



## **Reeths-Puffer Schools**

**991 W. Giles Rd.  
Muskegon, MI  
Muskegon County, MI, USA  
[www.reeths-puffer.org](http://www.reeths-puffer.org)**

**2020-21 Budget Amendment #2  
General Fund  
Food Service Fund  
Technology and Security Fund  
School Activity Fund**

**Monday, June 14, 2021  
(Discussion and Board Adoption)**

**R-P ESB BOARD ROOM**

**Reeths-Puffer Schools**  
**Budget Amendment #2**  
**2020-21 Fiscal Year**

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## **INTRODUCTORY SECTION:**

### **Board of Education**

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President

Mike Weessies  
Vice President

Chris Brooks  
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Alex Keefe  
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### **Administration**

Steve Edwards  
Superintendent

Rob Renes  
Assistant Superintendent

Tracey French  
Director of Finance

Scott Green  
NSU Director

Nate Smith  
Director of Teaching and Learning

## **Executive Summary:**

This budget packet will be covered in the board meeting on June 14, 2021, and will serve as our second and final recommended budget amendment of the 2020-21 fiscal year. We will ask you to approve the included budget resolution at the same meeting. This budget has been prepared in accordance with all applicable State of Michigan requirements, considering all currently known factors.

## **Financial Section**

### **2020-21 General Fund Budget Amendment #2:**

This comparative worksheet and budget resolution provide the second and final recommended budget update for the 2020-21 fiscal year. This budget is based upon certain assumptions as well as several updated factors since the budget was adopted in June, 2020 at the annual budget hearing. The updated assumptions for the 2020-21 budget are:

- Pupil Count – total pupil count of 3,522 for 2020-21. There are several components to this, all of which were updated in Budget Amendment #1, with only minor adjustments needed in Budget Amendment #2:
  - Traditional K-12 count – K-12 student count of 3,500, compared to original projected count of 3,574.
  - Alternative education student count of 21 students.
- State Aid Revenue – the per-pupil foundation allowance of \$8,111 which is exactly what we projected in the original budget projection. Other key assumptions for state revenue include:
  - Section 31a At-Risk – due to a higher amount of students qualifying, At-Risk funding is \$22,000 higher than the original budget. This was recognized in Budget Amendment #1.
  - Section 35 early literacy funding of approximately \$48,000, a decrease from the original projection of \$50,000. This was recognized in Budget Amendment #1.
  - Section 147 pension funding of over \$3 million – more detail below in the “MPSERS” section.
  - Section 61d CTE pupil incentive funding – approximately \$4,200.
  - Special Education – The State’s budget does allow for an additional 2.3% reimbursement on special educational expenses. This will net an increase of approximately \$131,000.
  - The Governor did add an additional categorical for a one time increase of \$65 per student in the State’s budget. This will net the district approximately \$235,000.
- MPSERS pension expenditures and state funding assumptions include:
  - The base pension rate has increased from 27.5% to 28.5%, and defined contribution costs are expected to continue to increase as new employees participate in new plans implemented over the past several years.
  - Section 147c1 funding at approximately \$2,700,000, a \$300,000 difference from the original 2020-21 projection of approximately \$2,400,000. This equates to 12.5% of projected payroll costs.
  - The total projected pension rate of approximately 41.0%, which is slightly higher than the initial budget.
  - Section 147a1 and 147a2 funding combined for a total of \$600,000.
  - Section 147e is currently projected at approximately \$41,000. This is the same as the original budget.
  - Total general fund pension expenditures are projected at \$7,607,807, compared to \$7,562,460 in the original 2020-21 budget projection. The difference is due to the decrease of 147c funding from the State. This represents about 18.4% of general fund expenditures.
- Grant Revenue Assumptions:
  - Title I-A – The projected grant budget for 2020-21 is approximately \$496,000.
  - Title II-A – The projected grant budget for 2020-21 is approximately \$116,000.
  - Title III – The updated 2020-21 grant allocation is approximately \$600.

- Title IV – The 2020-21 grant allocation is approximately \$40,000.
  - Indian Ed – The 2020-21 grant allocation is approximately \$21,000.
  - IDEA – The total projected revenue available among three IDEA grants is approximately \$1,325,000.
- Staffing and compensation – employee wages and benefits account for about 76.72% of the amended 2020-21 budget, which is slightly less than Budget Amendment #1. The amended figures have been updated to include all projected staffing costs.
  - Updated allocations for other major contracts, remote learning, PPE and operational needs, and curriculum have resulted in slight changes in other areas of the budget compared to Budget Amendment #1.

This proposed budget factors all assumptions above and includes total revenue of approximately \$41.70 million in revenue and \$41.27 million in expenditures, for a projected addition of about \$430,342. The beginning fund balance for 2020-21 is approximately \$3.57 million, or 9.2% of 2019-20 expenditures, and this amended budget will leave a fund balance of approximately \$3.99 million at the conclusion of the year, or 9.7% of projected 2020-21 expenditures.

#### **2020-21 Food Service Fund Budget Amendment:**

This budget resolution is the final recommended update for the food service fund budget for the 2020-21 fiscal year. This budget is based upon certain assumptions and updated factors since the initial budget was adopted in June, 2020. The updated budget assumptions for the amended 2020-21 budget are:

- Adjustment to revenue sources. The local sales are much lower due to free breakfast and lunch for all students due to COVID relief. This also caused the federal dollars received to be much more than originally anticipated during the first budget.
- Direct staffing labor costs have been adjusted downward compared to original projections but this change directly correlates to higher purchased service numbers. New staff is hired by our food service management company, SFE.
- Food costs have increased due to higher student participation.
- Projected indirect cost recover to the general fund has increased, according to eligible costs and published indirect cost rates.

The proposed budget factors all assumptions above and includes approximately \$1.95 million in revenue and \$1.76 million in expenditures, for a projected fund balance addition of \$186,625. Our audited fund balance for the 2019-20 is \$4,573 and this final amended budget will leave an estimated \$191,198 at the conclusion of the 2020-21 year.

#### **2020-21 Technology and Security Fund Budget Amendment:**

This budget resolution is the final recommended update for the technology and security fund budget for the 2020-21 fiscal year. This represents the seventh year of the ten-year voter approved enhancement millage. The voters of the Muskegon Area ISD approved a 10-year, 1 mill levy to districts in February, 2014. The District receives property tax receipts passed through Muskegon Area ISD, with the bulk of the funds coming during winter tax collections. The updated budget assumptions for the amended 2020-21 budget are:

- Estimated revenue from tax collections passed through MAISD: about \$687,000.
- The \$27,857 of other financing sources is recognized in this amendment. This reflects two separate grants received for COVID online learning devices, etc.
- Purchase of Chromebooks was a change in the original budget reflected in the instructional staff support. This purchase was to ensure all students learning from home had access.
- Replacement of door access controls was a priority enacted upon over the 2020-21 school year.

This proposed budget includes total revenue of approximately \$714,860 and expenditures of approximately \$575,000. We have continued to budget conservatively, and some initiatives will be carrying over into the 2021-22

fiscal year. With the projected beginning fund balance of \$95,635, this would leave an ending fund balance of approximately \$235,000 at the end of the 2020-21 year.

**2020-21 School Activity Fund Budget Amendment:**

This budget resolution is the final recommended update for the school activity fund budget for the 2020-21 fiscal year. This budget is based upon certain assumptions and updated factors since the initial budget was adopted in June, 2020. The updated budget assumption for the amended 2020-21 budget are:

- Local revenue is much less in comparison to the initial budget due to COVID. There were not the same opportunities do fundraise as in previous years.
- The expenditures are also much less due to the lack of activities funded due to COVID.

**Supporting financial information:**

1. Comparative budget worksheet showing line items as a percent of total revenues or expenditures. This gives us a manner of gauging where our resources are directed and how our budget decisions affect the allocation of those resources as pieces of the total pie.
2. A breakdown of our general fund budget into detailed functional and object categories. This shows the breakdown of salaries and wages, benefits, purchased services, supplies, capital outlay, and other expenditures in each function required in our reporting to the State of Michigan.
3. Updated graphs of R-PS K-12 enrollment, MPSERS pension rates, and State of MI per-pupil funding, MAISD fund balance levels. These graphs have been included in past budget packets and are updated for projected 2020-21 values.

**Informational Section**

This section contains a glossary which defines the budget categories. This can be a useful reference if you have questions about what expenditures are included in certain areas.

Steve Edwards  
Superintendent of Schools

Tracey French  
Director of Finance

## FINANCIAL SECTION:

### Reeths-Puffer Schools General Appropriations Act - General Fund 2020-21 Budget Amendment #2

RESOLVED, that this resolution shall be the General Fund appropriation of the Reeths-Puffer Schools for the fiscal year ending June 30, 2021, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Reeths-Puffer Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Reeths-Puffer Schools for the fiscal year ending June 30, 2021 is:

Revenue:

Local Revenue	
Local Sources	\$ 2,860,593
Received from Other Districts	1,636,849
State Sources	32,786,297
Federal Sources	4,108,241
Incoming Transfers & Other Transactions	317,395
Total Revenue	<u>41,709,375</u>
Estimated Fund Balance available, July 1	3,567,080
Total Available Funds	<u><u>\$ 45,276,455</u></u>

BE IT FURTHER RESOLVED, that the funds available to appropriate in the General Fund are hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Instruction	
Basic Program	\$ 18,555,833
Added Needs	5,210,340
Support Services	
Pupil	3,226,884
Instructional Staff	2,889,859
General Administration	721,359
School Administration	2,486,120
Business Services	601,127
Operations & Maintenance	3,073,310
Pupil Transportation	1,996,749
Central	703,548
Athletics	965,424
Community Services	75,403
Outgoing Transfers & Other	773,077
Total Appropriated	<u><u>\$ 41,279,033</u></u>

**Reeths-Puffer Schools**  
**Statement of Revenues, Expenditures, and Other Changes in Fund Balance**  
**2020-21 Budget Amendment #2**

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021	2020-21 Amendment #2 June 14, 2021
<b>Revenue:</b>					
Local Sources					
Local Revenue	\$ 3,139,894	\$ 2,899,209	\$ 2,811,940	\$ 2,851,775	\$ 2,860,593
Received from other Districts	1,681,231	2,234,180	1,480,188	1,480,188	1,636,849
State Sources	31,824,024	31,451,727	32,019,061	32,292,347	32,786,297
Federal Sources	2,059,804	2,055,545	2,099,555	3,992,417	4,108,241
Incoming Transfers & Other Sources	81,493	99,429	95,000	237,120	317,395
<b>Total Revenues</b>	<b>\$ 38,786,446</b>	<b>\$ 38,740,090</b>	<b>\$ 38,505,744</b>	<b>\$ 40,853,847</b>	<b>\$ 41,709,375</b>
<b>Expenditures:</b>					
Instruction					
Basic Instruction	\$ 19,065,276	\$ 18,656,586	\$ 18,775,830	\$ 18,933,471	\$ 18,555,833
Added Needs Instruction	5,446,769	5,539,973	5,452,471	5,700,706	5,210,340
Support Services					
Pupil Support	3,186,495	3,346,994	3,287,081	3,158,667	3,226,884
Instructional Staff Support	1,521,575	1,524,713	1,616,916	2,895,741	2,889,859
General Administration	720,668	709,539	872,121	853,821	721,359
School Administration	2,324,551	2,362,070	2,351,507	2,438,785	2,486,120
Business Services	631,231	588,916	559,213	560,713	601,127
Operations & Maintenance	2,941,905	2,755,486	2,818,885	3,130,016	3,073,310
Pupil Transportation	1,616,116	1,539,408	1,798,294	1,774,488	1,996,749
Central Support (Tech, HR)	466,206	559,836	561,023	659,665	703,548
Athletics	865,680	962,153	918,612	981,699	965,424
Community Services	39,210	40,886	49,995	45,191	75,403
Interfund & Other Financing Uses	139,546	139,545	139,186	139,186	773,077
<b>Total Expenditures</b>	<b>\$ 38,965,228</b>	<b>\$ 38,726,105</b>	<b>\$ 39,201,135</b>	<b>\$ 41,272,150</b>	<b>\$ 41,279,033</b>
Projected surplus (deficit)	\$ (178,782)	\$ 13,985	\$ (695,391)	\$ (418,303)	\$ 430,342
Fund Balance, July 1	\$ 3,731,877	\$ 3,553,095	\$ 3,567,080	\$ 3,567,080	\$ 3,567,080
Fund Balance, June 30	\$ 3,553,095	\$ 3,567,080	\$ 2,871,689	\$ 3,148,777	\$ 3,997,422
Percentage of Annual Expenditures	9.1%	9.2%	7.3%	7.6%	9.7%



**Reeths-Puffer Schools  
General Appropriations Act  
Food Service Fund  
2020-21 Budget Amendment #2**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of the Reeths-Puffer Schools for the fiscal year ending June 30, 2021 is:

Revenue:	
Local	\$ 79,263
State	82,257
Federal	1,794,331
Other	-
Total Revenue	<u>\$ 1,955,851</u>
Estimated Fund Balance available, July 1	4,573
Total Available Funds	<u><u>\$ 1,960,424</u></u>

BE IT FURTHER RESOLVED, that \$ 1,769,226 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
General Admin	\$ -
Operations	7,700
Transportation	-
Food Service	1,626,526
Interfund Transfers	135,000
Total Appropriated	<u><u>\$ 1,769,226</u></u>

**Reeths-Puffer Schools**  
**Food Service Fund**  
**2020-21 Budget Amendment #2**

	<b>2018-19 Audited</b>	<b>2019-20 Audited</b>	<b>2020-21 Initial June 29, 2020</b>	<b>2020-21 Amendment #2 June 14, 2021</b>
<b>Revenue</b>				
Local	\$ 357,348	\$ 345,156	\$ 419,440	\$ 79,263
State	53,193	55,945	55,945	82,257
Federal	860,414	1,105,954	943,500	1,794,331
<b>Total revenues</b>	<b>\$ 1,270,955</b>	<b>\$ 1,507,055</b>	<b>\$ 1,418,885</b>	<b>\$ 1,955,851</b>
<b>Expenditures</b>				
General Admin				
Audit	\$ 1,209	\$ -	\$ 4,100	\$ -
Operations				
Purchased Services	6,750	4,725	7,700	7,700
Transportation				
Supplies	5,580	1,714	6,000	-
Food Service				
Salaries	396,657	392,834	390,550	296,615
Benefits	250,414	260,596	274,900	210,901
Purchased Services	13,671	302,656	127,313	352,700
Supplies	35,175	33,364	35,000	71,300
Food and Milk	513,163	526,076	510,234	687,010
Capital Outlay	15,766	73,138	15,000	-
Other	20,571	16,908	17,000	8,000
Interfund Transfers				
General Fund Indirect	76,089	60,000	30,000	135,000
<b>Total expenditures</b>	<b>\$ 1,335,045</b>	<b>\$ 1,672,011</b>	<b>\$ 1,417,797</b>	<b>\$ 1,769,226</b>
<b>Projected surplus (deficit)</b>	<b>\$ (64,090)</b>	<b>\$ (164,956)</b>	<b>\$ 1,088</b>	<b>\$ 186,625</b>
Fund Balance, July 1	\$ 233,619	\$ 169,529	\$ 4,573	\$ 4,573
Fund Balance, June 30	\$ 169,529	\$ 4,573	\$ 5,661	\$ 191,198

**Reeths-Puffer Schools**  
**General Appropriations Act**  
**Technology and Security Fund**  
**2020-21 Budget Amendment #2**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Technology and Security Fund of the Reeths-Puffer Schools for the fiscal year ending June 30, 2021 is:

Revenue:		
Local - Received from Other Districts	\$	687,000
Other Financing Sources		<u>27,857</u>
Total Revenue		714,857
Estimated Fund Balance available, July 1		95,635
Total Available Funds	\$	<u><u>810,492</u></u>

BE IT FURTHER RESOLVED, that \$ 575,270 of the total available to appropriate in the Technology and Security Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Support Services		
Pupil Support	\$	58,860
Instructional Staff Support		255,953
Operations & Security		115,750
Central Support (Tech, HR)		48,150
Debt Service		<u>96,557</u>
Total Appropriated	\$	<u><u>575,270</u></u>

**Reeths-Puffer Schools**  
**Technology and Security Fund**  
**2020-21 Budget Amendment #2**

	<b>2018-19 Audited Final</b>	<b>2019-20 Audited Final</b>	<b>2020-21 Initial June 29, 2020</b>	<b>2020-21 Amendment #2 June 14, 2021</b>
<b>Revenue</b>				
Local - Received from Other Districts	\$ 671,255	\$ 683,489	\$ 687,000	\$ 687,000
State	-	-	-	-
Other Financing Sources	161,659	151,906	-	27,857
 Total revenues	 \$ 832,914	 \$ 835,395	 \$ 687,000	 \$ 714,857
<b>Expenditures</b>				
Support Services				
Pupil Support	\$ 55,256	\$ 57,586	\$ 60,520	\$ 58,860
Instructional Staff Support	569,545	183,425	190,000	255,953
Operations & Security	159,148	48,166	48,166	115,750
Central Support (Tech, HR)	190,375	407,350	325,000	48,150
Debt Service	101,171	98,857	101,200	96,557
 Total expenditures	 \$ 1,075,495	 \$ 795,384	 \$ 724,886	 \$ 575,270
 Projected surplus (deficit)	 \$ (242,581)	 \$ 40,011	 \$ (37,886)	 \$ 139,587
 Fund Balance, July 1	 \$ 298,205	 \$ 55,624	 \$ 95,635	 \$ 95,635
 Fund Balance, June 30	 \$ 55,624	 \$ 95,635	 \$ 57,749	 \$ 235,222

**Reeths-Puffer Schools**  
**General Appropriations Act**  
**School Activity Fund**  
**2020-21 Budget Amendment #2**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the School Activity Fund of the Reeths-Puffer Schools for the fiscal year ending June 30, 2021 is:

Revenue:		
Local	\$	<u>120,000</u>
Total Revenue	\$	120,000
Estimated Fund Balance available, July 1		365,602
Total Available Funds	\$	<u><u>485,602</u></u>

BE IT FURTHER RESOLVED, that \$ 150,000 of the total available to appropriate in the School Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Instruction		
Basic Program	\$	<u>150,000</u>
Total Appropriated	\$	<u><u>150,000</u></u>

**Reeths-Puffer Schools**  
**School Activity Fund**  
**2020-21 Budget Amendment #2**

	<b>2020-21 Initial June 29, 2020</b>	<b>2020-21 Amendment #2 June 14, 2021</b>
Revenue		
Local	\$ 710,000	\$ 120,000
Total revenues	\$ 710,000	\$ 120,000
Expenditures		
Basic Instruction	\$ 710,000	\$ 150,000
Total expenditures	\$ 710,000	\$ 150,000
Projected surplus (deficit)	\$ -	\$ (30,000)
Estimated Fund Balance, July 1	\$ 430,000	\$ 365,602
Fund Balance, June 30	\$ 430,000	\$ 335,602

BE IT 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 adopted by the Board; and

BE IT FURTHER RESOLVED, that the Superintendent and Director of Finance are charged with the general supervision of the execution of the budget adopted by the Board.

This appropriation resolution is effective June 14, 2021.

**Reeths-Puffer Schools**  
**Statement of Revenues, Expenditures, and Other Changes in Fund Balance**  
**2020-21 Budget Amendment #2**

	2018-19		2019-20		2020-21		2019-20		2019-20	
	Audited Final		Audited Final		Initial June 29, 2020		Amendment #1 Jan 13, 2020		Amendment #2 June 14, 2021	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
<b>Revenue:</b>										
Local Sources										
Local Revenue	\$ 3,139,894	8.1%	\$ 2,899,209	7.5%	\$ 2,811,940	7.3%	\$ 2,851,775	7.0%	\$ 2,860,593	6.9%
Received from other Districts	1,681,231	4.3%	2,234,180	5.8%	1,480,188	3.8%	1,480,188	3.6%	1,636,849	3.9%
State Sources	31,824,024	82.0%	31,451,727	81.2%	32,019,061	83.2%	32,292,347	79.0%	32,786,297	78.6%
Federal Sources	2,059,804	5.3%	2,055,545	5.3%	2,099,555	5.5%	3,992,417	9.8%	4,108,241	9.8%
Incoming Transfers & Other Sources	81,493	0.2%	99,429	0.3%	95,000	0.2%	237,120	0.6%	317,395	0.8%
<b>Total Revenues</b>	<b>\$ 38,786,446</b>	<b>100.0%</b>	<b>\$ 38,740,090</b>	<b>100.0%</b>	<b>\$ 38,505,744</b>	<b>100.0%</b>	<b>\$ 40,853,847</b>	<b>100.0%</b>	<b>\$ 41,709,375</b>	<b>100.0%</b>
<b>Expenditures:</b>										
Instruction										
Basic Instruction	\$ 19,065,276	48.9%	\$ 18,656,586	48.2%	\$ 18,775,830	47.9%	\$ 18,933,471	45.9%	\$ 18,555,833	45.0%
Added Needs Instruction	5,446,769	14.0%	5,539,973	14.3%	5,452,471	13.9%	5,700,706	13.8%	5,210,340	12.6%
Support Services										
Pupil Support	3,186,495	8.2%	3,346,994	8.6%	3,287,081	8.4%	3,158,667	7.7%	3,226,884	7.8%
Instructional Staff Support	1,521,575	3.9%	1,524,713	3.9%	1,616,916	4.1%	2,895,741	7.0%	2,889,859	7.0%
General Administration	720,668	1.8%	709,539	1.8%	872,121	2.2%	853,821	2.1%	721,359	1.7%
School Administration	2,324,551	6.0%	2,362,070	6.1%	2,351,507	6.0%	2,438,785	5.9%	2,486,120	6.0%
Business Services	631,231	1.6%	588,916	1.5%	559,213	1.4%	560,713	1.4%	601,127	1.5%
Operations & Maintenance	2,941,905	7.6%	2,755,486	7.1%	2,818,885	7.2%	3,130,016	7.6%	3,073,310	7.4%
Pupil Transportation	1,616,116	4.1%	1,539,408	4.0%	1,798,294	4.6%	1,774,488	4.3%	1,996,749	4.8%
Central Support (Tech, HR)	466,206	1.2%	559,836	1.4%	561,023	1.4%	659,665	1.6%	703,548	1.7%
Athletics	865,680	2.2%	962,153	2.5%	918,612	2.3%	981,699	2.4%	965,424	2.3%
Community Services	39,210	0.1%	40,886	0.1%	49,995	0.1%	45,191	0.1%	75,403	0.2%
Interfund & Other Financing Uses	139,546	0.4%	139,545	0.4%	139,186	0.4%	139,186	0.3%	773,077	1.9%
<b>Total Expenditures</b>	<b>\$ 38,965,228</b>	<b>100.0%</b>	<b>\$ 38,726,105</b>	<b>100.0%</b>	<b>\$ 39,201,135</b>	<b>100.0%</b>	<b>\$ 41,272,150</b>	<b>100.0%</b>	<b>\$ 41,279,033</b>	<b>100.0%</b>
Projected surplus (deficit)	\$ (178,782)	-0.5%	\$ 13,985	0.0%	\$ (695,391)	-1.8%	\$ (418,303)	-1.0%	\$ 430,342	1.0%
Fund Balance, July 1	\$ 3,731,877	9.5%	\$ 3,553,095	9.1%	\$ 3,567,080	9.0%	\$ 3,567,080	8.5%	\$ 3,567,080	8.5%
Fund Balance, June 30	\$ 3,553,095	9.1%	\$ 3,567,080	9.2%	\$ 2,871,689	7.3%	\$ 3,148,777	7.6%	\$ 3,997,422	9.7%

<b>Expenditures by Object Category:</b>	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Salaries and wages	\$ 18,604,631	47.75%	\$ 18,767,400	48.46%	\$ 18,413,058	46.97%	\$ 18,363,228	44.49%	\$ 17,772,143	43.05%
Benefits	13,266,295	34.05%	13,508,775	34.88%	13,822,452	35.26%	13,964,009	33.83%	13,897,906	33.67%
Purchased Services	4,113,484	10.56%	3,861,402	9.97%	4,173,925	10.65%	5,637,819	13.66%	5,887,278	14.26%
Supplies	1,498,649	3.85%	1,245,509	3.22%	1,443,668	3.68%	2,013,004	4.88%	1,798,461	4.36%
Capital Outlay	93,828	0.24%	53,054	0.14%	77,733	0.20%	38,733	0.09%	33,283	0.08%
Other	1,388,341	3.56%	1,289,964	3.33%	1,270,299	3.24%	1,255,357	3.04%	1,889,962	4.58%
<b>Total Expenditures</b>	<b>\$ 38,965,228</b>	<b>100.0%</b>	<b>\$ 38,726,105</b>	<b>100.0%</b>	<b>\$ 39,201,135</b>	<b>100.0%</b>	<b>\$ 41,272,150</b>	<b>100.0%</b>	<b>\$ 41,279,033</b>	<b>100.0%</b>



**Reeths-Puffer Schools**  
**Statement of Revenues, Expenditures, and Fund Balance**  
**2020-21 Budget Amendment #2**

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021	2020-21 Amendment #2 June 14, 2021
<b>Revenue:</b>					
Local Sources					
Local Revenue					
Property taxes	\$ 2,824,280	\$ 2,666,751	\$ 2,577,000	\$ 2,737,000	\$ 2,729,370
Investment earnings	78,724	48,524	50,000	40,000	40,000
Athletics	140,691	115,529	133,200	26,975	30,013
Charges for services	26,467	31,147	10,000	12,000	11,000
Other	69,724	37,235	41,740	35,800	50,210
Total Local Sources	\$ 3,139,886	\$ 2,899,185	\$ 2,811,940	\$ 2,851,775	\$ 2,860,593
Received from other Districts					
Act 18 and Inter-District	\$ 1,431,614	\$ 2,011,424	\$ 1,267,188	\$ 1,267,188	\$ 1,360,416
Medicaid	243,071	215,529	206,000	210,000	273,433
Other	6,546	7,254	7,000	3,000	3,000
Total Received from Other Districts	\$ 1,681,231	\$ 2,234,207	\$ 1,480,188	\$ 1,480,188	\$ 1,636,849
State Sources					
Foundation Allowance	\$ 25,353,183	\$ 24,760,788	\$ 25,297,147	\$ 25,291,452	\$ 25,398,200
Grants	6,457,300	6,680,538	6,711,574	6,993,830	7,381,032
Other	13,541	10,400	10,340	7,065	7,065
Total State Revenue	\$ 31,824,024	\$ 31,451,725	\$ 32,019,061	\$ 32,292,347	\$ 32,786,297
Federal Sources					
Title grants	\$ 706,411	\$ 629,554	\$ 676,567	\$ 2,635,583	\$ 2,695,415
IDEA grants	1,325,361	1,388,861	1,388,748	1,325,295	1,381,287
Other	28,032	37,130	34,240	31,539	31,539
Total Federal Revenue	\$ 2,059,804	\$ 2,055,545	\$ 2,099,555	\$ 3,992,417	\$ 4,108,241
Incoming Transfers & Other Sources					
Prior period adjustments	\$ -	\$ -	\$ 1,000	\$ -	\$ -
Food Service Indirect	76,089	60,000	89,000	65,000	95,000
Other	5,404	39,429	5,000	172,120	222,395
Total Incoming Transfers & Other Sources	\$ 81,493	\$ 99,429	\$ 95,000	\$ 237,120	\$ 317,395
<b>Total Revenues</b>	<b>\$ 38,786,438</b>	<b>\$ 38,740,090</b>	<b>\$ 38,505,744</b>	<b>\$ 40,853,847</b>	<b>\$ 41,709,375</b>
<b>Expenditures:</b>					
Instruction					
Basic Instruction					
Elementary (111)					
Salaries and wages	\$ 5,642,475	\$ 5,654,761	\$ 5,597,626	\$ 5,311,536	\$ 5,288,960
Benefits	4,170,638	4,209,454	4,341,064	4,422,599	4,358,212
Purchased Services	259,105	191,114	125,575	126,635	119,904
Supplies	190,240	170,882	206,241	232,410	130,732
Capital Outlay	7,013	10,017	7,050	7,050	-
Other	1,840	1,333	2,566	2,566	2,739
Total Elementary	\$ 10,271,311	\$ 10,237,561	\$ 10,280,122	\$ 10,102,796	\$ 9,900,547
Middle School (112)					
Salaries and wages	\$ 1,565,665	\$ 1,512,916	\$ 1,543,807	\$ 1,589,136	\$ 1,562,300
Benefits	1,099,765	1,130,050	1,144,420	1,144,478	1,232,132
Purchased Services	51,411	45,825	45,469	45,469	29,580
Supplies	43,237	35,946	54,412	54,412	38,500
Capital Outlay	-	-	-	-	-
Other	715	40	-	-	1,600
Total Middle School	\$ 2,760,793	\$ 2,724,777	\$ 2,788,108	\$ 2,833,495	\$ 2,864,112

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021	2020-21 Amendment #2 June 14, 2021
High School (113)					
Salaries and wages	\$ 3,112,539	\$ 3,026,598	\$ 2,793,093	\$ 3,065,066	\$ 2,943,000
Benefits	2,331,289	2,174,405	2,332,727	2,382,095	2,413,168
Purchased Services	241,209	203,417	255,679	228,179	187,900
Supplies	67,303	53,516	73,136	97,136	55,500
Capital Outlay	17,935	8,768	8,283	8,283	8,283
Other	260,731	221,213	241,117	212,858	143,493
Total High School	\$ 6,031,006	\$ 5,687,917	\$ 5,704,036	\$ 5,993,617	\$ 5,751,344
Summer School (119)					
Salaries and wages	\$ 1,702	\$ 3,300	\$ 2,340	\$ 2,340	\$ 14,340
Benefits	604	3,033	1,124	1,124	6,090
Purchased Services	(142)	-	100	100	4,400
Supplies	-	-	-	-	15,000
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Summer School	\$ 2,164	\$ 6,333	\$ 3,564	\$ 3,564	\$ 39,830
Total Basic Instruction	\$ 19,065,274	\$ 18,656,587	\$ 18,775,830	\$ 18,933,471	\$ 18,555,833
Added Needs Instruction					
Special Education (122)					
Salaries and wages	\$ 2,192,395	\$ 2,367,969	\$ 2,214,017	\$ 2,366,683	\$ 2,169,413
Benefits	1,442,070	1,566,662	1,457,084	1,571,412	1,548,499
Purchased Services	192,042	139,884	105,636	135,636	122,736
Supplies	40,840	40,425	48,338	59,654	56,685
Capital Outlay	-	-	-	-	-
Other	645,489	604,192	610,000	610,000	694,048
Total Special Education	\$ 4,512,836	\$ 4,719,132	\$ 4,435,076	\$ 4,743,385	\$ 4,591,381
Compensatory Education (125)					
Salaries and wages	\$ 512,462	\$ 449,395	\$ 543,988	\$ 490,152	\$ 316,680
Benefits	380,419	327,638	409,703	376,994	241,201
Purchased Services	34,887	36,632	55,389	65,587	43,849
Supplies	6,161	7,174	8,315	24,588	17,229
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Compensatory Education	\$ 933,929	\$ 820,839	\$ 1,017,395	\$ 957,321	\$ 618,959
Total Added Needs Instruction	\$ 5,446,765	\$ 5,539,971	\$ 5,452,471	\$ 5,700,706	\$ 5,210,340
Support Services					
Pupil Support					
Truancy/Attendance (211)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ 1,100
Benefits	3,201	-	3,088	3,088	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Truancy/Attendance	\$ 3,201	\$ -	\$ 3,088	\$ 3,088	\$ 1,100
Guidance Services (212)					
Salaries and wages	\$ 384,014	\$ 394,700	\$ 390,838	\$ 333,456	\$ 325,177
Benefits	266,474	272,625	282,958	284,746	268,162
Purchased Services	-	-	-	-	-
Supplies	-	-	312	312	-
Capital Outlay	-	-	-	-	-

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021	2020-21 Amendment #2 June 14, 2021
Other	-	-	-	-	-
Total Guidance Services	\$ 650,488	\$ 667,325	\$ 674,108	\$ 618,514	\$ 593,339
Health Services (213)					
Salaries and wages	\$ 230,289	\$ 277,007	\$ 228,668	\$ 285,397	\$ 285,397
Benefits	162,788	200,051	157,981	159,494	167,612
Purchased Services	5,988	41,392	10,000	10,000	12,400
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Health Services	\$ 399,065	\$ 518,450	\$ 396,649	\$ 454,891	\$ 465,409
Psychological Services (214)					
Salaries and wages	\$ 185,523	\$ 192,244	\$ 190,575	\$ 162,034	\$ 162,034
Benefits	116,401	115,991	123,666	114,477	113,212
Purchased Services	136	87	2,750	2,750	2,750
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Psychological Services	\$ 302,060	\$ 308,322	\$ 316,990	\$ 279,261	\$ 277,996
Speech Services (215)					
Salaries and wages	\$ 449,605	\$ 465,641	\$ 461,757	\$ 478,272	\$ 494,272
Benefits	315,487	320,069	335,789	336,843	380,037
Purchased Services	766	598	2,256	2,256	1,000
Supplies	-	-	1,425	1,425	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Speech Services	\$ 765,858	\$ 786,308	\$ 801,227	\$ 818,796	\$ 875,309
Social Work Services (216)					
Salaries and wages	\$ 342,345	\$ 369,366	\$ 349,281	\$ 385,143	\$ 385,150
Benefits	248,486	272,965	259,573	289,804	286,353
Purchased Services	285	152	1,677	1,677	80,138
Supplies	-	-	1,140	1,140	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Social Work Services	\$ 591,116	\$ 642,483	\$ 611,671	\$ 677,764	\$ 751,641
Teacher Consultant (218)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Teacher Consultant	\$ -	\$ -	\$ -	\$ -	\$ -
Other Pupil Support (219)					
Salaries and wages	\$ 280,783	\$ 237,002	\$ 282,696	\$ 150,189	\$ 135,878
Benefits	182,579	180,569	186,652	152,164	122,212
Purchased Services	7,517	3,371	10,000	-	-
Supplies	3,820	3,166	4,000	4,000	4,000
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Other Pupil Support	\$ 474,699	\$ 424,107	\$ 483,348	\$ 306,353	\$ 262,090
Total Pupil Support	\$ 3,186,487	\$ 3,346,994	\$ 3,287,081	\$ 3,158,667	\$ 3,226,884
Instructional Staff Support					

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021	2020-21 Amendment #2 June 14, 2021
Improvement of Instruction (221)					
Salaries and wages	\$ 370,548	\$ 379,240	\$ 387,824	\$ 307,460	\$ 292,779
Benefits	237,446	257,953	260,851	225,450	210,323
Purchased Services	128,964	80,486	147,092	1,162,753	1,133,256
Supplies	9,312	5,200	3,613	21,559	16,850
Capital Outlay	-	-	-	-	-
Other	7,103	9,929	12,108	14,708	10,100
Total Improvement of Instruction	\$ 753,373	\$ 732,808	\$ 811,488	\$ 1,731,930	\$ 1,663,308
Media Services (222)					
Salaries and wages	\$ 130,388	\$ 129,116	\$ 128,821	\$ 44,541	\$ 44,427
Benefits	78,959	71,282	78,016	59,698	62,944
Purchased Services	-	130	3,709	3,709	-
Supplies	2,334	9,286	4,305	4,305	1,836
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Media Services	\$ 211,681	\$ 209,814	\$ 214,851	\$ 112,252	\$ 109,207
Instructional Technology (225)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	6,000	158,958	158,958
Supplies	-	-	-	307,612	363,604
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Instructional Technology	\$ -	\$ -	\$ 6,000	\$ 466,570	\$ 522,562
Direction of Instruction (226)					
Salaries and wages	\$ 313,552	\$ 323,327	\$ 320,126	\$ 322,004	\$ 322,004
Benefits	239,754	253,419	257,768	256,303	265,778
Purchased Services	200	54	2,000	2,000	2,000
Supplies	290	433	3,121	3,121	1,500
Capital Outlay	-	-	-	-	-
Other	2,724	4,853	1,561	1,561	3,500
Total Direction of Instruction	\$ 556,520	\$ 582,087	\$ 584,576	\$ 584,989	\$ 594,782
Student Assessment (227)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Student Assessment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instructional Staff Support	\$ 1,521,574	\$ 1,524,708	\$ 1,616,916	\$ 2,895,741	\$ 2,889,859
General Administration					
Board of Education (231)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	66,137	46,247	55,108	55,108	49,658
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	14,780	17,603	11,500	11,500	14,200
Total Board of Education	\$ 80,917	\$ 63,851	\$ 66,608	\$ 66,608	\$ 63,858
Executive Administration (232)					
Salaries and wages	\$ 357,460	\$ 370,083	\$ 366,500	\$ 348,200	\$ 347,200

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021	2020-21 Amendment #2 June 14, 2021
Benefits	216,306	237,361	232,761	232,761	234,351
Purchased Services	35,046	19,276	172,602	172,602	61,000
Supplies	870	951	650	650	950
Capital Outlay	-	-	-	-	-
Other	30,069	18,019	33,000	33,000	14,000
Total Executive Administration	\$ 639,751	\$ 645,689	\$ 805,513	\$ 787,213	\$ 657,501
Total General Administration	\$ 720,668	\$ 709,539	\$ 872,121	\$ 853,821	\$ 721,359
School Administration					
Principal's Office (241)					
Salaries and wages	\$ 1,286,335	\$ 1,277,234	\$ 1,235,171	\$ 1,310,649	\$ 1,326,270
Benefits	925,502	968,667	982,307	993,277	1,037,316
Purchased Services	32,348	37,079	45,957	45,957	44,547
Supplies	7,822	6,598	8,161	8,161	8,187
Capital Outlay	3,900	-	3,900	3,900	-
Other	13,648	17,480	21,011	21,841	14,800
Total Principal's Office	\$ 2,269,555	\$ 2,307,059	\$ 2,296,507	\$ 2,383,785	\$ 2,431,120
Other School Administration (249)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	55,000	55,000	55,000	55,000	55,000
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Other School Administration	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Total School Administration	\$ 2,324,555	\$ 2,362,059	\$ 2,351,507	\$ 2,438,785	\$ 2,486,120
Business Services					
Fiscal Services (252)					
Salaries and wages	\$ 231,395	\$ 215,131	\$ 215,000	\$ 216,500	\$ 215,368
Benefits	153,458	148,171	162,213	162,213	157,028
Purchased Services	13,606	7,942	12,500	12,500	10,000
Supplies	1,928	640	1,000	1,000	1,150
Capital Outlay	-	-	-	-	-
Other	2,639	1,929	1,500	1,500	2,100
Total Fiscal Services	\$ 403,026	\$ 373,813	\$ 392,213	\$ 393,713	\$ 385,646
Internal Services (257)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	8,488	10,771	6,000	6,000	9,900
Supplies	4,608	(4,397)	10,000	10,000	23,500
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Internal Services	\$ 13,096	\$ 6,374	\$ 16,000	\$ 16,000	\$ 33,400
Other Business Services (259)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	25,000	32,000	25,000	25,000	43,161
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	190,109	176,729	126,000	126,000	138,920
Total Other Business Services	\$ 215,109	\$ 208,729	\$ 151,000	\$ 151,000	\$ 182,081

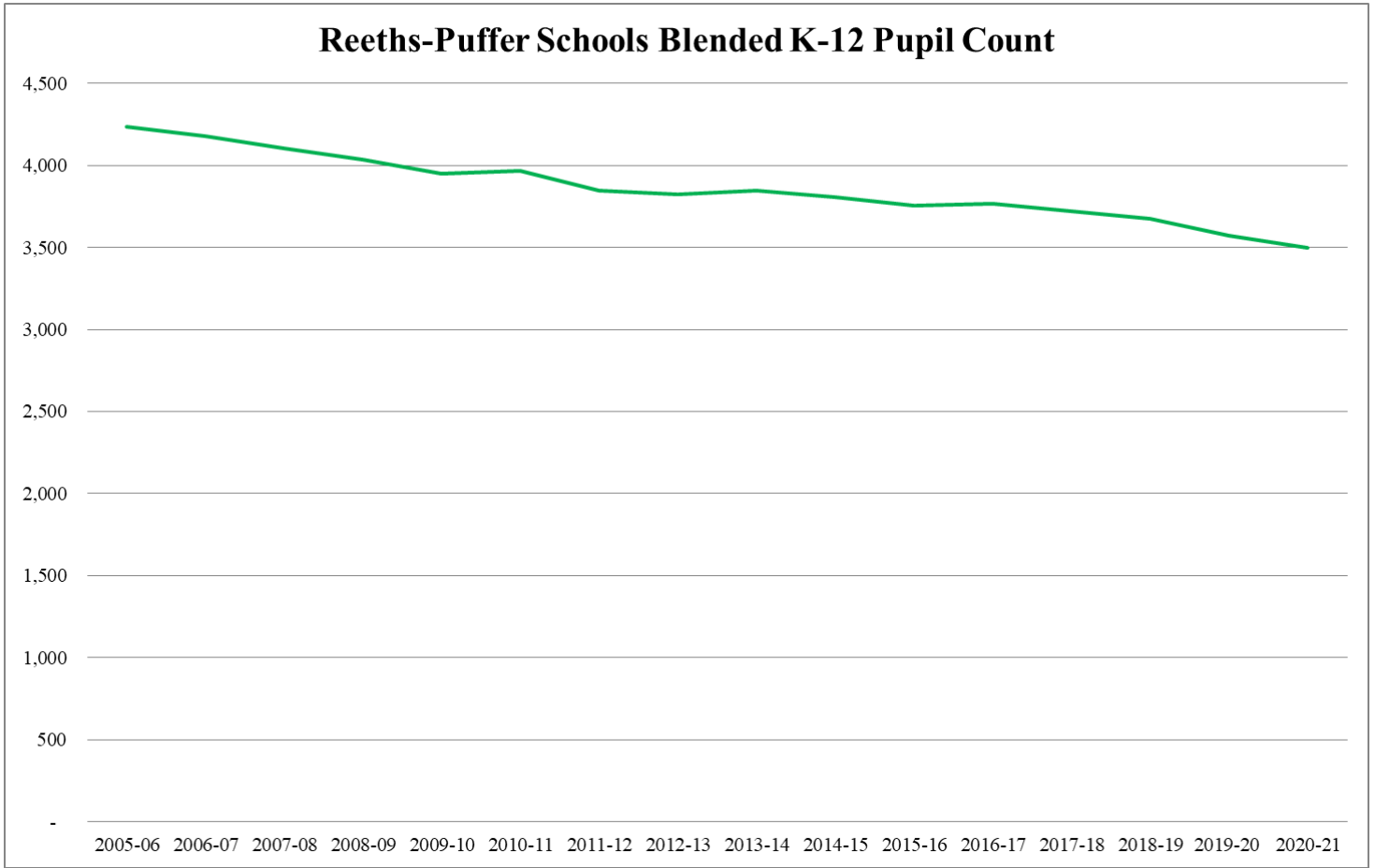
	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021	2020-21 Amendment #2 June 14, 2021
Total Business Services	\$ 631,231	\$ 588,915	\$ 559,213	\$ 560,713	\$ 601,127
Operations & Maintenance					
Operations (261)					
Salaries and wages	\$ 367,302	\$ 384,887	\$ 384,861	\$ 399,500	\$ 400,231
Benefits	283,153	309,985	300,806	305,609	311,526
Purchased Services	1,373,468	1,299,091	1,332,973	1,500,275	1,425,726
Supplies	832,481	690,447	710,445	872,832	872,802
Capital Outlay	51,026	32,404	51,500	12,500	25,000
Other	2,924	7,140	3,250	4,250	6,475
Total Operations	\$ 2,910,354	\$ 2,723,954	\$ 2,783,835	\$ 3,094,966	\$ 3,041,760
Security Services (266)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	31,550	31,550	35,050	35,050	31,550
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Security Services	\$ 31,550	\$ 31,550	\$ 35,050	\$ 35,050	\$ 31,550
Total Operations & Maintenance	\$ 2,941,904	\$ 2,755,504	\$ 2,818,885	\$ 3,130,016	\$ 3,073,310
Pupil Transportation (271)					
Salaries and wages	\$ 55,877	\$ 57,288	\$ 93,565	\$ 93,565	\$ 17,615
Benefits	44,024	46,667	69,485	45,680	9,949
Purchased Services	1,283,946	1,287,896	1,393,744	1,393,744	1,844,085
Supplies	232,267	147,556	241,500	241,500	125,100
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Pupil Transportation	\$ 1,616,114	\$ 1,539,407	\$ 1,798,294	\$ 1,774,488	\$ 1,996,749
Central Support					
Communication Services (282)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	77,708	73,720	81,044	81,044	80,923
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Communication Services	\$ 77,708	\$ 73,720	\$ 81,044	\$ 81,044	\$ 80,923
Human Resources (283)					
Salaries and wages	\$ 8,590	\$ -	\$ -	\$ -	\$ -
Benefits	11,219	5,143	5,530	5,530	8,178
Purchased Services	42,847	5,549	16,250	27,030	14,780
Supplies	775	146	1,500	1,500	1,500
Capital Outlay	-	-	-	-	-
Other	7,651	1,710	10,000	10,000	8,000
Total Human Resources	\$ 71,082	\$ 12,548	\$ 33,280	\$ 44,060	\$ 32,458
Technology (284)					
Salaries and wages	\$ 136,151	\$ 179,140	\$ 173,900	\$ 178,000	\$ 179,107
Benefits	108,091	138,853	136,906	136,906	144,860
Purchased Services	31,704	114,935	70,100	183,750	239,600
Supplies	265	334	405	405	800
Capital Outlay	6,194	1,865	7,000	7,000	-

	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021	2020-21 Amendment #2 June 14, 2021
Other	7,329	15,802	21,500	21,500	21,500
Total Technology	\$ 289,734	\$ 450,929	\$ 409,811	\$ 527,561	\$ 585,867
Other Central Services (289)					
Salaries and wages	\$ 19,635	\$ 12,975	\$ 20,200	\$ -	\$ -
Benefits	4,063	6,034	9,688	-	300
Purchased Services	55	1,024	1,000	1,000	-
Supplies	3,931	2,607	6,000	6,000	4,000
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Other Central Services	\$ 27,684	\$ 22,640	\$ 36,888	\$ 7,000	\$ 4,300
Total Central Support	\$ 466,208	\$ 559,836	\$ 561,023	\$ 659,665	\$ 703,548
Other Support					
Athletics (293)					
Salaries and wages	\$ 408,295	\$ 466,953	\$ 463,216	\$ 500,445	\$ 504,480
Benefits	235,305	281,247	278,610	290,422	300,604
Purchased Services	110,742	93,696	95,335	94,835	74,075
Supplies	42,535	67,809	45,452	51,111	44,855
Capital Outlay	7,760	-	-	-	-
Other	61,048	52,448	36,000	44,887	41,410
Total Athletics	\$ 865,685	\$ 962,153	\$ 918,612	\$ 981,699	\$ 965,424
Community Services					
Community Services Direction (311)					
Salaries and wages	\$ 13,850	\$ 14,900	\$ 15,063	\$ 13,650	\$ 13,650
Benefits	6,459	7,461	7,168	6,373	6,373
Purchased Services	1,010	702	1,215	1,000	1,000
Supplies	393	1,185	684	166	166
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Community Services Direction	\$ 21,712	\$ 24,248	\$ 24,130	\$ 21,189	\$ 21,189
Community Recreation (321)					
Salaries and wages	\$ 2,845	\$ 5,707	\$ 7,600	\$ 7,600	\$ 7,600
Benefits	1,137	2,768	3,626	3,626	3,626
Purchased Services	30	-	-	-	-
Supplies	-	468	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Community Services Direction	\$ 4,012	\$ 8,943	\$ 11,226	\$ 11,226	\$ 11,226
Community Activities (331)					
Salaries and wages	\$ 1,015	\$ -	\$ 928	\$ -	\$ 16,000
Benefits	469	-	323	-	7,015
Purchased Services	2,459	1,782	1,715	1,715	2,902
Supplies	7,077	4,694	8,990	7,505	13,515
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Community Activities	\$ 11,020	\$ 6,476	\$ 11,956	\$ 9,220	\$ 39,432
Welfare Activities (361)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	500	500
Supplies	127	264	500	500	500
Capital Outlay	-	-	-	-	-

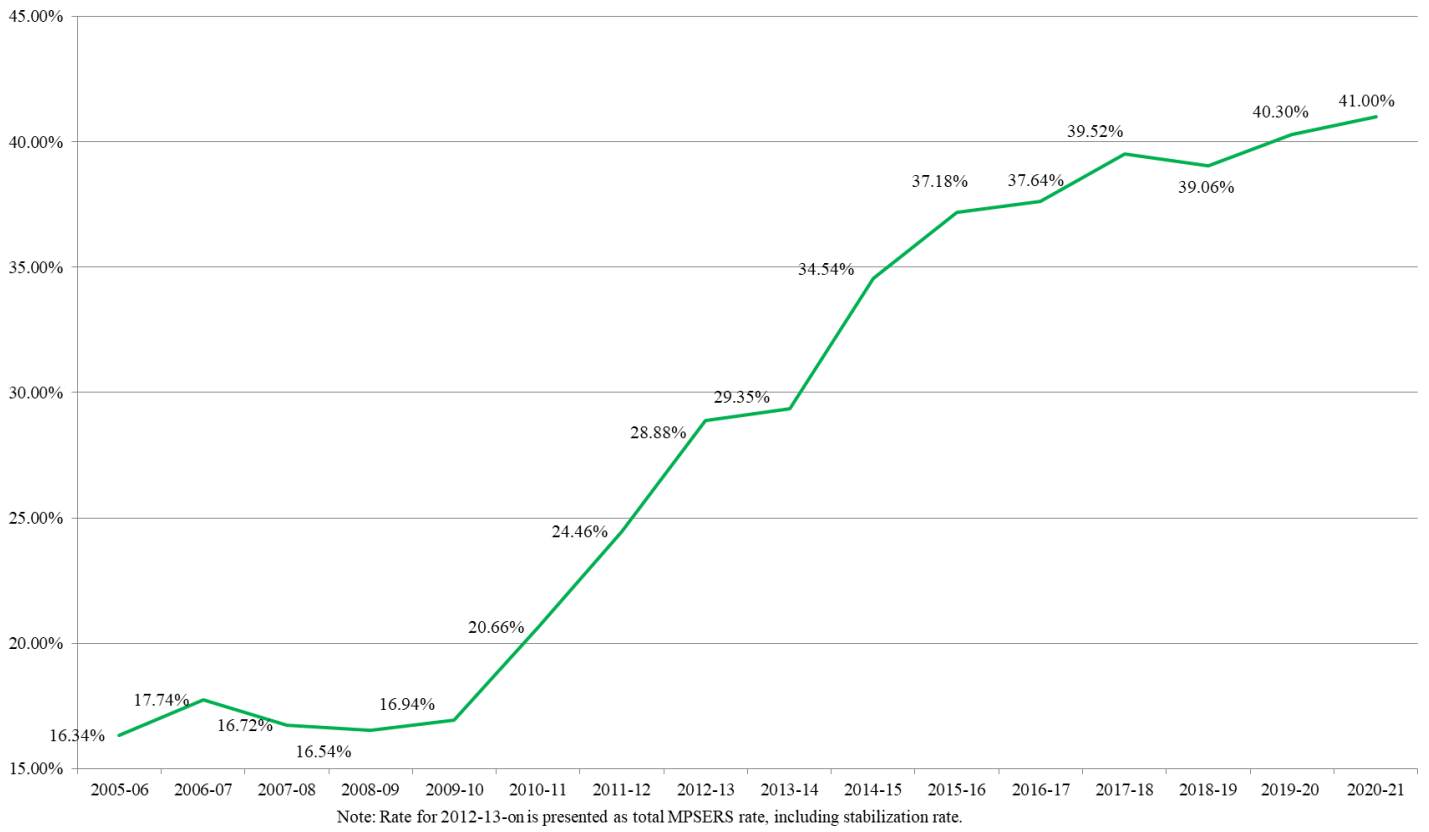
	2018-19 Audited Final	2019-20 Audited Final	2020-21 Initial June 29, 2020	2020-21 Amendment #1 Jan 11, 2021	2020-21 Amendment #2 June 14, 2021
Other	-	-	-	-	-
Total Child Care	\$ 127	\$ 264	\$ 500	\$ 1,000	\$ 1,000
Non-Public (371)					
Salaries and wages	\$ 1,596	\$ 522	\$ 1,595	\$ 1,711	\$ 1,711
Benefits	743	254	566	845	845
Purchased Services	-	-	-	-	-
Supplies	-	179	22	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Non-Public	\$ 2,339	\$ 955	\$ 2,183	\$ 2,556	\$ 2,556
Total Community Services	\$ 39,210	\$ 40,886	\$ 49,995	\$ 45,191	\$ 75,403
Interfund & Other Financing Uses					
Site & Building Improvements (450's)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Site & Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services (510's)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	66,359	66,359	66,000	66,000	66,577
Total Debt Service	\$ 66,359	\$ 66,359	\$ 66,000	\$ 66,000	\$ 66,577
Operating Transfers Out (600's)					
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	73,186	73,186	73,186	73,186	706,500
Total Operating Transfers Out	\$ 73,186	\$ 73,186	\$ 73,186	\$ 73,186	\$ 706,500
Total Interfund & Other Financing Uses	\$ 139,545	\$ 139,545	\$ 139,186	\$ 139,186	\$ 773,077
<b>Total Expenditures</b>	<b>\$ 38,965,219</b>	<b>\$ 38,726,105</b>	<b>\$ 39,201,135</b>	<b>\$ 41,272,150</b>	<b>\$ 41,279,033</b>
<b>Projected surplus (deficit)</b>	<b>\$ (178,781)</b>	<b>\$ 13,985</b>	<b>\$ (695,391)</b>	<b>\$ (418,303)</b>	<b>\$ 430,342</b>



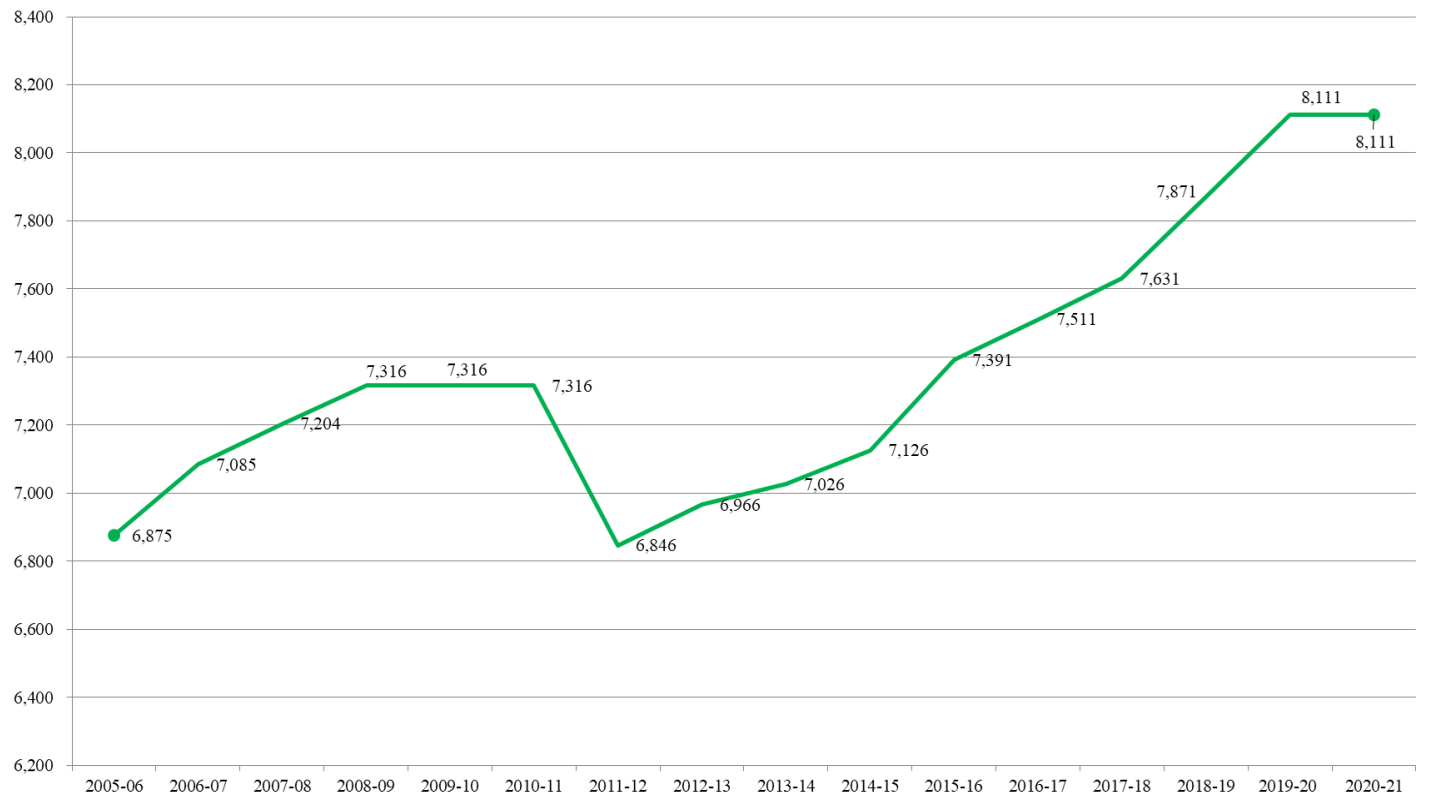
<b>Reeths-Puffer Schools Historical Pupil Count</b>				
School Year	K-12 only	Alternative Ed	Shared Time*	Total Pupil Count
2005-06	4,238			4,238
2006-07	4,181			4,181
2007-08	4,106			4,106
2008-09	4,036			4,036
2009-10	3,949			3,949
2010-11	3,965			3,965
2011-12	3,849			3,849
2012-13	3,822			3,822
2013-14	3,849	44		3,893
2014-15	3,810	43		3,853
2015-16	3,756	34		3,790
2016-17	3,769	34		3,803
2017-18	3,721	35	69	3,825
2018-19	3,672	29	8	3,709
2019-20	3,574	26	-	3,600
2020-21	3,500	22	-	3,522



### MPSERS pension rate



### R-PS Per-pupil State Funding (base foundation allowance)



<b>R-P General Fund Balance as a percentage of Expenditures:</b>	
2005-06	6.7%
2006-07	9.5%
2007-08	9.9%
2008-09	11.3%
2009-10	12.3%
2010-11	14.4%
2011-12	10.6%
2012-13	9.1%
2013-14	7.9%
2014-15	8.1%
2015-16	7.5%
2016-17	9.9%
2017-18	9.6%
2018-19	9.1%
2019-20	9.2%
2020-21 Initial	7.3%
2020-21 Amendment 1	7.6%
2020-21 Amendment 2	9.7%

## **INFORMATIONAL SECTION**

### **Definitions of Operating Expenditure Categories:**

**Instructional Expenditures** – Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom or in another location. Included here are the activities of classroom teachers, classroom aides, teacher assistants, supplies and machines that directly aid in the instructional process. This includes basic instruction, pre-school, summer school, and added needs instruction, which covers special education and other compensatory programs. CEPI also includes athletic program expenditures in this category.

**Pupil Support Services** - Consist of those activities that are designed to assess and improve the well-being of pupils and to supplement the teaching process. Included in this area are the cost of guidance counselors, occupational therapy and other health services, psychological services, speech pathology, social work, and other pupil support activities.

**Instructional Staff Support Services** - Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. These activities include curriculum development, techniques of instruction, in-service training for instructional staff, library and educational media services, and supervision and direction of instructional services and program compliance.

**General Administration** - Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils. Also included are community relations. This area covers the board of education and superintendent's office.

**School Administration** - Consist of those activities concerned with overall administrative responsibility for a single school. This covers the office of the principal and related building-specific administrative staff.

**Business Services** - Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district. This includes fiscal services, which covers budgeting, accounting, and payroll services, as well as costs associated with short-term borrowing.

**Operations and Maintenance** - Activities concerned with keeping the physical plant open, clean, and ready for daily used, as well as maintaining order and safety in school buildings. 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.

**Transportation** - Activities concerned with the conveyance of pupils to and from school. 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.

**Central and Other Support Services** - Activities other than general administration that support each of the other instructional service programs. This covers a number of areas, including human resources, technology services, pupil accounting, and other support services. Human resources covers such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. Technology services include supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Includes costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, and hardware maintenance and support.

**Community Services** – Services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

**Facilities Acquisition** - Activities concerned with initially acquiring and improving sites. This includes architectural services, site work, construction, and building improvements.

**Debt Service** – Payments made for principal and interest on short- or long-term obligations.

**Capital Outlay** - Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.

**Other Transactions** – Payments to other districts in sub-grantee relationships and prior year adjustments.

**Fund Modifications** – Inter-fund transactions paid to distinct funds within the district's control to support operations in that fund.