



CODE	CONTENTS	BUDGET INCLUDED*
100	GENERAL FUND General M & O	X
	SPECIAL REVENUE FUNDS	
220	Forest Reserve Fund	
230-239	Special Project (Local)	
240-249	Special Project (State)	
250-289	Special Project (Federal)	
290	Child Nutrition Fund	
	DEBT SERVICE FUNDS	
310	Bond Redemption & Interest Fund	
	CAPITAL PROJECT FUNDS	
410	Capital Construction Project Fund	
420	Plant Facilities Fund	
430	Plant Facilities - School Bldg Main - Student Occu	
	ENTERPRISE FUNDS	
510	Enterprise Fund	
	INTERNAL SERVICE FUNDS	
610	Internal Service Fund	
710/720	Trust Funds	

2021 - 2022 SCHOOL BUDGET

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2021 - 2022 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Trustees and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on JUNE 15, 2021 and the Board of Trustees formally adopted this budget on JUNE 15, 2021.

SIGNED:

 SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR <u>Chantel Durence</u> CONTACT PERSON (PLEASE PRINT) <u>cdurence@cmckenna.org</u> EMAIL ADDRESS <u>208-580-2449</u> PHONE NUMBER	 CHAIRPERSON OF THE BOARD <u>Richard McKenna</u> SCHOOL DISTRICT/CHARTER NAME <u>June 15, 2021</u> DATE 453
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Copy on file in the Office of the Superintendent of Public Instruction

* Indicate with an asterisk which reports are included in this document.

SUMMARY STATEMENT 2021 - 2022 SCHOOL BUDGET

ALL FUNDS

School District: Richard Mckenna Charter Schools #453

	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2018-2019	Prior Year Actual 2019-2020	Prior Year Actual/Budget 2020-2021	Proposed Budget 2021-2022	Prior Year Actual 2018-2019	Prior Year Actual 2019-2020	Prior Year Actual/Budget 2020-2021	Proposed Budget 2021-2022
REVENUES								
Beginning Balances	3132621	3881922	3629234	3,376,546.00	\$	\$	\$	\$
Local Tax Revenue								
Other Local								
County Revenue								
State Revenue	4108458	4444045	4698501	4,667,381				
Federal Revenue								
Other Sources	76480	80907	23532	20631				
Totals	\$7,317,559.00	\$8,406,874.00	\$8,351,267.00	\$8,064,558.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES								
Salaries	1445891	1667053	1786706	2,015,000	\$	\$	\$	\$
Benefits	365588	496510	509760	540,000				
Purchased Services	405296	531774	809684	997,000				
Supplies & Materials	110504	113094	133043	190,000				
Capital Outlay	217686	120919	84556	1,030,000				
Debt Retirement		63551	327212					
Insurance & Judgments								
Transfers (net)								
Contingency Reserve	225335		157437	227,840				
Unappropriated Balances	4,544,259.00	5,413,973.00	4,542,869.00	3,064,718.00	0.00	0.00	0.00	0.00
Totals	\$7,317,559.00	\$8,406,874.00	\$8,351,267.00	\$8,064,558.00	\$0.00	\$0.00	\$0.00	\$0.00

A copy of the School District Budget is available for public inspection at the District's Administrative or Clerk's Office.

**2021 - 2022 BUDGET WORKSHEETS
ESTIMATING M & O STATE SUPPORT REVENUE**

Rev Code

1 Number of Support Units - 2021 - 2022 42.73
(Best 28 Weeks ADA - Units)

2. State Distribution Factor - Per Unit - 2021-2022 \$ 29,542

3. Entitlement (line 1 x line 2) \$ 1,262,330

4. Salary Apportionment: 1st Reporting Period Units 37.68
(From SBA Template)

Administrative Index	Average Instructional Salary	Average Pupil Services Salary	Total SBA plus Allowances from SBA Template
2.01260	\$47,449	\$40,990	\$ 2,496,019

5. Estimated Base Support (line 3 + line 4) \$ 3,758,348 431100

6. Add: Benefit Apportionment \$ 327,030 431800

7. Add: Approved Border Contracts \$ 431500

8. Add: Approved Exceptional Child Support \$ 431400

9. Add: Approved Tuition Equivalency \$ 431600

10. Add: Transportation Allowance \$ 431200

11. Adjustments \$

12. Total Estimated SDE State Support \$ 4,085,378
(lines 5 + 6 + 7 + 8 + 9 + 10 + 11)

Revenue in Lieu of Taxes:
(n/a for District Charters)

13. Agricultural Equipment Tax Replacement Money from State Tax Commission	\$		
14. Personal Property Tax Replacement Money from State Tax Commission	\$		
Total Revenue in Lieu of Taxes (line 13)		0	438000

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School District Name: Richard McKenna Charter Schools School District Number: 453

SUMMARY STATEMENT 2021 - 2022 SCHOOL BUDGET

ALL FUNDS

School District Number_453
School District Name Richard McKenna Charter Schools

Budget Line	REVENUES	GENERAL M & O FUND		
		#100	ALL OTHER FUNDS	TOTAL FUNDS
		Proposed Budget 2021-2022	Proposed Budget 2021-2022	Proposed Budget 2021-2022
#01	Beginning Balances	\$ 3,376,546.00	\$ -	3,376,546.00
#39	Local Revenue	-	-	-
#41	County Revenue	-	-	-
#55	State Revenue	4,667,381	-	4,667,381.00
#68	Federal Revenue	-	-	-
#72	Other Sources	20631	-	20,631.00
#76	Transfers*	-	-	-
	Totals	\$ 8,064,558.00	\$ -	8,064,558.00

Budget Line	OBJ #	EXPENDITURES	GENERAL M & O FUND		
			#100	ALL OTHER FUNDS	TOTAL FUNDS
			Proposed Budget 2021-2022	Proposed Budget 2021-2022	Proposed Budget 2021-2022
#63	100	Salaries	\$ 2,015,000.00	\$ -	2,015,000.00
#63	200	Benefits	540,000.00	-	540,000.00
#63	300	Purchased Services	997,000.00	-	997,000.00
#63	400	Supplies & Materials	190,000.00	-	190,000.00
#63	500	Capital Outlay	1,030,000.00	-	1,030,000.00
#63	600	Debt Retirement	-	-	-
#63	700	Insurance & Judgments	-	-	-
#63	800	Transfers*	-	-	-
#66		Contingency Reserve**	227,840.00	-	227,840.00
#79		Unappropriated Balances	3,064,718.00	-	3,064,718.00
		Totals	\$ 8,064,558.00	\$ -	8,064,558.00

*All transfers-in and transfers-out should net to zero.

** Contingency Reserve can not exceed 5% of the General Fund

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**BUDGET
REVENUES**
July 1, 2021 - June 30, 2022

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	\$3,629,234.00	*****	3,376,546.00	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42	431100	Base Support Program			
4	411200	Taxes - Supplemental				43	431200	Transportation Support	3,494,455	3,758,348.00	
5	411300	Taxes - Emergency				44	431400	Exceptional Child/SED Support			
6	411400	Taxes - Tort				45	431500	Border Tuition Support			
7	411500	Taxes - Cooperative				46	431600	Tuition Equivalency			
8	411600	Taxes - Tuition				47	431800	Benefit Apportionment	440,924.00	327,030.00	
9	411700	Taxes - Migrant				48	431900	Other State Support (CARES Funds)	230,295.00	235,476.00	
10	411900	Taxes - Other				49	432100	Driver Education Program			
11	412100	Taxes - Plant Facility				50	432400	Professional Technical Program			
12	412500	Taxes - Bond & Interest				51	437000	Lottery/Additional State Maintenance	37,399.00	37,399.00	
13		TOTAL TAXES	0.00	*****	0.00	52	438000	Revenue in Lieu of Tax Replacement	309,128.00	309,128.00	
14	413000	Penalty: Delinquent Taxes				53	439000	Other State Revenue	4,698,501.00	*****	4,667,381.00
15						54	430000	TOTAL STATE			
16	414100	Tuition From Individuals				55					
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out Of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	50,000.00			59	443000	Direct Restricted Federal			
21				20,631.00		60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P. L. 874	0.00	*****	0.00
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL			
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	4,722,033.00	*****	4,688,012.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	50,000.00	*****	20,631.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	50,000.00	*****	20,631.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$8,351,267.00	*****	\$8,064,558.00

**BUDGET
EXPENDITURES**
July 1, 2021 - June 30, 2022

NOTE: Round each entry to the nearest dollar amount.

Line	Code	Functions/Programs	EXPENDITURES		Budget Breakdown								
			Prior Year Budget	Proposed Budget	100	200	300	400	500	600	700	800	
1	512	Elementary School Program		\$1,155,000.00	\$600,000.00	\$150,000.00	\$245,000.00	\$85,000.00	\$75,000.00				
2	515	Secondary School Program		\$495,000.00	250,000.00	75,000.00	125,000.00	25,000.00	20,000.00				
3	517	Alternative School Program		\$1,145,000.00	800,000.00	200,000.00	120,000.00	10,000.00	15,000.00				
4	519	Vocational-Technical Program		\$0.00									
5	521	Special Education Program		\$0.00									
6	522	Special Education Preschool Program		\$235,000.00	145,000.00	40,000.00	35,000.00	10,000.00	5,000.00				
7	524	Gifted & Talented Program		\$0.00									
8	531	Interscholastic Program		\$0.00									
9	532	School Activity Program		\$0.00									
10	541	Summer School Program		\$0.00									
11	542	Adult School Program		\$0.00									
12	546	Detention Center Program		\$0.00									
13													
14	500	TOTAL INSTRUCTION	\$0.00	\$3,030,000.00	\$1,795,000.00	\$465,000.00	\$525,000.00	\$130,000.00	\$115,000.00	\$0.00	\$0.00	\$0.00	
15													
16	611	Attendance-Guidance-Health Program		\$0.00									
17	616	Special Education Support Services Prog		\$0.00									
18													
19	621	Instruction Improvement Program		\$0.00									
20	622	Educational Media Program		\$0.00									
21	623	Instruction-Related Technology Program		\$0.00									
22	631	Board of Education Program		\$0.00									
23	632	District Administration Program		\$480,000.00	220,000.00	75,000.00	125,000.00	45,000.00	15,000.00				
24													
25	641	School Administration Program		\$0.00									
26													
27	651	Business Operation Program		\$0.00									
28	655	Central Service Program		\$0.00									
29	656	Administrative Technology Services Prog		\$225,000.00			225,000.00						
30	661	Buildings-Care Program (Custodial)		\$60,000.00			45,000.00		15,000.00				
31	663	Maintenance - Non Student Occupied		\$0.00									
32	664	Maintenance - Student Occupied Bldgs		\$50,000.00			50,000.00						
33	665	Maintenance - Grounds		\$25,000.00			25,000.00						
34	667	Security Program		\$2,000.00			2,000.00						
35													
36	681	Pupil - To School Trans. Program		\$0.00									
37	682	Pupil - Activity Trans. Program		\$0.00									
38	683	General Transportation Program		\$0.00									

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 Subtotal (carried over to page b) 0.00 842,000.00 220,000.00 75,000.00 472,000.00 60,000.00 15,000.00 0.00 0.00 0.00

**BUDGET
EXPENDITURES**
July 1, 2021 - June 30, 2022

GENERAL M & O FUND
FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Line	Code	Functions/Programs	EXPENDITURES		GENERAL M & O FUND										
			Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers			
39	691	Other Support Services Program		\$0.00											
40		TOTAL SUPPORT SERVICES		\$0.00	\$842,000.00	\$220,000.00	\$75,000.00	\$472,000.00	\$60,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00		
41	600	Child Nutrition Program													
42	710	Community Services Program													
43	720	Enterprise Operations													
44	730	Student Activity Program													
45	740	TOTAL NON-INSTRUCTION		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46	700	Capital Assets - Student Occupied								900,000.00					
47	810	Capital Assets - NonStudent Occupied													
48	811	TOTAL CAPITAL ASSET PROGRAMS		\$0.00	\$900,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49	800	Debt Services Program - Principal													
50	911	Debt Services Program - Interest													
51	912	Debt Services Program - Refunded Debt													
52	913	Transfers Out													
53	920	TOTAL OTHER SERVICES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54	900	TOTAL EXPENDITURES		\$0.00	\$4,772,000.00	\$2,015,000.00	\$540,000.00	\$997,000.00	\$190,000.00	\$1,030,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55		(Lines 14+41+49+53+60)													
56	950	Contingency Reserve													
57		(5% of line 63) (Applies to General Fund only)													
58		TOTAL APPROPRIATION		\$0.00	\$4,999,840.00										
59		(Line 63 + line 66)													
60		BUDGET SUMMARY													
61		Beginning Fund Balance		3,629,234.00	3,376,546.00										
62		Revenues + Transfers In		4,722,033.00	4,688,012.00										
63		TOTAL REVENUE (lines 74 + 75)		8,351,267.00	8,064,558.00										
64		Total Appropriation		0.00	4,999,840.00										
65		Unappropriated Balance			3,064,718.00										
66		TOTAL APPROPRIATION (lines 78 + 79)		\$0.00	\$0.00										
67															
68															
69															
70															
71															
72															
73															
74															
75															
76															
77															
78															
79															
80															
81															

BUDGET SUMMARY:
The total on line 76 must equal the total on line 80.

(Applies to General Fund only)

Total Revenue and Appropriations must Balance to 0