

# HOPKINTON SCHOOL DISTRICT

## MEMORANDUM

**TO:** Steve Chamberlin, Superintendent  
School Board Members

**FROM:** Michelle Clark

**DATE:** September 21, 2020

**RE:** August 2020 Financial Statement

---

This memorandum offers analysis to the August 2020 Financial Statement. While this is very early in the year, there are a few things that I would like to point out at this time:

### **General Fund related**

- >Since the budget was passed on 8-15-20, there are a lot of purchases what would have been at least accounted for as an encumbrance that have not been encumbered as of 8-31-20.
- >We are still working in a pandemic and therefore we have additional costs that were not budgeted for, however the Board did encumber \$40,000 and we do have the ESSA/CARES Act grant of approximately \$40,000 towards these costs. As of 8-31-20, we had ordered/received over \$58,000 towards PPE.
- >We received adequacy funds in August this year where last year we received the first payment in September.

### **Food Service related**

- >This year we have lower sales due to the hybrid/remote option. When we were in remote last year for 3 months, we lost approximately 80% of lunch and breakfast sales as well as lost snack revenue of over \$25,000. This year we are projecting to lose over \$140,000.
- >We have not hired two positions that are open due to a retirement last year and a move out of state due to the format we are working in, we are using the Director and subs to fill in when needed. At some point, we will look to hire these positions; however, it depends on what format we are in as to when this would happen.

If you have any questions, please let me know. Thank You.

Hopkinton School District  
August 31, 2020

<b>General Fund</b>	8/31/2019	7/31/2020	8/31/2020
Total Income	2,520,258.35	2,743,805.55	3,409,457.24
Other financing sources (Transfer In)	0.00	0.00	0.00
Fund Balance June 30th	543,802.82	831,747.00	831,747.00
Additional income not received	<u>16,110,901.00</u>	<u>16,609,661.37</u>	<u>15,900,000.00</u>
 Anticipated Revenue	 19,174,962.17	 20,185,213.92	 20,141,204.24
 Total Expenses	 1,779,508.52	 570,115.01	 988,219.32
Encumbrances	16,014,219.29	16,921,407.64	16,654,137.88
Additional expenses	<u>1,224,870.48</u>	<u>2,200,000.00</u>	<u>2,000,000.00</u>
	19,018,598.29	19,691,522.65	19,642,357.20
 Anticipated fund balance 6-30-20/6-30-21	 156,363.88	 493,691.27	 498,847.04
Reserved to transfer to Capital Reserves			
Amount to reduce the tax rate for 2020/2021	156,363.88	493,691.27	498,847.04
 <b>Food Service</b>			
Total Income	4,579.25	0.00	0.00
Other financing sources	0.00	0.00	0.00
Additional income not received	<u>335,000.00</u>	<u>200,000.00</u>	<u>200,000.00</u>
 Anticipated Revenue	 339,579.25	 200,000.00	 200,000.00
 Total Expenses	 31,284.68	 9,933.65	 18,642.99
Encumbrances	383,165.05	414,217.87	405,154.02
Other financing uses (Transfer Out)	0.00	0.00	0.00
Additional expenses	<u>50,000.00</u>	<u>50,000.00</u>	<u>50,000.00</u>
	464,449.73	474,151.52	473,797.01
 Anticipated fund balance 6-30-20	 (124,870.48)	 (274,151.52)	 (273,797.01)
 Balance Sheet			
Assets	1,372,066.74	1,906,384.81	3,344,671.47
Liabilities	279,317.88	149,497.92	324,654.30
<b>Total Asset and Liabilities</b>	<b>1,651,384.62</b>	<b>2,055,882.73</b>	<b>3,669,325.77</b>
 Fund Balance -			
Reserve for Article 10 Funds	331,382.84	394,903.84	394,903.84
Reserve for prepaid expense	31,721.52	17,705.20	17,705.20
Amount above - fund balance 6-30-19/6-30-20	543,802.82	831,747.00	831,747.00
Surplus/Deficit	744,477.44	811,526.69	2,424,969.73
 <b>Total Fund Balance</b>	 <b>1,651,384.62</b>	 <b>2,055,882.73</b>	 <b>3,669,325.77</b>

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 2/21

FUND - 10 - GENERAL FUND

ACCOUNT	TITLE	DEBITS	CREDITS
A1010	CASH IN BANK	3,100,811.02	
TOTAL	CASH IN BANK	3,100,811.02	.00
A1140	MERRIMACK COUNTY SAVINGS	45,684.11	
TOTAL	MERRIMACK COUNTY SAVINGS	45,684.11	.00
A1310	INTERFUND RECEIVABLES	56,688.62	
TOTAL	INTERFUND RECEIVABLES	56,688.62	.00
A1350	DUE FROM TRUST FUNDS	30,800.00	
TOTAL	DUE FROM TRUST FUNDS	30,800.00	.00
A1400	INTERGOVERNMENT RECEIVABL	71,815.28	
TOTAL	INTERGOVERNMENT RECEIVABL	71,815.28	.00
A1510	OTHER RECEIVABLES	21,167.24	
TOTAL	OTHER RECEIVABLES	21,167.24	.00
A1800	PREPAID EXPENSES	17,705.20	
TOTAL	PREPAID EXPENSES	17,705.20	.00
TOTAL ASSETS		3,344,671.47	.00
L4020	DUE TO OTHER FUNDS		114,458.93
TOTAL	DUE TO OTHER FUNDS	.00	114,458.93
L4780	HEALTH INSUR WITHHOLDING	329,593.40	
TOTAL	HEALTH INSUR WITHHOLDING	329,593.40	.00
L4790	MISC DED WITHHELD PAYABLE	64,307.48	
TOTAL	MISC DED WITHHELD PAYABLE	64,307.48	.00
L4800	DEFERRED REVENUE		1,695.26
TOTAL	DEFERRED REVENUE	.00	1,695.26
L4810	EXCESS LIFE INSURANCE	4,127.64	
TOTAL	EXCESS LIFE INSURANCE	4,127.64	.00
L4820	FLEX HEALTHCARE WITHHELD	7,642.99	
TOTAL	FLEX HEALTHCARE WITHHELD	7,642.99	.00
L4840	DENTAL W/H	35,136.98	
TOTAL	DENTAL W/H	35,136.98	.00
TOTAL LIABILITIES		440,808.49	116,154.19
E7520	RESERVE FOR PREPAID EXPEN		17,705.20
TOTAL	RESERVE FOR PREPAID EXPEN	.00	17,705.20

SUNGARD K-12 EDUCATION  
 DATE: 09/21/2020  
 TIME: 09:13:03

HOPKINTON SCHOOL DISTRICT - SAU#66  
 PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 2  
 STATMN11

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 2/21

FUND - 10 - GENERAL FUND		
ACCOUNT - - - - -	TITLE - - - - -	
	DEBITS	CREDITS
TOTAL RESERVE FOR ENCUMBRANCES	.00	2,797,386.57
TOTAL ENCUMBRANCES CONTROL	2,797,386.57	.00
TOTAL PAYROLL ENCUMBRANCE RES	.00	13,856,751.31
TOTAL PAYRL ENCUMBRANCE CONTROL	13,856,751.31	.00
E7550 RESERVE FOR AMOUNTS VOTED		284,643.00
TOTAL RESERVE FOR AMOUNTS VOTED	.00	284,643.00
E7600 RESERVED FOR SPECIAL PURP		394,903.84
TOTAL RESERVED FOR SPECIAL PURP	.00	394,903.84
TOTAL REVENUE CONTROL	.00	3,409,459.30
TOTAL EXPENDITURE CONTROL	988,219.32	.00
TOTAL EXPENDITURE BUDGT CONTROL	.00	20,370,009.26
TOTAL REVENUES BUDGET CONTROL	5,085,133.83	.00
TOTAL BUDGETARY FUND BALANCE	15,284,875.43	.00
E7700 UNRESERVED FUND BALANCE		547,106.14
TOTAL UNRESERVED FUND BALANCE	.00	547,106.14
E7761 RESERVE FOR CONTINGENCY		3,727.61
TOTAL RESERVE FOR CONTINGENCY	.00	3,727.61
TOTAL EQUITIES	38,012,366.46	41,681,692.23
TOTAL GENERAL FUND	41,797,846.42	41,797,846.42

**Hopkinton School District FY2020 Year-To-Date Budget Status Report**

**Revenue by Object Account Totals Through Aug 31, 2020**

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	8/31/2019	7/31/2020	8/31/2020	Available Budget	%
<b>10 - GENERAL FUND</b>									
R1111	CURRENT APPROPRIATION	0	0.00	0.00	2,494,912.00	2,731,106.00	2,731,106.00	(2,731,106.00)	0.00%
R1311	TUITION REGULAR DAY SCHOO	25,000	0.00	25,000.00	0.00	0.00	0.00	25,000.00	100.00%
R1312	TUITION PRESCHOOL (PARENT	45,000	0.00	45,000.00	0.00	0.00	0.00	45,000.00	100.00%
R1313	TUITION KINDERGARTEN	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1314	TUITION SUMMER SCHOOL	0	0.00	0.00	2,928.66	0.00	0.00	0.00	0.00%
R1321	TUITION FROM OTHER LEA'S	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1322	TUITION SPEC ED OTHER LEA	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1332	TUITION SPEC ED OTHER LEA	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1510	EARNINGS ON INVESTMENTS	8,000	0.00	8,000.00	1,752.19	0.00	0.00	8,000.00	100.00%
R1700	STUDENT ACTIVITIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1740	FEES	50,000	0.00	50,000.00	12,498.60	0.00	0.00	50,000.00	100.00%
R1790	OTHER STUDENT ACTIVITY IN	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1800	REVENUE FROM COMMUNITY SE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1900	OTHER REV FROM LOCAL	28,400	0.00	28,400.00	0.00	9,711.99	9,711.99	18,688.01	65.80%
R1910	RENTALS	0	0.00	0.00	125.00	0.00	0.00	0.00	0.00%
R1930	GAINS OR LOSSES ON SALE O	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1941	TEXTBOOK SALES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1970	DRIVER ED PRIVATE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1980	REFUND OF PY EXPENSES	0	0.00	0.00	6,068.62	2,251.33	2,251.33	(2,251.33)	0.00%
R1990	OTHER LOCAL REVENUE	0	0.00	0.00	6.00	0.00	270.00	(270.00)	0.00%
R3111	ADEQUACY AID	3,325,750	0.00	3,325,749.83	0.00	0.00	665,150.00	2,660,599.83	80.00%
R3112	ADEQUACY AID - STATE TAX	1,379,446	0.00	1,379,446.00	0.00	0.00	0.00	1,379,446.00	100.00%
R3119	ARRA - STATE FISCAL STABI	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R3190	OTHER UNRES STATE AID	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R3210	SCHOOL BUILDING AID	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R3220	KINDERGARTEN AID	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R3230	SPECIAL EDUCATION AID	206,455	0.00	206,455.00	0.00	0.00	0.00	206,455.00	100.00%
R3242	VOCATIONAL TRANSPORTATION	5,000	0.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
R3270	DRIVER EDUCATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R3290	OTHER RESTRICTED STATE AI	12,083	0.00	12,083.00	0.00	0.00	0.00	12,083.00	100.00%
R4100	UNRESTRICT FROM FED	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R4580	MEDICAID	0	0.00	0.00	1,967.28	736.23	967.92	(967.92)	0.00%
R4590	OTHER RESTRICTED FEDERAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R5100	SALE OF BONDS/NOTES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R5222	XFR FROM OTHER SPECIAL RE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R5252	XFR FROM EXPENDABLE TRUST	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total 10 - GENERAL FUND</b>		<b>\$5,085,134</b>	<b>\$0.00</b>	<b>\$5,085,133.83</b>	<b>\$2,520,258.35</b>	<b>\$2,743,805.55</b>	<b>\$3,409,457.24</b>	<b>\$1,675,676.59</b>	<b>32.95%</b>
<b>21 - FOOD SERVICE FUND</b>									
R1111	CURRENT APPROPRIATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1311	TUITION REGULAR DAY SCHOO	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1312	TUITION PRESCHOOL (PARENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1314	TUITION SUMMER SCHOOL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1321	TUITION FROM OTHER LEA'S	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1332	TUITION SPEC ED OTHER LEA	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1510	EARNINGS ON INVESTMENTS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1610	FOOD SERV SALES REIMBURSA	152,500	0.00	152,500.00	0.00	0.00	0.00	152,500.00	100.00%
R1611	FOOD SERV DAILY SALES SCH	136,000	0.00	136,000.00	2,656.00	0.00	0.00	136,000.00	100.00%
R1612	DAILY SALES BREAKFAST	19,000	0.00	19,000.00	245.60	0.00	0.00	19,000.00	100.00%
R1615	DAILY SALES	750	0.00	750.00	0.00	0.00	0.00	750.00	100.00%
R1620	SNACK SALES	100,000	0.00	100,000.00	1,677.65	0.00	0.00	100,000.00	100.00%
R1630	FOOD SERVICE SPECIAL FUNC	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1631	FOOD SERV SPEC FUNC MILK	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1740	FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1790	OTHER STUDENT ACTIVITY IN	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1910	RENTALS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1930	GAINS OR LOSSES ON SALE O	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1941	TEXTBOOK SALES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1980	REFUND OF PY EXPENSES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R1990	OTHER LOCAL REVENUE	6,750	0.00	6,750.00	0.00	0.00	0.00	6,750.00	100.00%
R3111	ADEQUACY AID	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R3112	ADEQUACY AID - STATE TAX	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R3210	SCHOOL BUILDING AID	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R3230	SPECIAL EDUCATION AID	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R3242	VOCATIONAL TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R3260	STATE REIMB CHILD NUTRITI	4,250	0.00	4,250.00	0.00	0.00	0.00	4,250.00	100.00%

**Hopkinton School District FY2020 Year-To-Date Budget Status Report**

**Revenue by Object Account Totals Through Aug 31, 2020**

Account	Account Title	MS-24 Budget	Unanticipated Revenues	Revised Budget	8/31/2019	7/31/2020	8/31/2020	Available Budget	%
R3261	STATE REIMB MILK	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R3262	STATE REIMB BREAKFAST	750	0.00	750.00	0.00	0.00	0.00	750.00	100.00%
R3290	OTHER RESTRICTED STATE AI	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R4560	FEDERAL REIMB CHILD NUTRI	64,500	0.00	64,500.00	0.00	0.00	0.00	64,500.00	100.00%
R4561	FEDERAL MILK REIMB	4,200	0.00	4,200.00	0.00	0.00	0.00	4,200.00	100.00%
R4562	FEDERAL BRKFT REIMB	11,300	0.00	11,300.00	0.00	0.00	0.00	11,300.00	100.00%
R4580	MEDICAID	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R5210	TRANSFER GENERAL FUND	100,000	0.00	100,000.00	0.00	0.00	0.00	100,000.00	100.00%
R5222	XFR FROM OTHER SPECIAL RE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R5252	XFR FROM EXPENDABLE TRUST	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total 21 - FOOD SERVICE FUND</b>		<b>\$600,000</b>	<b>\$0.00</b>	<b>\$600,000.00</b>	<b>\$4,579.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$600,000.00</b>	<b>100.00%</b>
<b>31 - 2019 BOND PROJECT</b>									
R5100	SALE OF BONDS/NOTES	0	9,796,692.00	9,796,692.00	0.00	0.00	5,000,000.00	4,796,692.00	48.96%
<b>Total 31 - 2019 BOND PROJECT</b>		<b>\$0</b>	<b>\$9,796,692.00</b>	<b>\$9,796,692.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000,000.00</b>	<b>\$4,796,692.00</b>	<b>48.96%</b>
Aug 31, 2020									4:05:52 PM

**Hopkinton School District FY2020 Year-To-Date Budget Status Report**

**Function Account Totals Through Aug 31, 2020**

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	8/31/2019	7/31/2020	8/31/2020	Encumbered	Available Budget	Percent Available
<b>10 - GENERAL FUND</b>												
1100	- REGULAR EDUCATION PRGMS		\$8,222,883	\$1,313.88	\$0.00	\$8,224,196.98	\$324,301.87	\$16,340.63	\$23,726.40	\$7,186,518.88	\$1,013,951.70	12.33%
1200	- SPECIAL EDUCATION		\$3,653,735	\$2,670.00	\$0.00	\$3,656,404.95	\$282,008.35	\$49,918.62	\$137,939.84	\$3,249,782.13	\$268,682.98	7.35%
1260	- BILINGUAL PROGRAMS		\$5,671	\$0.00	\$0.00	\$5,670.75	\$0.00	\$0.00	\$0.00	\$0.00	\$5,670.75	100.00%
1300	- VOCATIONAL EDUCATION PRGM		\$40,677	\$0.00	\$0.00	\$40,676.91	\$0.00	\$0.00	\$0.00	\$40,671.91	\$5.00	0.01%
1410	- CO-CURRICULAR ACTIVITIES		\$63,332	\$0.00	\$0.00	\$63,332.33	\$559.80	\$0.00	\$0.00	\$44,685.73	\$18,646.60	29.44%
1420	- ATHLETIC ACTIVITIES		\$329,225	\$175.00	\$0.00	\$329,399.67	\$34,256.46	\$10,000.00	\$10,000.00	\$210,031.71	\$109,367.96	33.20%
1430	- SUMMER SCHOOL		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$2,213.94	\$0.00	\$0.00	\$0.00	0.00%
1432	- HAWK ACADEMY		\$1,674	\$0.00	\$0.00	\$1,673.79	\$343.82	\$0.00	\$0.00	\$0.00	\$1,673.79	100.00%
1490	- OTHER STUDENT ACTIVITIES		\$48,602	\$0.00	\$0.00	\$48,602.25	\$0.00	\$0.00	\$0.00	\$43,200.00	\$5,402.25	11.12%
2113	- SOCIAL WORKER		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2120	- SCHOOL TO CAREER		\$0	\$0.00	\$0.00	\$0.00	\$3,332.65	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2122	- GUIDANCE SERVICES		\$586,833	\$0.00	\$0.00	\$586,833.25	\$21,782.19	\$0.00	\$5,198.71	\$544,149.13	\$37,485.41	6.39%
2123	- GENERAL TESTING		\$468	\$0.00	\$0.00	\$467.50	\$0.00	\$0.00	\$0.00	\$0.00	\$467.50	100.00%
2130	- NURSE SERVICES		\$293,612	\$79.98	\$0.00	\$293,692.20	\$12,127.63	\$0.00	\$2,015.10	\$260,214.72	\$31,462.38	10.71%
2140	- PSYCHOLOGICAL SERVICES		\$195,918	\$0.00	\$0.00	\$195,917.86	\$7,348.09	\$0.00	\$926.31	\$133,537.39	\$61,454.16	31.37%
2150	- SPEECH SERVICES		\$294,593	\$0.00	\$0.00	\$294,593.29	\$11,913.14	\$1,929.93	\$7,679.74	\$254,453.62	\$32,459.93	11.02%
2162	- PT SERVICES		\$40,206	\$0.00	\$0.00	\$40,206.34	\$1,580.53	\$0.00	\$2,363.36	\$34,515.86	\$3,327.12	8.28%
2163	- OT SERVICES		\$196,770	\$0.00	\$0.00	\$196,769.64	\$7,405.19	\$1,387.80	\$5,130.88	\$186,329.76	\$5,309.00	2.70%
2210	- IMPROVEMENT- INSTRUCTION		\$3,596	\$0.00	\$0.00	\$3,596.00	\$3,530.00	\$3,670.00	\$3,670.00	\$0.00	(\$74.00)	(2.06%)
2212	- INSTR/CURRIC DEVELOPMENT		\$37,205	\$0.00	\$0.00	\$37,205.32	\$11,433.69	\$1,620.54	\$6,711.06	\$13,395.21	\$17,099.05	45.96%
2213	- INSTRUCTION STAFF TRAIN'G		\$147,471	\$3,840.00	\$0.00	\$151,310.66	\$23,748.27	\$5,089.40	\$10,670.40	\$3,826.00	\$136,814.26	90.42%
2222	- LIBRARY SERVICES		\$383,535	\$0.00	\$0.00	\$383,534.84	\$19,199.67	\$977.28	\$2,522.90	\$297,149.18	\$83,862.76	21.87%
2225	- COMPUTER INSTRUCTION		\$327,252	\$264,940.00	\$0.00	\$592,192.39	\$73,238.50	\$51,760.65	\$75,273.13	\$377,840.85	\$139,078.41	23.49%
2229	- OTHER EDUCATIONAL MEDIA S		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2311	- SCHOOL BOARD SERVICES		\$16,610	\$69.99	\$0.00	\$16,680.36	\$4,593.01	\$4,638.00	\$4,792.99	\$9,442.52	\$2,444.85	14.66%
2312	- DISTRICT CLERK SERVICES		\$2,696	\$0.00	\$0.00	\$2,696.21	\$27.41	\$0.59	\$0.59	\$0.00	\$2,695.62	99.98%
2313	- DIST TREASURER SERVICES		\$2,361	\$0.00	\$0.00	\$2,360.90	\$0.00	\$0.00	\$159.84	\$2,161.00	\$40.06	1.70%
2314	- ELECTION SERVICES		\$2,150	\$3,775.00	\$0.00	\$5,925.00	\$0.00	\$0.00	\$3,292.65	\$1,361.00	\$1,271.35	21.46%
2317	- AUDIT SERVICES		\$13,500	\$0.00	\$0.00	\$13,500.00	\$9,450.00	\$0.00	\$9,525.00	\$3,975.00	\$0.00	0.00%
2318	- LEGAL SERVICES		\$12,600	\$1,000.00	\$0.00	\$13,600.00	\$1,020.00	\$0.00	\$2,311.00	\$11,289.00	\$0.00	0.00%
2319	- CONTINGENCY		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2320	- SUPERINTENDENT SERVICES		\$428,600	\$1,525.00	\$0.00	\$430,124.89	\$70,559.36	\$36,193.36	\$64,623.63	\$352,945.58	\$12,555.68	2.92%
2332	- SPECIAL SERVICES ADMIN		\$184,937	\$0.00	\$0.00	\$184,936.93	\$38,092.45	\$18,316.73	\$31,372.51	\$149,084.62	\$4,479.80	2.42%
2410	- SCHOOL ADMINISTRATION		\$936,881	\$0.00	\$0.00	\$936,881.12	\$137,534.99	\$75,813.45	\$137,154.20	\$759,595.96	\$40,130.96	4.28%
2490	- OTHER SUPPORT SERVICES		\$18,793	\$0.00	\$0.00	\$18,792.50	\$1,640.00	\$0.00	\$7,700.00	\$3,429.00	\$7,663.50	40.78%
2510	- BUSINESS/FINANCE SERVICES		\$29,073	\$4,830.00	\$0.00	\$33,902.57	\$5,845.42	\$0.00	\$0.00	\$28,830.00	\$5,072.57	14.96%
2511	- BUSINESS ADMIN		\$144,130	\$0.00	\$0.00	\$144,129.98	\$28,039.49	\$16,038.07	\$26,731.57	\$115,902.58	\$1,495.83	1.04%
2515	- BUSINESS SUPPORT		\$160,755	\$0.00	\$0.00	\$160,755.32	\$25,708.48	\$12,291.77	\$24,617.99	\$136,147.59	(\$10.26)	(0.01%)
2610	- SUPERVISION FACILITY OPER		\$757,549	\$0.00	\$0.00	\$757,549.19	\$95,248.77	\$56,252.93	\$106,675.49	\$583,554.73	\$67,318.97	8.89%
2620	- BUILDING SERVICES		\$624,333	\$129,570.41	\$0.00	\$753,903.75	\$120,453.22	\$171,563.65	\$202,509.15	\$481,473.61	\$69,920.99	9.27%
2630	- GROUNDS SERVICES		\$15,302	\$2,650.00	\$0.00	\$17,951.84	\$513.90	\$0.00	\$529.31	\$11,230.39	\$6,192.14	34.49%
2640	- NON-INSTRUCTIONAL EQUIP		\$285	\$0.00	\$0.00	\$284.58	\$373.74	\$0.00	\$0.00	\$0.00	\$284.58	100.00%
2650	- VEHICLE MAINTENANCE		\$2,339	\$0.00	\$0.00	\$2,339.29	\$0.00	\$45.60	\$45.60	\$2,024.40	\$269.29	11.51%
2660	- SECURITY		\$11,358	\$0.00	\$0.00	\$11,358.48	\$11,250.00	\$570.02	\$3,520.91	\$5,377.09	\$2,460.48	21.66%
2721	- TRANSPORTATION (REGULAR)		\$570,630	\$0.00	\$0.00	\$570,630.16	\$97.55	\$272.41	\$449.29	\$550,702.45	\$19,478.42	3.41%
2722	- TRANSPORTATION(SPECIAL)		\$380,235	\$0.00	\$0.00	\$380,234.99	\$14,923.79	\$1,707.63	\$12,216.15	\$116,518.89	\$251,499.95	66.14%
2723	- TRANSPORTATION (VOC ED)		\$38,290	\$0.00	\$0.00	\$38,290.28	\$0.00	\$0.00	\$0.00	\$35,290.28	\$3,000.00	7.83%
2724	- TRANSPORTATION (ATHLETIC)		\$74,025	\$0.00	\$0.00	\$74,025.00	\$1,472.73	\$0.00	\$0.00	\$0.00	\$74,025.00	100.00%
2725	- TRANSPORTATION (FT/COCUR)		\$11,170	\$0.00	\$0.00	\$11,170.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,170.00	100.00%
2840	- TECHNOLOGY SERVICES		\$294,365	\$2,342.00	\$0.00	\$296,707.00	\$62,970.16	\$31,502.01	\$56,163.62	\$236,000.11	\$4,543.27	1.53%
4200	- SITE IMPROVEMENTS		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
4300	- ARCHITECT & ENGR SERVICES		\$1	\$20,000.00	\$0.00	\$20,001.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$1.00	0.00%
4500	- BUILDING ACQUISITION		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
4600	- BUILDING IMPROVEMENT		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
4900	- OTHER FACILITIES CONSTRUC		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5110	- DEBT SERVICES - PRINCIPLE		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5120	- DEBT SERVICES - INTEREST		\$127,500	\$0.00	\$0.00	\$127,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$127,500.00	100.00%
5220	- SPEC REV FUND TRANSFERS		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5221	- FOOD SERV FUND TRANSFER		\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	100.00%
5251	- CAPITAL RES FUND TRANSFER		\$157,500	\$0.00	\$0.00	\$157,500.00	\$10,000.00	\$0.00	\$0.00	\$142,500.00	\$15,000.00	9.52%
5252	- EXPENDABLE TRUST FUND XFR		\$40,000	\$0.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$25,000.00	62.50%
<b>Total 10</b>	<b>- GENERAL FUND</b>		<b>\$19,931,228</b>	<b>\$438,781.26</b>	<b>\$0.00</b>	<b>\$20,370,009.26</b>	<b>\$1,477,924.32</b>	<b>\$570,115.01</b>	<b>\$988,219.32</b>	<b>\$16,654,137.88</b>	<b>\$2,727,652.06</b>	<b>13.39%</b>
<b>21 - FOOD SERVICE FUND</b>												
3100	- FOOD SERVICE OPERATIONS		\$600,000	\$600.00	\$0.00	\$600,600.00	\$13,550.62	\$9,933.65	\$18,642.99	\$405,154.02	\$176,802.99	29.44%
<b>Total 21</b>	<b>- FOOD SERVICE FUND</b>		<b>\$600,000</b>	<b>\$600.00</b>	<b>\$0.00</b>	<b>\$600,600.00</b>	<b>\$13,550.62</b>	<b>\$9,933.65</b>	<b>\$18,642.99</b>	<b>\$405,154.02</b>	<b>\$176,802.99</b>	<b>29.44%</b>
<b>31 - 2019 BOND PROJECT</b>												
4500	- BUILDING ACQUISITION		\$0	\$9,271,460.70	\$0.00	\$9,271,460.70	\$0.00	\$0.00	\$12,054.80	\$9,266,905.90	(\$7,500.00)	(0.08%)
<b>Total 31</b>	<b>- 2019 BOND PROJECT</b>		<b>\$0</b>	<b>\$9,271,460.70</b>	<b>\$0.00</b>	<b>\$9,271,460.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,054.80</b>	<b>\$9,266,905.90</b>	<b>(\$7,500.00)</b>	<b>(0.08%)</b>
Aug 31, 2020												4:04:13 PM