

Other	Actuals (Jul 1, 2018 to May 20, 2019)	Adopted Budget	Current Budget	Actuals (YTD)	Encumb (YTD)	Available	% of Budget	Final and Amendment 1 06-17-2019	2019-2020 Proposed	2020-2021 Projected
9004 - Miscellaneous	1,014	-	-	1,014	-	(1,014)		1,014	1,000	1,000
199 - Miscellaneous Local Revenues	1,014	-	-	1,014	-	(1,014)		1,014	1,000	1,000
7002 - 22b Discretionary	407,353	524,256	524,256	407,353	-	116,902	77.70	560,167	577,000	594,300
7003 - 11(3) PSA Protected	945,865	1,371,590	1,371,590	945,865	-	425,725	68.96	1,300,695	1,339,700	1,379,900
7015 - 22b Prior Year Adjustment	16,664	-	-	16,664	-	(16,664)		16,664	17,200	17,700
7028 - 22n HS Pupil Supports	3,344	4,843	4,843	3,344	-	1,498	69.06	4,599	4,700	4,800
7029 - 11(3) Prior Year Adjustment	40,370	-	-	40,370	-	(40,370)		40,370	41,600	42,800
311 - Unrestricted - State Revenues	1,413,597	1,900,689	1,900,689	1,413,597	-	487,091	74.37	1,922,495	1,980,200	2,039,500
7001 - 51c Sp. Ed. Headlee Obligation	1,865	8,538	8,538	1,865	-	6,673	21.84	2,564	2,600	2,700
7004 - 31A Current Year	70,445	193,836	193,836	70,445	-	123,390	36.34	96,872	99,800	102,800
7005 - 152a Headlee Oblig. Data Collect	4,407	6,328	6,328	4,407	-	1,922	69.64	6,060	6,200	6,400
7014 - 51c Prior Year Adjustment	(1,705)	-	-	(1,705)	-	1,705		(1,705)	(1,800)	(1,900)
7020 - 53a Court & State Agency	81,754	179,765	179,765	81,754	-	98,011	45.48	112,422	115,800	119,300
7021 - 53a Prior Year Adjustment	22,540	-	-	22,540	-	(22,540)		22,540	23,200	23,900
7027 - 102d Financial Analytic Tools	562	1,125	1,125	562	-	562	49.99	562	600	600
7030 - 61d CTE Per Pupil	36	-	-	36	-	(36)		50	100	100
312 - Restricted - State Revenues	179,904	389,591	389,591	179,904	-	209,687	46.18	239,366	246,500	253,900
								2,161,861	2,226,700	2,293,400
8001 - Title I A Current Year	-	78,112	78,112	-	-	78,112	-	78,112	70,000	63,000
8002 - Title I A Prior Year	-	82,233	82,233	-	-	82,233	-	12,333	-	-
8003 - Title I D Current Year - KAL	-	556,537	556,537	-	-	556,537	-	242,412	218,000	196,000
800X - Title I D Current Year - ALB	-	-	-	-	-	-	-	271,736	245,000	221,000
800X - Title I D Carry-over - ALB	-	-	-	-	-	-	-	167,272	-	-
8005 - Title II A Current Year	-	22,730	22,730	-	-	22,730	-	13,697	12,000	11,000
8012 - Title IV A Current Year	-	10,000	10,000	-	-	10,000	-	10,000	9,000	8,000
8013 - Title IV A Prior Year	-	10,000	10,000	-	-	10,000	-	10,000	-	-
414 - Restricted from Fed thru State	-	759,611	759,611	-	-	759,611	-	805,562	554,000	499,000
6002 - KRESA Spec Ed	8,382	13,448	13,448	8,382	-	5,066	62.33	8,380	8,380	8,380
513 - County SPED Tax from ISDs	8,382	13,448	13,448	8,382	-	5,066	62.33	8,380	8,380	8,380
Total Revenue	1,602,898	3,063,339	3,063,339	1,602,898	-	1,460,441	52.33	2,976,817	2,790,080	2,801,780

Object	Actuals			Actuals (YTD)	Encumb (YTD)	Available	% of Budget	Final and		
	(Jul 1, 2018 to May 20, 2019)	Adopted Budget	Current Budget					Amendment 1 06-17-2019	2019-2020 Proposed	2020-2021 Projected
0124 - Teachers-Wages	342,134	545,169	545,169	342,134	-	203,035	62.76	411,000	423,000	436,000
0187 - Temporary Teaching-Wages	29,181	-	-	29,181	-	(29,181)	-	36,000	37,000	38,000
0213 - Health Care Benefits	26,690	31,536	31,536	26,690	-	4,846	84.63	33,000	34,000	35,000
0283 - Employer Social Security	28,483	42,443	42,443	28,483	-	13,960	67.11	35,000	36,000	37,000
0284 - Workers Compensation	6,128	-	-	6,128	-	(6,128)	-	8,000	8,000	8,000
0285 - Unemployment Insurance	7,544	9,329	9,329	7,544	-	1,785	80.86	10,000	10,000	10,000
3110 - Contracted Instructional Services	167,954	53,360	53,360	167,954	-	(114,594)	314.76	202,000	208,000	214,000
3119 - Contracted Instructed-Other	-	43,200	43,200	-	-	43,200	-	43,200	44,000	45,000
3220 - Workshop & Conferences	350	1,835	1,835	350	-	1,485	19.08	1,000	1,000	1,000
3450 - Copyright Fees & Software Licenses	28,551	10,114	10,114	28,551	-	(18,438)	282.31	35,000	36,000	37,000
4140 - Software Maintenance Agreements	-	2,000	-	-	-	2,000	-	2,000	2,000	2,000
4270 - Technology Related Equipment	16,514	42,590	42,590	16,514	-	26,075	38.78	20,000	21,000	22,000
5110 - Teaching / Testing Supplies & Materials	63,276	78,900	78,900	63,276	856	14,768	80.20	76,000	78,000	80,000
5910 - Office Supplies	390	7,678	7,678	390	-	7,288	5.08	1,000	1,000	1,000
6410 - New Equipment & Furniture - Depreciab	2,908	-	-	2,908	-	(2,908)	-	4,000	4,000	4,000
6420 - New Equipment & Furniture - Non-Depr	-	75,000	75,000	-	-	75,000	-	75,000	77,000	79,000
7910 - Miscellaneous Expenditures	-	25,000	25,000	-	-	25,000	-	25,000	26,000	27,000
113 - High School Programs	720,103	968,153	968,153	720,103	856	247,194	74.38	1,017,200	1,046,000	1,076,000
0124 - Teachers-Wages	100,477	233,538	233,538	100,477	-	133,061	43.02	121,000	125,000	129,000
0163 - Paraprofessionals-Wages	29,884	87,282	87,282	29,884	-	57,397	34.24	36,000	37,000	38,000
0213 - Health Care Benefits	9,156	17,482	17,482	9,156	-	8,326	52.37	11,000	11,000	11,000
0283 - Employer Social Security	13,716	33,100	33,100	13,716	-	19,384	41.44	17,000	18,000	19,000
0284 - Workers Compensation	732	-	-	732	-	(732)	-	1,000	1,000	1,000
0285 - Unemployment Insurance	2,263	4,499	4,499	2,263	-	2,236	50.31	3,000	3,000	3,000
3190 - Contracted Services - Professional	-	103,902	103,902	-	-	103,902	-	104,000	107,000	110,000
3220 - Workshop & Conferences	1,768	-	-	1,768	-	(1,768)	-	3,000	3,000	3,000
5110 - Teaching / Testing Supplies & Materials	-	10,000	10,000	-	-	10,000	-	10,000	10,000	10,000
122 - Special Education	157,998	489,804	489,804	157,998	-	331,806	32.26	306,000	315,000	324,000
0124 - Teachers-Wages	34,247	82,564	82,564	34,247	-	48,317	41.48	42,000	43,000	44,000
0163 - Paraprofessionals-Wages	39,226	-	-	39,226	-	(39,226)	-	48,000	49,000	50,000
0213 - Health Care Benefits	6,860	4,153	4,153	6,860	-	(2,706)	165.17	9,000	9,000	9,000
0283 - Employer Social Security	5,828	10,759	10,759	5,828	-	4,931	54.17	7,000	7,000	7,000
0284 - Workers Compensation	1,346	-	-	1,346	-	(1,346)	-	2,000	2,000	2,000
0285 - Unemployment Insurance	1,081	1,125	1,125	1,081	-	43	96.15	2,000	2,000	2,000
3110 - Contracted Instructional Services	6,440	-	-	6,440	-	(6,440)	-	8,000	8,000	8,000
3190 - Contracted Services - Professional	2,710	-	-	2,710	-	(2,710)	-	4,000	4,000	4,000
3450 - Copyright Fees & Software Licenses	26,925	44,000	44,000	26,925	-	17,075	61.19	33,000	34,000	35,000
5110 - Teaching / Testing Supplies & Materials	8,423	75,000	75,000	8,423	-	66,577	11.23	11,000	11,000	11,000
7910 - Miscellaneous Expenditures	-	20,000	20,000	-	-	20,000	-	20,000	21,000	22,000
125 - Supplemental Education	133,085	237,600	237,600	133,085	-	104,515	56.01	186,000	190,000	194,000
3130 - Contracted Pupil Support	-	70,667	70,667	-	-	70,667	-	71,000	73,000	75,000
214 - Psychological Services	-	70,667	70,667	-	-	70,667	-	71,000	73,000	75,000
0149 - Other Professional	3,071	9,620	9,620	3,071	-	6,549	31.93	4,000	4,000	4,000
0283 - Employer Social Security	235	736	736	235	-	501	31.93	1,000	1,000	1,000

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	(Jul 1, 2018 to May 20, 2019)	Adopted Budget	Current Budget							
0285 - Unemployment Insurance	146	479	479	146	-	333	30.40	1,000	1,000	1,000
215 - Speech Pathology & Audiology	3,452	10,835	10,835	3,452	-	7,383	31.86	6,000	6,000	6,000
3130 - Contracted Pupil Support	-	10,000	10,000	-	-	10,000	-	10,000	10,000	10,000
216 - Social Work & Transition Services	-	10,000	10,000	-	-	10,000	-	10,000	10,000	10,000
0125 - Instructional Support-Wages	24,231	-	-	24,231	-	(24,231)	-	30,000	31,000	32,000
0283 - Employer Social Security	1,853	-	-	1,853	-	(1,853)	-	3,000	3,000	3,000
0285 - Unemployment Insurance	390	-	-	390	-	(390)	-	1,000	1,000	1,000
219 - Teacher Consulting	26,473	-	-	26,473	-	(26,473)	-	34,000	35,000	36,000
0125 - Instructional Support-Wages	96,798	104,801	104,801	96,798	-	8,002	92.36	117,000	121,000	125,000
0213 - Health Care Benefits	10,223	4,878	4,878	10,223	-	(5,344)	209.55	13,000	13,000	13,000
0283 - Employer Social Security	6,982	7,433	7,433	6,982	-	451	93.93	9,000	9,000	9,000
0284 - Workers Compensation	2,283	-	-	2,283	-	(2,283)	-	3,000	3,000	3,000
0285 - Unemployment Insurance	1,384	686	686	1,384	-	(698)	201.70	2,000	2,000	2,000
3220 - Workshop & Conferences	3,218	15,137	15,137	3,218	-	11,919	21.26	4,000	4,000	4,000
3450 - Copyright Fees & Software Licenses	315	707	707	315	-	392	44.58	1,000	1,000	1,000
5110 - Teaching / Testing Supplies & Materials	24	-	-	24	-	(24)	-	1,000	1,000	1,000
5910 - Office Supplies	-	1,038	1,038	-	-	1,038	-	1,000	1,000	1,000
7410 - Dues & Fees	710	400	400	710	-	(310)	177.50	1,000	1,000	1,000
7910 - Miscellaneous Expenditures	-	20,000	20,000	-	-	20,000	-	20,000	21,000	22,000
221 - Improvement of Instruction	121,938	155,080	155,080	121,938	-	33,142	78.63	172,000	177,000	182,000
0116 - Supervisor/Director of Staff Wages	24,231	-	-	24,231	-	(24,231)	-	30,000	31,000	32,000
0125 - Instructional Support-Wages	23,904	61,550	61,550	23,904	-	37,645	38.84	29,000	30,000	31,000
0213 - Health Care Benefits	1,411	2,865	2,865	1,411	-	1,455	49.23	2,000	2,000	2,000
0283 - Employer Social Security	3,495	4,365	4,365	3,495	-	870	80.06	5,000	5,000	5,000
0285 - Unemployment Insurance	529	439	439	529	-	(91)	120.69	1,000	1,000	1,000
5910 - Office Supplies	-	2,000	2,000	-	-	2,000	-	2,000	2,000	2,000
226 - Supervision & Direction of Instructiona	53,570	71,219	71,219	53,570	-	17,649	75.22	69,000	71,000	73,000
3190 - Contracted Services - Professional	-	19,360	19,360	-	-	19,360	-	-	-	-
227 - Academic Student Assessment	-	19,360	19,360	-	-	19,360	-	-	-	-
3170 - Legal Services	36,287	92,767	92,767	36,287	-	56,480	39.12	44,000	45,000	46,000
3180 - Audit Services	10,668	18,667	18,667	10,668	-	7,999	57.15	13,000	13,000	13,000
3450 - Copyright Fees & Software Licenses	-	1,197	1,197	-	-	1,197	-	1,000	1,000	1,000
7410 - Dues & Fees	-	4,500	4,500	-	-	4,500	-	4,500	5,000	5,000
7411 - Bank Service Fees	-	300	300	-	-	300	-	1,000	1,000	1,000
7910 - Miscellaneous Expenditures	33	20,000	20,000	33	-	19,967	0.16	1,000	1,000	1,000
231 - Board of Education	46,987	137,431	137,431	46,987	-	90,444	34.19	64,500	66,000	67,000
3151 - Authorizer Fee	38,261	65,896	65,896	38,261	-	27,635	58.06	61,950	64,000	66,000
3152 - ESP Services	13,643	32,552	32,552	13,643	-	18,909	41.91	32,064	33,000	34,000
232 - Executive Administration	51,905	98,449	98,449	51,905	-	46,544	52.72	94,013	97,000	100,000
0113 - Administrative - Wages	4,712	-	-	4,712	-	(4,712)	-	6,000	6,000	6,000
0115 - School Leader-Wages	84,808	168,761	168,761	84,808	-	83,953	50.25	102,000	105,000	108,000

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0119 - Other Administration	24,260	42,197	42,197	24,260	-	17,937	57.49	30,000	31,000	32,000
0162 - Clerical Support-Wages	13,464		-	13,464	-	(13,464)		17,000	18,000	19,000
0213 - Health Care Benefits	2,594	4,781	4,781	2,594	-	2,187	54.25	4,000	4,000	4,000
0283 - Employer Social Security	10,436	16,045	16,045	10,436	-	5,609	65.04	13,000	13,000	13,000
0284 - Workers Compensation	1,167		-	1,167	-	(1,167)		2,000	2,000	2,000
0285 - Unemployment Insurance	1,820	2,106	2,106	1,820	-	286	86.42	3,000	3,000	3,000
3190 - Contracted Services - Professional	-	4,000	4,000	-	-	4,000	-	4,000	4,000	4,000
3210 - Costs of Travel - Regular Duties	-	4,000	4,000	-	-	4,000	-	4,000	4,000	4,000
3220 - Workshop & Conferences	1,994	468	468	1,994	-	(1,526)	425.94	3,000	3,000	3,000
3430 - Mail / Postage	428	92	92	428	-	(337)	467.69	1,000	1,000	1,000
5910 - Office Supplies	972	24,000	24,000	972	-	23,028	4.05	2,000	2,000	2,000
7910 - Miscellaneous Expenditures	-	20,000	20,000	-	-	20,000	-	20,000	21,000	22,000
241 - Office of the Leader	146,654	286,449	286,449	146,654	-	139,796	51.20	211,000	217,000	223,000
3152 - ESP Services	54,574	130,209	130,209	54,574	-	75,635	41.91	128,254	132,000	136,000
3450 - Copyright Fees & Software Licenses	9,598	17,395	17,395	5,344	-	12,051	30.72	7,000	7,000	7,000
252 - Fiscal Services	64,172	147,604	147,604	59,918	-	87,686	40.59	135,254	139,000	143,000
3920 - Errors & Omissions (Legal Liability)	16,215	27,856	27,856	16,215	-	11,641	58.21	20,000	21,000	22,000
7210 - Interest on Notes & Loans	5,761	20,000	20,000	5,761	-	14,239	28.80	7,000	7,000	7,000
259 - Other Business Services	21,975	47,856	47,856	21,975	-	25,881	45.92	27,000	28,000	29,000
5990 - Misc. Supplies & Materials	-	50,000	50,000	-	-	50,000	-	10,000	10,000	10,000
261 - Facilities & Maintenance	-	50,000	50,000	-	-	50,000	-	10,000	10,000	10,000
3120 - Contracted Employee Training & PLD	514	2,500	2,500	514	-	1,986	20.58	1,000	1,000	1,000
3152 - ESP Services	54,574	130,209	130,209	54,574	-	75,635	41.91	128,254	132,000	136,000
7414 - Background Check Fees	22,110	21,000	1,000	22,110	-	(21,110)	2,211.01	27,000	28,000	29,000
7910 - Miscellaneous Expenditures	180	20,000	40,000	180	-	39,820	0.45	1,000	1,000	1,000
283 - Staff & Personnel Services	77,378	173,709	173,709	77,378	-	96,331	44.54	157,254	162,000	167,000
3152 - ESP Services	13,643	32,552	32,552	13,643	-	18,909	41.91	32,064	33,000	34,000
3160 - Contracted MIS Support	720		-	720	-	(720)		1,000	1,000	1,000
3161 - Network Support - KRESA	39,617	103,331	103,331	39,617	-	63,714	38.34	48,000	49,000	50,000
4140 - Software Maintenance Agreements	-	25,000	25,000	-	-	25,000	-	25,000	26,000	27,000
7910 - Miscellaneous Expenditures	-	20,000	20,000	-	-	20,000	-	20,000	21,000	22,000
284 - Information & Technology Services	53,980	180,883	180,883	53,980	-	126,903	29.84	126,064	130,000	134,000
3182 - Audit Services - Pupil Accounting	-	210	210	-	-	210	-	1,000	1,000	1,000
285 - Pupil Accounting Services	-	210	210	-	-	210	-	1,000	1,000	1,000
4190 - Coaching, Fees & Materials (Title IV A)	-	-	-	-	-	-	4.02	20,000	10,000	10,000
293 - Athletic Activities	-	-	-	-	-	-	4.02	20,000	10,000	10,000

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5990 - Misc. Supplies & Materials	803	20,000	20,000	803	-	19,197	4.02	1,000	1,000	1,000
331 - Community Activities	803	20,000	20,000	803	-	19,197	4.02	1,000	1,000	1,000
Total	1,680,473	3,175,307	3,175,307	1,676,219	856	1,498,232	52.79	2,718,285	2,784,000	2,861,000
Revenue Over (Under) Expenditures	(77,576)	(111,968)	(111,968)	(73,321)	(856)	(37,791)		258,532	6,080	(59,220)
Beginning Fund Balance July 1 (audited)	752,541	389,370	389,370	752,541	-	363,171		752,541	1,011,073	1,017,153
Ending Fund Balance June 30 (estimated)	674,965	277,402	277,402	679,219	(856)	325,380		1,011,073	1,017,153	957,933
All Revenue to Fund Balance Ratio	42%	9%	9%	42%				34%	36%	34%
Unrestricted State Rev to Fund Balance Ratio	48%	15%	15%	48%				53%	51%	47%
Per Month Average	140,039	264,609	264,609	139,685				226,524	232,000	238,417
4 Months' Needs w/o SAN Note	560,158	1,058,436	1,058,436	558,740				906,095	928,000	953,667

NOTES:

1. EOY 18-19 Expenditures projected using 10 months averages and rounding up.
2. YTD Actuals include personnel, subs, and contracted staff costs through April 30.
3. 19-20 and 20-21 Expenditures based on 3% increases, each year, rounded up.
4. State revenues projected at 3% increases each year.
5. Federal revenues projected at 90% of previous year, consistent with how MDE estimates next year's revenues.
6. Current year and next 2 years projections produce budgets without the need of a SAN loan with just over 4 months of needed revenues obtained from ending Fund Balance.