



Proposed Budget Packet
Fiscal Year
2021-2022

Packet includes

Budget Hearing Presentation
Resolution Page
General Funds Detailed Budget
Food Service Funds Detailed Budget

MACDOWELL

PREPARATORY ★ ACADEMY

PUBLIC BUDGET HEARING PROPOSED FY22 BUDGET JUNE 16, 2021



Overview of Budget Development Process

Input from stakeholders to evaluate how to best align available resources to maximize school needs based on goals that align with school's strategic plan

Stakeholders include, but not limited to,

- School Leadership Team,
- School Improvement Plan Team,
- The Board's Finance Subcommittee, and
- Management Support Team



- Key Assumptions
- Projected Revenues
- Projected Expenditures



- Budget prepared based on State of Michigan Executive Budget Recommendations (*in process for approval by July 1*)
- The COVID-19 pandemic has created many challenges for everyone to adjust and navigate during this time. We are grateful the substantial relief fundings allocated to the academy, included in the budget, will contribute to the success of our scholars and teachers.



Proposed FY22 Budget

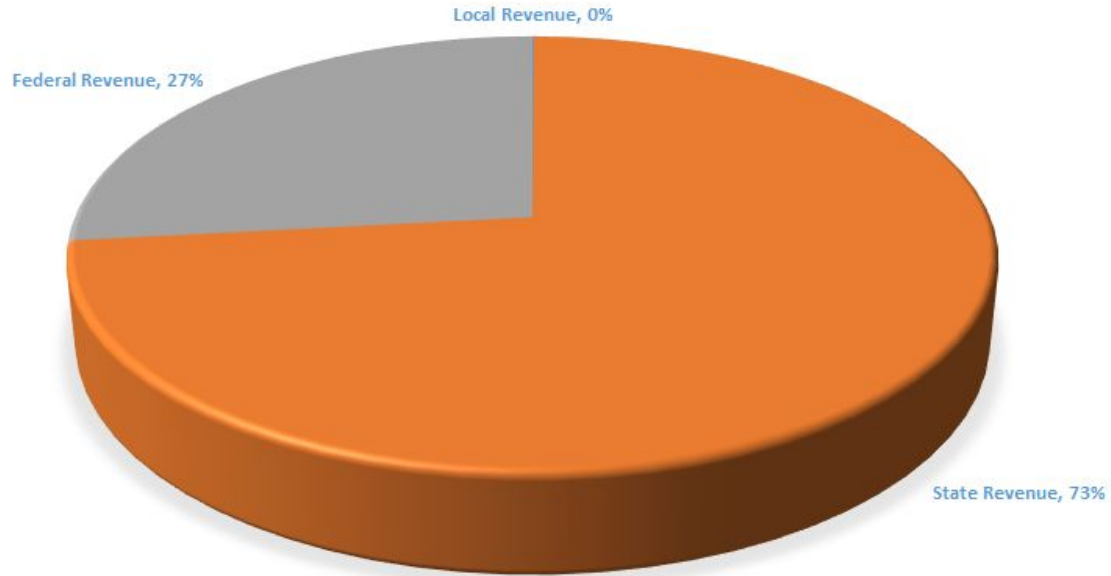
- Projected Revenues (Total Budget): \$4,746,459
- Projected Expenditures (Total Budget): \$4,706,043
- Excess Revenues Over Expenditures: \$40,417



Proposed FY22 Revenues

| Revenue Summary | Amount | Percent of Total Revenue | Notes |
|------------------|---------------------|--------------------------|---|
| Local Revenues | \$ 2,500 | 0.05% | Misc. Local Revenues |
| State Revenues | \$ 3,475,539 | 73.22% | Includes State Aid Foundation, At-Risk, and state grant categoricals |
| Federal Revenues | \$ 1,268,420 | 26.72% | Estimated Allocations for Title I, Title IIA, Title IV, ESSER Funding, IDEA |
| TOTAL | \$ 4,746,459 | 100% | |

MPA FY22 Proposed Funding Sources



SCHOOL FUNDING- REVENUE

Pupil Count Formula

Fiscal Year 2021

- Pupil Count: 75% of the pupil count for the prior year (10% of spring 2019 count plus 90% of the fall 2019 count) plus 25% of the pupil count (10% of the spring 2020 count plus 90% of the fall 2020 count)

Fiscal Year 2022

- 10% of prior year 2021 count plus 90% of the fall count

FY 2020-2021 MPA Pupil Count

Pupil Count: 75% of the pupil count for the prior year (10% of spring 2019 count plus 90% of the fall 2019 count) plus 25% of the pupil count (10% of the spring 2020 count plus 90% of the fall 2020 count)

| | | | | | |
|------------------------|--------|-----|--------|--------|------------------------|
| 10% of Spring 2019 | 360.00 | 10% | 36.00 | | |
| 90% of Fall 2019 Count | 379.05 | 90% | 341.15 | | |
| | | | <hr/> | 377.15 | 75% |
| | | | | | 282.86 |
| 10% of Spring 2020 | 389.00 | 10% | 38.90 | | |
| 90% of Fall 2020 Count | 358.89 | 90% | 323.00 | | |
| | | | <hr/> | 361.90 | 25% |
| | | | | | 90.48 |
| | | | | | <hr/> |
| | | | | | 373.33* |
| | | | | | FTE Pupil Count |

**Based on formula change in FY21, MPA received additional funding for 11.43 FTE of \$92,709. Decline in student enrollment did not negatively affect MPA in FY21*

FY 2021-2022 MPA Pupil Count

Pupil Count: 10% of prior year 2021 count plus 90% of the fall count

| | | | | |
|------------------------|--------|-----|--------|------------------------|
| 10% of Spring 2021 | 362.00 | 10% | 36.20 | |
| 90% of Fall 2021 Count | 362.00 | 90% | 325.80 | |
| | | | 362.00 | FTE Pupil Count |

FY22 New Funding- Stabilizing District Enrollment to offset enrollment declines-
 70% of lost pupils between fiscal year 2021 and fiscal year 2022

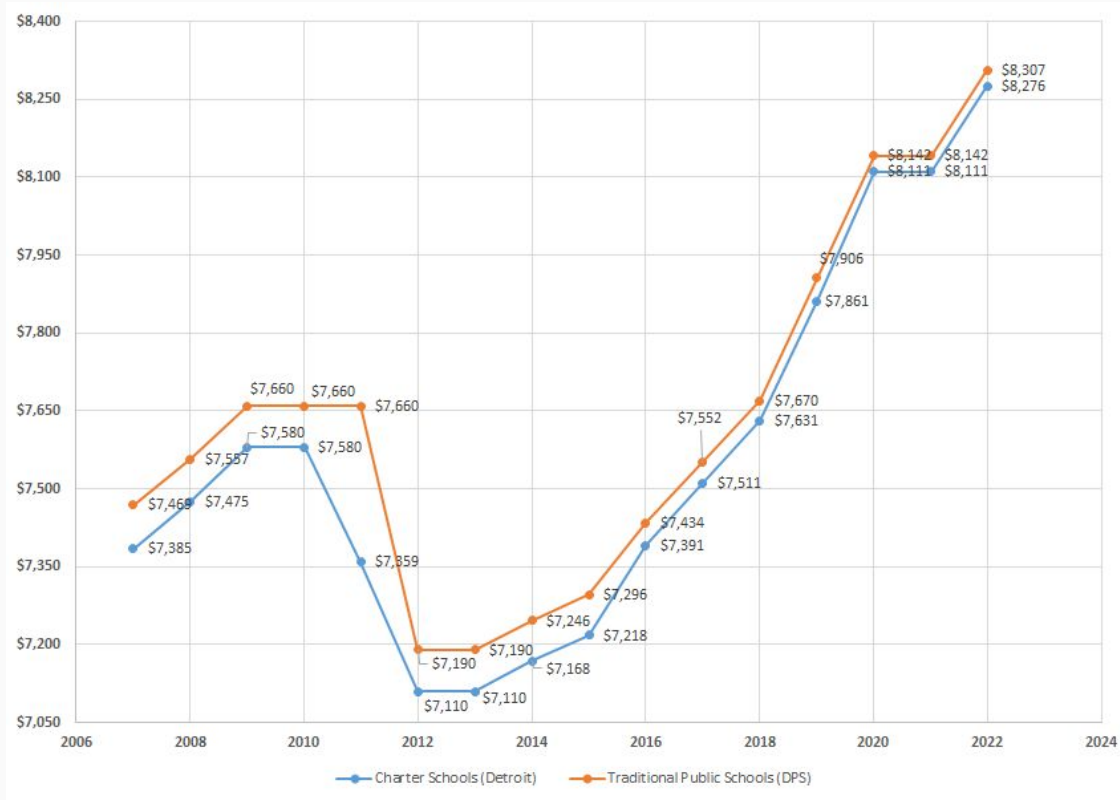
Per-Pupil Foundation Allowances

| Per-Pupil Foundation Allowances | | |
|---------------------------------|----------------|----------------|
| | Minimum | Target |
| FY2021 Foundation | \$8,111 | \$8,529 |
| <i>Exec. Rec. Increase</i> | <i>\$164</i> | <i>\$82</i> |
| FY2022 Foundation | \$8,275 | \$8,611 |

The minimum foundation allowance will increase to \$8,275 per pupil, an increase of 2.0%. This reduces the gap between the minimum and target foundation allowance to \$336.

State Aid Foundation Payment per FTE

(In FY22, The equity gap between the state minimum and state maximum would reduce to \$336 (from \$418))



Per-Pupil Foundation Allowance

Fiscal Year 2021-2022

- \$2,995,912
 - Foundation Allowance \$8,276 Per Pupil Count
 - Calculated Pupil Count FTE 362*

**includes both General and Special Education FTE*

Special Education Headlee Obligation Categorical

Fiscal Year 2021-2022

- **\$37,977**

- Prior year special education costs less costs funded with federal funds multiplied by 0.286138 less state aid foundation for special education FTE
 - $\$233,375 * 0.286138 = \$66,777$
 - $\$66,777$ less $\$28,800$ (3.48 Special Ed FTE * $\$8,276$ Foundation Allowance)
 - $\$37,977$

**includes both General and Special Education FTE*

Stabilizing District Enrollment

Statewide K-12 enrollment has been declining for many years, which causes budget uncertainty for districts.

The COVID-19 pandemic exacerbated these enrollment declines.

To **stabilize** the education system and provide greater predictability for districts experiencing these declines, the governor's budget includes additional funding of \$200 million to pay districts for 70% of lost pupils between fiscal year 2021 and fiscal year 2022.

Funding for
academically
at-risk,
economically
disadvantaged
students

Section 31a At-Risk - State Grant

- Recommended \$12.5 million increase over the prior year
- Estimated \$765 per economically disadvantaged student
 - Allows districts to provide instructional supports like tutoring and noninstructional supports like counseling to improve academic outcomes
- FY21 Allocation \$280,628
 - Estimated \$60,000 unspent funds will be carried over in FY22
- FY22 Estimated Budget Amount \$340,628
 - Allocation of \$280,628* plus \$60,000 (FY21 Carryover)

*For budget purposes, no increase taken in consideration and final allocations will be included in the FY22 Revised Budget

Federal Funding Breakdown

| | |
|--------------------------------------|-----------|
| Title I | \$286,247 |
| Title II | \$22,801 |
| Title IV | \$36,742 |
| ESSER II Formula | \$763,078 |
| ESSER II Summer Programming | \$55,000 |
| ESSER II Before and After School | \$25,000 |
| ESSER II Summer Programming Stipends | \$12,000 |
| IDEA | \$67,552 |

Proposed FY22 Expenditures

| Expenditure Summary | Amount | Percent of Total Expenditures |
|-----------------------------------|---------------------|-------------------------------|
| Basic Instruction | \$ 1,589,087 | 33.77% |
| Added Needs | 283,407 | 6.02% |
| Pupil Support | 349,435 | 7.43% |
| Instructional Staff Support | 520,884 | 11.07% |
| General Administration | 160,547 | 3.41% |
| School Administration | 307,813 | 6.54% |
| Business Services | 247,738 | 5.26% |
| Operations and Maintenance | 735,213 | 15.62% |
| Transportation | 175,000 | 3.72% |
| Other Central Support | 217,720 | 4.63% |
| Community Activities | 98,700 | 2.10% |
| Welfare and Building Improvements | 20,500 | 0.43% |
| TOTAL | \$ 4,706,043 | 100% |

FY22 FUND BALANCE

Fund Balance July 1, 2021

- \$1,280,265

Projected Excess Revenues Over/(Under) Expenditures

- \$40,417

Fund Balance, June 30, 2022

- \$1,320,682

**“Education is the most powerful weapon which
you can use to change the world”**

- Nelson Mandela

Thank you



MACDOWELL PREPARATORY ★ ACADEMY

A Resolution for Adoption by the Board of Education MacDowell Preparatory Academy

Resolved, that this original budget resolution shall be the general appropriations of Macdowell Preparatory Academy for the 2021-2022 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the MacDowell Preparatory Academy.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the general fund of the school district for fiscal year 2021-2022 is as follows:

| | General Fund | Special Revenue Fund | Total |
|---|--------------------|----------------------|--------------------|
| Revenue: | | | |
| 1xx Local | \$2,500 | | \$2,500 |
| 2xx Other Political Subdivisions | 0 | | 0 |
| 3xx State | 3,475,539 | 10,000 | 3,485,539 |
| 4xx Federal | 1,268,420 | 285,000 | 1,553,420 |
| 5xx-6xx Other Financing Sources | 0 | | 0 |
| Total Revenue | \$4,746,459 | \$295,000 | \$5,041,459 |
| | | | |
| Total Available to Appropriate (Includes CY Revenue and Beginning Fund Balance) | \$6,026,725 | \$295,000 | \$6,321,725 |

Be it further resolved that \$4,706,043 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

| | General Fund | Special Revenue Fund | Total |
|---|--------------------|----------------------|--------------------|
| Expenditures | | | |
| 1xx Instruction | | | |
| 11x Instruction | \$1,589,087 | | \$1,589,087 |
| 12x Added Needs | 283,407 | | 283,407 |
| 13x Adult Education | 0 | | 0 |
| 2xx Support Services | | | |
| 21x Pupil Support | 349,435 | | 349,435 |
| 22x Instructional Staff Support | 520,884 | | 520,884 |
| 23x General Administration | 160,547 | | 160,547 |
| 24x School Administration | 307,813 | | 307,813 |
| 25x Business Services | 247,738 | | 247,738 |
| 26x Operations and Maintenance | 735,213 | | 735,213 |
| 27x Transportation | 175,000 | | 175,000 |
| 28x-29x Other Central Support | 217,720 | 295,000 | 512,720 |
| 33x Community Activities | 98,700 | | 98,700 |
| 36x Welfare Activities | 500 | | 500 |
| 45x Building Acquisition/Construction | 20,000 | | 20,000 |
| 55x Debt Service | 0 | | 0 |
| 6xx Transfer Out | 0 | | 0 |
| Total Appropriated | \$4,706,043 | \$295,000 | \$5,001,043 |
| Projected Excess Revenues Over/(Under) Expenditures | \$40,417 | \$0 | \$40,417 |
| | | | |
| Fund Balance, July 1, 2021 | 1,280,265 | 0 | 1,280,265 |
| | | | |
| Fund Balance, June 30, 2022 (estimated) | <u>\$1,320,682</u> | <u>\$0</u> | <u>\$1,320,682</u> |

Further Resolved, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by Macdowell Preparatory Board of Directors at a properly noticed open meeting held on the 16th day of June 2021 where a quorum was present

BY:


John W. Reynolds (Jun 28, 2021 16:43 EDT)

Secretary of the Board

MPA FY22 Proposed Budget Development

State Foundation Per FTE \$ 8,111 \$ 8,276
 FTE (General Ed and Special Ed) 373.36 362.00

REVENUE

| General Fund | Major Class | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|--|-------------|--------|--|-----------------------------------|----------------------|-------------------------------------|---|------------------|----------------|-------------------------------------|
| Local Revenues: | | | | | | | | | | |
| 11 | 199 | 0000 | Miscellaneous Income | 12,000 | 2,500 | (9,500) | FY21 included DCAN grant funding and other contributions that is not known if it will continue in FY22 | 2,500 | | - |
| Total Local Sources | | | | 12,000 | 2,500 | (9,500) | | 2,500 | - | - |
| State Revenues: | | | | | | | | | | |
| 11 | 311 | 0010 | State Aid Foundation- General Ed | 3,000,117 | 2,967,112 | (33,005) | Based on General Ed FTE 358.52; Foundation Allowance Per Pupil \$8,276 | 2,967,112 | | - |
| 11 | 312 | 0120 | State Aid Foundation- Special Ed | | 28,800 | 28,800 | Based on Special Ed FTE 3.48; Foundation Allowance Per Pupil \$8,276 | - | 28,800 | - |
| 11 | 312 | 0120 | State Aid Foundation- Special Ed Categorical | | 37,977 | 37,977 | Special education categorical funding based on prior year special education costs less costs funded with federal funds multiplied by 0.286138 less state aid foundation for special education FTE | - | 37,977 | - |
| 11 | 312 | 0120 | State Aid Foundation- Special Ed Categorical | | | 0 | Prior Year adjustments will be calculated between December 2021-February 2022 based on FY21 Year End Reports submitted fall 2021 | - | | - |
| 11 | 312 | 0120 | State Aid Special Ed Headlee | 74,371 | | (74,371) | Reclass to itemize the breakdown for transparency to present a clearer picture that this budget line is not completely above and beyond regular state aid, but that calculated special education FTE is also embedded in the total | - | - | - |
| 11 | 311 | 0010 | Per Pupil Increase | 24,454 | | (24,454) | One-Time State Funds | - | | - |
| 11 | 311 | 0010 | Declining Enrollment Funds | | 65,637 | 65,637 | To stabilize the education system and provide greater predictability for districts experiencing these declines, the governor's budget includes additional funding of \$200 million to pay districts for 70% of lost pupils between fiscal year 2021 and fiscal year 2022. | 65,637 | | - |
| 11 | 312 | 0020 | State Aid At-Risk | 275,767 | 340,628 | 64,861 | Estimated \$60,000 carryover in FY22 | - | | 340,628 |
| 11 | 312 | 0000 | Early Literacy | 8,626 | 8,626 | 0 | | - | | 8,626 |
| 11 | 312 | 0250 | Innovative Summer Programs | 11,950 | 11,950 | (0) | One-Time Grant Funds | - | | 11,950 |
| 11 | 312 | 0120 | Special Ed Cost Reimbursement | 5,106 | 5,106 | 0 | Based on final allocation | - | 5,106 | - |
| 11 | 312 | 0000 | Data Collection | 9,703 | 9,703 | 0 | Based on final allocation | - | 9,703 | - |
| Subtotal: State Sources | | | | 3,410,095 | 3,475,539 | 65,444 | | 3,032,748 | 81,587 | 361,204 |
| Federal Revenues: | | | | | | | | | | |
| 11 | 413 | 0000 | E-Rate | - | - | 0 | | - | | - |
| 11 | 414 | 0140 | Title I PART A - Current Year 07/01-06/30 (includes FY | 235,368 | 286,247 | 50,879 | Current Year Allocation, includes FY20 carryover \$288,368; Estimated \$53,000 carryover into FY22; Need to complete waiver because carryover amount exceeds 15% | - | | 286,247 |
| 11 | 414 | 0210 | Title II A - Teacher Training | 37,801 | 22,801 | (15,000) | | - | | 22,801 |
| 11 | 414 | 0000 | Title VI, Part A | 0 | 36,742 | 36,742 | Estimated \$19,534 carryover into FY22 | - | | 36,742 |
| 11 | 414 | 0250 | ESSER- Formula Grant (CARES ACT) | 199,037 | | (199,037) | | - | | - |
| 11 | 414 | 0250 | ESSER- Formula- II (Section 11r(2)) | | 763,078 | 763,078 | | - | | 763,078 |
| 11 | 414 | 0250 | ESSER II Summer Programming (Section 23(2b)) | | 55,000 | 55,000 | | - | | 55,000 |
| 11 | 414 | 0250 | ESSER II- Before and Afterschool (Section 23(2c)) | | 25,000 | 25,000 | | - | | 25,000 |
| 11 | 414 | 0250 | ESSER II Summer Programming (Section 23c(4a-b)) | | 12,000 | 12,000 | | - | | 12,000 |
| 11 | 414 | 0250 | ESSER- III | | | 0 | | - | | - |
| 11 | 414 | 0250 | District COVID Costs (CARES ACT) | 4,646 | | (4,646) | One-Time Grant Funds | - | | - |
| 11 | 414 | 0250 | Coronavirus Relief Funds (CARES ACT) | 132,003 | | (132,003) | One-Time Grant Funds | - | | - |
| 11 | 414 | 0250 | ESSER- Education Equity (CARES ACT) | 39,807 | | (39,807) | One-Time Grant Funds | - | | - |
| 11 | 414 | 0250 | GEER Funds (CARES ACT) | 34,870 | | (34,870) | One-Time Grant Funds | - | | - |
| 11 | 417 | 0000 | IDEA Regular Flow Through | 67,552 | 67,552 | 0 | | - | 67,552 | - |
| Subtotal: Federal Sources | | | | 751,084 | 1,268,420 | 517,336 | | - | 67,552 | 1,200,868 |
| Other Financing Sources | | | | | | | | | | |
| 11 | 5xx-6xx | 0000 | Loan Proceeds | - | - | 0 | | - | | - |
| Subtotal: Other Financing Sources | | | | - | - | - | | - | - | - |
| Total Revenues from ALL Sources | | | | 4,173,179 | 4,746,459 | 573,280 | | 3,035,248 | 149,139 | 1,562,072 |

MPA FY22 Proposed Budget Development

EXPENDITURES

Instruction: Basic Programs: Elementary and Middle - Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary and middle school years.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|--|--------------------------------|----------------------|----------------------------------|---|--------------|------------|----------------------------------|
| 11 | 11X | 3110 | Salaries/Benefits - Teachers (K-8) | 906,974 | 1,264,087 | (357,113) | Adjusted to reflect vacancy positions not filled (Compass Learning; Elective Teacher, 5th Grade Teacher), primarily due to virtual learning | 501,009 | | 763,078 |
| 11 | 11X | 3112 | Substitutes (K-8) | 32,500 | 32,500 | 0 | | 32,500 | | - |
| 11 | 11x | 3190 | Compass Learning | 24,350 | 50,000 | (25,650) | Instructional Programs to address Loss of Learning | 19,650 | | 30,350 |
| 11 | 11X | 4910 | Field Lessons | 1,000 | 1,000 | 0 | | 1,000 | | - |
| 11 | 11X | 4910 | Student & Parent Activities | - | - | 0 | | - | | - |
| 11 | 11X | 5110 | Classroom Supplies (K-8) | 12,500 | 12,500 | 0 | | 12,500 | | - |
| 11 | 11X | 5110 | Instructional Supplies (K-8) | 54,000 | 70,000 | (16,000) | Restore budget amount with the anticipation of instructional supplies needed when school instruction is in person | 35,374 | | 34,626 |
| 11 | 11X | 5990 | Student Awards and Rewards | 4,000 | 4,000 | 0 | | 4,000 | | - |
| 11 | 11X | 5990 | Values & Culture | 12,000 | 12,000 | 0 | | 12,000 | | - |
| 11 | 11X | 6410 | Capital Outlay - Computers/Hardware (K8) | 133,000 | 60,000 | 73,000 | Staff/Student Technology | 51,066 | | 8,934 |
| 11 | 11x | 7410 | Dues and Fees | 500 | 500 | 0 | | 500 | | - |
| 11 | 11x | 7910 | Other Misc. Exp | 500 | 500 | 0 | | 500 | | - |
| Subtotal | | | | 1,181,324 | 1,507,087 | (325,763) | | 670,099 | - | 836,988 |

Instruction: Basic Programs: Summer School - Any basic program activity offered in summer.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|---|--------------------------------|----------------------|----------------------------------|---|--------------|------------|----------------------------------|
| 11 | 119 | 3190 | Summer School (K-8) | 15,500 | 77,000 | (61,500) | Summer programming supplemented with Section 23b funds- 8 weeks | - | | 77,000 |
| 11 | 119 | 5110 | Supplies & Materials - Summer School (K8) | - | 5,000 | (5,000) | Summer School Supplies | (1,950) | | 6,950 |
| Subtotal | | | | 15,500 | 82,000 | (66,500) | | (1,950) | - | 83,950 |

Instruction: Added Needs: Special Education - Instructional activities designed primarily to deal with pupils having impairments requiring special accommodation. The special education programs area includes Preprimary, Elementary, Middle/Junior High, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|---------------------------|--------------------------------|----------------------|----------------------------------|---------------------------------------|--------------|------------|----------------------------------|
| 11 | 122 | 3190 | Teachers/Parapro GPS (K8) | 130,000 | 145,000 | (15,000) | Based on estimated cost through 06/30 | - | 145,000 | - |
| Subtotal | | | | 130,000 | 145,000 | (15,000) | | - | 145,000 | - |

Instruction: Added Needs: Compensatory Education - Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At Risk, NCLB Title I, and Bilingual.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|--------------------------------|--------------------------------|----------------------|----------------------------------|---|--------------|------------|----------------------------------|
| 11 | 125 | 3110 | Salaries/Benefits- Added Needs | 109,258 | 109,407 | (149) | Based on estimated salary/benefits on workpaper | 0 | | 109,407 |
| 11 | 125 | 3110 | Afterschool Tutoring | 4,000 | 25,000 | (21,000) | | (4,000) | | 29,000 |
| 11 | 125 | 3190 | Afterschool Enrichment | 1,500 | 1,500 | 0 | | 1,500 | | - |
| 11 | 125 | 3190 | Instructional Supplies | 2,500 | 2,500 | 0 | | 2,500 | | - |
| Subtotal | | | | 117,258 | 138,407 | (21,149) | | 0 | - | 138,407 |

MPA FY22 Proposed Budget Development

Support Services-Pupil - Consist of those activities that are designed to assess and improve the well being of pupils and to supplement the teaching process.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|---------------------------------------|--------------------------------|----------------------|----------------------------------|--|--------------|----------------|----------------------------------|
| 11 | 211 | 3150 | Salaries/Benefits- Attendance Clerk | 34,939 | 37,664 | (2,725) | Based on estimated salary/benefits on workpaper | 2,725 | | 34,939 |
| 11 | 212 | 3130 | Salaries/Benefits - Guidance Services | 165,256 | 167,771 | (2,515) | Based on estimated salary/benefits on workpaper | 2,515 | | 165,256 |
| 11 | 213 | 3130 | Occupational Therapy GPS | 10,500 | 15,000 | (4,500) | Estimated SE costs | - | 15,000 | - |
| 11 | 213 | 3130 | Health Services Workshops & Conf | 225 | - | 225 | Based on Historical data, this budget line has not been used | - | - | - |
| 11 | 214 | 3130 | Psychological Services- GPS | 12,750 | 15,000 | (2,250) | Estimated SE costs | - | 15,000 | - |
| 11 | 215 | 3130 | Speech and Audio Services GPS | 36,750 | 42,000 | (5,250) | Estimated SE costs | - | 42,000 | - |
| 11 | 216 | 3130 | Social Work Services | 68,600 | 72,000 | (3,400) | Estimated Gen/SE costs | - | 72,000 | - |
| Subtotal | | | | 329,020 | 349,435 | (20,415) | | 5,240 | 144,000 | 200,195 |

Supporting Services: Instructional Staff: Improvement of Instruction - Consists of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training for instructional staff.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|--|--------------------------------|----------------------|----------------------------------|---|----------------|------------|----------------------------------|
| 11 | 221 | 3190 | Salaries/Benefits - Instructional Tech Support | 112,863 | 367,040 | (254,177) | Chief Learning Officer, Instructional Coaches K-5, Instructional Coaches 6-8; Dean of Instruction | 93,006 | | 274,034 |
| 11 | 221 | 3220 | Professional Development | 15,000 | 70,000 | (55,000) | Per Spending Plan | 70,000 | | - |
| Subtotal | | | | 127,863 | 437,040 | (309,177) | | 163,006 | - | 274,034 |

Supporting Services: Instructional Staff: Supervision and Direction of Instructional Staff - Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical, and Title I directors.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|---------------------------------|--------------------------------|----------------------|----------------------------------|---|---------------|------------|----------------------------------|
| 11 | 226 | 3150 | Summer School Coordinator | 4,600 | 12,000 | (7,400) | Based on Summer School Programming- 8 weeks | 12,000 | | - |
| 11 | 226 | 3152 | Afterschool Program Coordinator | 500 | 500 | 0 | | 500 | | - |
| 11 | 226 | 3190 | SE Coordinator GPS | 49,415 | 49,415 | 0 | | 49,415 | | - |
| 11 | 226 | 3190 | Homeless Student Liaison | 14,560 | 14,560 | 0 | | - | | 14,560 |
| Subtotal | | | | 69,075 | 76,475 | (7,400) | | 61,915 | - | 14,560 |

Supporting Services: Instructional Staff: Academic Student Assessment - Services rendered for the academic assessment of pupils.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|-----------------------------|--------------------------------|----------------------|----------------------------------|----------------------------|--------------|------------|----------------------------------|
| 11 | 227 | 3130 | Academic Student Assessment | 7,369 | 7,369 | 0 | | 2,331 | | 5,038 |
| Subtotal | | | | 7,369 | 7,369 | 0 | | 2,331 | - | 5,038 |

Supporting Services: Board of Education - Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|--|--------------------------------|----------------------|----------------------------------|--|---------------|------------|----------------------------------|
| 11 | 231 | 3170 | Attorney | 19,000 | 19,000 | 0 | | 19,000 | | - |
| 11 | 231 | 3180 | Audit | 12,000 | 12,000 | 0 | | 12,000 | | - |
| 11 | 231 | 3190 | Board Expense (Liaison Support Services) | 17,000 | 15,000 | 2,000 | Adjusted based on regular contractual agreement and some additional work during transition | 15,000 | | - |
| 11 | 231 | 4910 | Board Expense | 19,500 | 19,500 | 0 | | 19,500 | | - |
| 11 | 231 | 7410 | Membership and Fees | 1,000 | 1,000 | 0 | | 1,000 | | - |
| Subtotal | | | | 68,500 | 66,500 | 2,000 | | 66,500 | - | - |

Supporting Services: Executive Administration - Those activities associated with the district-wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|-----------------|--------------------------------|----------------------|----------------------------------|--|---------------|------------|----------------------------------|
| 11 | 232 | 3150 | Authorizer Fees | 93,884 | 94,047 | (163) | Contract based on a % of State Aid Revenue | 94,047 | | - |
| Subtotal | | | | 93,884 | 94,047 | (163) | | 94,047 | - | - |

MPA FY22 Proposed Budget Development

Supporting Services: Office of the Principal – Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|---|--------------------------------|----------------------|----------------------------------|--|--------------|------------|----------------------------------|
| 11 | 241 | 3151 | Salaries/Benefits - Office of the Principal | 242,331 | 251,314 | (8,983) | Based on estimated salary/benefits on workpaper | 251,314 | | - |
| 11 | 241 | 3430 | Postage | 2,500 | 2,500 | 0 | | 2,500 | | - |
| 11 | 241 | 3153 | Office Substitutes | 500 | 500 | 0 | | 500 | | - |
| 11 | 241 | 3510 | Advertising (General) | 7,500 | 12,000 | (4,500) | Budget amount restored compared to FY21 Original Budget | 12,000 | | - |
| 11 | 241 | 3511 | Scholar Recruitment | 3,000 | 3,000 | 0 | | 3,000 | | - |
| 11 | 241 | 3512 | Advertising (Marketing Material) | 10,000 | 10,000 | 0 | | 10,000 | | - |
| 11 | 241 | 4220 | Equipment Rental & Maintenance | 17,500 | 17,500 | 0 | | 17,500 | | - |
| 11 | 241 | 5910 | Office Supplies | 3,000 | 10,000 | (7,000) | Supplies needed for new incoming team and restored based on in person instruction, not virtual | 10,000 | | - |
| 11 | 241 | 7410 | Dues and Fees | 500 | 500 | 0 | | 500 | | - |
| 11 | 241 | 7910 | Other Misc Exp | 500 | 500 | 0 | | 500 | | - |
| Subtotal | | | | 287,330 | 307,813 | (20,483) | | 307,814 | - | - |

Supporting Services: Fiscal Services – Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|--------------------------------------|--------------------------------|----------------------|----------------------------------|--|--------------|------------|----------------------------------|
| 11 | 252 | 3150 | Salaries/Benefits - Business Manager | 46,235 | 64,480 | (18,245) | Based on estimated salary/benefits on workpaper | 64,480 | | - |
| 11 | 252 | 3150 | Finance & Operations Officer | | 60,000 | (60,000) | New position | 60,000 | | - |
| 11 | 252 | 3150 | Other Fiscal Services Contracted | | 100,000 | (100,000) | Placeholder- If needed once all spending plans are finalized during transition from ESP to Self Management | 100,000 | | - |
| 11 | 252 | 5990 | Business Office Supplies | 1,000 | 1,000 | 0 | | 1,000 | | - |
| 11 | 252 | 3150 | Management Company Fees | 350,813 | - | 350,813 | ESP Contract Terminated at 06/30/2021 | - | | - |
| 11 | 252 | 7410 | Bank Fees | 500 | 500 | 0 | | 500 | | - |
| Subtotal | | | | 398,548 | 225,980 | 172,568 | | 225,980 | - | - |

Supporting Services: Other Business Services - This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. Examples: short term interest on notes, judgments, taxes abated and written off

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|-------------------|--------------------------------|----------------------|----------------------------------|---|--------------|------------|----------------------------------|
| 11 | 259 | 3990 | Insurance | 17,618 | 17,618 | 0 | | 17,618 | | - |
| 11 | 259 | 7410 | Dues and Fees | 2,500 | 2,500 | 0 | | 2,500 | | - |
| 11 | 259 | 7210 | Interest on loans | 5,611 | 1,640 | 3,972 | Based on actual SAN, remaining payments (Jul and Aug) | 1,640 | | - |
| Subtotal | | | | 25,729 | 21,758 | 3,972 | | 21,758 | - | - |

Supporting Services: Operating Buildings Services – Activities concerned with keeping the physical plant open, clean, and ready for daily used. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|--|--------------------------------|----------------------|----------------------------------|---|--------------|------------|----------------------------------|
| 11 | 261 | 3830 | Utilities - Building Water Service | 23,500 | 23,500 | 0 | | 23,500 | | - |
| 11 | 261 | 3840 | Waste Management | 7,832 | 7,832 | 0 | | 7,832 | | - |
| 11 | 261 | 4110 | Building Repairs and Maintenance | 105,383 | 105,383 | 0 | | 105,383 | | - |
| 11 | 261 | 4110 | Building Upgrades | 1,000 | 1,000 | 0 | | 1,000 | | - |
| 11 | 261 | 4110 | Grounds Maintenance | 12,600 | 12,600 | 0 | | 12,600 | | - |
| 11 | 261 | 4110 | HVAC/AC/HVAC Repair & Maintenance/Boiler | 45,000 | 45,000 | 0 | | 45,000 | | - |
| 11 | 261 | 4190 | Salaries/Benefits - Facilities | 51,929 | 50,840 | 1,089 | Based on estimated salary/benefits on workpaper | 50,840 | | - |
| 11 | 261 | 4210 | Building Rental | 343,496 | 375,709 | (32,214) | Contract based on a % of State Aid Revenue | 375,709 | | - |
| 11 | 261 | 5510 | Utilities - Gas Service | 27,000 | 27,000 | 0 | | 27,000 | | - |
| 11 | 261 | 5520 | Utilities - Electrical Service | 25,000 | 25,000 | 0 | | 25,000 | | - |
| 11 | 261 | 5990 | Supplies | 58,000 | 50,000 | 8,000 | Adj. based on FY21 spending on PPE supplies | 50,000 | | - |
| 11 | 261 | 7410 | Dues and Fees | 3,848 | 3,848 | 0 | | 3,848 | | - |
| Subtotal | | | | 704,588 | 727,713 | (23,125) | | 727,713 | - | - |

MPA FY22 Proposed Budget Development

Supporting Services: Security Services – Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|---------------------------------------|--------------------------------|----------------------|----------------------------------|---------------------------------------|--------------|------------|----------------------------------|
| 11 | 266 | 4192 | Security system and Surveillance (K8) | 5,000 | 7,500 | (2,500) | Based on estimated cost through 06/30 | - | - | 7,500 |
| Subtotal | | | | 5,000 | 7,500 | (2,500) | | - | - | 7,500 |

Supporting Services: Pupil Transportation Services – Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|----------------|--------------------------------|----------------------|----------------------------------|---|--------------|------------|----------------------------------|
| 11 | 271 | 3310 | Transportation | 55,000 | 175,000 | (120,000) | Assuming students return back in the fall | 174,100 | - | 900 |
| Subtotal | | | | 55,000 | 175,000 | (120,000) | | 174,100 | - | 900 |

Supporting Services: Staff/Personnel Services – Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|----------------------------------|--------------------------------|----------------------|----------------------------------|----------------------------------|--------------|------------|----------------------------------|
| 11 | 283 | 3114 | Salary/Benefits | 21,500 | 50,000 | (28,500) | Bonus/Retention/Stipends | 50,000 | - | - |
| 11 | 283 | 3190 | Consulting/Professional Services | 5,000 | 22,500 | (17,500) | Transition Costs (Staff support) | 22,500 | - | - |
| 11 | 283 | 3220 | Professional Development | 500 | 500 | 0 | | 500 | - | - |
| 11 | 283 | 5990 | Staff Recruitment/Retention | 9,500 | 9,500 | 0 | | 9,500 | - | - |
| Subtotal | | | | 36,500 | 82,500 | (46,000) | | 82,500 | - | - |

Supporting Services: Non-Instructional Technology Services – Activities concerned with supporting the school district's information technology system, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|-----------------------------------|--------------------------------|----------------------|----------------------------------|----------------------------|--------------|------------|----------------------------------|
| 11 | 284 | 3150 | IT Maintenance/Security | 4,000 | 4,000 | 0 | | 4,000 | - | - |
| 11 | 284 | 3150 | IT Services | 2,000 | 2,000 | 0 | | 2,000 | - | - |
| 11 | 284 | 3150 | IT Infrastructure & Support | 60,220 | 60,220 | 0 | | 60,220 | - | - |
| 11 | 284 | 3160 | Mgmt Info Services (Powerschool) | 10,000 | 10,000 | 0 | | 10,000 | - | - |
| 11 | 284 | 3190 | E-rate Consultant | 1,500 | 1,500 | 0 | | 1,500 | - | - |
| 11 | 284 | 3410 | Telephone (K8) | 13,000 | 13,000 | 0 | | 13,000 | - | - |
| 11 | 284 | 3450 | Software/Licensing IT system (K8) | 9,000 | 9,000 | 0 | | 9,000 | - | - |
| 11 | 284 | 3491 | Internet Services | 11,000 | 11,000 | 0 | | 11,000 | - | - |
| 11 | 284 | 3492 | Website Services | 500 | 500 | 0 | | 500 | - | - |
| 11 | 284 | 5990 | IT Supplies | 5,500 | 5,500 | 0 | | 5,500 | - | - |
| Subtotal | | | | 116,720 | 116,720 | 0 | | 116,720 | - | - |

Staff/Personnel Services – Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|--------------------------------|--------------------------------|----------------------|----------------------------------|----------------------------|--------------|------------|----------------------------------|
| 11 | 285 | 3180 | Pupil Accounting Services (K8) | 1,000 | 1,000 | 0 | | 1,000 | - | - |
| Subtotal | | | | 1,000 | 1,000 | 0 | | 1,000 | - | - |

MPA FY22 Proposed Budget Development

Staff/Personnel Services – Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|----------------------------------|--------------------------------|----------------------|----------------------------------|----------------------------|--------------|------------|----------------------------------|
| 11 | 289 | 3150 | Consulting/Professional Services | 20,000 | 15,000 | 5,000 | Transition Costs | 15,000 | | - |
| Subtotal | | | | 20,000 | 15,000 | 5,000 | | 15,000 | - | - |

Support Services-Central - Activities other than general administration that support each of the other instructional and supporting service programs.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|----------------------|--------------------------------|----------------------|----------------------------------|----------------------------|--------------|------------|----------------------------------|
| 11 | 291 | 7910 | 8th Grade Activities | 2,500 | 2,500 | 0 | | 2,500 | | - |
| Subtotal | | | | 2,500 | 2,500 | 0 | | 2,500 | - | - |

Community Activities – Consist of those activities concerned with providing services to civic affairs organizations. This includes services to parent-teacher association meetings, other parental involvement functions, public forums, lectures, and civil defense planning.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|---|--------------------------------|----------------------|----------------------------------|----------------------------------|--------------|------------|----------------------------------|
| 11 | 331 | 3190 | Stipends for Parent Community Activities | 1,500 | 1,500 | 0 | | 1,500 | | - |
| 11 | 331 | 3190 | Community Relations Officer (Salary/Benefits) | | 68,200 | (68,200) | New Position | 68,200 | | - |
| 11 | 331 | 3190 | Consulting/Professional Services | 10,000 | 22,500 | (12,500) | Transition Costs- Banks Contract | 22,500 | | - |
| 11 | 331 | 5990 | Student/Parent Activities | 3,000 | 3,000 | 0 | | 3,000 | | - |
| 11 | 331 | 5991 | Parent Community Activities and Meeting | 3,000 | 3,000 | 0 | | 3,000 | | - |
| 11 | 331 | 5992 | Community Service | 500 | 500 | 0 | | 500 | | - |
| Subtotal | | | | 18,000 | 98,700 | (80,700) | | 98,700 | - | - |

Welfare Activities – Pertain to providing for the personal needs of individuals who have been designated as needy by an appropriate governmental entity. They include food or other personal needs.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|-------------|--------------------------------|----------------------|----------------------------------|----------------------------|--------------|------------|----------------------------------|
| 11 | 361 | 5991 | Uniforms | 500 | 500 | 0 | | - | | 500 |
| Subtotal | | | | 500 | 500 | 0 | | - | - | 500 |

Building Acquisition and Construction Services - Activities concerned with buying or constructing buildings. Include cost for the initial equipping of facilities.

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|-----------------------|--------------------------------|----------------------|----------------------------------|----------------------------|--------------|------------|----------------------------------|
| 11 | 455 | 6210 | Building Acquisition | - | - | 0 | | - | | - |
| 11 | 456 | 6310 | Building Improvements | 11,340 | 20,000 | (8,660) | | 20,000 | | - |
| Subtotal | | | | 11,340 | 20,000 | (8,660) | | 20,000 | - | - |

Other Financing Uses - Debt Service - Long Term Only - Principal on short-term notes/loans will be recorded in offsetting balance sheet accounts (Notes payable/Cash) rather than as an "other financing use." Interest on short-term notes/loans will be coded in Function "259."

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|-----------------|---------------|--------|-------------|--------------------------------|----------------------|----------------------------------|----------------------------|--------------|------------|----------------------------------|
| 11 | 511 | 7120 | Principal | - | - | 0 | | - | | - |
| 11 | 511 | 7220 | Interest | - | - | 0 | | - | | - |
| Subtotal | | | | - | - | - | | - | - | - |

MPA FY22 Proposed Budget Development

Fund Modifications (Other Operating Transfers Out) - Use "6" in the first position of the function code, then the two position fund code of fund the dollars are going to

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|--|---------------|--------|---------------------------------|--------------------------------|----------------------|----------------------------------|----------------------------|-------------------|---------------------|----------------------------------|
| 11 | 625 | 9990 | Transfer Out to Other Fund (25) | 18,508 | - | 18,508 | | - | | - |
| Subtotal | | | | 18,508 | - | 18,508 | | - | - | - |
| Total Projected Expenditures | | | | 3,841,056 | 4,706,043 | (864,987) | | 2,854,972 | 289,000 | 1,562,072 |
| Excess Revenues Over/(Under) Expenditures (BEFORE Costs Related to Building Purchase) | | | | \$ 332,123 | \$ 40,417 | \$ (291,706) | | \$ 180,277 | \$ (139,861) | \$ (0) |

One-Time Cost (Not Ongoing Costs)

| General Fund | Function Code | Suffix | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference | Unrestricted | Special Ed | Grant Funded (State and Federal) |
|---|---------------|--------|-----------------------|--------------------------------|----------------------|----------------------------------|----------------------------|-------------------|---------------------|----------------------------------|
| 11 | 259 | | Loan Issuance Cost | - | - | 0 | | - | | - |
| 11 | 456 | | Building Improvements | - | - | 0 | | - | | - |
| 11 | 455 | | Building Acquisition | - | - | 0 | | - | | - |
| Subtotal | | | | - | - | - | | - | - | - |
| Total Projected Expenditures (includes building related costs) | | | | 3,841,056 | 4,706,043 | (864,987) | | 2,854,972 | 289,000 | 1,562,072 |
| Net Change in Fund Balance | | | | 332,123 | 40,417 | (291,706) | | \$ 180,277 | \$ (139,861) | \$ (0) |
| Fund Balance, July 1 | | | | 948,142 | 1,280,265 | 332,123 | | | | |
| Fund Balance, June 30 | | | | \$ 1,280,265 | \$ 1,320,682 | | | | | |

Food Service Fund

REVENUE

| General Fund | Major Class | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference |
|----------------------------------|-------------|---|--------------------------------------|-------------------------|--|---|
| Federal Revenues: | | | | | | |
| 25 | 312 | State Breakfast and State Lunch | 20,104 | 10,000 | | |
| 25 | 414 | Federal Revenue- School Meals Claim and Equipment Grant | 54,200 | 280,000 | 225,800 | Budget restored based on in-person learning |
| 25 | 414 | Commodities | 1,500 | 5,000 | 3,500 | No Impact-- Commodity Inc equals Commodity Exp. |
| 25.00 | 611 | Transfer In From Other Fund (11) | 18,508 | | (18,508) | |
| Subtotal: Federal Sources | | | 94,312 | 295,000 | 210,792 | |

EXPENDITURES

Food Services - Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

| General Fund | Function Code | Description | FY21 Budget (Pending Approval) | FY22 Proposed Budget | Variance Favorable (Unfavorable) | Explanation for Difference |
|---|---------------|---|--------------------------------------|-------------------------|--|--|
| 25 | 297 | Breakfast/Lunch/Snacks | 65,000 | 246,141 | (181,141) | Budget restored based on in-person learning |
| 25 | 297 | Food Service Director Salary | 10,000 | 10,000 | 0 | |
| 25 | 297 | Assistant Food Service Director (Stipend) | 2,950 | 3,000 | (50) | Budget restored based on in-person learning |
| 25 | 297 | Staff Member | 4,510 | 16,659 | (12,149) | Budget restored based on in-person learning |
| 25 | 297 | Equipment | 14,200 | 14,200 | 0 | |
| 25.00 | 297.00 | Commodity | 1,500 | 5,000 | (3,500) | No Impact-- Commodity Exp. equals Commodity Inc. |
| Subtotal | | | 98,160 | 295,000 | (196,840) | |
| Total Projected Expenditures (includes building related costs) | | | 98,160 | 295,000 | (196,840) | |

Net Change in Fund Balance -\$3,848 \$0

Fund Balance, July 1 3,848 0

Fund Balance, June 30 \$0 \$0






FY22 MPA Approved Budget Packet

Final Audit Report

2021-06-28

| | |
|-----------------|---|
| Created: | 2021-06-28 |
| By: | Alexandria Daniels (alex.d.thirtyone@gmail.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAANz-91d7AWE3_-wBjV2O-lZpdMznsJsRI |

"FY22 MPA Approved Budget Packet" History

-  Document created by Alexandria Daniels (alex.d.thirtyone@gmail.com)
2021-06-28 - 8:18:36 PM GMT- IP address: 68.54.94.114
-  Document emailed to JohnNae Reynolds (jreynolds@ah-mazingconsultants.org) for signature
2021-06-28 - 8:19:19 PM GMT
-  Email viewed by JohnNae Reynolds (jreynolds@ah-mazingconsultants.org)
2021-06-28 - 8:42:46 PM GMT- IP address: 99.70.125.12
-  Document e-signed by JohnNae Reynolds (jreynolds@ah-mazingconsultants.org)
Signature Date: 2021-06-28 - 8:43:03 PM GMT - Time Source: server- IP address: 99.70.125.12
-  Agreement completed.
2021-06-28 - 8:43:03 PM GMT