

**INDIANOLA COMMUNITY SCHOOL DISTRICT
BOARD OF DIRECTORS MEETING
September 27, 2021**

AGENDA ITEM G5c: 2020-21 ANNUAL FINANCIAL REPORTS

A. Overview: The 2020-21 annual financial reports are provided. The 3 reports were filed September 15, 2021.

Certified Annual Report Summary	
<i>Page 1 & 2</i>	<i>Revenues by Source (General Fund)</i>
Local	\$13,101,960.92
State	\$24,251,489.94
Federal	\$ 2,932,532.62
Other	<u>\$ 27,960.54</u>
Total	\$42,313,944.02

Page 3 *Balance Sheet*
Line 37 Restricted Balances \$680,589.47 see page 4 for breakdown

Page 5-13 Expenditures (All Funds and then by Each Fund)
General Fund Expenses \$40,189,809.98
Note: \$2,124,134.04 revenues over expenses

Page 14 *Treasurer's Report By Fund*
Beginning and Ending Fund Balance for all funds

Page 15 *Transportation Costs*

Page 16 *Miscellaneous Income*
Note: The district can cash reserve up to \$600,533.99 next budget year

Page 17 *Long Term Gov't Account Group*
Long Term Assets and Liabilities Information

B. Recommendation: Approval of the reports is recommended.

C. Alignment with District Strategic Plan and/or Board Goals:

FY 2021 - Revenues By Fund By Source

Item	Source Name	General Fund	Student Activity Fund	Management Levy Fund	PERL Fund	SAVE Sales Tax Fund	PPEL Fund	Debt Service Fund	Enterprise Funds	Internal Service Funds	Total
	REVENUES FROM LOCAL SOURCES										
1	PropertyTaxes	9,800,420.39		1,404,252.42	124,312.47		1,665,262.00	4,038,509.59			17,032,756.87
2	Income taxes/surtaxes	1,235,584.00									1,235,584.00
3	Penalties and interest on taxes										
4	Excise taxes	86,440.42		12,414.90	1,099.07		13,595.53	32,971.19			146,521.11
5	Other taxes	5,653.29		811.95	71.90		889.17	2,156.36			9,582.67
6	Tuition	1,504,181.46									1,504,181.46
7	Transportation fees										
8	Earnings on investments	12,311.30	453.03	4,799.99	184.09	4,316.01	1,869.24	1,348.27	680.95	2,296.61	28,259.49
9	Food service								146,504.63		146,504.63
10	Student Activities	263,223.22	364,445.13								627,668.35
11	Community Service Activities								712,960.58		712,960.58
12	Rentals	18,311.55									18,311.55
13	Contributions & donations from private sources	14,078.08	20,207.45						2,700.00		36,985.53
14	Gains on the sale of capital assets										
15	Textbook sales and rentals	7,957.44									7,957.44
16	Miscellaneous revenues from other LEAs/AEAs										
17	Miscellaneous revenues from sales of services to other local governmental units										
18	Operating Revenues in Proprietary funds									3,663,494.96	3,663,494.96
19	Refund of Prior Year's Expenditures										
20	Other Local Revenue	153,799.77							97,112.03		250,911.80
21	TOTAL REVENUE FROM LOCAL SOURCES	13,101,960.92	385,105.61	1,422,279.26	125,667.53	4,316.01	1,681,615.94	4,074,985.41	959,958.19	3,665,791.57	25,421,680.44
22	TOTAL REVENUES FROM INTERMEDIATE SOURCES										
	REVENUES FROM STATE SOURCES										
23	State foundation aid	19,419,087.00									19,419,087.00
24	Instructional support state aid										
25	Special Education Deficit Supplemental State Aid	4,697.00									4,697.00
26	Teacher Leadership State Aid	1,179,513.00									1,179,513.00
27	Four year old preschool state aid	458,120.00									458,120.00
28	State Payments in Lieu of Tuition	16,480.30									16,480.30
29	SBRC grants in aid										
30	State categorical aid and State Aid Funding Supplement	4,046,957.56							12,662.54		4,059,620.10
31	Military credit	3,683.21		528.99	46.83		579.32	1,404.90			6,243.25
32	SAVE Statewide Sales & Service Tax					3,455,626.67					3,455,626.67
33	Other state revenues in lieu of taxes	122,951.87		17,579.77	1,556.26		22,285.65	54,045.99			218,419.54
34	TOTAL REVENUE FROM STATE SOURCES	25,251,489.94		18,108.76	1,603.09	3,455,626.67	22,864.97	55,450.89	12,662.54		28,817,806.86
	REVENUES FROM FEDERAL SOURCES										
35	This line intentionally left blank										
36	Unrestricted direct grants-in-aid										
37	Unrestricted indirect grants-in-aid				025						

Item	Source Name	General Fund	Student Activity Fund	Management Levy Fund	PERL Fund	SAVE Sales Tax Fund	PPEL Fund	Debt Service Fund	Enterprise Funds	Internal Service Funds	Total
38	Restricted direct grants-in-aid										
39	Restricted indirect grants-in-aid through the state	2,736,744.48							1,640,205.86		4,376,950.34
40	Restricted indirect grants-in-aid through intermediate agencies	195,788.14									195,788.14
41	Federal revenues in lieu of taxes										
42	Federal revenues for/on behalf of the LEA/AEA								118,818.85		118,818.85
43	TOTAL REVENUE FROM FEDERAL SOURCES	2,932,532.62							1,759,024.71		4,691,557.33
	OTHER FINANCING SOURCES										
44	Issuance of bonds							14,057,334.00			14,057,334.00
45	Interfund Operating Transfers In							1,537,297.00	254,361.73		1,791,658.73
46	Proceeds from the disposal of real or personal property (governmental funds)										
47	Proceeds from loans greater than 12 months										
48	Proceeds from capital leases and lease purchases										
49	Other long-term debt proceeds										
50	Residual equity transfers in										
51	Upward adjustments to beginning fund balance	27,960.54							87,192.83		115,153.37
52	TOTAL OTHER FINANCING SOURCES AND UPWARD ADJUSTMENTS	27,960.54						15,594,631.00	341,554.56		15,964,146.10
	OTHER INCOME ITEMS										
53	Capital Contributions										
54	Amortization of Premiums on issuance of bonds (proprietary & fiduciary funds)										
55	Special items										
56	Extraordinary items										
57	TOTAL OTHER INCOME ITEMS										
58	TOTAL REVENUES AND OTHER FINANCING SOURCES AND UPWARD ADJ	41,313,944.02	385,105.61	1,440,388.02	127,270.62	3,459,942.68	1,704,480.91	19,725,067.30	3,073,200.00	3,665,791.57	74,895,190.73

FY 2021 Balance Sheet By Fund												
		General Fund	Student Activity Fund	Management Fund	PERL Fund	SAVE Sales Tax Fund	PPEL Fund	Debt Service Fund	Enterprise Funds	Internal Service Funds	Agency Funds	Total
	CURRENT ASSETS											
1	Cash & Investments	11,555,495.53	320,953.07	3,277,420.35	125,695.08	2,946,955.89	1,276,311.98	516,280.09	464,854.08	1,568,118.67	5,677.97	22,057,762.71
2	Taxes Receivable	11,201,732.02		917,799.76	134,560.54		1,743,797.80	4,228,971.27				18,226,861.39
3	Interfund Receivables											
4	Intergovernmental Receivables	2,158,252.79				289,181.92			82,012.89			2,529,447.60
5	Other Receivables	31,708.12	1,777.85						35,954.68		371.18	69,811.83
6	Inventories								26,366.04			26,366.04
7	Prepaid Expenses											
8	Other Current Assets											
9	TOTAL CURRENT ASSETS	24,947,188.46	322,730.92	4,195,220.11	260,255.62	3,236,137.81	3,020,109.78	4,745,251.36	609,187.69	1,568,118.67	6,049.15	42,910,249.57
10	Long-Term Assets								24,155.22			24,155.22
11	Total Assets	24,947,188.46	322,730.92	4,195,220.11	260,255.62	3,236,137.81	3,020,109.78	4,745,251.36	633,342.91	1,568,118.67	6,049.15	42,934,404.79
	DEFERRED OUTFLOWS OF RESOURCES											
12	Deferred Outflows of Resources											
13	Deferred Outflows of Resources per IPERS								225,745.00			225,745.00
14	Total Deferred Outflows of Resources								225,745.00			225,745.00
15	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	24,947,188.46	322,730.92	4,195,220.11	260,255.62	3,236,137.81	3,020,109.78	4,745,251.36	859,087.91	1,568,118.67	6,049.15	43,160,149.79
	CURRENT LIABILITIES											
16	Interfund Payables											
17	Intergovernmental Payables											
18	Other Payables	674,167.70	7,331.44	1,972.00		13,714.40	21,794.85	22,635.00	12,218.17	1,399.54	4,245.98	759,479.08
19	Contracts Payable											
20	Bonds Payable											
21	Loans Payable											
22	Accrued Expenses	3,796,796.28	2,668.81						102,525.03			3,901,990.12
23	Payroll Deductions & Withholdings Payable								3,156.65			3,156.65
24	Advances of Federal Grants/Unearned Revenues								16,050.24			16,050.24
25	Other Current Liabilities										1,803.17	1,803.17
26	TOTAL CURRENT LIABILITIES	4,470,963.98	10,000.25	1,972.00		13,714.40	21,794.85	22,635.00	133,950.09	1,399.54	6,049.15	4,682,479.26
27	Net Pension Liabilities								1,013,123.00			1,013,123.00
28	Long-Term Liabilities								90,875.00			90,875.00
29	Total Liabilities	4,470,963.98	10,000.25	1,972.00		13,714.40	21,794.85	22,635.00	1,237,948.09	1,399.54	6,049.15	5,786,477.26
	DEFERRED INFLOWS OF RESOURCES											
30	Deferred Inflows for Succeeding Year Property Taxes Receivable	11,077,739.00		900,002.00	132,985.00		1,723,902.00	4,180,721.00				18,015,349.00
31	Deferred Inflows for Income Surtax Receivable	1,280,468.00										1,280,468.00
32	Deferred Inflows for Miscellaneous Receivables not Received Within 60 Days											0.00
33	Deferred Inflows of Resources related to Pensions								64,067.00			64,067.00
34	Total Deferred Inflows of Resources	12,358,207.00		900,002.00	132,985.00		1,723,902.00	4,180,721.00	64,067.00			19,359,884.00
	EQUITY											
35	Net Investment in Capital Assets								24,155.22			24,155.22
36	Nonspendable Fund Balance											
37	Restricted Fund Balance / Restricted Net Position	680,589.47	312,730.67	3,293,246.11	127,270.62	3,222,423.41	1,274,412.93	541,895.36	87,912.85	1,566,719.13		11,107,200.55
38	Committed Fund Balance											
39	Assigned Fund Balance											
40	Unassigned Fund Balance / Unrestricted Net Position	7,437,428.01							-554,995.25			6,882,432.76
41	TOTAL FUND EQUITY	8,118,017.48	312,730.67	3,293,246.11	127,270.62	3,222,423.41	1,274,412.93	541,895.36	-442,927.18	1,566,719.13		9,583,040.38
42	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	24,947,188.46	322,730.92	4,195,220.11	260,255.62	3,236,137.81	3,020,109.78	4,745,251.36	859,087.91	1,568,118.67	6,049.15	43,160,149.79

FY 2021 General Fund Restricted Assigned Balances		<i>(line 37 of Balance Sheet)</i>
Account	Project	Amount
Gifted & Talented	1118	21,296.56
Teacher Leadership (TLC)	3116	199,725.67
Preschool	3117	294,796.37
Teacher Salary Supplement (TSS)	3204	21,152.92
TQC Professional Development	3376	143,617.95
Total		680,589.47

FY 2021 Expenditures by Fund by Function by Object		All Funds							
		Salaries	Employee Benefits	Purchased Services	Supplies	Property	Miscellaneous Objects	Other Items	Total
1	Instruction	17,665,033.90	6,469,146.29	2,179,476.60	636,539.50	75,833.69	69,911.88		27,095,941.86
2	Attendance and Social Work Services	41,650.00	16,216.56						57,866.56
3	Guidance Services	698,009.75	207,697.37		1,722.84				907,429.96
4	Health Services	284,434.93	83,981.17	390.00	7,855.06				376,661.16
5	Psychological Services								
6	Speech Pathology & Audiology Services								
7	Occupational Therapy Related Services								
8	Physical Therapy Related Services								
9	Visually Impaired/Vision Services								
10	Other Student Support Services								
11	Improvement of Instruction Services	629,683.88	161,244.66	72,502.40	15,658.40		585.90		879,675.24
12	Library Media Services	309,736.17	78,535.01	45.17	61,743.41				450,059.76
13	Instruction-Related Technology Services	287,262.20	84,030.52	102,323.17	330,480.39	326,439.94	5,524.90		1,136,061.12
14	Academic Student Assessment Services			26,276.18					26,276.18
15	Other Instructional Staff Support Services								
16	Board of Education Services			99,486.14	273,155.28		19,745.25		392,386.67
17	Executive Administration Services	228,480.00	42,877.32	749.50			1,081.00		273,187.82
18	Special Area Administration Services			2,156.00					2,156.00
19	School Administration Services	1,781,976.61	513,846.33	4,777.84	8,767.59		7,178.40		2,316,546.77
20	Business Administration Fiscal Services	493,672.94	118,493.70	227,195.76	46,909.82		1,787.40		888,059.62
21	Purchasing, Warehousing, and Distributing Services								
22	Printing, Publishing, and Duplicating Services	38,655.06	15,637.67	205.73	33,453.38				87,951.84
23	Planning, Research, Development, and Evaluation								
24	Public Information Services								
25	Personnel Services	100,480.00	3,060,997.83	7,785.16	23,387.25		219.00		3,192,869.24
26	Administration Technology Services			219.98					219.98
27	Other Business Administration Services	68,260.71	23,936.90						92,197.61
28	Operation and Maintenance of Plant Services	1,771,599.91	824,297.03	1,034,943.39	1,435,001.57	236,716.40	3,819.90		5,306,378.20
29	Student Transportation	692,553.95	166,759.89	140,564.74	184,463.95	34,659.65	4,095.00		1,223,097.18
30	Other Support Services								
31	Food Service Operations	634,827.72	282,028.38	5,752.00	772,252.69	14,856.03			1,709,716.82
32	Other Enterprise Operations								
33	Community Service Operations	512,821.54	132,645.85	48,165.76	23,560.77		542.11		717,736.03
34	Facilities Acquisition and Construction			1,381,704.98		230,666.02			1,612,371.00
35	Debt Service			1,397.00			19,432,080.03	22,580.25	19,456,057.28
36	Interagency Flowthrough							1,557,397.00	1,557,397.00
37	Interfund Transfers Out							1,791,658.73	1,791,658.73
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance							4,094,952.62	4,094,952.62
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	26,239,139.27	12,282,372.48	5,336,117.50	3,854,951.90	919,171.73	19,546,570.77	7,466,588.60	75,644,912.25

FY 2021 Expenditures by Fund by Function by Object		General Fund							
		Salaries	Employee Benefits	Purchased Services	Supplies	Property	Miscellaneous Objects	Other Items	Total
1	Instruction	17,641,065.12	5,168,115.93	1,747,043.46	444,948.20	23,575.00	6,211.00		25,030,958.71
2	Attendance and Social Work Services	41,650.00	16,216.56						57,866.56
3	Guidance Services	698,009.75	207,697.37		1,722.84				907,429.96
4	Health Services	284,434.93	83,981.17	390.00	7,855.06				376,661.16
5	Psychological Services								
6	Speech Pathology & Audiology Services								
7	Occupational Therapy Related Services								
8	Physical Therapy Related Services								
9	Visually Impaired/Vision Services								
10	Other Student Support Services								
11	Improvement of Instruction Services	629,683.88	161,244.66	70,744.99	15,658.40		585.90		877,917.83
12	Library Media Services	309,736.17	78,535.01	45.17	61,743.41				450,059.76
13	Instruction-Related Technology Services	287,262.20	84,030.52	102,323.17	135,518.55	152,583.45	5,524.90		767,242.79
14	Academic Student Assessment Services			26,276.18					26,276.18
15	Other Instructional Staff Support Services								
16	Board of Education Services			48,592.61	273,155.28		19,145.25		340,893.14
17	Executive Administration Services	228,480.00	42,877.32	749.50			1,081.00		273,187.82
18	Special Area Administration Services			2,156.00					2,156.00
19	School Administration Services	1,664,170.59	477,025.59	4,171.84	8,062.82		7,028.40		2,160,459.24
20	Business Administration Fiscal Services	493,672.94	111,452.70	94,188.58	46,909.82		1,787.40		748,011.44
21	Purchasing, Warehousing, and Distributing Services								
22	Printing, Publishing, and Duplicating Services	38,655.06	15,637.67	205.73	33,453.38				87,951.84
23	Planning, Research, Development, and Evaluation								
24	Public Information Services								
25	Personnel Services	100,480.00	113,398.87	5,875.62	23,387.25		219.00		243,360.74
26	Administration Technology Services			219.98					219.98
27	Other Business Administration Services	68,260.71	23,936.90						92,197.61
28	Operation and Maintenance of Plant Services	1,771,599.91	636,464.98	759,538.79	1,434,960.72	182,248.71	3,819.90		4,788,633.01
29	Student Transportation	690,290.82	153,954.25	82,776.32	184,463.95	25,419.65	4,095.00		1,140,999.99
30	Other Support Services								
31	Food Service Operations								
32	Other Enterprise Operations								
33	Community Service Operations								
34	Facilities Acquisition and Construction								
35	Debt Service								
36	Interagency Flowthrough							1,557,397.00	1,557,397.00
37	Interfund Transfers Out							254,361.73	254,361.73
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance							5,567.49	5,567.49
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	24,947,452.08	7,374,569.50	2,945,297.94	2,671,839.68	383,826.81	49,497.75	1,817,326.22	40,189,809.98

FY 2021 Expenditures by Fund by Function by Object		Activity Fund							
		Salaries	Employee Benefits	Purchased Services	Supplies	Property	Miscellaneous Objects	Other Items	Total
1	Instruction	17,468.78	2,480.42	62,561.14	191,591.30	35,196.69	63,700.88		372,999.21
2	Attendance and Social Work Services								
3	Guidance Services								
4	Health Services								
5	Psychological Services								
6	Speech Pathology & Audiology Services								
7	Occupational Therapy Related Services								
8	Physical Therapy Related Services								
9	Visually Impaired/Vision Services								
10	Other Student Support Services								
11	Improvement of Instruction Services			755.00					755.00
12	Library Media Services								
13	Instruction-Related Technology Services								
14	Academic Student Assessment Services								
15	Other Instructional Staff Support Services								
16	Board of Education Services								
17	Executive Administration Services								
18	Special Area Administration Services								
19	School Administration Services								
20	Business Administration Fiscal Services								
21	Purchasing, Warehousing, and Distributing Services								
22	Printing, Publishing, and Duplicating Services								
23	Planning, Research, Development, and Evaluation								
24	Public Information Services								
25	Personnel Services								
26	Administration Technology Services								
27	Other Business Administration Services								
28	Operation and Maintenance of Plant Services			3,437.50					3,437.50
29	Student Transportation			395.42					395.42
30	Other Support Services								
31	Food Service Operations								
32	Other Enterprise Operations								
33	Community Service Operations								
34	Facilities Acquisition and Construction								
35	Debt Service								
36	Interagency Flowthrough								
37	Interfund Transfers Out								
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance								
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	17,468.78	2,480.42	67,149.06	191,591.30	35,196.69	63,700.88		377,587.13

FY 2021 Expenditures by Fund by Function by Object		Management Fund							
		Salaries	Employee Benefits	Purchased Services	Supplies	Property	Miscellaneous Objects	Other Items	Total
1	Instruction	6,500.00	1,298,549.94	369,872.00					1,674,921.94
2	Attendance and Social Work Services								
3	Guidance Services								
4	Health Services								
5	Psychological Services								
6	Speech Pathology & Audiology Services								
7	Occupational Therapy Related Services								
8	Physical Therapy Related Services								
9	Visually Impaired/Vision Services								
10	Other Student Support Services								
11	Improvement of Instruction Services								
12	Library Media Services								
13	Instruction-Related Technology Services								
14	Academic Student Assessment Services								
15	Other Instructional Staff Support Services								
16	Board of Education Services			11,992.89			600.00		12,592.89
17	Executive Administration Services								
18	Special Area Administration Services								
19	School Administration Services								
20	Business Administration Fiscal Services		7,041.00						7,041.00
21	Purchasing, Warehousing, and Distributing Services								
22	Printing, Publishing, and Duplicating Services								
23	Planning, Research, Development, and Evaluation								
24	Public Information Services								
25	Personnel Services								
26	Administration Technology Services								
27	Other Business Administration Services								
28	Operation and Maintenance of Plant Services		187,832.05	271,805.50					459,637.55
29	Student Transportation		12,418.86	57,393.00					69,811.86
30	Other Support Services								
31	Food Service Operations		64,237.20						64,237.20
32	Other Enterprise Operations								
33	Community Service Operations								
34	Facilities Acquisition and Construction								
35	Debt Service								
36	Interagency Flowthrough								
37	Interfund Transfers Out								
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance								
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	6,500.00	1,570,079.05	711,063.39			600.00		2,288,242.44

FY 2020 Expenditures by Fund by Function by Object		SAVE Sales Tax Fund							
		Salaries	Employee Benefits	Purchased Services	Supplies	Property	Miscellaneous Objects	Other Items	Total
1	Instruction								
2	Attendance and Social Work Services								
3	Guidance Services								
4	Health Services								
5	Psychological Services								
6	Speech Pathology & Audiology Services								
7	Occupational Therapy Related Services								
8	Physical Therapy Related Services								
9	Visually Impaired/Vision Services								
10	Other Student Support Services								
11	Improvement of Instruction Services								
12	Library Media Services								
13	Instruction-Related Technology Services				194,961.84	173,856.49			368,818.33
14	Academic Student Assessment Services								
15	Other Instructional Staff Support Services								
16	Board of Education Services			1,421.00					1,421.00
17	Executive Administration Services								
18	Special Area Administration Services								
19	School Administration Services								
20	Business Administration Fiscal Services								
21	Purchasing, Warehousing, and Distributing Services								
22	Printing, Publishing, and Duplicating Services								
23	Planning, Research, Development, and Evaluation								
24	Public Information Services								
25	Personnel Services								
26	Administration Technology Services								
27	Other Business Administration Services								
28	Operation and Maintenance of Plant Services								
29	Student Transportation								
30	Other Support Services								
31	Food Service Operations								
32	Other Enterprise Operations								
33	Community Service Operations								
34	Facilities Acquisition and Construction			955,754.24					955,754.24
35	Debt Service			1,397.00					1,397.00
36	Interagency Flowthrough								
37	Interfund Transfers Out							1,537,297.00	1,537,297.00
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance							495,813.48	495,813.48
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj			958,572.24	194,961.84	173,856.49		2,033,110.48	3,360,501.05

FY 2021 Expenditures by Fund by Function by Object		PPEL Fund							
		Salaries	Employee Benefits	Purchased Services	Supplies	Property	Miscellaneous Objects	Other Items	Total
1	Instruction					17,062.00			17,062.00
2	Attendance and Social Work Services								
3	Guidance Services								
4	Health Services								
5	Psychological Services								
6	Speech Pathology & Audiology Services								
7	Occupational Therapy Related Services								
8	Physical Therapy Related Services								
9	Visually Impaired/Vision Services								
10	Other Student Support Services								
11	Improvement of Instruction Services								
12	Library Media Services								
13	Instruction-Related Technology Services								
14	Academic Student Assessment Services								
15	Other Instructional Staff Support Services								
16	Board of Education Services								
17	Executive Administration Services								
18	Special Area Administration Services								
19	School Administration Services								
20	Business Administration Fiscal Services								
21	Purchasing, Warehousing, and Distributing Services								
22	Printing, Publishing, and Duplicating Services								
23	Planning, Research, Development, and Evaluation								
24	Public Information Services								
25	Personnel Services								
26	Administration Technology Services								
27	Other Business Administration Services								
28	Operation and Maintenance of Plant Services					54,467.69			54,467.69
29	Student Transportation					9,240.00			9,240.00
30	Other Support Services								
31	Food Service Operations					5,632.09			5,632.09
32	Other Enterprise Operations								
33	Community Service Operations								
34	Facilities Acquisition and Construction			425,950.74		230,666.02			656,616.76
35	Debt Service								
36	Interagency Flowthrough								
37	Interfund Transfers Out								
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance								
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj			425,950.74		317,067.80			743,018.54

FY 2021 Expenditures by Fund by Function by Object		Debt Service Fund							
		Salaries	Employee Benefits	Purchased Services	Supplies	Property	Miscellaneous Objects	Other Items	Total
1	Instruction								
2	Attendance and Social Work Services								
3	Guidance Services								
4	Health Services								
5	Psychological Services								
6	Speech Pathology & Audiology Services								
7	Occupational Therapy Related Services								
8	Physical Therapy Related Services								
9	Visually Impaired/Vision Services								
10	Other Student Support Services								
11	Improvement of Instruction Services								
12	Library Media Services								
13	Instruction-Related Technology Services								
14	Academic Student Assessment Services								
15	Other Instructional Staff Support Services								
16	Board of Education Services			37,479.64					37,479.64
17	Executive Administration Services								
18	Special Area Administration Services								
19	School Administration Services								
20	Business Administration Fiscal Services			113,579.44					113,579.44
21	Purchasing, Warehousing, and Distributing Services								
22	Printing, Publishing, and Duplicating Services								
23	Planning, Research, Development, and Evaluation								
24	Public Information Services								
25	Personnel Services								
26	Administration Technology Services								
27	Other Business Administration Services								
28	Operation and Maintenance of Plant Services								
29	Student Transportation								
30	Other Support Services								
31	Food Service Operations								
32	Other Enterprise Operations								
33	Community Service Operations								
34	Facilities Acquisition and Construction								
35	Debt Service						19,432,080.03	22,580.25	19,454,660.28
36	Interagency Flowthrough								
37	Interfund Transfers Out								
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance							3,593,571.65	3,593,571.65
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj			151,059.08			19,432,080.03	3,616,151.90	23,199,291.01

FY 2021 Expenditures by Fund by Function by Object		Enterprise Fund							
		Salaries	Employee Benefits	Purchased Services	Supplies	Property	Miscellaneous Objects	Other Items	Total
1	Instruction								
2	Attendance and Social Work Services								
3	Guidance Services								
4	Health Services								
5	Psychological Services								
6	Speech Pathology & Audiology Services								
7	Occupational Therapy Related Services								
8	Physical Therapy Related Services								
9	Visually Impaired/Vision Services								
10	Other Student Support Services								
11	Improvement of Instruction Services			1,002.41					1,002.41
12	Library Media Services								
13	Instruction-Related Technology Services								
14	Academic Student Assessment Services								
15	Other Instructional Staff Support Services								
16	Board of Education Services								
17	Executive Administration Services								
18	Special Area Administration Services								
19	School Administration Services	117,806.02	36,820.74	606.00	704.77		150.00		156,087.53
20	Business Administration Fiscal Services			19,427.74					19,427.74
21	Purchasing, Warehousing, and Distributing Services								
22	Printing, Publishing, and Duplicating Services								
23	Planning, Research, Development, and Evaluation								
24	Public Information Services								
25	Personnel Services								
26	Administration Technology Services								
27	Other Business Administration Services								
28	Operation and Maintenance of Plant Services			161.60	40.85				202.45
29	Student Transportation	2,263.13	386.78						2,649.91
30	Other Support Services								
31	Food Service Operations	634,827.72	217,791.18	5,752.00	772,252.69	9,223.94			1,639,847.53
32	Other Enterprise Operations								
33	Community Service Operations	512,821.54	132,645.85	48,165.76	23,560.77		542.11		717,736.03
34	Facilities Acquisition and Construction								
35	Debt Service								
36	Interagency Flowthrough								
37	Interfund Transfers Out								
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance								
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	1,267,718.41	387,644.55	75,115.51	796,559.08	9,223.94	692.11		2,536,953.60

FY 2021 Expenditures by Fund by Function by Object		Internal Services Fund							
		Salaries	Employee Benefits	Purchased Services	Supplies	Property	Miscellaneous Objects	Other Items	Total
1	Instruction								
2	Attendance and Social Work Services								
3	Guidance Services								
4	Health Services								
5	Psychological Services								
6	Speech Pathology & Audiology Services								
7	Occupational Therapy Related Services								
8	Physical Therapy Related Services								
9	Visually Impaired/Vision Services								
10	Other Student Support Services								
11	Improvement of Instruction Services								
12	Library Media Services								
13	Instruction-Related Technology Services								
14	Academic Student Assessment Services								
15	Other Instructional Staff Support Services								
16	Board of Education Services								
17	Executive Administration Services								
18	Special Area Administration Services								
19	School Administration Services								
20	Business Administration Fiscal Services								
21	Purchasing, Warehousing, and Distributing Services								
22	Printing, Publishing, and Duplicating Services								
23	Planning, Research, Development, and Evaluation								
24	Public Information Services								
25	Personnel Services		2,947,598.96	1,909.54					2,949,508.50
26	Administration Technology Services								
27	Other Business Administration Services								
28	Operation and Maintenance of Plant Services								
29	Student Transportation								
30	Other Support Services								
31	Food Service Operations								
32	Other Enterprise Operations								
33	Community Service Operations								
34	Facilities Acquisition and Construction								
35	Debt Service								
36	Interagency Flowthrough								
37	Interfund Transfers Out								
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance								
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj		2,947,598.96						2,949,508.50

FY 2021 Treasurer Report By Fund										
		General Fund	Student Activity	Management	PERL	SAVE Sales Tax	PPEL	Debt Service	Enterprise	Internal Service
1	Beginning Balance	6,993,883.44	305,212.19	4,141,100.53		3,122,981.78	312,950.56	4,016,119.07	-979,173.58	850,436.06
2	Adjustments to Beginning Balance									
3	Revenues and other Financing Sources	41,313,944.02	385,105.61	1,440,388.02	127,270.62	3,459,942.68	1,704,480.91	19,725,067.30	3,073,200.00	3,665,791.57
	Total Sources Available	48,307,827.46	690,317.80	5,581,488.55	127,270.62	6,582,924.46	2,017,431.47	23,741,186.37	2,094,026.42	4,516,227.63
5	Expenditures and Other Financing Uses	40,189,809.98	377,587.13	2,288,242.44		3,360,501.05	743,018.54	23,199,291.01	2,536,953.60	2,949,508.50
6	Ending Balance	8,118,017.48	312,730.67	3,293,246.11	127,270.62	3,222,423.41	1,274,412.93	541,895.36	-442,927.18	1,566,719.13

FY 2021 Transportation Report		
TRANSPORTATION COSTS FROM CHART OF ACCOUNTS		Total
1	Total cost of fuel	78,564.91
2	Other Equipment, including fuel tank spill-monitoring devices/systems	
3	Two-way radio communications equipment	17,407.70
4	Video monitoring system equipment	17,251.95
5	Rental of equipment and vehicles	5,660.20
6	School bus driver, mechanic, supervisor, aide, washer salaries	692,553.95
7	Benefits	166,759.89
8	Transportation supplies and parts	98,474.23
9	Repairs, maintenance and inspection fees	71,994.18
10	Vehicle insurance costs	57,393.00
11	Drug/Alcohol Testing	2,865.00
12	Transportation provided by non-district personnel	155.00
13	Other expenditures	11,631.80
14	Total Operating Costs	1,220,711.81

FY 2021 Miscellaneous Income and Actual Expenditure (GAAP basis)		
		Total
1	Total Revenues and Other Financing Sources	41,313,944.02
2	Property Taxes	9,800,420.39
3	Income Surtaxes	1,235,584.00
4	Excise taxes(Utility Replacement)	86,440.42
5	State Foundation Aid and State Replacement for Commercial and Industrial Property Valuations Reduction	19,542,038.87
6	Instructional Support	
7	Special Education Deficit State Aid	4,697.00
8	Teacher Leadership Supplement, 4 Yr Old State Aid, Teacher Salary Supplement, Early Childhood Intervention and Professional Dev.	4,042,056.00
9	AEA Flowthrough	1,557,397.00
10	Subtotal (lines 2-9)	36,268,633.68
11	Miscellaneous Income (Row 1 minus Row 10)	5,045,310.34
12	Total Expenditures and Other Financing Uses	40,189,809.98
	Maximum Cash Reserve Levy FY 2020	
13	20% of Total Expenditures (Row 12)	8,037,962.00
14	Minus Unexpended Fund Balance(Fund10, Account id 7 and Accounts 740-759)	7,437,428.01
15	= Maximum Cash Reserve Levy Allowed (Row 13-Row 14)	600,533.99

FY 2021 Balance Sheet by Long Term Governmental Account Group			
	LONG-TERM ASSETS & OTHER DEBITS		
1	Land & Land Improvements	1,888,480.00	
2	Site Improvements	14,179,176.88	
3	Building & Building Improvements	97,616,523.93	
4	Machinery & Equipment	12,542,072.56	
5	Works of Art & Historical Treasures		
6	Infrastructure		
7	Construction in Progress	370,620.24	
8	Intangible Assets		
9	Amount available for retirement of governmental Long-term Debt		4,745,251.36
10	Amount to be provided for retirement of governmental Long-term Debt		65,846,845.01
11	TOTAL LONG-TERM ASSETS & OTHER DEBITS (Sum rows 1 to 10)	126,596,873.61	70,592,096.37
	LONG-TERM LIABILITIES & OTHER CREDITS		
12	Bonds Payable		44,334,000.00
13	Loans Payable		
14	Capital Lease & Construction Contract Obligations		
15	Compensated Absences & Special Termination Benefits		136,471.49
16	Arbitrage Rebate Liability		
17	Other Long-Term Liability (OPEB, IPERS, etc.)		26,121,624.88
18	Investment in Governmental Fixed Assets (before depreciation)	126,596,873.61	
19	TOTAL LONG-TERM LIABILITIES & OTHER CREDITS (sum rows 12 to 18)	126,596,873.61	70,592,096.37

Resident Students Tuitioned Out

Student ID	District	Level	SpEd Costs	GPE	Admin Billed	Total
	(0027) Adel DeSoto Minburn Comm School District	1.72	2291.72	1681.16	0.00	3972.88
	(0914) CAM Comm School District	1.72	11381.67	0.00	0.00	11381.67
	(0981) Carlisle Comm School District	1.72	5117.00	5755.75	0.00	10872.75
	(0981) Carlisle Comm School District	1.72	5117.00	5755.75	0.00	10872.75
	(0981) Carlisle Comm School District	1.72	4736.88	5328.18	0.00	10065.06
	(0981) Carlisle Comm School District	1.72	5117.00	5755.75	0.00	10872.75
	(0981) Carlisle Comm School District	2.21	17353.21	2192.75	0.00	19545.96
	(0981) Carlisle Comm School District	2.21	1466.73	538.79	0.00	2005.52
	(1737) Des Moines Independent Comm School District	1.72	2953.74	4000.26	718.20	7672.20
	(1737) Des Moines Independent Comm School District	1.72	336.80	0.00	0.00	336.80
	(1737) Des Moines Independent Comm School District	2.21	17096.34	2094.92	1045.80	20237.06
	(1737) Des Moines Independent Comm School District	3.74	21967.20	1915.20	0.00	23882.40
	(3119) Interstate 35 Comm School District	1.72	3168.00	3273.60	0.00	6441.60
	(3231) Johnston Comm School District	3.74	10132.98	755.75	1148.99	12037.72
	(4122) Martensdale-St Marys Comm School District	1.72	4095.52	6202.24	0.00	10297.76
	(4122) Martensdale-St Marys Comm School District	1.72	4095.52	6202.24	0.00	10297.76
	(4122) Martensdale-St Marys Comm School District	1.72	4095.52	6202.24	0.00	10297.76
	(4122) Martensdale-St Marys Comm School District	1.72	4095.52	6202.24	0.00	10297.76
	(4122) Martensdale-St Marys Comm School District	1.72	4095.52	6202.24	0.00	10297.76
	(4122) Martensdale-St Marys Comm School District	1.72	4095.52	6202.24	0.00	10297.76
	(4122) Martensdale-St Marys Comm School District	1.72	4095.52	6202.24	0.00	10297.76
	(4122) Martensdale-St Marys Comm School District	1.72	1721.98	2607.76	0.00	4329.74
	(4122) Martensdale-St Marys Comm School District	1.72	139.62	211.44	0.00	351.06
	(4122) Martensdale-St Marys Comm School District	2.21	8008.00	2205.28	0.00	10213.28
	(4797) Norwalk Comm School District	1.72	6296.40	6483.60	0.00	12780.00
	(4797) Norwalk Comm School District	1.72	6296.40	6483.60	0.00	12780.00
	(4797) Norwalk Comm School District	2.21	16264.80	2255.40	0.00	18520.20
	(6094) Southeast Warren Comm School District	1.72	6709.72	5522.92	0.00	12232.64
	(6094) Southeast Warren Comm School District	1.72	6709.72	5522.92	0.00	12232.64
	(6094) Southeast Warren Comm School District	1.72	6709.72	5522.92	0.00	12232.64
	(6579) Urbandale Comm School District	1.72	6562.80	6060.60	0.00	12623.40
	(6822) Waukee Comm School District	3.74	34937.76	1860.32	0.00	36798.08
	(6957) West Des Moines Comm School District	1.72	3437.25	2290.50	0.00	5727.75
	(7110) Woodward-Granger Comm School District	1.72	4923.36	0.00	0.00	4923.36

2020-2021 Screen 2 - Resident Students

Blue cells are pre-populated data

Yellow cells are calculations based on numbers entered in the textboxes

Only numbers are allowed in textboxes

You must click [Submit](#) button to save changes

A. Whole Grade Sharing

Level of Service	Students Counted Previous Year	Students served by partner district and listed on the previous year's count	Students served in district program current year
Weight 1.72	286	<input type="text" value="0"/>	286
Weight 2.21	94	<input type="text" value="0"/>	94
Weight 3.74	49	<input type="text" value="0"/>	49
Totals	429	0	429

B. District Program

Report resident students served in the district's special education program for at least one day during the school year.				
Level of Service	Weight 1.72	Weight 2.21	Weight 3.74	Total
Total Students	<input type="text" value="318"/>	<input type="text" value="110"/>	<input type="text" value="45"/>	473

2020-2021 Screen 3 - Non-Resident Students Tuitioned In

Help

TUITION IN BILLING RECORDS

Student Id	District	Weight	SPED Costs	GPP	SBRC Admin	GPP Sped Exp Adjustment	Total
██████████	(6094) Southeast Warren Comm School District	1.72	\$5,520.63	\$6,030.39	\$0.00	\$0.00	\$11,551.02
██████████	(6094) Southeast Warren Comm School District	1.72	\$5,520.63	\$6,030.39	\$0.00	\$0.00	\$11,551.02
██████████	(6094) Southeast Warren Comm School District	1.72	\$5,520.63	\$6,030.39	\$0.00	\$0.00	\$11,551.02
██████████	(3119) Interstate 35 Comm School District	1.72	\$5,520.63	\$6,030.39	\$0.00	\$0.00	\$11,551.02
██████████	(3375) Knoxville Comm School District	2.21	\$9,694.29	\$2,217.81	\$0.00	\$0.00	\$11,912.10
██████████	(4797) Norwalk Comm School District	1.72	\$5,520.63	\$6,030.39	\$0.00	\$0.00	\$11,551.02
██████████	(6094) Southeast Warren Comm School District	2.21	\$9,694.29	\$2,217.81	\$0.00	\$0.00	\$11,912.10

██████████	(6094) Southeast Warren Comm School District	2.21	\$9,694.29	\$2,217.81	\$0.00	\$0.00	\$11,912.10
██████████	(3119) Interstate 35 Comm School District	2.21	\$9,694.29	\$2,217.81	\$0.00	\$0.00	\$11,912.10
██████████	(1737) Des Moines Independent Comm School District	1.72	\$1,247.60	\$1,362.80	\$0.00	\$0.00	\$2,610.40
██████████	(1737) Des Moines Independent Comm School District	1.72	\$2,245.68	\$2,453.04	\$0.00	\$0.00	\$4,698.72
		Total	\$69,873.59	\$42,839.03	\$0.00	\$0.00	\$112,712.62

TUITION IN TOTALS

Weight	Students Served	SPED Costs	GPP	SBRC Admin	GPP SPED Exp	Total
1.72	7	\$31,096.43	\$33,967.79	\$0.00	\$0.00	\$65,064.22
2.21	4	\$38,777.16	\$8,871.24	\$0.00	\$0.00	\$47,648.40
3.74	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$69,873.59	\$42,839.03	\$0.00	\$0.00	\$112,712.62

2020-2021 Screen 4 - Receipts

Click [Submit](#) if the below data is correct

RECEIPTS

Description	Previous Year's FT Student Count	Previous Year's PT Student Count	Student Weighted Count	Receipts for 1.0 Dollars	Receipts for Additional Weighted Dollars	Total Receipts
Weight 1.72	286	0	205.92	\$2,015,728.00	\$1,451,324.00	\$3,467,052.00
Weight 2.21	94	16	104.14	\$662,512.00	\$733,979.00	\$1,396,491.00
Weight 3.74	49	15	113.71	\$345,352.00	\$801,428.00	\$1,146,780.00
Totals Generated			423.77	\$3,023,592.00	\$2,986,731.00	\$6,010,323.00
Previous Year Carryover						\$0.00
Total Revenue						\$6,010,323.00

2020-2021 Screen 5 - Part B Funds

Submit

Help

A. USE OF SECTION 611 PART B FUNDS FOR THE CURRENT YEAR

Section 611 Allocation for current year	<input type="text" value="\$154,785.00"/>
---	---

Part B Funds can only be used to cover Coordinated Early Intervening Services and Excess Costs of Special Education

B. REPORT HOW SECTION 611 PART B FUNDS WERE EXPENDED IN CURRENT YEAR

Description	Weight 1.72	Weight 2.21	Weight 3.74	Total
Salaries (Instructional Only)	\$132,193.18	\$0.00	\$0.00	\$132,193.18
Employee Benefits (Instructional Only)	\$22,591.82	\$0.00	\$0.00	\$22,591.82
Employee Travel (Instructional Only)	\$0.00	\$0.00	\$0.00	\$0.00
Supplies & Materials (Consumables)	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services (Non-Tuition)	\$0.00	\$0.00	\$0.00	\$0.00
Tuition	\$0.00	\$0.00	\$0.00	\$0.00
Pupil Transportation	\$0.00	\$0.00	\$0.00	\$0.00
Equipment	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$154,785.00	\$0.00	\$0.00	\$154,785.00
Freed Up State/Local Funds From MOE Reduction Process				<input type="text" value="\$0.00"/>
Early Intervening Services	<input type="text" value="\$23,451.00"/>		Amount Expended	<input type="text" value="\$0.00"/>
Total Section 611 Part B Funds Expended in Current Year				<input type="text" value="\$154,785.00"/>

C. UNACCOUNTED FOR SECTION 611 PART B FUNDS

Total Section 611 Part B Unaccounted in current year	<input type="text" value="\$0.00"/>
--	-------------------------------------

2020-2021 Screen 6 - Medicaid Reimbursement

You must click [Submit](#) button to save changes

A. MEDICAID REIMBURSEMENT IN CURRENT YEAR

Total Reimbursement	<input style="width: 90%;" type="text" value="\$397,429.26"/>	
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B. REPORT HOW MEDICAID WAS REIMBURSED

Description	Weight 1.72	Weight 2.21	Weight 3.74	Total
Salaries (Instructional Only)	\$3,871.93	\$148,877.50	\$156,612.88	\$309,362.31
Employee Benefits (Instructional Only)	\$661.72	\$25,443.19	\$26,765.13	\$52,870.04
Employee Travel (Instructional Only)	\$0.00	\$0.00	\$0.00	\$0.00
Supplies & Materials (Consumables)	\$0.00	\$0.00	\$42.53	\$42.53
Contracted Services (Non-Tuition)	\$0.00	\$0.00	\$0.00	\$0.00
Pupil Transportation	\$0.00	\$1,083.63	\$34,070.75	\$35,154.38
Equipment	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$4,533.65	\$175,404.32	\$217,491.29	\$397,429.26

C. UNACCOUNTED FOR MEDICAID REIMBURSEMENT

	<input style="width: 90%;" type="text" value="\$0.00"/>	
--	---	--

D. COST INFORMATION

Staff Description	Contracted Hours	Total Salaries	Total Benefits	Cost/Contract Hour
Psychologist	0.00	\$0.00	\$0.00	\$0.00
Social Worker	0.00	\$0.00	\$0.00	\$0.00
Physical Therapist	0.00	\$0.00	\$0.00	\$0.00
P.T. Assistant	0.00	\$0.00	\$0.00	\$0.00
Occupational Therapist	0.00	\$0.00	\$0.00	\$0.00
COTA	0.00	\$0.00	\$0.00	\$0.00
Speech Language Pathologist	0.00	\$0.00	\$0.00	\$0.00
Vision Orientation Mobility Specialist	0.00	\$0.00	\$0.00	\$0.00
Teacher Visual Impairment	0.00	\$0.00	\$0.00	\$0.00
Audiologist	0.00	\$0.00	\$0.00	\$0.00
Early Childhood Educator	0.00	\$0.00	\$0.00	\$0.00
Special Education Teachers	53200.00	\$2,190,245.22	\$731,365.78	\$54.92
Counselor	14450.00	\$697,909.75	\$216,835.40	\$63.30
Nurse -RN	5700.00	\$194,293.50	\$65,610.86	\$45.60
Nurse- LPN	0.00	\$0.00	\$0.00	\$0.00
Dietician	0.00	\$0.00	\$0.00	\$0.00
Special Education Paraprofessional	104832.00	\$1,162,636.94	\$239,840.14	\$13.38

2020-2021 Screen 7 - Transportation Costs

Gray cells are pre-populated data from the CAR application

Blue cells are pre-populated data

Yellow cells are calculations based on numbers entered in the textboxes

You must click [Submit](#) button to save changes

Mileage Expenditures

Description	Mileage	Cost/Mile	Total Mileage Expenditures
Yellow Bus	23419	5.76	134893.44
Van & Car	26243	\$0.560	\$14,696.08

Additional Transportation Expenditures

Description	Weight 1.72	Weight 2.21	Weight 3.74
Driver's and Aide's Salaries (Non-Yellow Bus Only)	\$0.00	\$0.00	\$39,399.31
Driver's and Aide's Benefits (Non-Yellow Bus Only)	\$0.00	\$0.00	\$6,670.40
Contracted Services Transportation	\$0.00	\$0.00	\$155.00
Total Transportation Expenditures	\$0.00	\$0.00	\$46,224.71

Vehicles Reported

VIN	Vehicle Type	Model Year	Purchase Price	Students Served
4DRBUAAN5FB032691	BUS	2015	85410.51	46

Annual Allowed Expenditures

VIN	Vehicle Type	Purchase Year	Expenditure FY						
			2017	2018	2019	2020	2021	2022	2023
4DRBUAAN5FB032691	BUS	2016	12201.50	12201.50	12201.50	12201.50	12201.50	12201.50	12201.50

2020-2021 Screen 8 - Special Education Balance

Gray cells are pre-populated data from the CAR application

Blue cells are pre-populated data

Yellow cells are calculations based on numbers entered in the textboxes

You must click [Submit](#) button to save changes



Special Education Expenditures and Revenues

Revenues	Weight 1.72	Weight 2.21	Weight 3.74	Total
Special Education Receipts	\$3,467,052.00	\$1,396,491.00	\$1,146,780.00	\$6,010,323.00
Tuition In Receipts	\$31,096.43	\$38,777.16	\$0.00	\$69,873.59
Medicaid Reimbursement for Instructional Program	\$4,533.65	\$175,404.32	\$217,491.29	\$397,429.26
Part B Receipts for Instructional Program	\$154,785.00	\$0.00	\$0.00	\$154,785.00
Teacher Quality	\$149,711.68	\$18,570.52	\$56,463.70	\$224,745.90
Foster Care Claims	\$0.00	\$0.00	\$0.00	\$0.00
Termination of Rights Claims	\$0.00	\$9,694.29	\$0.00	\$9,694.29
High Cost Fund Claims	\$0.00	\$0.00	\$0.00	\$0.00
Non-Public Claim	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Sales	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00
DE Revenue Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
Total Special Education Revenue	\$3,807,178.76	\$1,638,937.29	\$1,420,734.99	\$6,866,851.04
Expenditures				
Total Salaries (Instructional Only)	\$1,433,252.98	\$973,360.01	\$963,712.03	\$3,370,325.02
Total Employee Benefits (Instructional Only)	\$434,185.60	\$210,945.63	\$265,716.45	\$910,847.68
Employee Travel (Instructional Only)	\$0.00	\$0.00	\$0.00	\$0.00
Total Supplies & Materials (Consumables)	\$10,305.19	\$6,331.98	\$8,115.27	\$24,752.44
Total Contract Services (Non-Tuition)	\$422.82	\$37,489.62	\$19,576.08	\$57,488.52
Total Pupil Transportation	\$0.00	\$0.00	\$195,814.23	\$195,814.23
Total Equipment	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$1,878,166.59	\$1,228,127.24	\$1,452,934.06	\$4,559,227.89
SBRC Approval for Administrative Costs	\$0.00	\$0.00	\$0.00	\$0.00
SBRC Receipts for Administrative Costs	\$0.00	\$0.00	\$0.00	\$0.00
State/Local SBRC Approved Administrative Costs	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Special Education	\$1,878,166.59	\$1,228,127.24	\$1,452,934.06	\$4,559,227.89
General Program Percentage	\$1,753,683.00	\$212,004.00	\$93,245.00	\$2,058,932.00
Tuition Out Total	\$234,786.01	\$70,522.02	\$72,718.20	\$378,026.23
Maintenance of Effort Reduction Amount	\$0.00	\$0.00	\$0.00	\$0.00

DE Expenditure Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Total Special Education Expenditures	\$3,866,635.60	\$1,510,653.26	\$1,618,897.26	\$6,996,186.12
Total Net				
Net Revenues Over (Under) Expenditures	(\$59,456.84)	\$128,284.03	(\$198,162.27)	(\$129,335.08)

2020-2021 Screen 9 - Maintenance of Effort

Gray cells are numbers populated from Car
 Blue cells are numbers populated from other cells
 Yellow cells are calculations based on the numbers
 You must click [Submit](#) button to save changes

THE LEA DOES NOT MEET PART B REQUIREMENTS OR HAS BEEN FOUND TO BE SIGNIFICANTLY DISPROPORTIONATE

PREVIOUS YEAR SPECIAL EDUCATION EXPENDITURES

Local Aid Percentage	<input type="text" value="27"/>
Total Funds Expended from State and Local Sources	<input type="text" value="\$5,668,212.99"/>
Total Funds Expended from Local Sources	<input type="text" value="\$1,530,417.51"/>
Total Funds Expended from Local Sources	<input type="text" value="\$1,530,417.51"/>
Total Special Education Resident Students	<input type="text" value="395"/>
Local Funds Expended per Resident Student	<input type="text" value="\$3,874.47"/>
Total Funds Expended from State and Local Sources	<input type="text" value="\$5,668,212.99"/>
Total Special Education Resident Students	<input type="text" value="395"/>
State and Local Funds Expended per Resident Student	<input type="text" value="\$14,349.91"/>

Maintenance Of Effort Reductions	Cost Reductions
Part B Allocation Previous Year	<input type="text" value="\$157,337.00"/>
Part B Allocation Current Year	<input type="text" value="\$154,785.00"/>
Maximum Maintenance of Effort Reduction	<input type="text" value="\$0.00"/>
Funds Expended for Early Intervening Services in Current Year	<input type="text" value="\$0.00"/>
Allowable Maintenance of Effort Reduction	<input type="text" value="\$0.00"/>

Maintenance Of Effort Exceptions	Cost Exceptions
Special Education Personnel Reduction	\$89,585.31
Reduction in Student Enrollment	\$0.00
Loss of High Cost Student	\$0.00
Termination of Long-Term Cost	\$0.00
Reimbursement of the High Cost Fund	\$0.00

CURRENT YEAR SPECIAL EDUCATION EXPENDITURES

Local Aid Percentage	27
Total Funds Expended from State and Local Sources	\$5,509,270.06
Total Funds Expended from Local Sources	\$1,487,502.92
Total Funds Expended from Local Sources	\$1,487,502.92
Total Special Education Resident Students	429
Local Funds Expended per Resident Student	\$3,467.37
Total Funds Expended from State and Local Sources	\$5,509,270.06
Total Special Education Resident Students	429
State and Local Funds Expended per Resident Student	\$12,842.12

Adjustments For MOE Reductions	Amounts
Total Funds Expended from Local Sources	\$1,530,417.51
Total Funds Expended from State and Local Sources	\$5,668,212.99
Total Special Education Resident Students	395
Local Funds Expended per Resident Student	\$3,874.47

Total Special Education Resident Students	395
State and Local Funds Expended per Resident Student	\$14,349.91

Adjustments For MOE Exceptions	Amounts
Total Funds Expended from Local Sources	\$1,440,832.20
Total Funds Expended from State and Local Sources	\$5,578,627.68
Total Special Education Resident Students	395
Local Funds Expended per Resident Student	\$3,647.68
Total Special Education Resident Students	395
State and Local Funds Expended per Resident Student	\$14,123.11

2020-2021 Screen 10 - Excess Costs

Gray cells are numbers populated from Car
 Blue cells are numbers populated from other cells
 Yellow cells are calculations based on the numbers
 You must click [Submit](#) button to save changes

PREVIOUS YEAR

ELEMENTARY SCHOOL CALCULATION

% of Expenditures	<input type="text" value="47"/>
State & Local Funds Spent Previous Year	<input type="text" value="\$33,834,327.12"/>
Federal Funds Spent Previous Year	<input type="text" value="\$628,962.49"/>
Total Expenditures on Elementary Schools	<input type="text" value="\$34,463,289.61"/>
Total Expenditures on Elementary Schools	<input type="text" value="\$34,463,289.61"/>
Capital Outlay & Debt on Elementary Schools	<input type="text" value="\$13,781,992.64"/>
Total Expenditures less Capital Outlay & Debt	<input type="text" value="\$20,681,296.97"/>
Part B Allocation Spent Previous Year	<input type="text" value="\$73,948.39"/>
Title I, Part A Allocation Spent Previous Year	<input type="text" value="\$154,247.42"/>
Title III, Part A & B Allocation Spent Previous Year	<input type="text" value="\$2,231.87"/>
State & Local Funds Spent on Special Education the Previous Year	<input type="text" value="\$3,240,723.28"/>
State & Local Funds Spent for Title I, Part A & Title III, Part A & B the Previous Year	<input type="text" value="\$1,290,663.49"/>
Total Other Deductions	<input type="text" value="\$4,761,814.45"/>

Total Expenditures less Capital Outlay & Debt	\$20,681,296.97
Other Deductions	\$4,761,814.45
Allowable Expenditure Amount	\$15,919,482.52
Allowable Expenditure Amount	\$15,919,482.52
Average Number of Total Students Enrolled	1669
Average Annual per Student Expenditure	\$9,538.34
Number of Special Education Students in the Elementary Schools	275
Average Annual per Student Expenditure	\$9,538.34
Minimum Amount of Funds That Must Be Spent for Students Enrolled in Special Education Before Using Part B	\$2,623,043.50
Amount of Funds Spent for Students in Special Education Before Using Part B in Current Year	\$3,288,207.48
SECONDARY SCHOOL CALCULATION	

% of Expenditures	53
State & Local Funds Spent Previous Year	\$38,153,602.93
Federal Funds Spent Previous Year	\$709,255.58
Total Expenditures on Secondary Schools	\$38,862,858.51
Total Expenditures on Secondary Schools	\$38,862,858.51
Capital Outlay & Debt on Secondary Schools	\$15,541,395.96
Total Expenditures less Capital Outlay & Debt	\$23,321,462.55
Part B Allocation Spent Previous Year	\$83,388.61

Title I, Part A Allocation Spent Previous Year	\$173,938.58
Title III, Part A & B Allocation Spent Previous Year	\$2,516.80
State & Local Funds Spent on Special Education the Previous Year	\$3,654,432.64
State & Local Funds Spent for Title I, Part A & Title III, Part A & B the Previous Year	\$1,455,429.05
Total Other Deductions	\$5,369,705.68
Total Expenditures less Capital Outlay & Debt	\$23,321,462.55
Other Deductions	\$5,369,705.68
Allowable Expenditure Amount	\$17,951,756.87
Allowable Expenditure Amount	\$17,951,756.87
Average Number of Total Students Enrolled	1981
Average Annual per Student Expenditure	\$9,061.97
Number of Special Education Students in the Secondary Schools	209
Average Annual per Student Expenditure	\$9,061.97
Minimum Amount of Funds That Must Be Spent for Students Enrolled in Special Education Before Using Part B	\$1,893,951.73
Amount of Funds Spent for Students in Special Education Before Using Part B in Current Year	\$3,707,978.64

2020-2021 Screen 11 - Certification

[Help](#)

Special Education Supplement LEA CERTIFIED 9/15/2021 2:17:22 PM
CAR CERTIFIED on 9/15/2021 2:16:35 PM
Transportation CERTIFIED 9/15/2021 2:18:23 PM

All the records described below are now **BROWSE ONLY**
 Please contact person listed at the bottom of the display
 if you need to make further adjustments to this information.
 Thank you.

A district may request allowable growth and supplement aid for a negative special education balance for the current school year. The supplemental aid payment will be calculated by the Department of Management after all special education balances have been finalized. If a district has a positive special education balance, they do not have the ability to request allowable growth and supplemental aid. The date listed below indicates when the district's board approved seeking allowable growth and supplemental aid for a negative special education balance.

Our Board approved this action on

Upload your minutes (PDF or Word): No file selected.

Previous Year Carryover (Screen 4)	Weighted Receipts (Screen 4)
\$0.00	\$2,986,731.00
Total Special Education Revenue	Carryover Allowed in Current Year (10% of Weighted Receipts)
\$6,866,851.04	\$298,673.10
Total Special Education Expenditures	Amount to be Redistributed to Districts with a Negative Balance
\$6,996,186.12	\$0.00
Special Education Balance in Current Year	Amount of Allowable Growth Request
(\$129,335.08)	<input type="text" value="\$129,335.08"/>

DISTRICT LEVEL FORMS	STATUS	DATE
Screen 1 - Resident Students Tuitioned Out	COMPLETE	9/15/2021 1:42:59 PM

Screen 2 - Resident Students	COMPLETE	9/15/2021 10:39:49 AM
Screen 3 - Non-Resident Students Tuitioned In	COMPLETE	9/15/2021 1:44:48 PM
Screen 4 - Receipts	COMPLETE	9/15/2021 10:40:06 AM
Screen 5 - Part B Funds	COMPLETE	9/15/2021 10:40:12 AM
Screen 6 - Medicaid Reimbursement	COMPLETE	9/15/2021 10:42:13 AM
Screen 7 - Transportation Costs	COMPLETE	9/15/2021 10:43:19 AM
Screen 8 - Special Education Balance	COMPLETE	9/15/2021 10:52:20 AM
Screen 9 - Maintenance of Effort	COMPLETE	9/15/2021 10:52:29 AM
Screen 10 - Excess Costs	COMPLETE	9/15/2021 10:53:24 AM
Screen 11 - Certification	COMPLETE	9/15/2021 2:17:22 PM

Mileage

3114 0000 Indianola Comm School District - Annual Transportation Report - Mileage - 2020-2021

1.	Cost Per Mile (district-owned autos, vans & wagons of 9-capacity or less) The cost per mile rate shown here will be used, where appropriate, to determine the cost for miles traveled by district-owned, 9-passenger autos, vans and wagons. The default cost per mile that currently is allowed by the IRS for business mileage deductions is 0.56 cents. If the district's actual cost per mile rate is known, enter that amount here.	0.56	
		Yellow School Bus	Auto, Van & Wagon
2.	Total regular route miles traveled this school year	188167	0
3.	Total kindergarten route miles traveled this school year	1042	0
4.	Total miscellaneous route miles traveled this school year	0	0
5.	Total route and miscellaneous miles traveled this school year	0 189,209	0
6.	Total miles traveled for special education this school year	23419	26243
7.	Total activity and educational trip miles this school year	31101	6217
8.	Total miles traveled for other persons and groups this school year	5654	5384
9.	Enter miles driven by administrators, teachers or other school staff (in district-owned, 9-passenger or less capacity vehicles) to attend meetings, conferences, or for other non-student related school business if the costs of operation (fuel, maintenance, insurance, etc.) for these are included in this report. Include driver's education vehicle miles if the costs of operation are included in this report.		2098

Student Count

3114 0000 Indianola Comm School District - Annual Transportation Report - Student - 2020-2021

1.	Number of days buses operated for 2020-2021 school year	177	Number of weeks = 0 35.4
PUBLIC/OPEN ENROLLMENT SCHOOL STUDENTS			
	Transportation Required By Law	Number of Students	Aggregate Number of Weeks
2.	Elementary students transported who live more than 2 miles from school	517	18351
3.	High school students transported who live more than 3 miles from school	114	3908
	Transportation Not Required By Law		
4.	Elementary students transported who live 2 miles or less from school	593	21057
5.	High school students transported who live 3 miles or less from school	182	6378
NONPUBLIC SCHOOL STUDENTS - RESIDENT			
	Transportation Required By Law		
6.	Elementary students transported who live more than 2 miles from school	0	0
7.	High school students transported who live more than 3 miles from school	0	0
	Transportation Not Required By Law		
8.	Elementary students transported who live 2 miles or less from school	0	0
9.	High school students transported who live 3 miles or less from school	0	0
NONPUBLIC SCHOOL STUDENTS - NONRESIDENT			
	Transportation Required By Law		
10.	Elementary students transported	0	0
11.	High school students transported	0	0

Miscellaneous

3114 0000 Indianola Comm School District - Annual Transportation Report - Miscellaneous - 2020-2021

Miscellaneous		
1.	Average Number of Students transported (total aggregate weeks / number of weeks from form 2) <i>(R1 = (SR2C2 + SR3C2 + SR4C2 + SR5C2 + SR6C2 + SR7C2 + SR8C2 + SR9C2 + SR10C2 + SR11C2) / SR1C2)</i>	1,403.79
2.	Route/Miscellaneous Miles Traveled (Yellow and auto, van & wagon) <i>(R2 = MR5C1 + MR5C2)</i>	189,209
3.	Non-Route Miles Traveled (Yellow for SE, activity, educational trip) <i>(R3 = MR6C1 + MR7C1 + MR8C1)</i>	60,174
4.	Total Route/Misc & Non-Route Miles Traveled (Line 2 + line 3) <i>(R4 = R2 + R3)</i>	249,383
5.	Net transportation costs (Operating Costs + revenues + adjustments for SE, auto, van & wagon (mileage X cost per mile from form 1)) <i>(R5 = RR31C1)</i>	1,436,955.61
6.	Average Cost Per Mile Traveled (Total cost-revenue-nonroute) / route miles <i>(R6 = R5 / R4)</i>	5.76
7.	Non-Route Operating Costs (Yellow misc, SE, activity, ed trip X avg cost per mile) <i>(R7 = R3 * R6)</i>	346,602.24
8.	Net Operating Cost (Line 5 - line 7) <i>(R8 = R5 - R7)</i>	1,090,353.37
9.	Average Cost Per Pupil Transported (All Students) (line 8 / line 1) <i>(R9 = R8 / R1)</i>	776.72
Adjusted Calculations for Next FY Nonpublic Transportation Reimbursement Claim		
10.	Net Cost + Current FY Nonpublic Reimbursement <i>(R10 = RR31C1 + RR18C1)</i>	1,439,340.98
11.	Adjusted Cost Per Mile <i>(R11 = R10 / R4)</i>	5.77
12.	Adjusted Nonroute Operating Costs <i>(R12 = R3 * R11)</i>	347,203.98
13.	Adjusted Net Operating Costs <i>(R13 = R10 - R12)</i>	1,092,137.00
14.	Average Cost Per Pupil Transported for Nonpublic Transportation Reimbursement Claim <i>(R14 = R13 / R1)</i>	777.99
Assurances		
1.	Has your district performed the mandated twice annual bus evacuation drill?	<input checked="" type="checkbox"/>

*Legend : R27 = MR7C2 * SR1C1 --> R - Row Number , C - Column Number, M - Mileage Form, S - Student Form, R - Revenue Form*

Costs/Revenues

3114 0000 Indianola Comm School District - Annual Transportation Report - Costs/Revenue - 2020-2021

	Transportation Costs	Total-All Funds	General Fund (10)	Activity Fund (21)	Management Fund (22)	Capital Projects Funds (33 & 36)	Enterprise Funds (61 - 69)
1.	Total cost of fuel <i>Source: Certified Annual Report (CAR)</i>	78,564.91	78,564.91	0.00	0.00	0.00	0.00
2.	Other Equipment, including fuel tank, spill-monitoring devices/systems, etc <i>Source: CAR</i>	0.00	0.00	0.00	0.00	0.00	0.00
3.	Vehicle depreciation <i>VIS(SUM of Vehicle Price, purchase date 07-01-2014 to 06-30-2021 / 7)</i>	238,611.32					
4.	Two-way radio communications equipment <i>Source: CAR</i>	17,407.70	8,167.70	0.00	0.00	9,240.00	0.00
5.	Video monitoring system equipment <i>Source: CAR</i>	17,251.95	17,251.95	0.00	0.00	0.00	0.00
6.	Rental of equipment and vehicles <i>Source: CAR</i>	5,660.20	5,264.78	395.42	0.00	0.00	0.00
7.	School bus driver, mechanic, supervisor, aide, washer salaries <i>Source: CAR</i>	692,553.95	690,290.82	0.00	0.00	0.00	2,263.13
8.	Benefits <i>Source: CAR</i>	166,759.89	153,954.25	0.00	12,418.86	0.00	386.78
9.	Transportation supplies and parts <i>Source: CAR</i>	98,474.23	98,474.23	0.00	0.00	0.00	0.00
10.	Repairs, maintenance and inspection fees <i>Source: CAR</i>	71,994.18	71,994.18	0.00	0.00	0.00	0.00
11.	Vehicle insurance costs <i>Source: CAR</i>	57,393.00	0.00	0.00	57,393.00	0.00	0.00
12.	Other professional services, including drug/alcohol testing <i>Source: CAR</i>	2,865.00	2,865.00	0.00	0.00	0.00	0.00
13.	Transportation provided by non-district personnel <i>Source: CAR</i>	155.00	155.00	0.00			0.00
14.	Other expenditures <i>Source: CAR</i>	11,631.80	11,631.80	0.00	0.00	0.00	0.00
15.	Nonpublic transportation costs - not included above <i>Source: CAR</i>	2,385.37					
16.	State Adjustment	0.00					
17.	Total Operating Costs	1,461,705.50	1,138,614.62	395.42	69,811.86	9,240.00	2,649.91
	Transportation Revenues	Total-All Funds	General Fund (10)	Activity Fund (21)	Management Fund (22)	Capital Projects Funds (33 & 36)	Enterprise Funds (61 - 69)
18.	Nonpublic transportation reimbursement <i>Source: CAR</i>	2,385.37					
19.	Transportation assistance received (SBRC) <i>Source: CAR</i>	0.00					
20.	Clean School Bus Program CFDA 66.034 <i>Source: CAR</i>	0.00					
21.	Transportation Fees received <i>Source: CAR</i>	0.00					
22.	State Adjustment	0.00					
23.	Total Transportation Revenues	2,385.37	0.00	0.00	0.00	0.00	0.00
	Transportation Adjustments	Total-All Funds	General Fund (10)	Activity Fund (21)	Management Fund (22)	Capital Projects Funds (33 & 36)	Enterprise Funds (61 - 69)
24.	Fuel tax refund, prior year <i>Source: CAR</i>	0.00					
25.	Administrative, teacher, custodial mileage & driver education cost adjustment (AUTO, VAN & WAGON ONLY) <i>(R25 = MR9 * MR1)</i>	1,174.88					
26.	Special education SES adjustment <i>(R26 = MR6C2 * MR1)</i>	14,696.08					
27.	Activity & educational trip mileage adjustment (AUTO, VAN & WAGON ONLY) <i>(R27 = MR7C2 * MR1)</i>	3,481.52					
28.	Other persons & group mileage adjustment (AUTO, VAN & WAGON ONLY) <i>(R28 = MR8C2 * MR1)</i>	3,015.04					
29.	State Adjustment	0.00					
30.	Total Adjustments	22,367.52	0.00	0.00	0.00	0.00	0.00
31.	Net transportation costs (Operating Costs + revenues + adjustments for SE, auto, van & wagon (mileage X cost per mile from form 1)) <i>(R31 = R17 - R23 - R30)</i>	1,436,955.61	1,138,614.62	395.42	69,811.86	9,240.00	2,649.91