

**2020-2021 YEAR-END
FINANCIAL
PRESENTATION**

FUND SUMMARIES

Fund	Year	Beginning Balance	Revenues	Expenditures	Other Financing Sources/Uses	Ending Balance
GENERAL	2020-2021	1,094,083	10,752,141	10,810,249	(38,833)	\$ 997,142
	2019-2020	637,341	10,744,287	10,284,466	(3,079)	\$ 1,094,083
CAPITAL PROJECTS	2020-2021	406,340	511,199	232,215	-	\$ 685,324
	2019-2020	162,027	654,704	587,573	177,182	\$ 406,340
DEBT SERVICE	2020-2021	4,935	38,933	43,770	-	\$ 98
	2019-2020	4,949	51	375,962	375,897	\$ 4,935
ASB	2020-2021	116,965	10,308	36,085	-	\$ 91,189
	2019-2020	78,340	74,040	35,414	-	\$ 116,965
TRANSP. VEHICLE	2020-2021	200,464	37,929	131,087	-	\$ 107,306
	2019-2020	150,720	49,744	-	-	\$ 200,464

GENERAL FUND - DETAIL

		Actual 2019-2020	Budget 2020-2021	Actual 2020-2021	Increase (Decrease)
Beginning Fund Balance		\$ 637,341	\$ 971,361	\$ 1,094,083	\$ 456,741
ADD Revenues					
1000	Local Taxes	1,412,361	1,520,910	1,520,918	108,557
2000	Local Non-Tax	182,770	669,250	121,010	(61,760)
3000	State, General Purpose	5,612,325	5,492,307	5,498,254	(114,071)
4000	State, Special Purpose	2,431,725	2,625,852	2,469,414	37,689
5000	Federal, General Purpose	22,491	22,845	21,655	(836)
6000	Federal, Special Purpose	991,753	891,774	1,033,000	41,247
7000	Revenues form Other Districts	90,662	63,000	76,239	(14,423)
8000	Revenues from Other Agencies	200	-	11,650	11,450
	Total Revenues	10,744,287	11,285,938	10,752,140	7,853
TOTAL: Funds Available		\$ 11,381,628	\$ 12,257,299	\$ 11,846,223	\$ 464,595
LESS Expenditures					
00	Regular Instruction	4,974,217	5,295,534	5,134,710	160,492
10	Federal Stimulus	-	-	221,272	221,272
20	Special Education Instruction	897,752	1,040,118	904,923	7,171
30	Vocational Instruction	357,268	379,502	357,072	(196)
50 & 60	Compensatory Edcuation	1,096,097	1,222,975	1,194,210	98,112
70	Other Instructional Programs	26,629	640,922	31,942	5,313
80	Community Services	590,148	467,874	464,468	(125,679)
90	Support Services	2,342,356	2,276,479	2,501,653	159,297
	Total Expenditures	10,284,466	11,323,404	10,810,249	525,782
Other Fin. Uses - Transfers Out GL 536		3,079	-	38,833	35,754
TOTAL: Expenditures		\$ 10,287,545	\$ 11,323,404	\$ 10,849,082	\$ 561,537
Ending Fund Balance		\$ 1,094,083	\$ 933,895	\$ 997,141	\$ (96,942)
	Restricted for Carryover	58,853	20,000	78,416	19,563
	Nonspendable (Inventory/Prepaid Exp)	1,362	1,361	1,362	-
	Unassigned Fund Balance	1,033,868	912,535	376,852	(657,017)
	Unassigned Minimum Fund Bal Policy	-	-	540,512	540,512

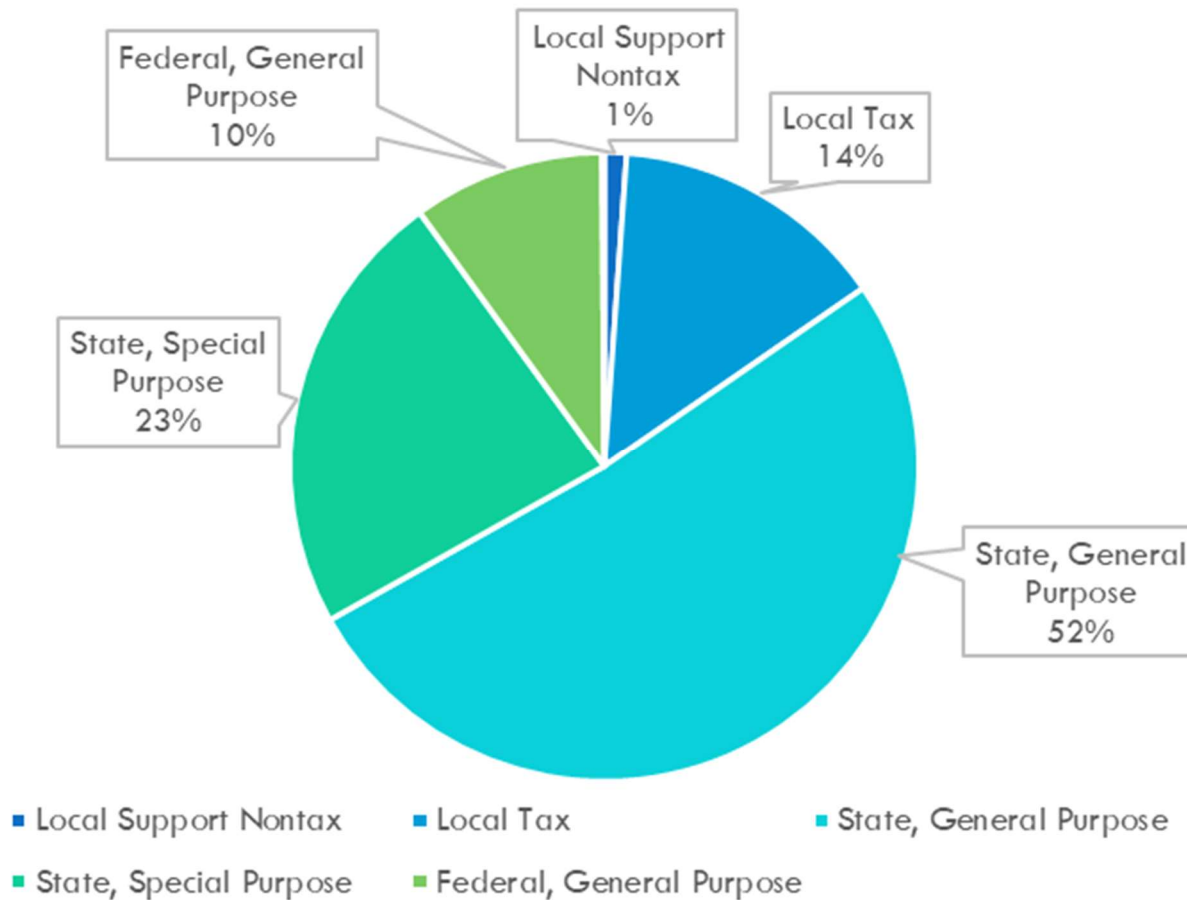
Increase (Decrease) column is difference between 19-20 and 20-21

GENERAL FUND – ENDING FUND BALANCE

	2019-2020	2020-2021
<i>Ending Fund Balance</i>	<i>\$ 1,094,083</i>	<i>\$ 997,142</i>
Restricted for Carryover	58,853	78,416
Nonspendable (Inventory/Prepaid Exp)	1,362	1,362
Unassigned Fund Balance	1,033,868	376,852
Unassigned Minimum Fund Bal Policy	-	540,512

- Restricted for Carryover
 - Funding received in 20-21 that weren't fully spent
 - Local Assistance Program (LAP) and Vocational Programs
- Unassigned Minimum Fund Bal Policy
 - 5% of 20-21 expenditures, per Board Policy
 - Requirement to split this out from Unassigned Fund Balance

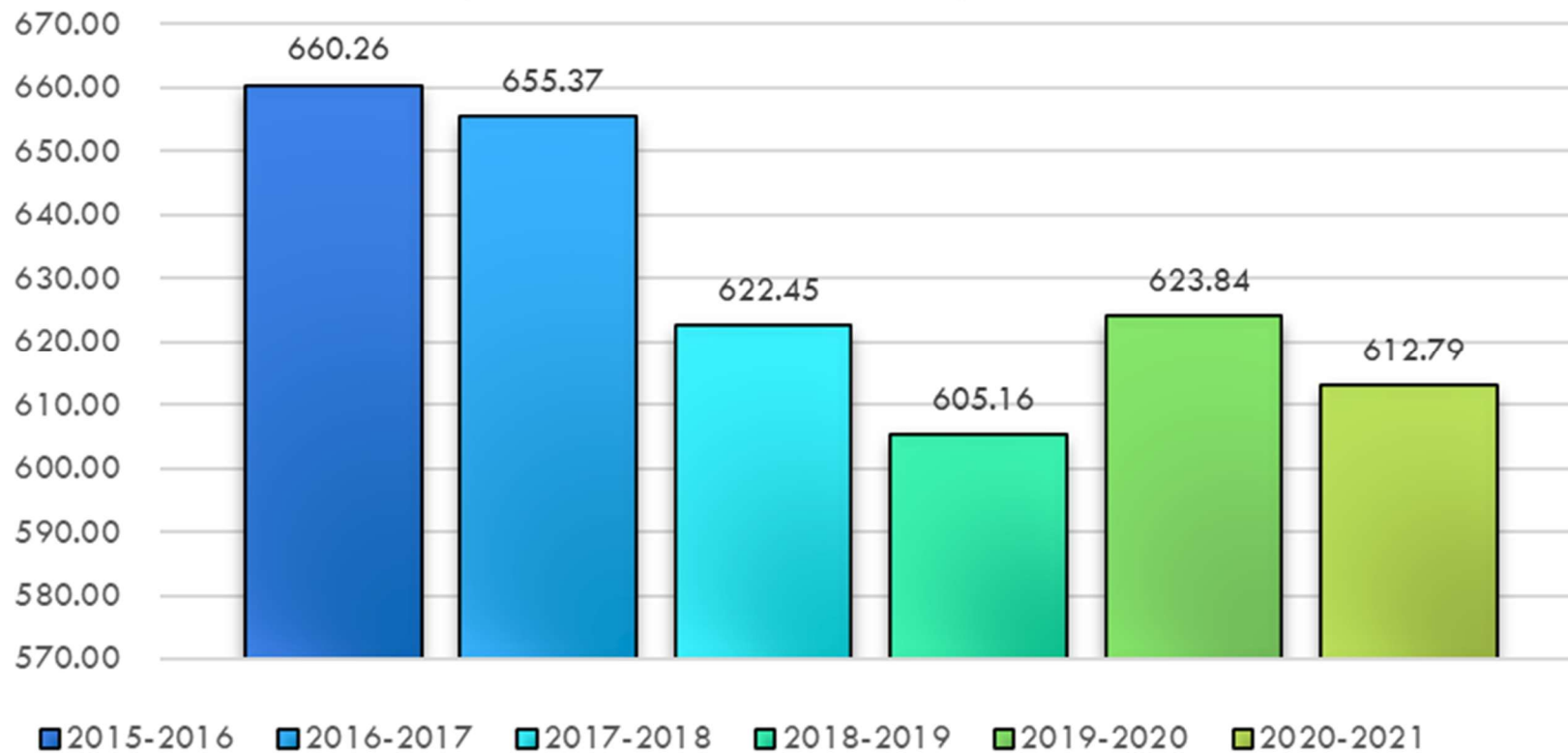
GENERAL FUND – REVENUE BY SOURCE



Revenue Type	Totals
Local Support Nontax	121,010
Local Tax	1,520,918
State, General Purpose	5,498,254
State, Special Purpose	2,469,414
Federal, General Purpose	1,054,655
Other Revenues	11,650
Grand Total	\$ 10,675,902

ENROLLMENT DETAIL

ENROLLMENT - AVERAGE FTE



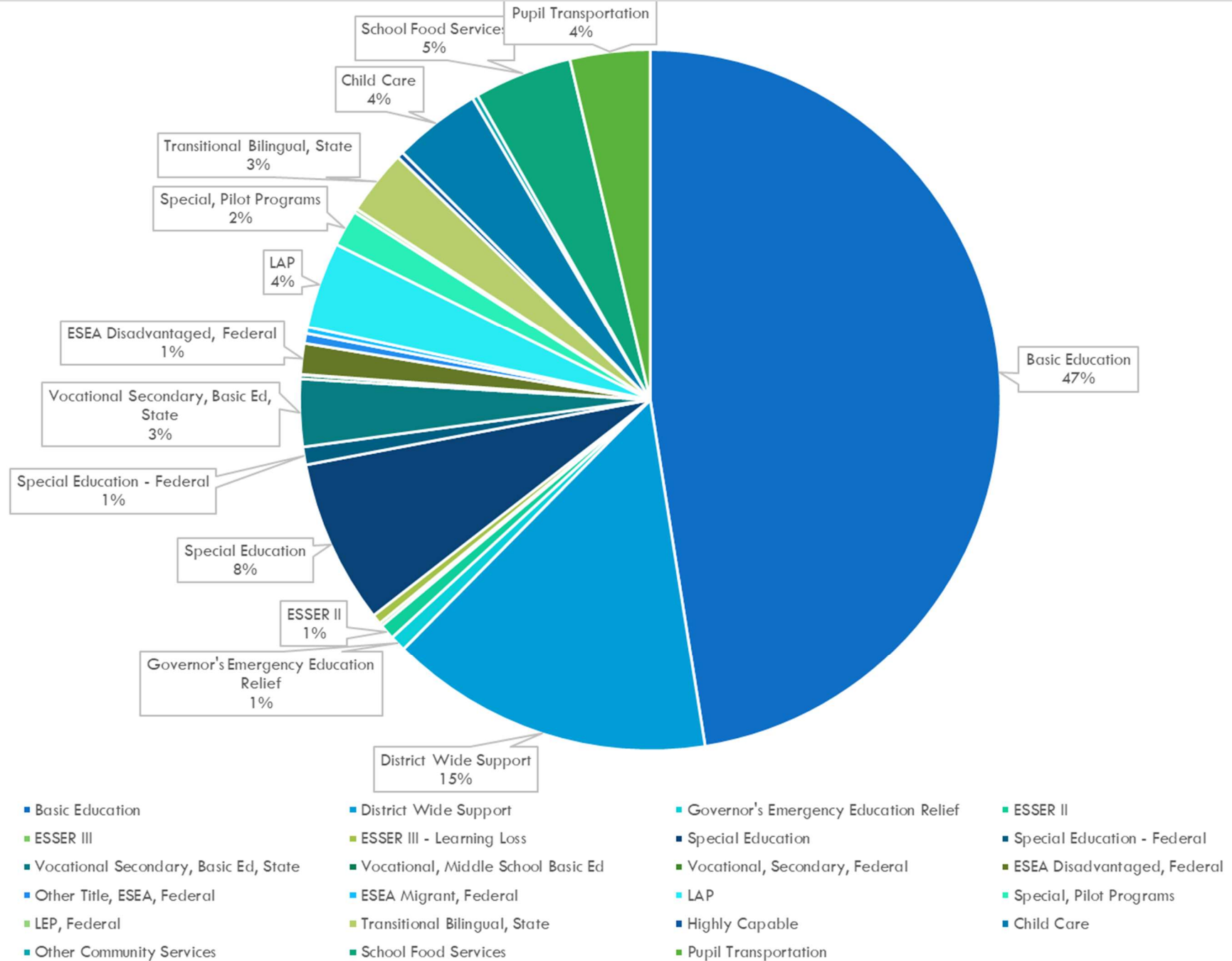
6 YEAR ENROLLMENT HISTORY *(Includes Running Start)*

Year	Average FTE	Increase/ (Decrease)
2015-2016	660.26	-
2016-2017	655.37	(4.89)
2017-2018	622.45	(32.92)
2018-2019	605.16	(17.29)
2019-2020	623.84	18.68
2020-2021	612.79	(11.05)

GENERAL FUND - EXPENDITURES BY PROGRAM

PROGRAM	NAME	Actual 2019-2020	Budget 2020-2021	Actual 2020-2021	Increase (Decrease)
01	Basic Education	4,974,217	5,302,031	5,134,710	160,492
97	District Wide Support	1,532,836	1,357,728	1,614,746	81,911
Total CORE BASIC EDUCATION ACTIVITIES		\$ 6,507,052	\$ 6,659,759	\$ 6,749,455	\$ 242,403
11	Governor's Emergency Education Relief	-	80,055	80,055	80,055
12	ESSER II	-	-	76,208	76,208
13	ESSER III	-	-	16,506	16,506
14	ESSER III - Learning Loss	-	-	48,502	48,502
21	Special Education	750,703	900,180	816,198	65,495
22	Special Education - Infants & Toddlers	14,939	-	-	(14,939)
24	Special Education - Federal	132,109	139,934	88,725	(43,384)
31	Vocational Secondary, Basic Ed, State	306,489	316,461	335,026	28,537
32	FFA	-	15,139	-	-
34	Vocational, Middle School Basic Ed	41,920	44,343	19,254	(22,667)
38	Vocational, Secondary, Federal	8,858	3,302	2,792	(6,066)
51	ESEA Disadvantaged, Federal	156,729	131,681	153,345	(3,385)
52	Other Title, ESEA, Federal	68,880	58,180	49,895	(18,985)
53	ESEA Migrant, Federal	28,919	43,977	32,356	3,437
55	LAP	359,550	414,279	432,209	72,658
58	Special, Pilot Programs	160,074	197,183	181,493	21,419
64	LEP, Federal	20,176	30,896	19,336	(840)
65	Transitional Bilingual, State	301,769	358,604	325,576	23,807
74	Highly Capable	26,629	16,348	31,942	5,313
76	ESSER	-	124,575	-	-
79	Other Instructional Programs	-	500,000	-	-
88	Child Care	358,762	427,872	436,539	77,777
89	Other Community Services	231,386	40,000	27,930	(203,456)
98	School Food Services	409,352	541,683	488,265	78,913
99	Pupil Transportation	400,168	377,066	398,642	(1,526)
Total CATEGORICAL		\$ 3,777,413	\$ 4,761,759	\$ 4,060,793	\$ 283,379
TOTAL EXPENDITURES BY PROGRAM		\$ 10,284,465	\$ 11,421,518	\$ 10,810,248	\$ 525,782

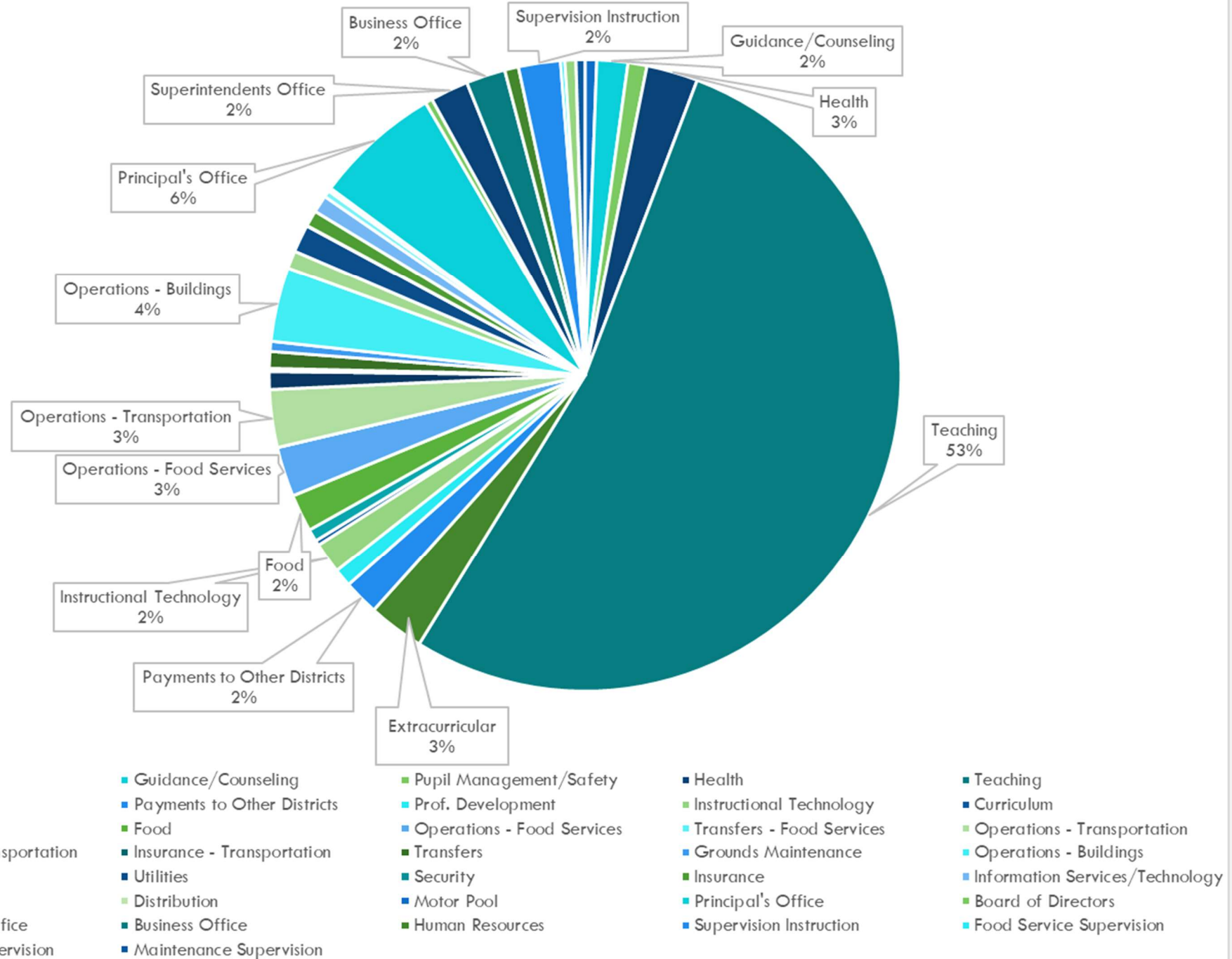
GENERAL FUND - EXPENDITURES BY PROGRAM



GENERAL FUND - EXPENDITURES BY ACTIVITY

ACTIVITY		Actual 2019-2020	Budget 2020-2021	Actual 2020-2021		Increase (Decrease)
22	Learning Resources	76,760	98,818	65,300	0.6%	(11,460)
24	Guidance/Counseling	175,356	184,877	174,103	1.6%	(1,253)
25	Pupil Management/Safety	126,929	119,378	106,678	1.0%	(20,252)
26	Health	267,697	288,114	289,146	2.7%	21,449
27	Teaching	5,485,795	6,648,805	5,831,993	53.9%	346,198
28	Extracurricular	324,925	295,849	314,683	2.9%	(10,242)
29	Payments to Other Districts	153,440	180,969	198,507	1.8%	45,068
31	Prof. Development	113,595	139,630	102,335	0.9%	(11,260)
32	Instructional Technology	53,512	124,310	174,797	1.6%	121,285
33	Curriculum	10,046	22,504	28,467	0.3%	18,421
34	Prof. Learning	42,657	47,697	69,564	0.6%	26,907
Total Teaching & Support		6,830,712	8,150,951	7,355,572	68.0%	524,860
42	Food	258,271	221,245	210,068	1.9%	(48,203)
44	Operations - Food Services	356,639	332,457	280,321	2.6%	(76,318)
49	Transfers - Food Services	(201,588)	(4,205)	-	0.0%	201,588
52	Operations - Transportation	281,977	276,814	323,746	3.0%	41,769
53	Maintenance - Transportation	79,503	83,769	100,189	0.9%	20,686
56	Insurance - Transportation	16,488	15,000	17,143	0.2%	655
59	Transfers	(44,100)	(63,950)	(93,971)	-0.9%	(49,872)
62	Grounds Maintenance	49,108	18,000	56,654	0.5%	7,545
63	Operations - Buildings	403,135	348,016	417,978	3.9%	14,843
64	Maintenance	93,857	58,000	101,378	0.9%	7,521
65	Utilities	150,038	130,500	155,716	1.4%	5,678
67	Security	-	1,648	2,268	0.0%	2,268
68	Insurance	89,409	97,000	90,944	0.8%	1,536
72	Information Services/Technology	86,124	67,042	98,064	0.9%	11,940
73	Printing	35,477	37,000	37,915	0.4%	2,438
74	Distribution	751	929	621	0.0%	(130)
75	Motor Pool	18,270	27,008	17,713	0.2%	(557)
Total Other Support		1,673,361	1,646,274	1,816,746	16.8%	143,385
23	Principal's Office	663,810	728,844	711,844	6.6%	48,034
Total School Bldg. Admin.		663,810	728,844	711,843	6.6%	48,033
11	Board of Directors	80,009	51,500	40,827	0.4%	(39,182)
12	Superintendents Office	205,963	200,801	213,866	2.0%	7,903
13	Business Office	191,157	189,379	221,107	2.0%	29,949
14	Human Resources	81,645	83,550	77,875	0.7%	(3,770)
21	Supervision Instruction	223,768	243,717	235,714	2.2%	11,947
41	Food Service Supervision	18,412	18,714	24,003	0.2%	5,591
51	Transportation Supervision	66,300	65,433	62,349	0.6%	(3,950)
61	Maintenance Supervision	47,741	47,355	50,345	0.5%	2,604
Total Central Administration		914,995	900,448	926,085	8.6%	11,090
TOTAL EXPENDITURES BY ACTIVITY		10,082,878	11,426,517	10,810,246	100.0%	727,368

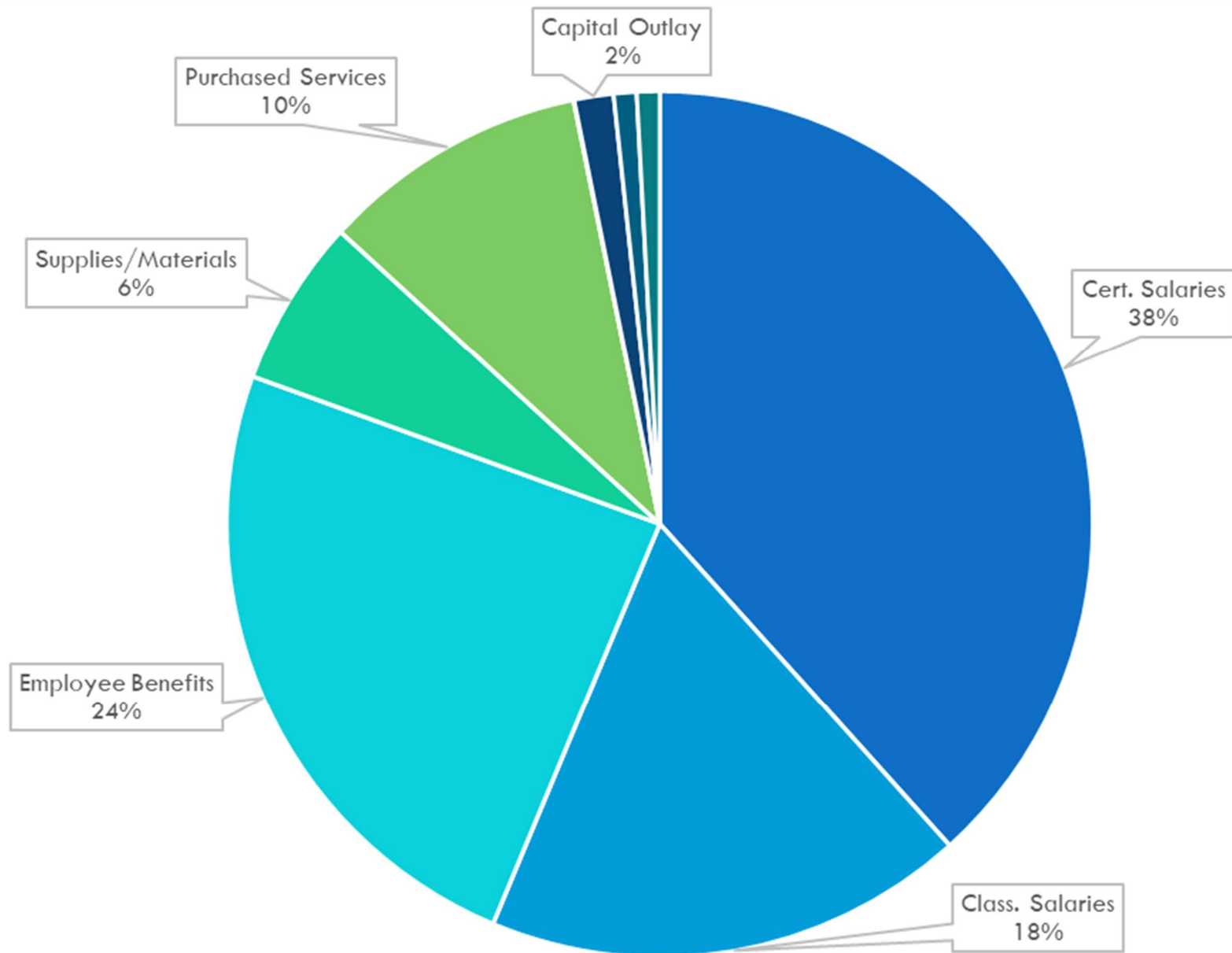
GENERAL FUND - EXPENDITURES BY ACTIVITY



GENERAL FUND - EXPENDITURES BY OBJECT

OBJECT		ACTUAL 2019-2020	BUDGETED 2020-2021	ACTUAL 2020-2021		INCREASE (DECREASE)
2	Cert. Salaries	4,056,565	4,197,755.03	4,215,321.97	39.0%	158,757
3	Class. Salaries	1,892,441	1,954,798.20	1,976,087.35	18.3%	83,646
4	Employee Benefits	2,486,138	2,716,357.06	2,665,423.91	24.7%	179,286
Total Salaries & Benefits		\$ 8,435,145	\$ 8,868,910	\$ 8,856,833	81.9%	\$ 421,689
5	Supplies/Materials	621,996	565,364.00	690,455.35	6.4%	68,459
7	Purchased Services	1,110,488	1,771,417.00	1,099,233.37	10.2%	(11,255)
8	Travel	30,599	56,319.00	2,408.82	0.0%	(28,190)
9	Capital Outlay	86,239	159,684.36	161,318.27	1.5%	75,079
0	Debit Transfer	245,687	67,979.00	93,971.08	0.9%	(151,716)
1	Credit Transfer	(245,687)	(68,155.00)	(93,971.08)	-0.9%	151,716
Total Operating Costs		\$ 1,849,322	\$ 2,552,608	\$ 1,953,416	18.1%	\$ 104,094
TOTAL EXPENDITURES BY OBJECT		\$ 10,284,466	\$ 11,421,519	\$ 10,810,249	100.0%	\$ 525,783

GENERAL FUND - EXPENDITURES BY OBJECT



■ Cert. Salaries ■ Class. Salaries ■ Employee Benefits ■ Supplies/Materials ■ Purchased Services ■ Travel ■ Capital Outlay

CAPITAL PROJECTS FUND - DETAIL

		Actual 2019-2020	Budget 2020-2021	Actual 2020-2021	Increase (Decrease)
Beginning Fund Balance		\$ 162,027	\$ 417,761	\$ 406,340	\$ 244,313
ADD Revenues					
1000	Local Taxes	542,121	489,020	510,556	(31,564)
2000	Local Non-Tax	2,486	1,525	643	(1,843)
4000	State, Special Purpose	110,097	400,000	-	(110,097)
9000	Other Financing	550,000	-	-	(550,000)
Total Revenues		1,204,703	890,545	511,199	(693,504)
TOTAL: Funds Available		\$ 1,366,730	\$ 1,308,306	\$ 917,538	\$ (449,191)
LESS Expenditures					
10	Sites	542,500	400,000	8,231	(534,269)
20	Buildings	45,073	400,000	223,984	178,911
30	Equipment	-	450,000	-	-
Other Fin. Uses - Transfers Out GL 536		372,818	50,000	-	(372,818)
TOTAL: Expenditures		\$ 960,391	\$ 1,300,000	\$ 232,214	\$ (728,176)
Ending Fund Balance		\$ 406,339	\$ 8,306	\$ 685,324	\$ 278,985
Committed for Levy Proceeds		406,340	8,306	685,324	

DEBT SERVICE FUND - DETAIL

	Actual 2019-2020	Budget 2020-2021	Actual 2020-2021	Increase (Decrease)
<i>Beginning Fund Balance</i>	\$ 4,948	\$ 4,950	\$ 4,936	\$ (12)
<i>ADD Revenues</i>				
1000 Local Taxes	-	-	98	98
2000 Local Non-Tax	51	50	2	(49)
9000 Other Financing	375,897	50,000	38,833	(337,064)
<i>Total Revenues</i>	375,947	50,050	38,933	(337,014)
<i>TOTAL: Funds Available</i>	\$ 380,895	\$ 55,000	\$ 43,868	\$ (337,026)
<i>LESS Expenditures</i>				
Matured Bond Expenditures	368,536	40,000	33,506	(335,030)
Interest on Bonds	7,426	12,200	10,264	2,838
Bond Transfer Fees	-	1,000	-	-
<i>TOTAL: Expenditures</i>	\$ 375,961	\$ 53,200	\$ 43,770	\$ (332,191)
<i>Ending Fund Balance</i>	\$ 4,934	\$ 1,800	\$ 98	\$ (4,835)
Restricted for Debt Service	4,934	1,800	98	

ASSOCIATED STUDENT BODY FUND - DETAIL

		Actual 2019-2020	Budget 2020-2021	Actual 2020-2021	Increase (Decrease)
<i>Beginning Fund Balance</i>		\$ 78,340	\$ 117,529	\$ 116,965	\$ 38,626
<i>ADD Revenues</i>					
1000	General Student Body	38,964	97,098	5,509	(33,455)
2000	Athletics	24,233	17,496	1,509	(22,724)
3000	Classes	3,947	13,200	1,839	(2,108)
4000	Clubs	4,772	60,250	1,451	(3,321)
6000	Private Moneys	2,125	-	-	(2,125)
<i>Total Revenues</i>		74,041	188,044	10,308	(63,732)
<i>TOTAL: Funds Available</i>		\$ 152,380	\$ 305,573	\$ 127,273	\$ (25,106)
<i>LESS Expenditures</i>					
10	General Student Body	13,579	85,205	6,629	(6,950)
20	Athletics	13,887	16,879	23,284	9,397
30	Classes	2,046	25,724	4,802	2,757
40	Clubs	3,778	62,916	1,369	(2,408)
60	Private Moneys	2,125	1,010	-	(2,125)
<i>TOTAL: Expenditures</i>		\$ 35,414	\$ 191,734	\$ 36,084	\$ 670
<i>Ending Fund Balance</i>		\$ 116,966	\$ 113,839	\$ 91,189	\$ (25,776)
Restricted for Fund Purposes		116,965	113,839	91,189	

TRANSPORTATION VEHICLE FUND - DETAIL

		Actual 2019-2020	Budget 2020-2021	Actual 2020-2021	Increase (Decrease)
<i>Beginning Fund Balance</i>		\$ 150,720	\$ 150,000	\$ 200,464	\$ 49,744
<i>ADD Revenues</i>					
2000	Local Non-Tax	1,685	1,750	256	(1,429)
4000	State, Special Purpose	48,059	41,370	37,673	(10,385)
<i>Total Revenues</i>		49,743	43,120	37,929	(11,814)
<i>TOTAL: Funds Available</i>		\$ 200,462	\$ 193,120	\$ 238,392	\$ 37,929
<i>LESS Expenditures</i>					
30	Equipment	-	190,000	131,087	131,087
<i>TOTAL: Expenditures</i>		\$ -	\$ 190,000	\$ 131,086	\$ 131,086
<i>Ending Fund Balance</i>		\$ 200,462	\$ 3,120	\$ 107,306	\$ (93,157)
Restricted for Fund Purpose		200,462	3,120	107,306	