

	2020-21	2020-21	2021-22	YOY	
	Budget	Actual	Budget	\$ Change	% Change
FUND 10 REVENUE					
FUND 10 - STATE REVENUE					
Pupil Transportation Aid	70,000	72,432	70,000	-	0.0%
Library Aid-Common School Funds	78,706	75,310	78,706	-	0.0%
Per Pupil Supplemental Aid	-	4,696	-	-	0.0%
Equalization Aid	9,489,716	9,489,716	9,332,404	(157,312)	-1.7%
High Poverty Aid	95,342	95,342	71,367	(23,975)	-25.1%
AGR Aid	488,000	456,064	488,000	-	0.0%
State Payment in Lieu of Taxes	12,000	11,377	12,000	-	0.0%
Exempt Computers Aid	28,434	24,315	52,128	23,694	83.3%
Per Pupil Categorical Aid	1,045,000	1,030,638	1,007,636	(37,364)	-3.6%
IDEAS Flo-Through CEIS	54,300	54,678	-	(54,300)	-100.0%
Total State Revenue	11,361,498	11,314,568	11,112,241	(249,257)	-2.2%
FUND 10 - DISTRICT REVENUE					
General Fund Tax Levy	4,626,265	4,626,265	6,174,845	1,548,580	33.5%
Mobil Home Fees & Other Tax	15,000	11,194	15,000	-	0.0%
Interfund Receipts	500	500	500	-	0.0%
Resale	27,200	11,678	27,200	-	0.0%
Admissions & Activity	11,000	-	15,000	4,000	36.4%
Interest Earned	25,000	2,814	2,500	(22,500)	-90.0%
Student Fees	19,300	13,769	19,300	-	0.0%
Rental Income	33,500	4,140	15,000	(18,500)	-55.2%
Open Enrollment incl. ROA	640,043	624,110	598,774	(41,269)	-6.4%
Reading Assessment	2,500	4,235	2,500	-	0.0%
Prior Year Medicaid Payments	32,000	47,065	32,000	-	0.0%
Sale of Property	500	124,581	500	-	0.0%
District Leases	-	410,915	-	-	0.0%
Insurance & Refunds	40,000	4,533	40,000	-	0.0%
Misc. District Income	650	18,564	650	-	0.0%
Total District Revenue	5,473,458	5,904,362	6,943,769	1,470,311	26.9%
Total State and District Revenue	16,834,956	17,218,930	18,056,010	1,221,054	7.3%
FUND 10 - GRANT REVENUE					
CARES Act Allocation	343,603	237,967	96,585	(247,018)	-71.9%
GEER Allocation	189,420	155,626	33,793	(155,627)	-82.2%
ESSER II FUNDS	-	-	1,379,617	1,379,617	0.0%
ESSER III FUNDS	-	-	3,090,679	3,090,679	0.0%
E-Rate/Focus on Energy	41,000	51,362	80,000	39,000	95.1%
School to Work-Carl Perkins Grant	12,822	12,822	12,822	-	0.0%
Peer to Peer Suicide Prevention Grant		2,997			
Title III -ELL Grant	1,151	1,143	1,151	-	0.0%
Drug Free Communities Grant	125,000	118,762	125,000	-	0.0%
Peer to Peer Grant		833			
AODA Grant		900			
Career & Tech Incentive	17,000	20,739	16,364	(636)	-3.7%
Educator Effectiveness Grant	12,800	14,480	13,860	1,060	8.3%
DWD Grant		49,900			
School Safety Grant	2,993	1,867	-	(2,993)	-100.0%
Title II A	85,224	64,880	83,317	(1,907)	-2.2%
Title IV-A	54,469	21,308	61,934	7,465	13.7%
Title I	443,520	402,044	455,841	12,321	2.8%
Total Grant Revenue	1,329,002	1,157,630	5,450,963	4,121,961	310.2%
TOTAL FUND 10 REVENUE	18,163,958	18,376,560	23,506,973	5,343,015	29.4%

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	2020-21	2020-21	2021-22	YOY	
	Budget	Actual	Budget	\$ Change	% Change
FUND 10 EXPENSES					
FUND 10 - GENERAL EXPENSES					
Administration - District	863,681	774,711	917,767	54,086	6.3%
Building Transition	-	12,601	4,398	4,398	
Common School Fund	78,706	94,852	78,706	-	0.0%
Computer Network	628,397	615,808	500,631	(127,766)	-20.3%
Curriculum & Instruction	128,077	88,614	89,894	(38,183)	-29.8%
District Leases	-	410,915	-	-	0.0%
District Wide	4,115,324	3,988,798	4,368,948	253,624	6.2%
Primary School (Doudna)	42,980	35,322	32,349	(10,631)	-24.7%
Elementary (Jefferson)	21,420	22,498	-	(21,420)	-100.0%
Elementary (Lincoln)	11,050	8,439	-	(11,050)	-100.0%
Gifted & Talented	2,362	1,863	2,362	-	0.0%
HRA Deductible (Fund 11)	60,000	40,294	60,000	-	0.0%
High School	98,550	111,996	105,260	6,710	6.8%
High School - Other	-	-	33,383	33,383	0.0%
High School Resale	25,500	13,360	25,500	-	0.0%
High School Athletics	104,221	90,300	104,221	-	0.0%
IDEAS Flow-Through CEIS	54,300	54,678	-	(54,300)	-100.0%
Instructional Salaries/Benefits	8,117,311	7,990,260	8,532,795	415,484	5.1%
Maintenance	507,032	570,790	540,805	33,773	6.7%
Intermediate School	61,275	58,702	39,193	(22,082)	-36.0%
7/8 Grade Athletics	14,416	10,674	17,500	3,084	21.4%
Operations	919,098	814,635	959,511	40,413	4.4%
Richland On-Line Academy	140,000	74,095	140,000	-	0.0%
Transportation	643,796	639,722	669,548	25,752	4.0%
Utilities	569,029	487,336	494,000	(75,029)	-13.2%
Planned Addition to Fund Balance	-		335,000	335,000	0.0%
Total Fund 10 General Expenses	17,206,525	17,011,263	18,051,771	845,246	4.9%
FUND 10 - GRANT EXPENSES					
CARES Act Allocation	343,603	235,843	96,585	(247,018)	-71.9%
GEER Allocation	189,420	153,909	33,793	(155,627)	-82.2%
ESSER II FUNDS	-	-	1,379,617	1,379,617	0.0%
ESSER III FUNDS	-	-	3,090,679	3,090,679	0.0%
E-Rate/Focus on Energy	-	-	80,000	80,000	0.0%
School to Work-Carl Perkins Grant	12,822	12,822	12,822	-	0.0%
Peer to Peer Suicide Prevention Grant		2,997			
Title III -ELL Grant	1,151	1,319	1,151	-	0.0%
Drug Free Communities Grant	125,000	118,762	125,000	-	0.0%
Peer to Peer Grant		833			
AODA Grant		900			
Career & Tech Incentive	17,000	-	16,364	(636)	-3.7%
Educator Effectiveness Grant	12,800	14,480	13,860	1,060	8.3%
DWD Grant		49,900			
School Safety Grant	2,993	1,879	-	(2,993)	-100.0%
Title II A	85,224	64,794	83,317	(1,907)	-2.2%
Title IV-A	54,469	21,308	61,934	7,465	13.7%
Title I	443,520	401,941	455,841	12,321	2.8%
Indirect Cost				-	0.0%
Total Grant Expenses	1,288,002	1,081,687	5,450,963	4,162,961	323.2%
TOTAL FUND 10 EXPENSES	18,494,527	18,092,949	23,502,734	5,008,207	27.1%

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FUND 27 - REVENUE						
	2020-21	2020-21	2021-22	YOY		
	Budget	Actual	Budget	\$ Change	% Change	
FUND 27 - SPECIAL ED REVENUE						
110	Handicap Aid Transit	20,000	14,228	20,000	-	0.0%
111	State Handicap Aid	757,058	704,584	711,713	(45,345)	-6.0%
112	State High Cost Spec Ed	105,000	66,194	105,000	-	0.0%
113	State Transition Spec Ed	6,000	12,000	6,000	-	0.0%
114	State Special Transportation Grant	-	-	-	-	0.0%
115	IDEAS Flo Through	408,885	390,448	494,036	85,151	20.8%
116	IDEAS Pre-School	28,583	10,387	51,606	23,023	80.5%
117	Medicaid	180,000	130,107	180,000	-	0.0%
118	Misc. Spec Ed Income	400	787	400	-	0.0%
119	Transferred from Fund 10	1,754,470	1,599,904	1,830,216	75,746	4.3%
120	Total FUND 27 Spec Ed Revenue	3,260,396	2,928,639	3,398,971	138,575	4.3%

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FUND 27 EXPENSES						
	2020-21	2020-21	2021-22	YOY		
	Budget	Actual	Budget	\$ Change	% Change	
FUND 27 - SPEC ED EXPENSES						
125	Special Education	460,729	323,508	476,204	15,475	3.4%
126	Special Education Salaries	2,362,199	2,204,296	2,377,125	14,926	0.6%
127	IDEAS Flow-Through	408,885	390,448	494,036	85,151	20.8%
128	IDEAS Pre-School	28,583	10,387	51,606	23,023	80.5%
129	Co-ops Programs	-	-	-	-	0.0%
130	State Special Transportation Grant	-	-	-	-	0.0%
131	Total Fund 27 Spec Ed Expenses	3,260,396	2,928,639	3,398,971	138,575	4.3%

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	2020-21	2020-21	2021-22	YOY	
	Budget	Actual	Budget	\$ Change	% Change
SUMMARY					
Revenues					
State Revenue	11,361,498	11,314,568	11,112,241	(249,257)	-2.2%
District Revenue	5,473,458	5,904,362	6,943,769	1,470,311	26.9%
Grant Revenue	1,329,002	1,157,630	5,450,963	4,121,961	310.2%
Spec Ed Revenue	3,260,396	2,928,639	3,398,971	138,575	4.3%
TOTAL REVENUES	21,424,354	21,305,199	26,905,944	5,481,590	25.6%
Expenses					
General Expenses	17,206,525	17,011,263	18,051,771	845,246	4.9%
Grant Expenses	1,288,002	1,081,687	5,450,963	4,162,961	323.2%
Special Education Expenses	3,260,396	2,928,639	3,398,971	138,575	4.3%
TOTAL EXPENSES	21,754,923	21,021,588	26,901,705	5,146,782	23.7%
FUND BALANCE IMPACT	(330,569)	283,611	4,239	334,808	-101.3%
Committed Fund Balance Expense 20-21	247,437	247,437	-	(247,437)	-100.0%
NET FUND BALANCE IMPACT	(578,006)	36,174	339,239	917,245	-158.7%
Beginning Fund Balance	3,754,941	3,754,941	3,791,115	36,174	1.0%
Ending Fund Balance	3,176,935	3,791,115	4,130,354	953,419	30.0%
Fund Balance % of F10 Expenditures	18.5%	22.3%	22.9%	4.4%	23.9%

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	2020-21	2020-21	2021-22	YOY	
	Budget	Actual	Budget	\$ Change	% Change
SPECIAL FUNDS					
Special Funds Expenses					
Committed Fund Balance Prjts (F11)	60,000	40,294	60,000		0.0%
GIFT Fund (F21)	107,467	101,139	188,988		0.0%
Debt Within Revenue Limit (F38)	756,506	757,005	760,358		0.0%
Referenda Debt (F39)	223,813	223,813	313,813		0.0%
Building Funds (F43)-Referenda	210,306	210,393	-		0.0%
Food Service Fund (F50)	888,645	1,046,488	1,088,041		0.0%
Trust Fund (F72)	-	5,729	-		
Community Service Fund (F80)	26,000	12,498	32,000		0.0%
Student Activity Fund (F96)	65,000	17,013	48,141		0.0%
Cross Country Coop Fund (F97)	7,594	5,513	7,100		0.0%
TOTAL EXPENSE	2,345,331	2,419,884	2,498,441		0.0%

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	2020-21	2020-21	2021-22	YOY	
	Budget	Actual	Budget	\$ Change	% Change
TAX LEVY SUMMARY					
Tax Levy Summary					
General Fund	4,374,534	4,626,265	6,174,845	1,800,311	41.2%
Debt Inside Revenue Limit	798,389	798,389	768,483	(29,906)	-3.7%
Debt Service Fund (F39)	223,813	223,813	375,928	152,116	68.0%
Community Service (F80)	26,000	26,000	32,000	6,000	23.1%
Equalized Property Value in District	737,734,519	762,350,754	806,058,725	68,324,206	9.3%
Total Tax Levy	5,422,736	5,674,467	7,351,256	1,928,521	35.6%
TAX RATE / \$1,000	\$ 7.35	\$ 7.44	\$ 9.12	\$ 1.77	24.1%

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