

	2021-2022	2022-2023	Increase/Decrease	% Change	% of Expenditures
TOTAL REVENUE	\$18,984,293	\$19,415,183	\$430,890	2.27%	
Personnel (salaries)	\$9,751,384	\$10,628,151	\$876,767	8.99%	37.84%
Benefits (retirement & insurance)	\$4,822,279	\$5,042,064	\$219,785	4.56%	9.49%
Purchased Services	\$2,273,168	\$3,119,722	\$846,554	37.24%	36.53%
Supplies & Materials	\$570,432	\$889,847	\$319,415	56.00%	13.78%
Capital Outlay	\$458,279	\$582,126	\$123,847	27.02%	5.34%
HB264 Loan Payment	\$55,000	\$55,000	\$0	0.00%	0.00%
Debt Interest & Fiscal Charges	\$51,116	\$49,366	-\$1,750	-3.42%	-0.08%
Other Debt Objects	\$182,805	\$251,450	\$68,645	37.55%	2.96%
Transfers Out	\$101,544	\$110,349	\$8,805	8.67%	0.38%
Advances Out	\$164,532	\$19,601	-\$144,931	-88.09%	-6.25%
TOTAL EXPENDITURES	\$18,430,539	\$20,747,676	\$2,317,137		
	\$553,754	-\$1,332,493			
	to the positive	overspent			

PERSONNEL (SALARIES)	\$876,767	
4% raise FY23 + step increases	\$578,775	
Substitutes	\$126,839	increased rate from \$100 to \$150 in April
Supplementals	\$87,980	
Additional aides	\$55,262	
Severance payments	\$18,543	
Additional nursing staff	\$9,368	

BENEFITS	\$219,785	
Medical insurance	\$163,049	8% for calendar year 2023 yet singles took more of the percent (13.5% to 15%) of their coverage from the district also
SERS	\$26,055	**mandated 14% employer contribution (10% for employees)
Medicare	\$18,191	(due to additional staff; consistant1.45%)
Tuition Reimbursement	\$11,465	(went from 90% FY22 to 100% FY23)
Dental insurance	\$11,129	1.5% increase
Vision insurance	\$2,869	(more staff enrolled)
Workers Comp	\$2,639	(due to additional staff because percentage acutually dropped by 0.0569%, from 0.5224% to 0.4655%)
Life insurance	\$875	(due to additional staff)
Unemployment	-\$1,465	
STRS	-\$15,023	**mandated 14% employer contribution (14% for employees)

PURCHASED SERVICES	\$846,554	
Special Education costs for student off campus	\$255,005	
Inside Maintenance	\$140,582	carpet cleaning, epoxy flooring in elementary, high school office carpeting
Elementary sprinkler system failure	\$127,369	*received insurance reimbursement FY24
Curriculum	\$73,775	
Grounds/Outside Maintenance	\$51,372	asphalt around back of elementary & extended parking lot exit widths
Speech services during maternity leave	\$21,500	
Psych services during maternity leave	\$19,900	
HVAC	\$19,560	
Repair bleachers in Middle School	\$15,887	
Legal Services	\$14,174	
Technology repairs	\$13,998	
Athletic	\$13,616	track repair
Instructional Purchased Services	\$12,954	
Trash	\$11,039	
Innovation	\$10,164	(per Strategic Plan)
Property/Fleet/Liability Insurance	\$9,884	
Background checks	\$7,657	\$50 for each classroom volunteer / chaperone that we didn't charge in FY23
Transportation	\$7,597	2 accidents with our buses
Truancy Services through SOESC	\$6,699	
Versatrans bus routing service	\$5,003	
Propane	\$3,793	\$1.23/gallon in FY22 & \$1.3929/gallon in FY23; bid each year
Telephone Services	\$3,239	
Aide training	\$1,509	
Postage	\$278	

SUPPLIES	\$319,415	
Custodial Supplies	\$89,351	*Used COVID Funds in FY22
Transporation	\$83,780	
Fuel	\$59,894	
Innovation	\$24,860	(per Strategic Plan)
Elementary School	\$22,844	
Band uniforms	\$18,559	(\$6330 to be paid back by Band Boosters)
High School	\$13,399	
Special Education	\$4,135	
Middle School	\$2,594	

CAPITAL OUTLAY	\$123,847	
HVAC	\$38,704	MS Compression Tank repair/replace & HS chiller replacement
Technology Equipment	\$18,661	projectors, SMART Boards, document cameras with webcams, printers.
Zero Turn Mower	\$13,626	replacement
Portable Stage for graduation	\$8,000	(rented each year previously)
Bus Garage Heaters	\$7,952	replacement
Vape Detectors- HS	\$4,750	
Musical Instruments	\$4,264	snare, bass, mallets, etc (replacements)
Ford Truck bed with bumper	\$4,145	replacement
15 desks for MS classroom	\$3,744	
Therapeutic Swing - ES playground	\$3,210	
Babies for Living Skills Class - MS	\$2,997	
Check folder/sealer	\$2,879	replacement
Vape Detectors - MS	\$2,850	
Bus Garage Tool Box	\$2,740	replacement
Vape Detectors - Library	\$1,616	
Calculators for Testing	\$1,452	
AED batteries	\$1,257	
Ford Truck tool box	\$1,000	replacement

DEBT INTEREST & FISCAL CHARGES	-\$1,750	
Less interest charged due to lower principal	\$1,750	(will continue to decrease each year as paid off)
		payoff June 2027

OTHER DEBT OBJECTS	\$68,645
County Auditor fees	\$49,215
State Audit fees	\$8,512
Tax administrative fees	\$6,858
Liability Insurance	\$3,758
OSBA & OASBO fees	\$303

TRANSFERS	\$8,805		done at end of fiscal year to make all funds a positive or \$0 balance		
FY22	\$101,544		FY23	\$110,349	
Annual Transfer to Permanent Improvement	\$100,000		Annual Transfer to Permanent Improvement	\$100,000	
HS Principal's Fund	\$1,544		Choir	\$23	
			Project Trust	\$1,842	
			Class of 2027 from General Fund	\$1,024	
			Student Services Support	\$287	
			HS Principal's Fund	\$842	
			Marching Band	\$6,330	(Band Boosters will pay back for new uniforms)
			*varies each year		

ADVANCES	-\$144,931		done at end of fiscal year to make all funds a positive or \$0 balance	
			THESE ARE & HAVE BEEN REPAID TO THE GENERAL FUND	
FY22	\$164,532		FY23	\$19,601
Title I	\$10,363		572 Title I	\$19,601
ARP ESSER	\$49,901			
ESSER II	\$104,269			
			*varies each year	