

10 General Fund

Balance Sheet

			Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
			\$0	\$0	\$0	\$0
ASSETS	8110	Cash			\$862,300	
	8111	Cash in Banks	\$627,412			
	8120	Investments	\$2,322,327		\$3,186,434	
	8131	Local	\$10,719		\$9,033	
	8133	State	\$2,493		\$5,150	
	8134	Federal	\$18,437		\$49,128	
	8150	Prepaid Expenditures	\$247			
	8320	Lease- Building			\$108	
	TOTAL ASSETS			\$2,981,635		\$4,112,153
LIABILITIES	9510	Accounts Payable	\$5,880		\$3,873	
	9530	Accrued Liabilities	\$3,637			
	9540	Accrued Salaries and Withholdings	\$184,775		\$194,242	
	9563	Unearned Revenue- State	\$398,826		\$405,975	
	9590	Other Current Liabilities			\$3,637	
	TOTAL LIABILITIES			\$593,118		\$607,727
FUND BALANCES	9871	Restricted – Capital Outlay				\$650,000
	9872	Restricted – Food Service	\$10,791		\$98,447	
	9879	Restricted -- Other	\$274,197		\$343,826	
	9899	Unassigned Fund Balance	\$2,103,529	\$821,499	\$3,062,153	\$1,225,872
	TOTAL FUND BALANCES			\$2,388,517	\$821,499	\$3,504,426
TOTAL LIABILITIES AND FUND BALANCES			\$2,981,635	\$821,499	\$4,112,153	\$1,875,872
TOTAL ASSETS			\$2,981,635	\$0	\$4,112,153	\$0

Revenue

			Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
LOCAL	1310	Tuition From Pupils or Parents	\$67,534		\$99,261	
	1510	Interest on Investments	\$9,289	\$12,619	\$14,259	\$15,012
	1610	Sales to Students	\$61,050	\$2,500	\$2,486	\$65,000
	1620	Sales to Adults		\$13,000	\$12,847	\$3,000
	1800	REVENUE - COMM SERV ACTIVITIES		\$34,172		\$27,360
	1910	Rentals		\$150		\$150
	1920	Contributions and Donations From	\$11,664	\$4,836		\$2,500
	1940	Textbooks (Sales and Rentals)		\$200		\$200
	1990	Miscellaneous	\$106	\$1,000		\$1,000
	TOTAL LOCAL			\$149,643	\$68,477	\$128,853
STATE	3005	Kindergarten	\$148,345		\$159,728	
	3010	Regular School Programs K-12	\$1,485,175	\$1,683,709	\$1,523,981	\$1,784,936
	3020	Professional Staff	\$122,961	\$129,215	\$129,215	\$136,984
	3100	Restricted Basic School Program	\$363,671	\$409,897	\$412,817	\$437,645
	3200	Related to Basic Programs	\$1,441,273	\$1,441,819	\$1,438,280	\$1,597,374
	3300	Focused Populations	\$37,512	\$22,694	\$22,694	\$14,418
	3400	Educator Supports	\$110,776	\$121,409	\$119,885	\$117,205
	3500	Statewide Initiatives	\$134,522	\$180,471	\$178,997	\$322,281

	3800 Non-MSP State Revenue (via USBE)	\$34,236	\$30,000	\$49,254	\$30,000
	TOTAL STATE	\$3,878,471	\$4,019,214	\$4,034,851	\$4,440,843
FEDERAL	4200 Unrestricted Federal-Received via State	\$34,867	\$68,481	\$79,370	\$73,521
	4500 RESTRICTED FED REVENUE - THRU	\$39,231		\$7,858	\$18,635
	4522 IDEA - B -- Pre-School Disabled (Sec	\$1,737	\$1,986	\$1,986	\$2,000
	4524 IDEA - B -- Disabled (PL 101-476)	\$71,650	\$75,157	\$75,157	\$75,000
	4560 Federal Child Nutrition Prog	\$20,535	\$241,595	\$246,340	\$20,000
	4800 Federal Elementary and Secondary	\$19,940	\$18,255	\$3,319	\$11,000
	4970 USDA Commodities	\$13,992	\$14,000	\$7,239	\$14,000
	TOTAL FEDERAL	\$201,952	\$419,474	\$421,269	\$214,156
	TOTAL REVENUES, 10 GENERAL FUND	\$4,230,066	\$4,507,165	\$4,584,973	\$4,769,221

Expenditure

		Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023	
INSTRUCTION	Salaries (Header Only)(100)					
	131 Salaries - Teachers	\$1,264,617	\$1,333,112	\$1,252,956	\$1,533,963	
	132 Salaries - Substitute Teachers	\$48,925	\$24,000	\$13,703	\$15,000	
	161 Salaries - Tchr Aides & Para-Prof	\$356,676	\$360,000	\$333,874	\$322,000	
	TOTAL SALARIES (HEADER ONLY)	\$1,670,218	\$1,717,112	\$1,600,533	\$1,870,963	
	220 Social Security	\$129,035	\$125,000	\$123,906	\$118,725	
	230 Local Retirement	\$98,486	\$130,000	\$102,486	\$139,950	
	240 Group Insurance	\$129,709	\$145,000	\$118,104	\$180,500	
	270 Industrial Insurance	\$8,043	\$11,000	\$11,072	\$12,500	
	290 Other Employee Benefits			\$1,986		
	TOTAL BENEFITS	\$365,273	\$411,000	\$357,554	\$451,675	
	320 Professional - Educational Services	\$12,331	\$16,200	\$39,613	\$30,000	
	TOTAL PURCH/PROF SERV	\$12,331	\$16,200	\$39,613	\$30,000	
	518 Student Day Travel/Field Trips	\$1,100	\$6,300	\$6,989	\$8,000	
	580 Travel/Per Diem			\$129		
	TOTAL OTHER PURCHASED SERVICES	\$1,100	\$6,300	\$7,118	\$8,000	
	610 General Supplies	\$94,921	\$78,000	\$61,722	\$60,000	
	641 Textbooks	\$20,633	\$22,300	\$12,314	\$20,000	
	650 Technology Supplies	\$34,019	\$40,000	\$4,957	\$16,000	
	TOTAL SUPPLIES & MATERIALS	\$149,573	\$140,300	\$78,993	\$96,000	
	730 Equipment		\$2,000		\$2,000	
	TOTAL PROPERTY		\$2,000		\$2,000	
	810 Dues and Fees	\$319		\$363		
	TOTAL DEBT & MISCELLANEOUS	\$319		\$363		
	TOTAL INSTRUCTION	\$2,198,814	\$2,292,912	\$2,084,174	\$2,458,638	
	SUPPORT SERVICES - STUDENTS	Purch/Prof Serv(300)				
		142 Salaries - Guidance Personnel				\$81,180
TOTAL SALARIES (HEADER ONLY)					\$81,180	
220 Social Security					\$6,275	
230 Local Retirement					\$8,750	
240 Group Insurance					\$15,000	
TOTAL BENEFITS					\$30,025	
320 Professional - Educational Services		\$119,276	\$185,000	\$180,343	\$112,000	
330 Prof Emp Training and Dev			\$2,000	\$1,255		
TOTAL PURCH/PROF SERV		\$119,276	\$187,000	\$181,598	\$112,000	
580 Travel/Per Diem		\$35				
TOTAL OTHER PURCHASED SERVICES		\$35				
610 General Supplies		\$3,052	\$4,000	\$5,958	\$4,000	
TOTAL SUPPLIES & MATERIALS	\$3,052	\$4,000	\$5,958	\$4,000		

SUPPORT SERVICES - STAFF ASSISTANCE	TOTAL SUPPORT SERVICES - STUDENTS	\$122,363	\$191,000	\$187,556	\$227,205
	Salaries (Header Only)(100)				
	131 Salaries - Teachers	\$50,672	\$40,500	\$63,180	\$74,183
	145 Salaries - Media Personnel - Licensed	\$16,056		\$17,003	
	162 Salaries - Media Pers - Non-Licensed	\$24,571	\$42,000	\$22,048	\$33,000
	TOTAL SALARIES (HEADER ONLY)	\$91,299	\$82,500	\$102,231	\$107,183
	220 Social Security	\$3,094	\$5,000	\$3,025	\$8,200
	TOTAL BENEFITS	\$3,094	\$5,000	\$3,025	\$8,200
	320 Professional - Educational Services	\$35,338	\$51,200	\$33,056	\$51,200
	330 Prof Emp Training and Dev		\$28,000		\$500
	TOTAL PURCH/PROF SERV	\$35,338	\$79,200	\$33,056	\$51,700
	610 General Supplies	\$759	\$1,500	\$2,131	\$1,500
	644 Library Books	\$971	\$1,000	\$946	\$1,500
	TOTAL SUPPLIES & MATERIALS	\$1,730	\$2,500	\$3,077	\$3,000
	TOTAL SUPPORT SERVICES - STAFF	\$131,461	\$169,200	\$141,389	\$170,083
SUPPORT SERVICES - SCHOOL ADMIN	Salaries (Header Only)(100)				
	121 Salaries - Principals and Assistants	\$117,228	\$127,000	\$128,791	\$133,524
	152 Salaries - Secretarial and Clerical Personnel	\$97,121	\$92,825	\$90,123	\$91,794
	TOTAL SALARIES (HEADER ONLY)	\$214,349	\$219,825	\$218,914	\$225,318
	220 Social Security	\$16,402	\$17,000	\$17,063	\$17,000
	230 Local Retirement	\$23,418	\$20,950	\$20,839	\$21,000
	240 Group Insurance	\$27,426	\$45,000	\$42,331	\$44,000
	270 Industrial Insurance			(\$15)	
	290 Other Employee Benefits	\$62			
	TOTAL BENEFITS	\$67,308	\$82,950	\$80,218	\$82,000
	310 Official/Admin Services	\$18,178	\$20,650	\$18,794	\$12,000
	330 Prof Emp Training and Dev				\$16,500
	TOTAL PURCH/PROF SERV	\$18,178	\$20,650	\$18,794	\$28,500
	530 Communication (Telephone & Other)	\$1,385	\$4,500	\$606	\$4,400
	580 Travel/Per Diem	\$344	\$350	\$475	\$350
	TOTAL OTHER PURCHASED SERVICES	\$1,729	\$4,850	\$1,081	\$4,750
	610 General Supplies	\$5,716	\$6,000	\$18,453	\$18,000
	TOTAL SUPPLIES & MATERIALS	\$5,716	\$6,000	\$18,453	\$18,000
	810 Dues and Fees	\$917	\$1,000	\$478	\$1,000
	TOTAL DEBT & MISCELLANEOUS	\$917	\$1,000	\$478	\$1,000
TOTAL SUPPORT SERVICES - SCHOOL	\$308,197	\$335,275	\$337,938	\$359,568	
SUPPORT SERVICES - CENTRAL SERVICES	Salaries (Header Only)(100)				
	114 Salaries - School Bus. Administrator	\$115,790	\$120,070	\$118,053	\$126,572
	TOTAL SALARIES (HEADER ONLY)	\$115,790	\$120,070	\$118,053	\$126,572
	220 Social Security	\$8,465	\$8,300	\$8,559	\$9,685
	230 Local Retirement	\$17,198	\$18,000	\$15,953	\$17,500
	240 Group Insurance	\$14,580	\$16,002	\$15,973	\$17,000
	280 Unemployment Insurance	\$22		(\$80)	
	TOTAL BENEFITS	\$40,265	\$42,302	\$40,405	\$44,185
	330 Prof Emp Training and Dev		\$3,000		\$1,000
	340 Other Prof Services	\$27,885	\$55,815	\$38,285	\$40,000
	349 Purchased Legal Services		\$3,000	\$1,500	\$10,000
	TOTAL PURCH/PROF SERV	\$27,885	\$61,815	\$39,785	\$51,000
	540 Advertising	\$1,291	\$2,500	\$1,726	\$5,000
	TOTAL OTHER PURCHASED SERVICES	\$1,291	\$2,500	\$1,726	\$5,000
	610 General Supplies		\$2,500		\$2,500
650 Technology Supplies			\$366		
TOTAL SUPPLIES & MATERIALS		\$2,500	\$366	\$2,500	

OPERATION & MAINTENANCE OF PLANT	Purch Property Services(400)					
	340 Other Prof Services		\$20,000	\$17,775	\$20,000	
	TOTAL PURCH/PROF SERV			\$20,000	\$17,775	\$20,000
	410 Utility Services	\$20		\$110		
	411 Water/Sewage	\$28,125	\$30,000	\$19,895	\$30,000	
	412 Disposal Service	\$2,511	\$3,600	\$2,229	\$3,500	
	420 Cleaning Services	\$32,890	\$55,000	\$54,462	\$50,000	
	430 Repairs & Maint Services	\$25,033	\$30,000	\$11,521	\$30,000	
	431 Non-Tech Repairs & Main.	\$9,031	\$10,000	\$7,908	\$12,000	
	432 Technology Repairs & Maint.			\$435		
	442 Rental of Equipment & Vehicles	\$248		\$250		
	490 Other Purchased Property Services	\$9,547		\$7,381		
	TOTAL PURCH PROPERTY SERVICES		\$107,405	\$128,600	\$104,191	\$125,500
	520 Insurance (Other than employee benefits)			\$16,000	\$18,635	\$19,500
	521 Property Insurance	\$5,382				
	522 Liability Insurance	\$10,118				
	530 Communication (Telephone & Other)	\$6,250	\$6,000	\$6,225	\$6,000	
	580 Travel/Per Diem	\$476		\$180		
	TOTAL OTHER PURCHASED SERVICES		\$22,226	\$22,000	\$25,040	\$25,500
	610 General Supplies	\$35,828	\$42,000	\$21,454	\$35,000	
	621 Natural Gas	\$16,030	\$21,000	\$18,250	\$21,000	
	622 Electricity	\$18,590	\$19,000	\$20,441	\$22,000	
	650 Technology Supplies	\$4,730		\$27,057		
	TOTAL SUPPLIES & MATERIALS		\$75,178	\$82,000	\$87,202	\$78,000
	730 Equipment	\$1,775				
	739 Other Equipment	\$645	\$15,000		\$5,000	
TOTAL PROPERTY		\$2,420	\$15,000		\$5,000	
TOTAL OPERATION & MAINTENANCE OF		\$207,229	\$267,600	\$234,208	\$254,000	
STUDENT TRANSPORTATION	Property(700)					
	732 School Buses		\$18,000	\$7,065	\$18,000	
	TOTAL PROPERTY			\$18,000	\$7,065	\$18,000
TOTAL STUDENT TRANSPORTATION			\$18,000	\$7,065	\$18,000	
FOOD SERVICES	Salaries (Header Only)(100)					
	115 Salaries - Supervisors and Directors	\$14				
	152 Salaries - Secretarial and Clerical Personnel	\$14,550		\$17,600		
	182 Salaries - Custodial & Maintenance	\$9,057	\$2,000	\$10,842	\$2,400	
	191 Salaries - Food Service Personnel	\$62,234	\$103,000	\$82,125	\$105,000	
	TOTAL SALARIES (HEADER ONLY)		\$85,855	\$105,000	\$110,567	\$107,400
	220 Social Security	\$4,238	\$4,500	\$5,820	\$6,150	
	230 Local Retirement	\$1,723	\$1,800	\$1,845	\$3,850	
	240 Group Insurance	\$15,212	\$18,000	\$16,581	\$13,600	
	280 Unemployment Insurance			\$27		
	TOTAL BENEFITS		\$21,173	\$24,300	\$24,273	\$23,600
	430 Repairs & Maint Services	\$3,472	\$2,000	\$4,681	\$3,500	
	TOTAL PURCH PROPERTY SERVICES		\$3,472	\$2,000	\$4,681	\$3,500
	580 Travel/Per Diem	\$314	\$200		\$200	
	TOTAL OTHER PURCHASED SERVICES		\$314	\$200		\$200
	610 General Supplies	\$2,693	\$1,800	\$3,902	\$1,800	
630 Food	\$45,383	\$68,000	\$72,634	\$72,000		
TOTAL SUPPLIES & MATERIALS		\$48,076	\$69,800	\$76,536	\$73,800	
730 Equipment	\$2,220	\$2,000	\$9,815	\$2,000		

	TOTAL PROPERTY	\$2,220	\$2,000	\$9,815	\$2,000
	810 Dues and Fees	\$696	\$1,000	\$1,331	\$1,500
	TOTAL DEBT & MISCELLANEOUS	\$696	\$1,000	\$1,331	\$1,500
	TOTAL FOOD SERVICES	\$161,806	\$204,300	\$227,203	\$212,000
COMMUNITY SERVICES	Salaries (Header Only)(100)				
	131 Salaries - Teachers	\$34,988		\$44,077	
	TOTAL SALARIES (HEADER ONLY)	\$34,988		\$44,077	
	220 Social Security	\$2,617		\$3,565	
	280 Unemployment Insurance	\$202		\$43	
	TOTAL BENEFITS	\$2,819		\$3,608	
	610 General Supplies	\$1,372		\$1,272	
	TOTAL SUPPLIES & MATERIALS	\$1,372		\$1,272	
	810 Dues and Fees	\$1,284		\$239	
	TOTAL DEBT & MISCELLANEOUS	\$1,284		\$239	
	TOTAL COMMUNITY SERVICES	\$40,463		\$49,196	
TOTAL EXPENDITURES, 10 GENERAL FUND		\$3,355,564	\$3,707,474	\$3,469,064	\$3,928,751

Other Financing

		Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes	\$0	\$0	\$0	\$0
	5100 Sale of Bonds	\$0	\$0	\$0	\$0
	5110 Face Amount of Bonds Sold	\$0	\$0	\$0	\$0
	5120 Premium or Discount on the Issuance of	\$0	\$0	\$0	\$0
	5130 Issuance of Refunding Bonds	\$0	\$0	\$0	\$0
	5140 Payment to Refunded Bonds Escrow	\$0	\$0	\$0	\$0
	5200 Transfers in From Other Funds	\$0	\$0	\$0	\$0
	5210 Transfers out to Other Funds	\$0	\$0	\$0	\$0
	5300 Sale of, or Compensation for Loss of, Fixed	\$0	\$0	\$0	\$0
	5400 Loan Proceeds	\$0	\$0	\$0	\$0
	5500 Lease Proceeds	\$0	\$0	\$0	\$0
	5600 Insurance Recoveries	\$0	\$0	\$0	\$0
	5900 Other Financing Sources & Uses	\$0	\$0	\$0	\$0
	TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$0	\$0	\$0
	6000 OTHER ITEMS	6100 Capital Contributions	\$0	\$0	\$0
6200 Amortization of Premium on Issuance of		\$0	\$0	\$0	\$0
6300 Special Items		\$0	\$0	\$0	\$0
6400 Extraordinary Items		\$0	\$0	\$0	\$0
TOTAL OTHER ITEMS		\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES (USES) AND		\$0	\$0	\$0	\$0

Summary

		Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
REVENUE S BY SOURCE	1000 Total LOCAL	\$149,643	\$68,477	\$128,853	\$114,222
	3000 Total STATE	\$3,878,471	\$4,019,214	\$4,034,851	\$4,440,843
	4000 Total FEDERAL	\$201,952	\$419,474	\$421,269	\$214,156
	TOTAL REVENUES	\$4,230,066	\$4,507,165	\$4,584,973	\$4,769,221
NDITURES BY OBJECT	100 Salaries	\$2,212,499	\$2,244,507	\$2,194,375	\$2,518,616
	200 Employee Benefits	\$499,932	\$565,552	\$509,083	\$639,685
	300 Purchased Professional and Technical	\$213,008	\$384,865	\$330,621	\$293,200
	400 Purchased property Services	\$110,877	\$130,600	\$108,872	\$129,000
	500 Other Purchased Services	\$26,695	\$35,850	\$34,965	\$43,450
	600 Supplies	\$284,697	\$307,100	\$271,857	\$275,300

EXPENSES BY SOURCE	700 Property	\$4,640	\$37,000	\$16,880	\$27,000
	800 Other Objects	\$3,216	\$2,000	\$2,411	\$2,500
	TOTAL EXPENDITURES	\$3,355,564	\$3,707,474	\$3,469,064	\$3,928,751
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) OTHER FINANCING SOURCES (USES) AND OTHER NET CHANGE IN FUND BALANCE		\$874,502	\$799,691	\$1,115,909	\$840,470
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$1,514,015	\$2,388,517	\$2,388,517	\$1,875,872
FUND BALANCE - ENDING		\$2,388,517	\$3,188,208	\$3,504,426	\$2,716,342

SUMMARY - ALL FUNDS

		Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
REVENUES BY SOURCE	1000 Total LOCAL	\$149,643	\$68,477	\$128,853	\$114,222
	3000 Total STATE	\$3,878,471	\$4,019,214	\$4,034,851	\$4,440,843
	4000 Total FEDERAL	\$201,952	\$419,474	\$421,269	\$214,156
	TOTAL REVENUES	\$4,230,066	\$4,507,165	\$4,584,973	\$4,769,221
EXPENDITURES BY OBJECT	100 Salaries	\$2,212,499	\$2,244,507	\$2,194,375	\$2,518,616
	200 Employee Benefits	\$499,932	\$565,552	\$509,083	\$639,685
	300 Purchased Professional and Technical	\$213,008	\$384,865	\$330,621	\$293,200
	400 Purchased property Services	\$110,877	\$130,600	\$108,872	\$129,000
	500 Other Purchased Services	\$26,695	\$35,850	\$34,965	\$43,450
	600 Supplies	\$284,697	\$307,100	\$271,857	\$275,300
	700 Property	\$4,640	\$37,000	\$16,880	\$27,000
	800 Other Objects	\$3,216	\$2,000	\$2,411	\$2,500
	TOTAL EXPENDITURES	\$3,355,564	\$3,707,474	\$3,469,064	\$3,928,751
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) OTHER FINANCING SOURCES (USES) AND OTHER NET CHANGE IN FUND BALANCE		\$874,502	\$799,691	\$1,115,909
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$1,514,015	\$2,388,517	\$2,388,517	\$1,875,872
FUND BALANCE - ENDING		\$2,388,517	\$3,188,208	\$3,504,426	\$2,716,342