0.00
Fed Misc Grants	20,000.00	0.00	10,000.00	10,000.00	0.00
=====					
270	TITLE III-A - Eng Lang. Acqui				
0000	11,757.00	0.00	0.00	11,757.00	0.00
100 SALARIES	7,583.00	0.00	0.00	7,583.00	0.00
200 BENEFITS - ALL	2,497.00	0.00	1.08	2,495.92	0.04
300 PURCHASED SERVICES	900.00	0.00	1,860.00	-960.00	206.67
400 SUPPLIES & MATERIALS	777.00	0.00	0.00	777.00	0.00
TITLE III-A - Eng Lang. Acqui	23,514.00	0.00	1,861.08	21,652.92	0.00
=====					
271	TITLE IIA - SUPPORTING EFFEC.				
0000	129,609.00	0.00	0.00	129,609.00	0.00
100 SALARIES	66,318.00	0.00	3,695.14	62,622.86	5.57
200 BENEFITS - ALL	16,889.00	0.00	283.36	16,605.64	1.68
300 PURCHASED SERVICES	23,022.00	22,560.00	0.00	462.00	97.99

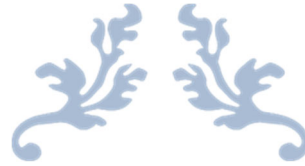
OBJECT	2023-24 Revised Budget	Encumbered Amount	YTD ACTIVITY	Unencumbered Balance - FY Act	2023-24 FY %
271	TITLE IIA - SUPPORTING EFPEC.				
400 SUPPLIES & MATERIALS	18,000.00	0.00	65,239.25	-47,239.25	362.44
800 TRANSFERS	5,380.00	0.00	0.00	5,380.00	0.00
TITLE IIA - SUPPORTING EFPEC.	259,218.00	22,560.00	69,217.75	167,440.25	0.00
=====					
283	ID Community Program for Youth				
100 SALARIES	0.00	0.00	10,354.00	-10,354.00	0.00
200 BENEFITS - ALL	0.00	0.00	1,995.69	-1,995.69	0.00
400 SUPPLIES & MATERIALS	0.00	1,944.00	0.00	-1,944.00	0.00
ID Community Program for Youth	0.00	1,944.00	12,349.69	-14,293.69	0.00
=====					
284	GEAR UP GRANT				
0000	77,400.00	0.00	0.00	77,400.00	0.00
100 SALARIES	24,840.00	0.00	0.00	24,840.00	0.00
200 BENEFITS - ALL	14,400.00	0.00	0.00	14,400.00	0.00
300 PURCHASED SERVICES	21,540.00	0.00	646.17	20,893.83	3.00
400 SUPPLIES & MATERIALS	12,120.00	0.00	0.00	12,120.00	0.00
500 CAPITOL PROJECTS	4,500.00	0.00	0.00	4,500.00	0.00
GEAR UP GRANT	154,800.00	0.00	646.17	154,153.83	0.00
=====					
285	21ST CENTURY GRANT (ASP)				
0000	112,621.00	0.00	0.00	112,621.00	0.00
100 SALARIES	65,137.00	0.00	0.00	65,137.00	0.00
200 BENEFITS - ALL	22,417.00	0.00	49.79	22,367.21	0.22
300 PURCHASED SERVICES	21,162.00	0.00	0.00	21,162.00	0.00
400 SUPPLIES & MATERIALS	3,905.00	0.00	0.00	3,905.00	0.00
21ST CENTURY GRANT (ASP)	225,242.00	0.00	49.79	225,192.21	0.00
=====					

OBJECT	2023-24 Revised Budget	Encumbered Amount	YTD ACTIVITY	Unencumbered Balance - FY Act	2023-24 FY %
286	21CCLC Preschool Grant				
0000	145,000.00	0.00	0.00	145,000.00	0.00
100 SALARIES	86,307.00	0.00	3,000.00	83,307.00	3.48
200 BENEFITS - ALL	45,530.00	0.00	580.00	44,950.00	1.27
300 PURCHASED SERVICES	3,256.00	0.00	0.00	3,256.00	0.00
400 SUPPLIES & MATERIALS	5,313.00	2,066.04	233.96	3,013.00	43.29
500 CAPITOL PROJECTS	4,594.00	0.00	0.00	4,594.00	0.00
	<u>290,000.00</u>	<u>2,066.04</u>	<u>3,813.96</u>	<u>284,120.00</u>	<u>0.00</u>
	=====	=====	=====	=====	=====
290	CHILD NUTRITION				
0000	832,500.00	0.00	0.00	832,500.00	0.00
100 SALARIES	433,500.00	0.00	12,092.26	421,407.74	2.79
200 BENEFITS - ALL	216,716.00	0.00	2,834.65	213,881.35	1.31
300 PURCHASED SERVICES	21,200.00	0.00	1,326.13	19,873.87	6.26
400 SUPPLIES & MATERIALS	596,084.00	0.00	6,560.75	589,523.25	1.10
500 CAPITOL PROJECTS	20,000.00	0.00	0.00	20,000.00	0.00
	<u>2,120,000.00</u>	<u>0.00</u>	<u>22,813.79</u>	<u>2,097,186.21</u>	<u>5.01</u>
	=====	=====	=====	=====	=====
424	PLANT FACILITIES - BUS DEPRECI				
0000	155,404.00	0.00	651.00	154,753.00	0.42
500 CAPITOL PROJECTS	155,404.00	273,640.00	0.00	-118,236.00	176.08
	<u>310,808.00</u>	<u>273,640.00</u>	<u>651.00</u>	<u>36,517.00</u>	<u>0.00</u>
	=====	=====	=====	=====	=====
425	PLANT FACILITIES - CAPITAL				
0000	20,000.00	0.00	0.00	20,000.00	0.00
500 CAPITOL PROJECTS	74,099.00	0.00	0.00	74,099.00	0.00
	<u>94,099.00</u>	<u>0.00</u>	<u>0.00</u>	<u>94,099.00</u>	<u>0.00</u>
	=====	=====	=====	=====	=====

<u>OBJECT</u>	<u>2023-24</u> <u>Revised Budget</u>	<u>Encumbered</u> <u>Amount</u>	<u>YTD ACTIVITY</u>	<u>Unencumbered</u> <u>Balance - FY Act</u>	<u>2023-24</u> <u>FY %</u>
Grand Revenue Totals	4,004,266.00	0.00	20,651.00	3,983,615.00	0.52
Grand Expense Totals	5,369,022.45	671,162.84	334,986.86	4,362,373.00	18.75
Grand Totals	1,364,756.45	671,162.84	314,335.86	378,758.00	23.03
	Loss	Loss	Loss	Loss	

Number of Accounts: 311

***** End of report *****



COVID STATE AND FEDERAL GRANTS

August 2023



- ESSER III ARP (250 fund series) ESSER III includes funding for:
 - ESSER III Discretionary
 - 2022/23 budget included purchasing buses. This expense will be carried into 2023/24 as we did not receive the buses in 22/23.
 - ESSER III Learning Loss
 - ESSER III Homeless 1 & 2
- ARPA IDEA (259) School Age
 - After the budget was submitted, we received information that there would be a minor increase to the original 22/23 allocation.
- ARPA IDEA (259) Preschool
 - After the budget was submitted, we received information that there would be a minor addition to these funds.

OBJECT	2023-24 Revised Budget	Encumbered Amount	YTD ACTIVITY	Unencumbered Balance - FY Act	2023-24 FY %
250	ESSER III ARP 2021				
100 SALARIES	106,949.00	0.00	750.00	106,199.00	0.70
200 BENEFITS - ALL	50,167.00	0.00	153.18	50,013.82	0.31
300 PURCHASED SERVICES	821,429.00	0.00	55,133.18	766,295.82	6.71
400 SUPPLIES & MATERIALS	304,868.00	36,851.00	135,498.09	132,518.91	56.53
800 TRANSFERS	225,500.00	0.00	0.00	225,500.00	0.00
ESSER III ARP 2021	1,508,913.00	36,851.00	191,534.45	1,280,527.55	15.14
=====					
259	IDEA ARRA STIMULUS FUNDS				
200 BENEFITS - ALL	0.00	0.00	-7.84	7.84	0.00
400 SUPPLIES & MATERIALS	11,925.25	7,434.93	4,490.14	-1,133.82	109.51
IDEA ARRA STIMULUS FUNDS	11,925.25	7,434.93	4,482.30	-1,125.98	109.44
=====					
Grand Expense Totals	1,520,838.25	44,285.93	196,016.75	1,279,401.57	15.88

Number of Accounts: 45

***** End of report *****