

2020-2021 Budget Breakdown - Fund 10 Expenditures

| | Approved Budget | Actual - Unaudited | % Increase or (Decrease) | Detailed Description | Notes |
|--|----------------------|----------------------|--------------------------|--|-------|
| Instruction | | | | | |
| 110 000 Undifferentiated Curriculum | \$ 2,091,081 | \$ 2,072,722 | -0.88% | Elementary Staff Salary and Benefits, Elementary Supplies Budgets | |
| 120 000 Regular Curriculum | \$ 3,453,657 | \$ 3,396,829 | -1.65% | Art, English, Spanish, Math, Music, Science, Social Studies Staff Salary and Benefits, Middle School and High School General Classroom Budgets | |
| 130 000 Vocational Curriculum | \$ 667,974 | \$ 670,626 | 0.40% | Agriculture, Business, Technology & Building Trade Staff Salary & Classroom Budgets | |
| 140 000 Physical Curriculum | \$ 480,170 | \$ 477,195 | -0.62% | Physical Education Staff and Classroom Budgets | |
| 160 000 Co-Curricular Activities | \$ 365,343 | \$ 342,774 | -6.18% | | |
| 170 000 Other Special Needs | \$ 342,093 | \$ 329,709 | -3.62% | Reading Specialist, Alternative Education, English Language Learner, Gifted & Talented Staff Salaries and Benefits and Classroom Budgets | |
| Support Sources | | | | | |
| 210 000 Pupil Services | \$ 565,551 | \$ 545,295 | -3.58% | Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits, Supplies Budgets related to departments | |
| 220 000 Instructional Staff Services | \$ 1,199,102 | \$ 1,233,257 | 2.85% | Technology Budget, Technology Staff Salary & Benefits, Interventionists (Small Group Reading & Math), Curriculum & Instruction, Library Staff Salary and Benefits, and related supplies budgets | |
| 230 000 General Administration | \$ 441,749 | \$ 473,300 | 7.14% | Board of Education Expenses, Contracted Special Services (Audiologist, Orientation & Mobility, Vision), District Administrator, Admin Assistant, Background Checks, Job Postings | |
| 240 000 School Building Administration | \$ 722,510 | \$ 713,912 | -1.19% | Building Principals, Building Secretaries & Building Budgets | |
| 250 000 Business Administration | \$ 4,038,250 | \$ 3,048,667 | -24.51% | Facility & Maintenance Projects, District Maintenance & Supplies, Dashir (Custodial/Building & Grounds), Lamers (Transportation), Utilities, Phones, Business Office Staff, Gas for Vehicles, Lawnmowing, Snow Plowing/Removal, Liability, Property, Worker's Compensation Insurance & Insurance Deductibles | |
| 270 000 Insurance & Judgments | \$ 126,702 | \$ 111,412 | -12.07% | | |
| 280 000 Debt Services | \$ - | \$ - | | | |
| 290 000 Other Support Services | \$ 32,000 | \$ 19,043 | -40.49% | COBRA Insurance | |
| Non-Program Transactions | | | | | |
| 410 000 Inter-fund Transfers | \$ 1,787,448 | \$ 2,112,101 | 18.16% | Transfer to Special Education (Fund 27) and Food Service (Fund 50). | |
| 430 000 Instructional Service Payments | \$ 1,192,349 | \$ 1,244,595 | 4.38% | Open Enrollment Out | |
| TOTAL | \$ 17,505,979 | \$ 16,791,438 | -4.08% | 2020-2021 Approved Budget vs Unaudited Actuals | |

2020-2021 Budget Breakdown - Fund 10 Revenue

| <i>CODE & DESCRIPTION</i> | Approved Budget | Actual - Unaudited | % Increase or (Decrease) | <i>Detailed Description</i> |
|---|----------------------|----------------------|-----------------------------|--|
| Transfers-In (Source 100) | \$ - | \$ - | 0.00% | |
| Local Sources (Source 200) | \$ 9,626,613 | \$ 9,656,931 | 0.31% | <i>Taxes, Resale Items, Game Receipts, Building Rentals, Fees</i> |
| Inter-district Payments (Source 300 + 400) | \$ 407,714 | \$ 426,736 | 4.67% | <i>Open Enrollment In</i> |
| Intermediate Sources (Source 500) | \$ 10,180 | \$ 11,221 | 10.23% | <i>Carl Perkins Grant (Career & Tech Ed)</i> |
| State Sources (Source 600) | \$ 7,025,632 | \$ 7,221,097 | 2.78% | <i>General Aid, Categorical Aid, Payment in Lieu of Taxes (PILT), Computer Aid, Common School Fund Aid</i> |
| Federal Sources (Source 700) | \$ 381,840 | \$ 287,839 | -24.62% | <i>Title Grants</i> |
| All Other Sources (Source 800 + 900) | \$ 24,500 | \$ 45,140 | 84.25% | <i>Insurance Credits, Focus on Energy</i> |
| TOTAL | \$ 17,476,479 | \$ 17,648,965 | 0.99% | 2020-2021 Approved Budget vs Unaudited Actuals |

2020-2021 Budget Breakdown - Fund 27 - Expenditures

| | Approved Budget | Actual - Unaudited | % Increase or (Decrease) | Detailed Description | Notes |
|--|---------------------|---------------------|--------------------------|--|---|
| 150 000 Special Education Curriculum | \$ 2,143,851 | \$ 2,306,835 | 7.60% | Special Education Teacher & Assistant Salary and Benefits, Special Education Classroom Budgets. | |
| 210 000 Pupil Services | \$ 506,293 | \$ 532,110 | 5.10% | Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits | |
| 220 000 Instructional Staff Services & 230 000 General Admin | \$ 65,963 | \$ 71,212 | 7.96% | Special Ed Secretary Salary and Benefits (220 000) & Legal (230 000) | |
| 250 000 Business Administration | \$ 235,000 | \$ 177,199 | -24.60% | Special Education Transportation (Lamers) | |
| 430 000 Instructional Service Payments | \$ 20,000 | \$ 164,851 | | Special Education Outside Placement/Tuition, Contracted CESA Services | |
| TOTAL | \$ 2,971,107 | \$ 3,252,207 | | 9.46% | 2020-2021 Approved Budget vs Unaudited Actuals |

2020-2021 Budget Breakdown - Fund 27 - Revenues

| | Approved Budget | Actual - Unaudited | % Increase or (Decrease) | Detailed Description | Notes |
|--|---------------------|---------------------|--------------------------|--|---|
| Transfers-In (Source 100) | \$ 1,787,448 | \$ 1,999,452 | 10.60% | Fund 10 Transfer | |
| Local Sources (Source 200) | \$ - | | | | |
| Inter-district Payments (Source 300 + 400) | \$ - | | | | |
| Intermediate Sources (Source 500) | \$ 12,000 | \$ 13,161 | 8.82% | | |
| State Sources (Source 600) | \$ 735,000 | \$ 763,957 | 3.79% | Categorical Aid | |
| Federal Sources (Source 700) | \$ 436,659 | \$ 466,354 | 6.37% | Flow Through Grants and Medicaid Reimbursement | |
| All Other Sources (Source 800 + 900) | \$ - | \$ 9,284 | | | |
| TOTAL | \$ 2,971,107 | \$ 3,252,207 | | 9.46% | 2020-2021 Approved Budget vs Unaudited Actuals |

2020-2021 Budget Breakdown - Fund 50 - Expenditures

| | Approved Budget | Actual - Unaudited | % Increase or (Decrease) | Detailed Description |
|-------------------------|-------------------|--------------------|--------------------------|---|
| 100 Salaries | \$ 169,681 | \$ 176,353 | 3.93% | |
| 200 Benefits | \$ 84,511 | \$ 78,748 | -6.82% | |
| 300 Purchased Services | \$ 20,200 | \$ 28,517 | 41.17% | Maintenance & Repairs, Commodity Handling Expenses |
| 400 Non-Capital Objects | \$ 218,000 | \$ 166,409 | -23.67% | Food, Supplies |
| 900 Other Objects | \$ 1,500 | \$ 53 | -96.47% | |
| TOTAL | \$ 493,892 | \$ 450,079 | -8.87% | 2020-2021 Approved Budget vs Unaudited Actuals |

2020-2021 Budget Breakdown - Fund 50 - Revenues

| | Approved Budget | Actual - Unaudited | % Increase or (Decrease) | Detailed Description |
|--------------------------------------|-------------------|--------------------|--------------------------|---|
| Transfers-In (Source 100) | \$ - | \$ 112,650 | | |
| Local Sources (Source 200 & 300) | \$ 137,000 | \$ 11,165 | -91.85% | Food Service Sales including a la carte |
| State Sources (Source 600) | \$ 5,000 | \$ 14,128 | 182.56% | Categorical Aid |
| Federal Sources (Source 700) | \$ 291,500 | \$ 244,329 | -16.18% | Federal Aid: National School Lunch Program |
| All Other Sources (Source 800 + 900) | \$ - | \$ - | 0.00% | |
| TOTAL | \$ 433,500 | \$ 382,272 | -11.82% | 2020-2021 Approved Budget vs Unaudited Actuals |

2020-2021 Budget Breakdown - Fund 21 - Revenues & Expenditures

| | Approved Budget | Actual - Unaudited | % Increase or (Decrease) | Detailed Description |
|----------------------|-----------------|--------------------|--------------------------|--|
| Fund 21 Revenues | \$ 12,500 | \$ 99,605 | | <i>Fund 21 is used to account for gifts and donations.</i> |
| Fund 21 Expenditures | \$ 25,000 | \$ 89,902 | | |

2020-2021 Budget Breakdown - Fund 38 - Revenues & Expenditures

| | Approved Budget | Actual - Unaudited | % Increase or (Decrease) | Detailed Description |
|----------------------|-----------------|--------------------|--------------------------|---|
| Fund 38 Revenues | \$ 172,722 | \$ 172,722 | | <i>Fund 38 is used to account for non-referendum debt service. State Trust Fund loan to pay the Wisconsin Retirement System unfunded Liability. Last payment scheduled for March 2027</i> |
| Fund 38 Expenditures | \$ 172,722 | \$ 172,722 | | |

2020-2021 Budget Breakdown - Fund 49 - Revenues & Expenditures

| | Approved Budget | Actual - Unaudited | % Increase or (Decrease) | Detailed Description |
|----------------------|-----------------|--------------------|--------------------------|--|
| Fund 49 Revenues | \$ 10,000 | \$ 484,773 | | <i>Fund 49 is used to report Capital Project activities.</i> |
| Fund 49 Expenditures | \$ - | \$ - | | |

2020-2021 Budget Breakdown - Fund 80 - Revenues & Expenditures

| | Approved Budget | Actual - Unaudited | % Increase or (Decrease) | Detailed Description |
|----------------------|-----------------|--------------------|--------------------------|--|
| Fund 80 Revenues | \$ 98,984 | \$ 88,655 | -10.44% | <i>Fund 80 is used to report activities for community use. Includes Middle School Co-Curricular Activities, Musical, School Fair, RVTV, e-school Network</i> |
| Fund 80 Expenditures | \$ 98,984 | \$ 88,655 | -10.44% | |

2020-2021 Approved Budget vs Unaudited Actuals