

Proposed Amendment in Adoption Format

December 16, 2019



	2017-2018	2018-2019	2019-2020	2019-20 Proposed Amend #1
	Audited	Audited	Adopted	
General Fund				
(Funds 10 - 21, 29)				
Revenues				
Local	9,373,058	9,378,945	9,355,867	10,147,237 *
State	20,861,059	21,862,789	21,925,486	22,626,321
Federal	566,964	563,785	612,215	666,471
Incoming Transfers & Other Transactions	2,211,264	2,367,108	2,262,800	2,262,800
Total Revenues	33,012,345	34,172,627	34,156,368	35,702,829
Expenditures				
<i>Instruction</i>				
Basic Programs	14,537,355	15,072,852	15,663,953	15,686,852
Added Needs	5,341,131	5,423,602	6,046,989	5,985,658
TOTAL INSTRUCTION	19,878,486	20,496,455	21,710,942	21,672,510
<i>Supporting Services</i>				
Pupil Services	2,694,207	2,867,878	3,044,452	3,180,815
Instructional Staff	613,282	646,990	835,921	724,887
General Administration	421,624	429,312	482,002	485,184
School Administration	1,990,069	1,911,867	2,057,267	1,974,929
Fiscal	442,230	468,280	499,373	500,411
Operation & Maint.	3,307,968	3,428,505	3,600,583	3,690,049
Transportation	1,224,159	1,480,418	1,492,808	1,514,480
Central	789,692	917,586	904,365	1,001,718
Other	588,014	635,261	651,498	1,230,445 *
TOTAL SUPPORTING SERVICES	12,071,245	12,786,097	13,568,269	14,302,918
<i>Community Services</i>				
<i>Other Transactions</i>				
Payment to Oth Gov't	11,944	85,581	7,500	40,000
Facilities Construction	12,047	-	-	68,600
<i>Fund Modifications</i>				
Transfers - Internal	170,996	74,792	170,900	58,250
Total Expenditures	32,343,451	33,614,538	35,662,632	36,390,237
Excess Revenues (Expenditures)	668,894	558,089	(1,506,264)	(687,408)
Beginning Fund Balance	6,422,798	7,091,689	7,649,778	7,649,778
Contingency (committed)	3,273,077	3,566,263	3,566,263	3,639,024
Ending Fund Balance (6-30) UNASSIGNED/ASSIGNED	3,818,615	4,083,515	2,577,251	3,323,346

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<u>Food Service (Fund 25)</u>	2017-2018	2018-2019	2019-2020	2019-20 Proposed Amend #1
	Audited	Audited	Adopted	
Revenues				
Local	440,262	418,759	423,100	431,830
State	75,628	71,805	93,250	79,514
Federal	475,900	502,361	461,547	495,339
Transfers	996	856	1,000	900
Total Revenues	<u>992,787</u>	<u>993,781</u>	<u>978,897</u>	<u>1,007,583</u>
Expenditures				
Operations/Maintenance	8,874	7,857	13,705	13,908
Other Support Services - Food Services	937,519	981,342	1,032,615	1,050,121
Other Transfer Out - Indirect	23,738	10,100	10,000	10,000
Total Expenditures	<u>970,131</u>	<u>999,299</u>	<u>1,056,320</u>	<u>1,074,029</u>
Excess Revenues (Expenditures)	22,656	(5,517)	(77,423)	(66,446)
Beginning Fund Balance (7-01)	<u>312,321</u>	<u>312,321</u>	<u>306,804</u>	<u>306,804</u>
Ending Fund Balance (6-30)	<u>334,977</u>	<u>306,804</u>	<u>229,381</u>	<u>240,358</u>
 <u>Student Activity Accounts (Fund 29)</u>	 2017-2018	 2018-2019	 2019-2020	 INFO ONLY 2019-20
Revenues	previously in Fund 6x	previously in Fund 6x	Adopted	Included with General Fund
Local (Interest/Donations) Fund Modifications - Transfers In	559,942 - -	744,782 - -	- - -	600,000 - -
Total Revenues	<u>559,942</u>	<u>744,782</u>	<u>-</u>	<u>600,000</u>
Expenditures				
Student Activity	559,942	744,782	-	600,000
Other Improvements/Fund Modifications	-	-	-	-
Total Expenditures	<u>559,942</u>	<u>744,782</u>	<u>-</u>	<u>600,000</u>
Excess Revenues (Expenditures)	-	-	-	-
Beginning Fund Balance (7-01)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance (6-30)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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<u>Debt Retirement (Fund 31)</u>	2017-2018	2018-2019	2019-2020	2019-20 Proposed Amend #1
Revenues	Audited	Audited	Adopted	
Local	360,898	307,374	217,839	222,936
State	1,711	4,369	2,500	2,500
Incoming Transfers & Other Transactions	-	-	-	60
Total Revenues	362,609	311,743	220,339	225,496
Expenditures				
Other Financing Uses - Debt Service	453,211	347,613	256,850	256,350
Total Expenditures	453,211	347,613	256,850	256,350
Excess Revenues (Expenditures)	(90,602)	(35,870)	(36,511)	(30,854)
Beginning Fund Balance (7-01)	194,974	104,372	68,501	68,501
Ending Fund Balance (6-30)	104,372	68,501	31,990	37,647

<u>2016 Debt Retirement Fund (Fund 32)</u>	2017-2018	2018-2019	2019-2020	2019-20 Proposed Amend #1
Revenues	Audited	Audited	Adopted	
Taxes Levied/local and state	238,611	297,121	376,624	385,306
Total Revenues	238,611	297,121	376,624	385,306
Expenditures				
Bond Payments	219,755	288,225	365,176	365,276
Total Expenditures	219,755	288,225	365,176	365,276
Excess Revenues (Expenditures)	18,856	8,896	11,448	20,030
Beginning Fund Balance (7-01)	25,124	43,980	52,876	52,876
Ending Fund Balance (6-30)	43,980	52,876	64,324	72,906

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Capital Projects Fund (Fund 41)

	2017-2018	2018-2019	2019-2020	2019-20 Proposed Amend #1
	Audited	Audited	Adopted	
Revenues				
Local	26,046	16,890	15,000	16,000
Sale of Fixed Assets	-	-	-	-
Fund Modifications -				
Transfers In	170,000	70,000	150,000	37,350
Total Revenues	<u>196,046</u>	<u>86,890</u>	<u>165,000</u>	<u>53,350</u>
Expenditures				
Building Services		-	-	-
Facilities Acquisition	359,851	-	-	-
Outgoing Transfers/Other	20,000	-	-	-
Total Expenditures	<u>379,851</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues (Expenditures)	(183,805)	86,890	165,000	53,350
Beginning Fund Balance (7-01)	<u>929,656</u>	<u>745,851</u>	<u>832,742</u>	<u>832,742</u>
Ending Fund Balance (6-30)	<u>745,851</u>	<u>832,742</u>	<u>997,742</u>	<u>886,092</u>

Sinking Fund (Fund 42)

	2017-2018	2018-2019	2019-2020	2019-20 Proposed Amend #1
	Audited	Audited	Adopted	
Revenues				
Local	1,154,894	1,115,757	1,136,994	1,138,803
Fund Modifications -				
Transfers In	-	-	-	-
Total Revenues	<u>1,154,894</u>	<u>1,115,757</u>	<u>1,136,994</u>	<u>1,138,803</u>
Expenditures				
Building/Site Improvements	1,340,554	1,165,718	441,135	265,990
Other Improvements/Fund Modifications	-	-	-	-
Total Expenditures	<u>1,340,554</u>	<u>1,165,718</u>	<u>441,135</u>	<u>265,990</u>
Excess Revenues (Expenditures)	(185,660)	(49,961)	695,859	872,813
Beginning Fund Balance (7-01)	<u>990,264</u>	<u>804,604</u>	<u>754,643</u>	<u>754,643</u>
Ending Fund Balance (6-30)	<u>804,604</u>	<u>754,643</u>	<u>1,450,502</u>	<u>1,627,456</u>

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**2016 Capital Projects Fund -
(Fund 43)**

	2017-2018 Audited	2018-2019 Audited	2019-2020 Adopted	2019-20 Amend #1
Revenues				
Interest on Investment	31,690	5,365	1,000	150
Bond Proceeds	-	-	-	-
Total Revenues	31,690	5,365	1,000	150
Expenditures				
Capital Projects	3,447,919	141,126	16,359	16,285
Bond Issuance/Transfer Costs	-	-	-	-
Total Expenditures	3,447,919	141,126	16,359	16,285
Excess Revenues (Expenditures)	(3,416,230)	(135,762)	(15,359)	(16,135)
Beginning Fund Balance (7-01)	3,568,127	151,897	16,135	16,135
Ending Fund Balance (6-30)	151,897	16,135	776	0

Trust Fund (Fund 51)

	2017-2018 Audited	2018-2019 Audited	2019-2020 Adopted	2019-2020 Proposed Amend #1
Revenues				
Local (Interest/Donations) Fund Modifications -	91,964	124,291	119,000	147,605
Transfers In	-	-	-	-
Total Revenues	91,964	124,291	119,000	147,605
Expenditures				
Scholarships	120,525	118,714	119,000	147,605
Other Improvements/Fund Modifications	-	-	-	-
Total Expenditures	120,525	118,714	119,000	147,605
Excess Revenues (Expenditures)	(28,560)	5,577	-	-
Beginning Fund Balance (7-01)	346,926	318,366	323,943	323,943
Ending Fund Balance (6-30)	318,366	323,943	323,943	323,943