

Year

Income	2019-2020	2020-2021	
State Aid			
State Aid based on WADM	\$189,561.28	\$464,086.10	*updated mid year adjustment
Authorizer Fee (Deduction off of income) 3%	-\$9,478.06	\$13,922.58	
State Textbook	\$ 566.16	\$566.16	
Activity Fund	\$ 28,046.41	\$2,505.00	
Grants	\$ 72.68	\$50,000.00	*Beverage Grant
Flex Benefit	\$40,663.76		
PPP COVID 19 Grant	\$ 102,600.00		
Federal Programs			
Title I	\$ -	\$68,020.65	\$23,750.00 carryover from 19-20
Title II	\$ -	\$0.00	
CARES Money/ESSER II	\$ -	\$98,055.00	carryover from 19-20 \$19k 20-21 \$
Indian Ed	\$ -	\$0.00	
Title VI	\$ -	\$0.00	
IDEA Funds	\$ -	\$10,000.00	*can be used to offset SPED salary
CSP Funds 771 Funds	\$ 122,831.63	\$135,000.00	62k July + 102k Nov + \$86k budget
SFS Bridge Loan		\$300,000.00	
Local Funds	\$ 405,562.29		
Balance Forward from Previous Fiscal Year	\$ -	\$0.00	
Fundraising		\$13,727.25	
Income Total	\$880,426.15	\$1,155,882.74	
Expenses			
Salary Cost			
Administrative Salaries	\$ 71,877.28	\$110,000.00	Stacie/Mary
Instuctional Salary	\$ 453,852.08	\$264,836.17	Staff contracts and paid amounts o
Benefits and Taxes	\$ 78,529.13	\$117,445.00	
Bus Drivers		\$12,446.98	
Stipends		\$14,250.00	
OMES back premiums		\$15,528.49	
TRS 19-20 Obligation		\$57,615.43	
Total Salary and Benefit	\$ 604,258.49	\$592,122.07	
Facility Expenses			
Building Lease	\$ 37,000.00	\$41,824.86	13,941.62 per quarter
Renovation Costs	\$ -	\$0.00	
Janitorial	\$ 32,000.00	\$8,000.00	
Insurance	\$ 46,281.00	\$50,000.00	
Furniture Purchase	\$ 35,000.00	\$1,110.00	*reimbursable through CSP
Purchased Services (lawn care, waste and trash removal)	\$ 8,950.00	\$8,100.00	
Repairs and Maintenance	\$ 7,500.00	\$10,000.00	
Utilities (including gas, electric, water, ISP/phone)	\$ 67,483.05	\$56,000.00	
Facility Total	\$ 234,214.05	\$175,034.86	
Other Expenses			
Transportation (including field trips)	\$ 500.00	\$3,000.00	*gas/maintnenance
Professional Services (Legal, Accountant, Audit, etc.)	\$ 32,131.18	\$35,000.00	118
Professional Services (Student Supports - speech, social work, psych)	\$ 18,000.00	\$10,000.00	
Postage and Mailing	\$ 1,000.00	\$700.00	
Professional Development (Workshops and Conferences)	\$ 8,000.00	\$3,600.00	
Student Information System	\$ 7,131.18	\$7,300.00	
Assessment Program	\$ 4,500.00	\$1,500.00	
Text Books (curriculum)	\$ 50,000.00	\$20,000.00	*reimbursable through CSP
Teaching Supplies	\$ 48,919.64	\$75,000.00	*reimbursable through CSP
Copier and Printers	\$ 15,000.00	\$3,000.00	
Computers/lpads/Chromebooks, etc...	\$ 15,000.00	\$18,000.00	*reimbursable thourgh CSP
SFS Inc. Loan			*\$250K outstanding obligation to p
PPP Loan Payback			*\$102K outstanding obligation to p
Other Expense Total	\$ 200,182.00	\$177,100.00	
Expense Total	\$ 1,038,654.54	\$944,256.93	
Previous Year Carryover	\$ -		
Income Total	\$880,426.15	\$1,155,882.74	
Expense Total	\$ -1,038,654.54	-\$944,256.93	
Carryover	\$ -158,228.39	\$211,625.81	

Please Note: This budget does not include the payback of the \$172,000 OTRS revenue or any loan repayments. The State Aid Calculations are based on a ~~-\$172.00~~ drop in State Aid Factor payments from FY 2020 per WADM which may not be aggressive enough. The title funds are based off the CARES money being 80% of the Federal Funding that is based off the FY 2020 ADM of the school. The assumptions made on the student population was 90% free and reduced lunch and limited special education, primarily LD and Speech.

At current spending levels the school will be \$181,000 less in revenue than expenses. This is primarily due to the \$172,000 owed OTRS that is not seen in the budget. If the OTRS payments had been with held the school would have been at \$313,000.00 this past year.

Recommendations

Staffing needs to be adjusted.

Any instructional items should be carefully considered before purchase.

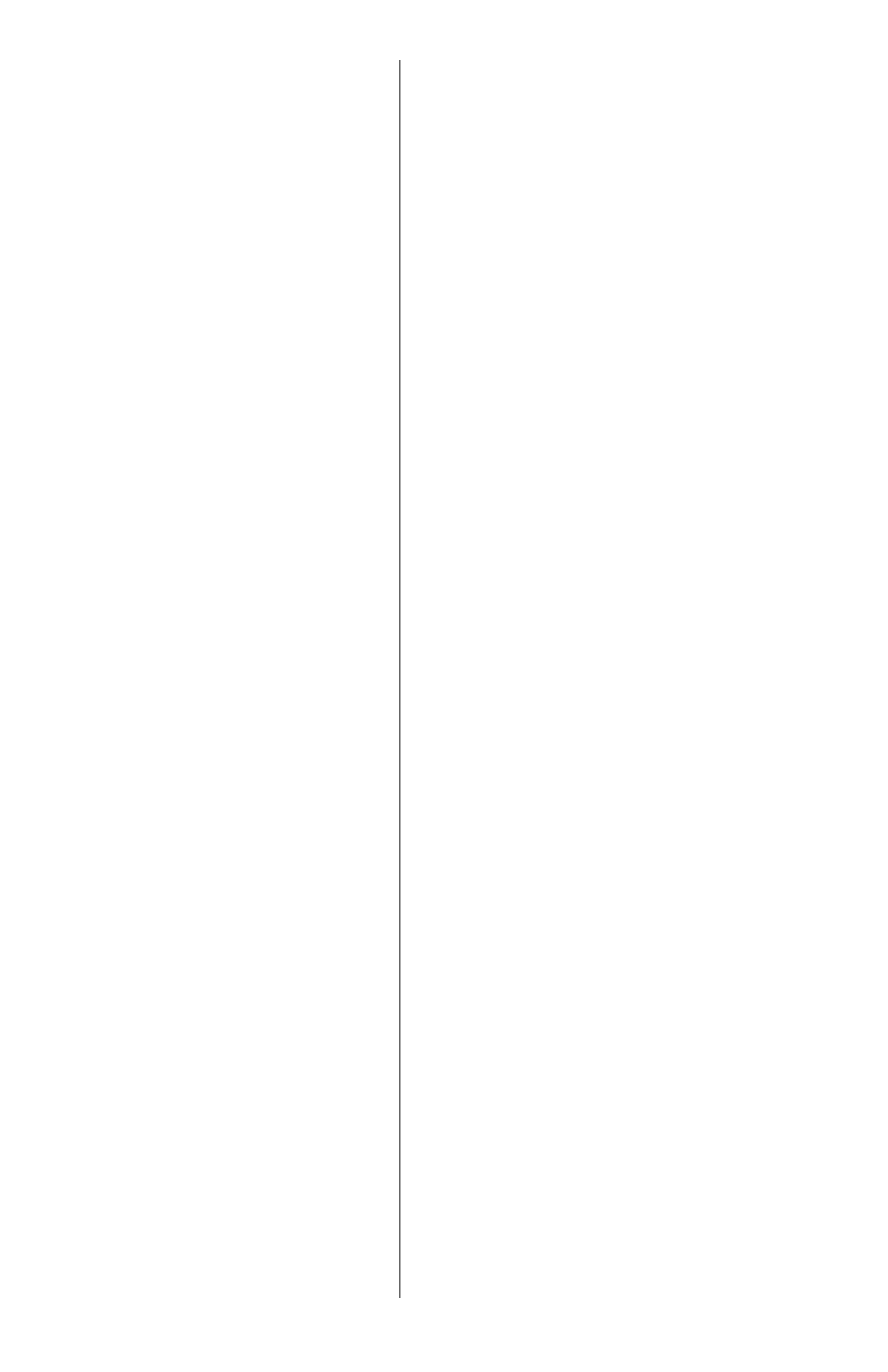
The OCAS report needs to be started immediately, this budget was made with several OCAS errors that must be rectified.

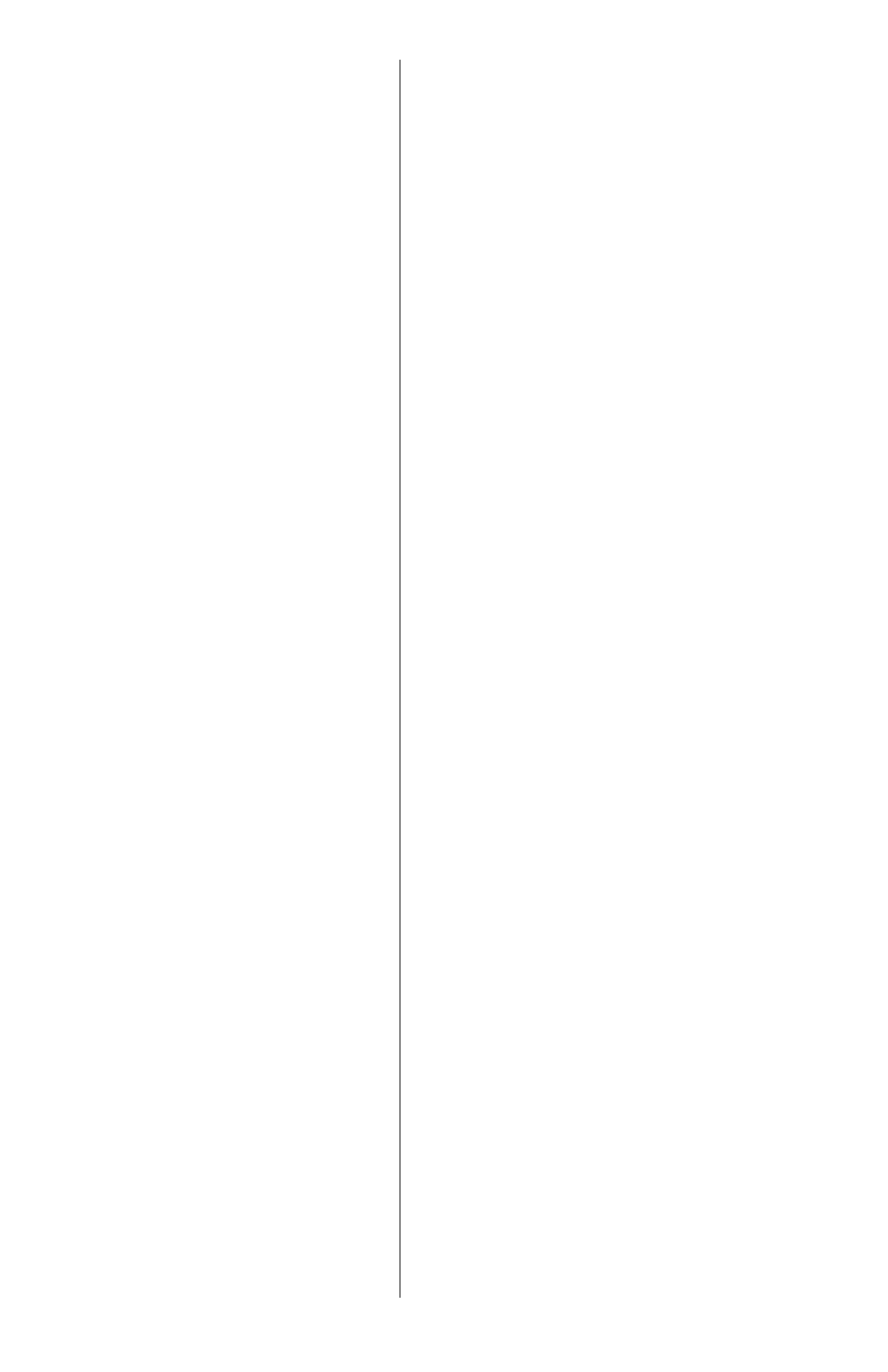
The salaries ran the CSP grant are going to require additional revenues to pay the double retirement for a federal program. The CARES any other additional federal monies will have the same requirement.

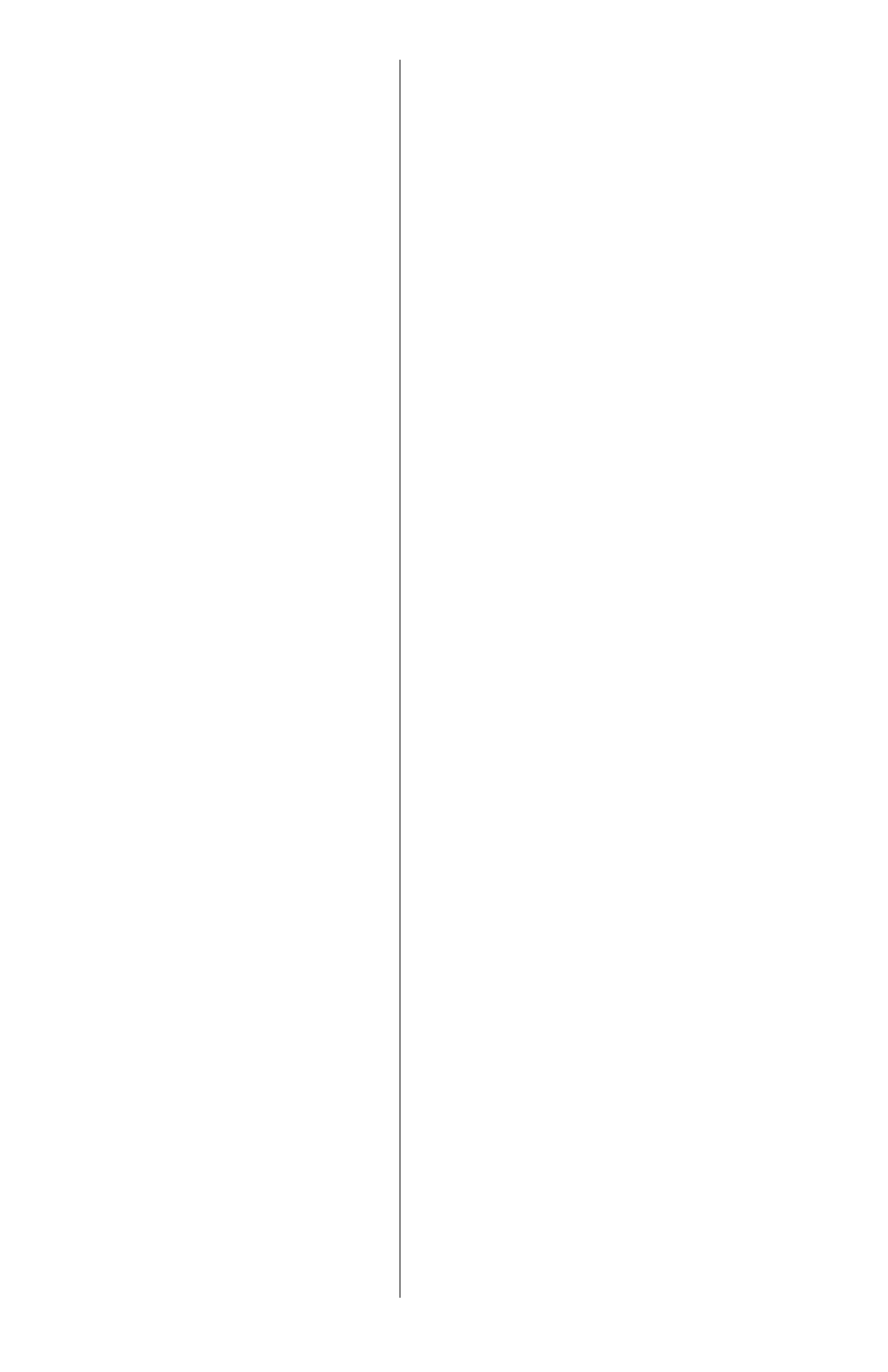
Food purchases are going to be an issue in pending audits, the practice of restaurant purchases should end immediately.

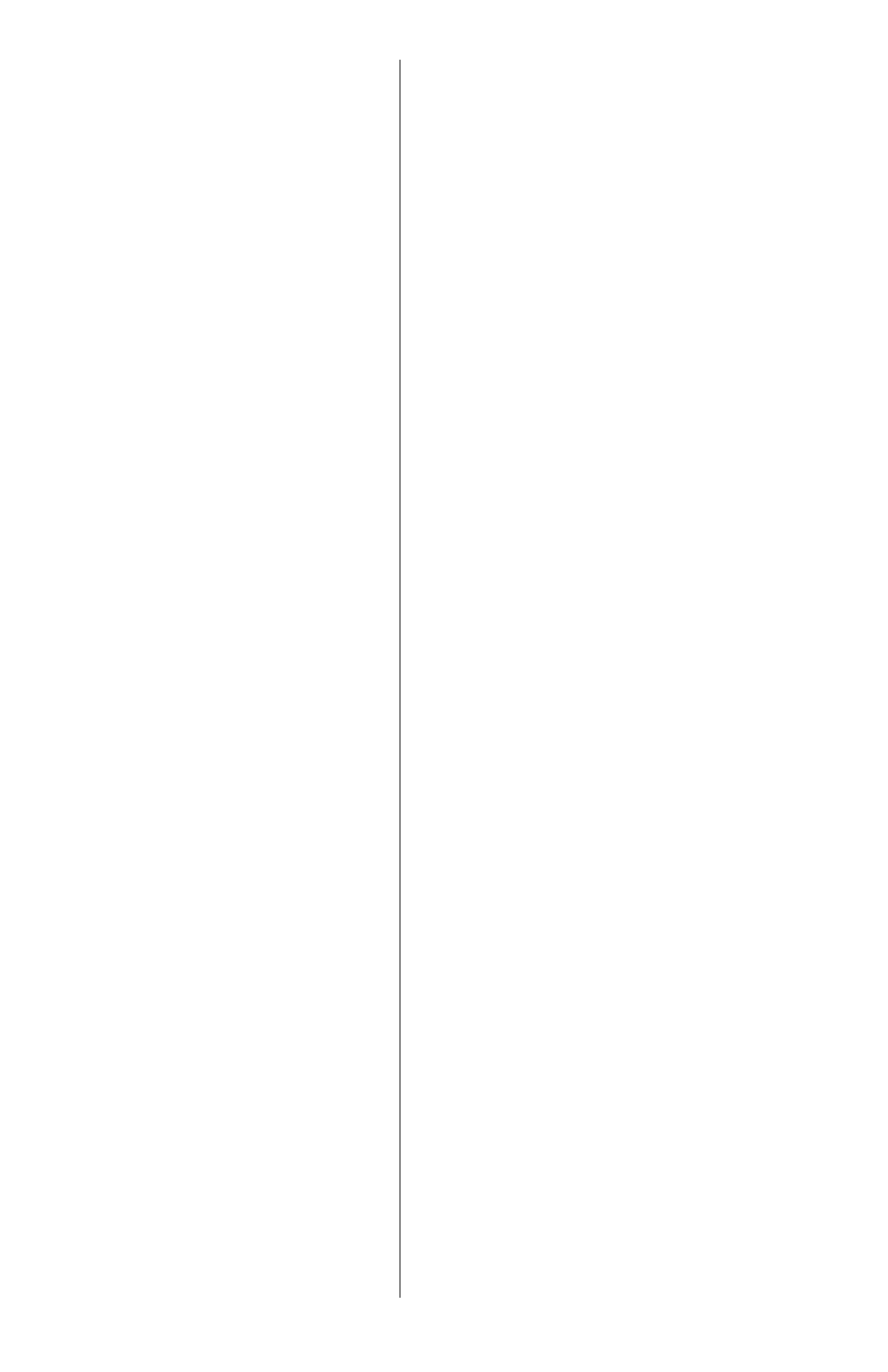
The calculations on the budget that are reprinted above miss balancing with MAS sheets by \$3,000. The past year expenses are rolled forward for next year's budget. The accounting for the \$172,000 owed to OTRS is not placed within the budget.

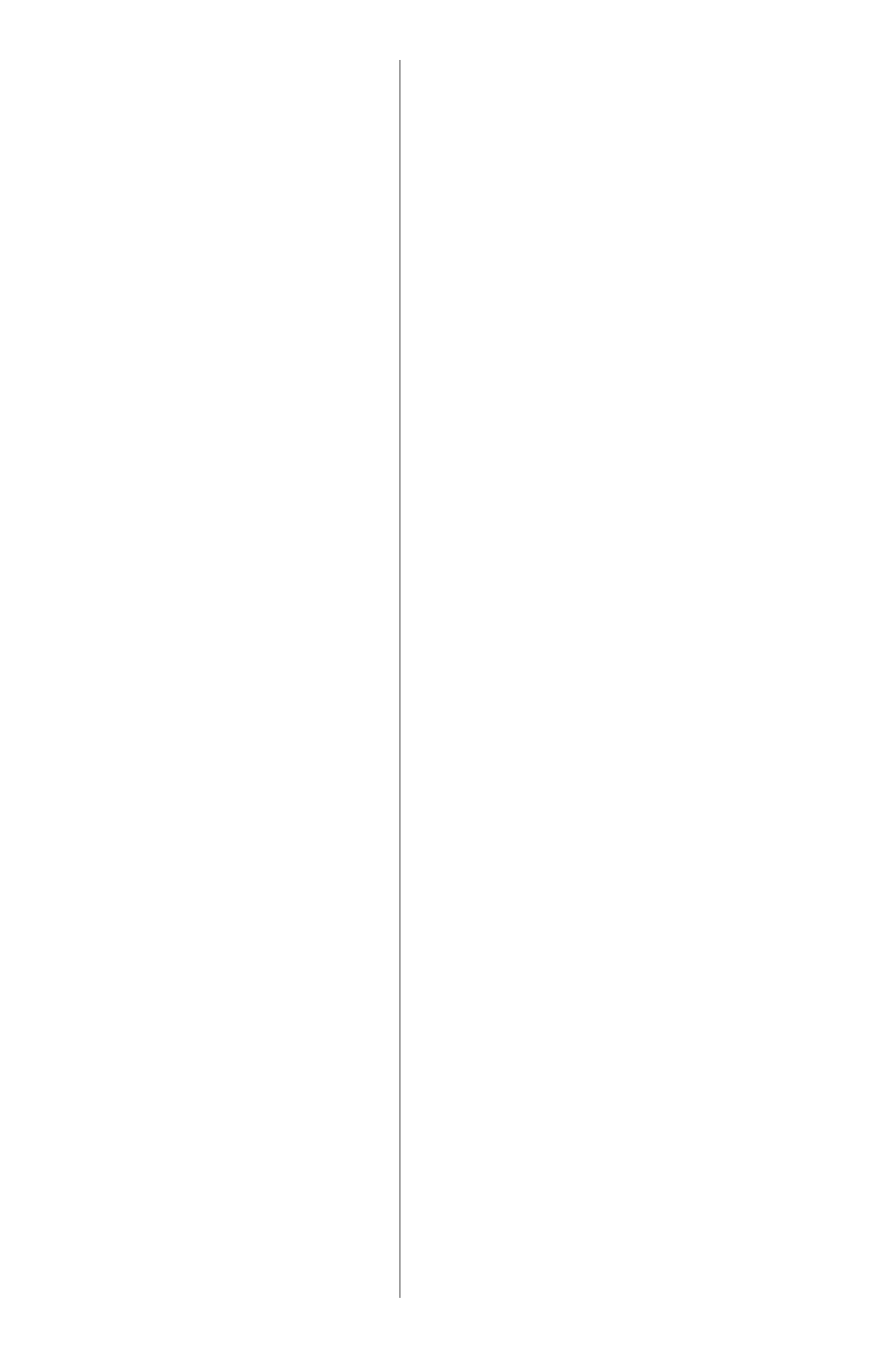
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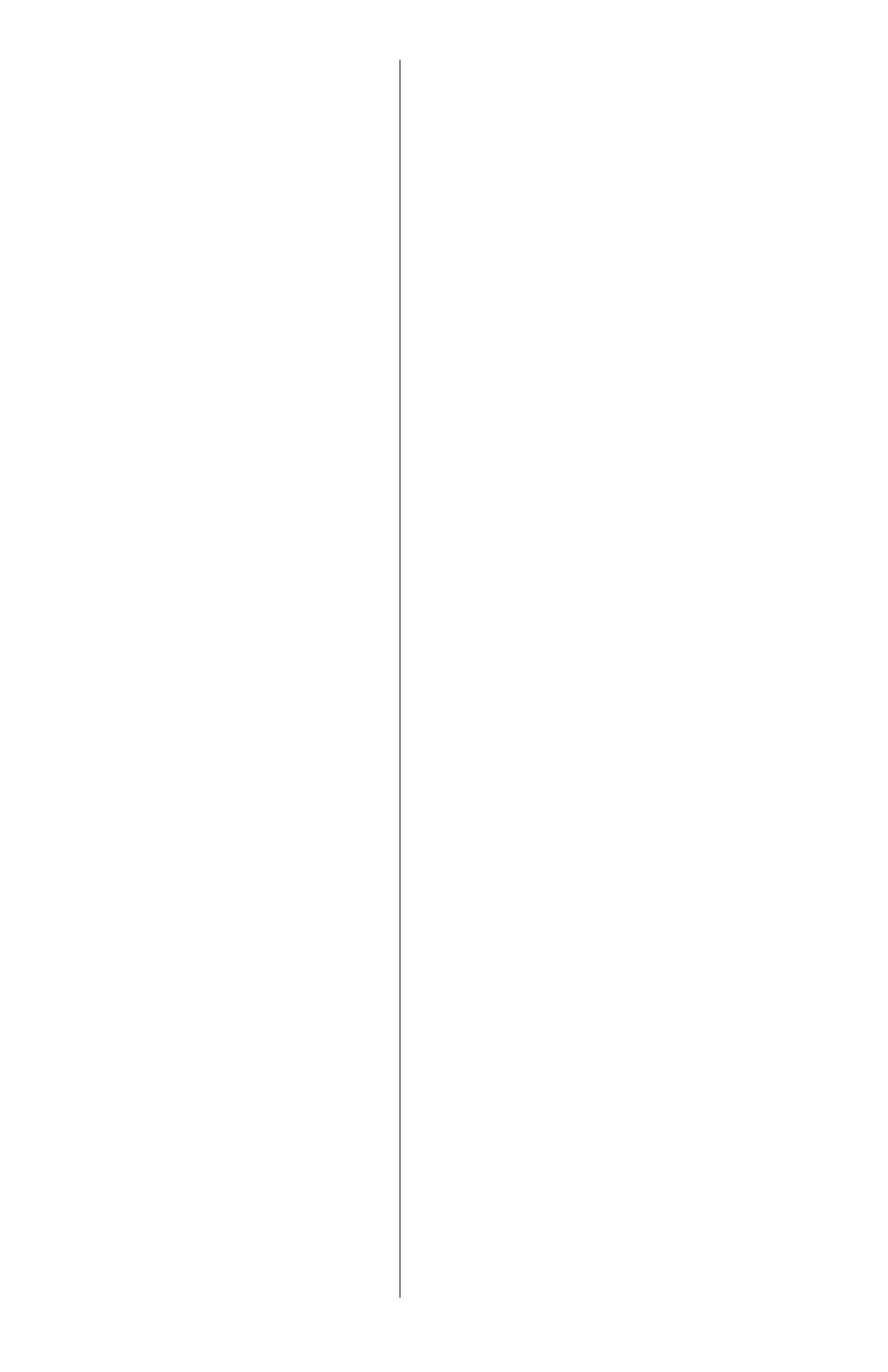


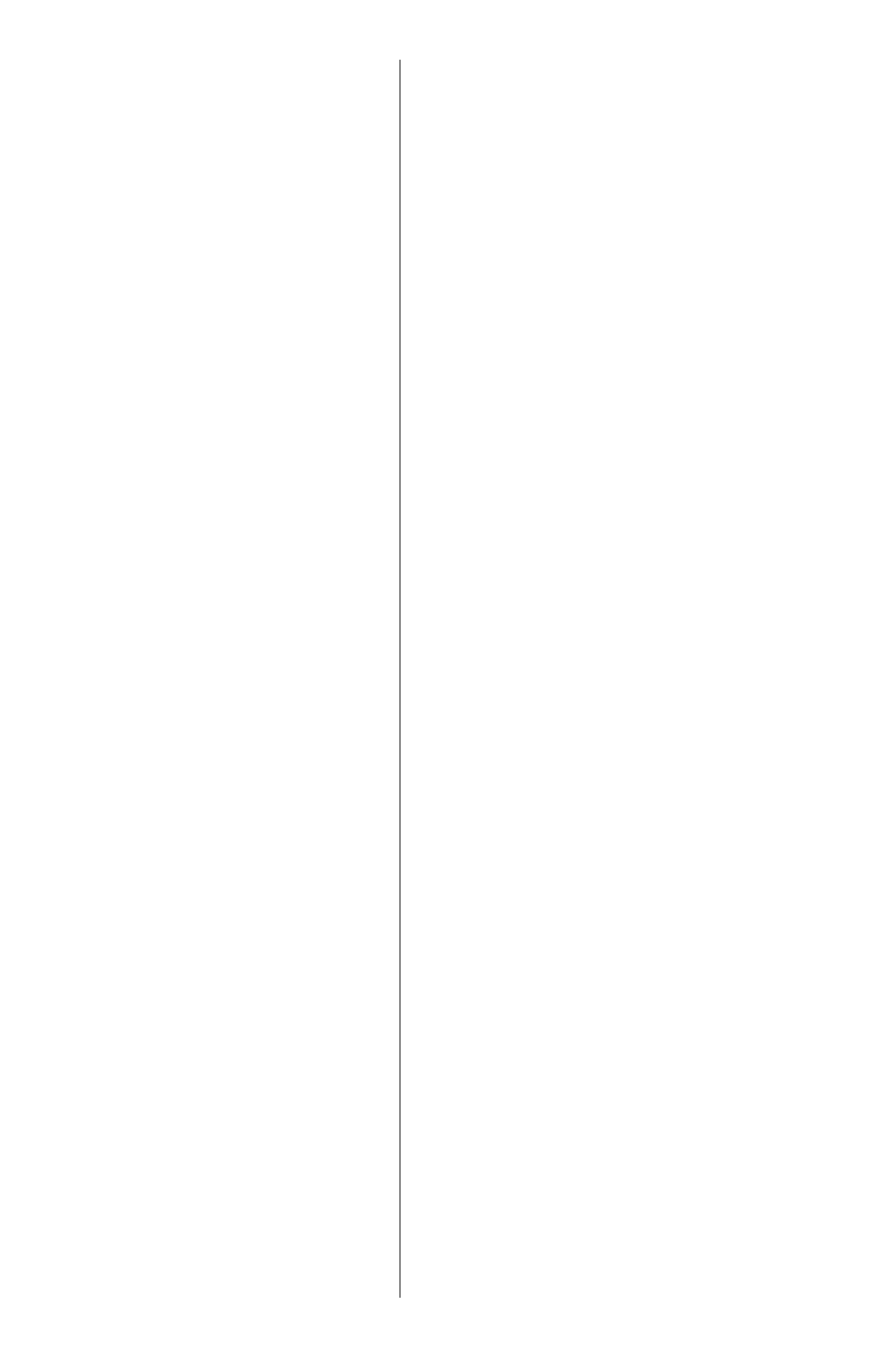


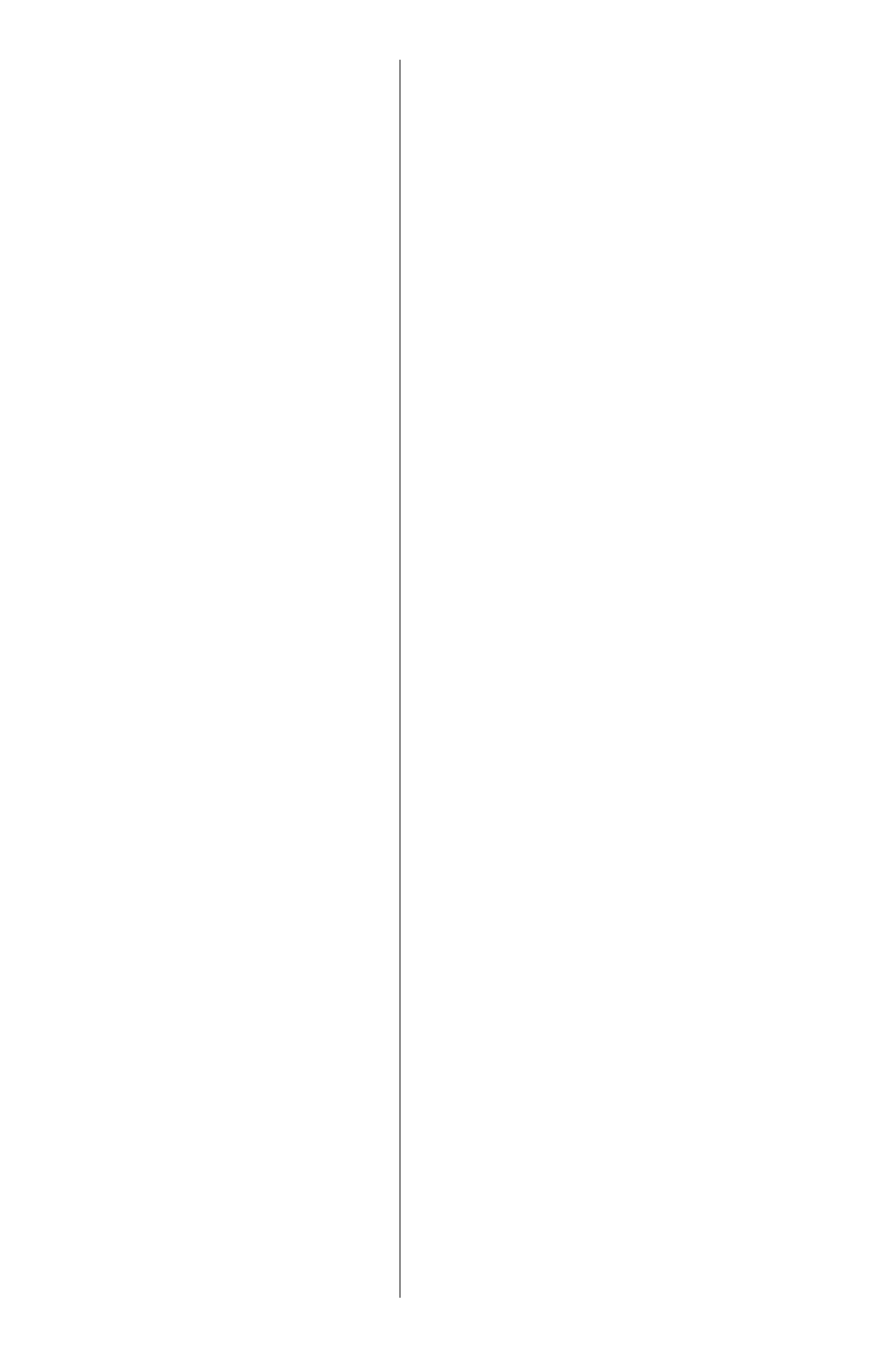


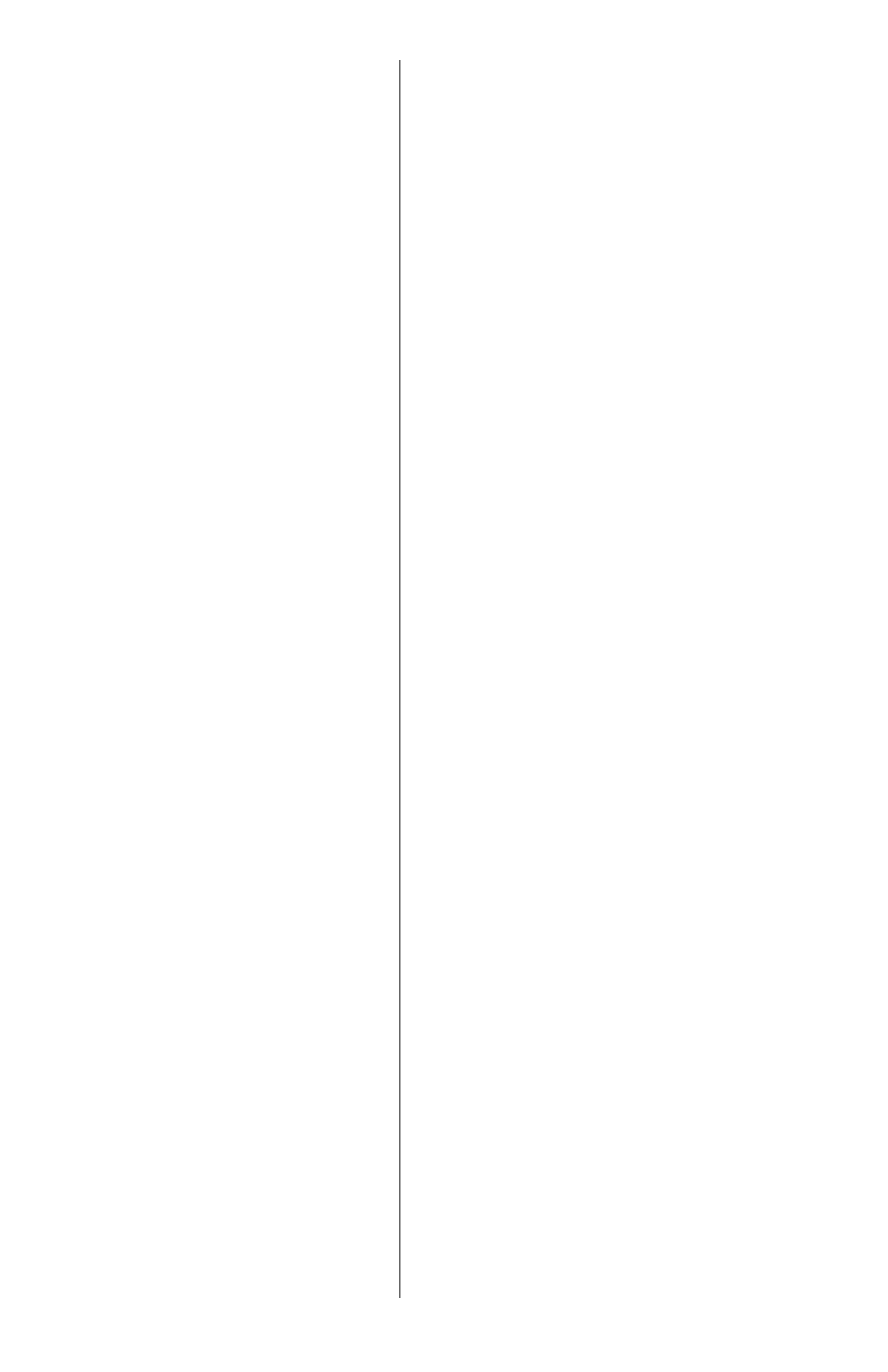












57k

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pay based on state minimum salary +5%

STAFF

Salaries only

f termed

Randal Zotigh-5th Grade	\$17,469.00	***
Kimberly Shook-5th Grade	\$52,551.00	
Mary Peacock-SPED Teacher/Coord	\$60,000.00	*IDEA funds
Mackenzie Wahpepah-Health/Wellness	\$19,170.00	***
Torii Andrews-Language/Culture	\$38,431.00	
Theron Wahkinney-History/Government	\$38,431.00	
Abby Lowrie-MS Science Teacher	\$38,431.00	
Carol Perkins-MS Math	\$23,772.00	***adjusted
Erika Munden-MS English	\$38,341.00	
Brittany McKane- Part Time HS English	\$19,170.00	
Jedediah Smith- HS Math/HS Science	\$39,343.00	
	\$287,563.00	
Bus Driver ReDaun	\$14,823.00	***
Matt Superintendent	\$60,000.00	***
Stacie- Dir. of Operations	\$50,000.00	
Total		

payback SY 21-22

payback SY 21-22

