

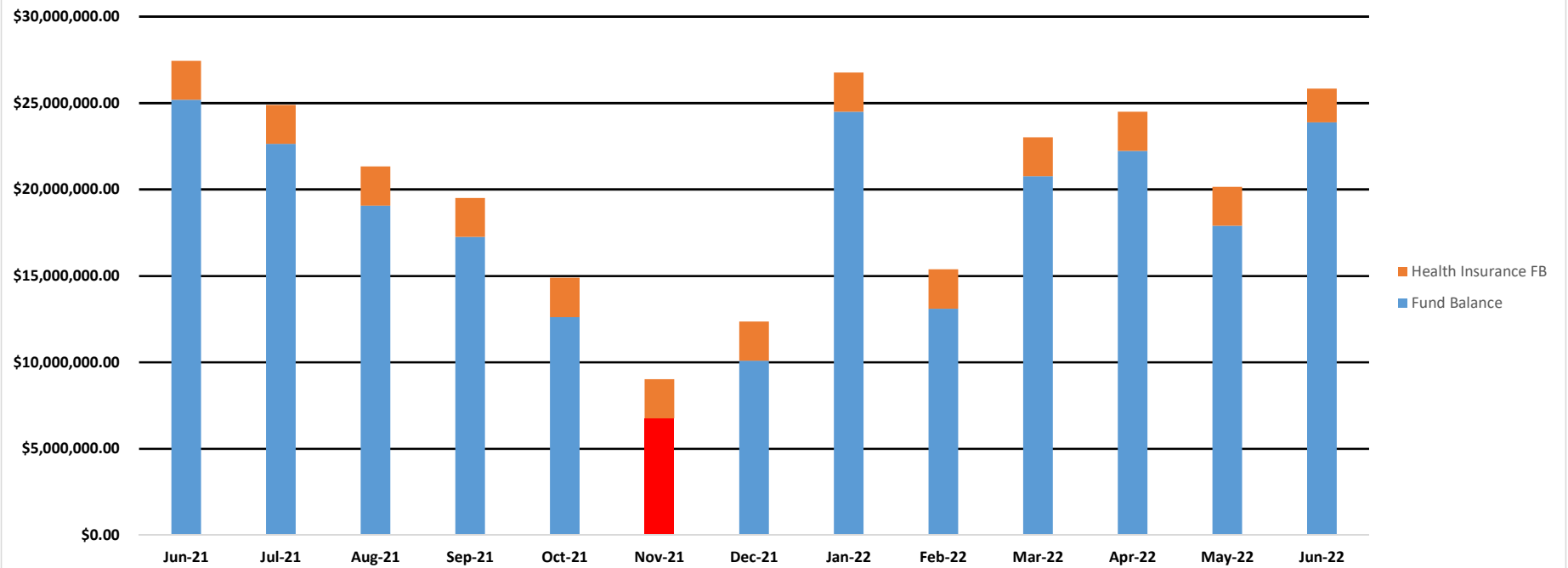
OAK CREEK-FRANKLIN JOINT SCHOOL DISTRICT
BUDGET TO ACTUAL COMPARISON

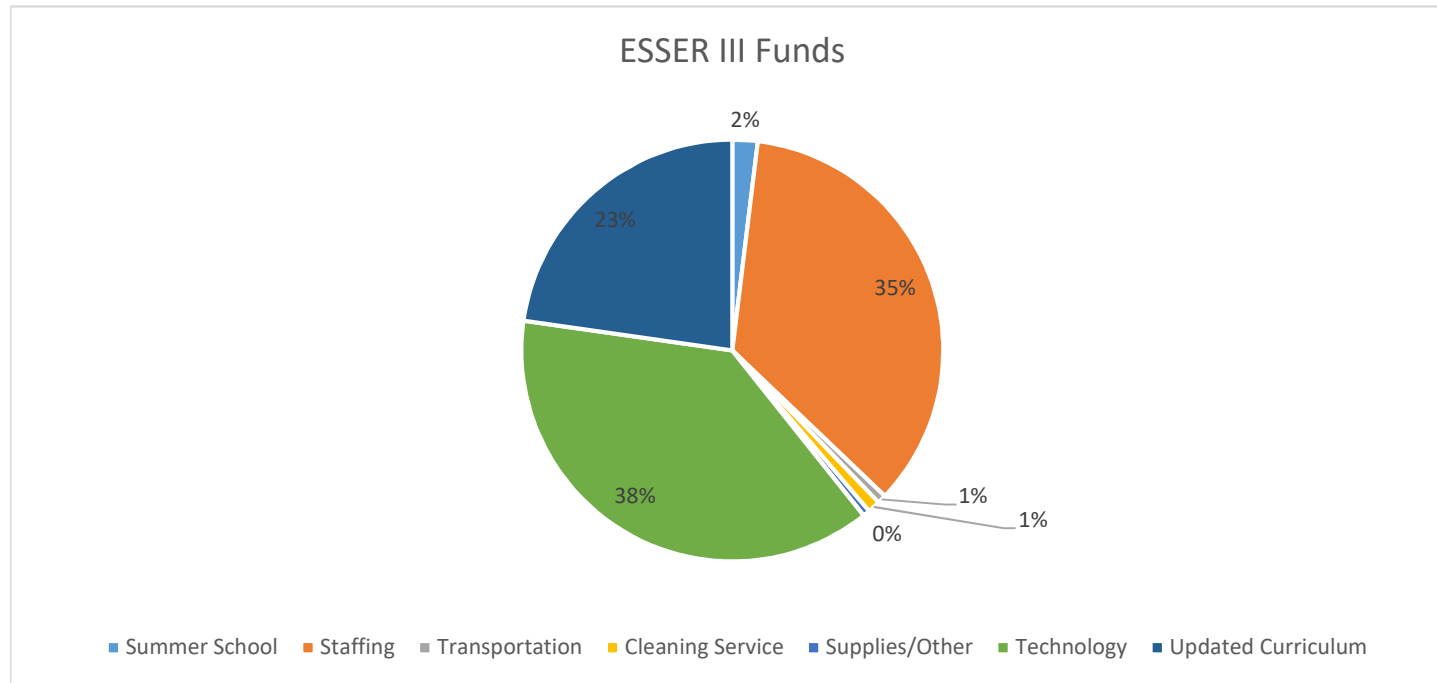
| | | 2019-2020 - Audited | | | 2020-2021 - Audited | | | CURRENT YEAR | | |
|--|---------|---------------------|------------------|---------|---------------------|------------------|---------|-----------------|-----------------|---------|
| | | June | Year- End Actual | YTD % | June | Year- End Actual | YTD % | June | Budget | YTD % |
| GENERAL FUND (10) | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| Property Tax | 211 | \$26,684,240.00 | \$26,684,240.00 | 100.00% | \$28,038,181.00 | \$28,038,181.00 | 100.00% | \$24,941,485.00 | \$24,941,485.00 | 100.00% |
| General Aid | 621 | \$33,707,433.00 | \$33,707,433.00 | 100.00% | \$34,116,507.00 | \$34,116,507.00 | 100.00% | \$37,133,625.00 | \$37,133,625.00 | 100.00% |
| Total Revenue Limit | | \$60,391,673.00 | \$60,391,673.00 | 100.00% | \$62,154,688.00 | \$62,154,688.00 | 100.00% | \$62,075,110.00 | \$62,075,110.00 | 100.00% |
| Interest | 280 | \$281,996.19 | \$281,996.19 | 100.00% | \$18,309.10 | \$18,309.10 | 100.00% | \$48,505.44 | \$40,000.00 | 121.26% |
| Other Local | 200 | \$809,229.71 | \$809,229.71 | 100.00% | \$741,493.23 | \$741,493.23 | 100.00% | \$835,906.11 | \$684,193.00 | 122.17% |
| Open Enrollment | 345 | \$4,724,321.00 | \$4,724,321.00 | 100.00% | \$5,567,390.00 | \$5,567,390.00 | 100.00% | \$6,254,181.00 | \$6,319,302.00 | 98.97% |
| Other Interdistrict | 300 | \$292,876.95 | \$292,876.95 | 100.00% | \$353,074.96 | \$353,074.96 | 100.00% | \$354,226.86 | \$280,000.00 | 126.51% |
| Intermediate Sources | 500 | \$10,000.00 | \$10,000.00 | 100.00% | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | |
| Categorical Aids | 610-619 | \$886,792.04 | \$886,792.04 | 100.00% | \$743,727.48 | \$743,727.48 | 100.00% | \$543,846.73 | \$560,643.00 | 97.00% |
| Per Pupil Aid | 695 | \$4,638,242.00 | \$4,638,242.00 | 100.00% | \$4,595,948.00 | \$4,595,948.00 | 100.00% | \$4,569,236.00 | \$4,567,752.00 | 100.03% |
| Other State | 600 | \$1,096,581.04 | \$1,096,581.04 | 100.00% | \$928,136.59 | \$928,136.59 | 100.00% | \$823,640.27 | \$839,461.00 | 98.12% |
| Title I | 751 | \$525,550.85 | \$525,550.85 | 100.00% | \$505,118.22 | \$505,118.22 | 100.00% | \$594,467.75 | \$565,000.00 | 105.22% |
| Other Federal | 700 | \$697,574.31 | \$697,574.31 | 100.00% | \$2,989,490.67 | \$2,989,490.67 | 100.00% | \$5,024,317.65 | \$1,386,999.00 | 362.24% |
| Miscellaneous | 900 | \$774,523.74 | \$774,523.74 | 100.00% | \$462,060.66 | \$462,060.66 | 100.00% | \$494,142.78 | \$458,200.00 | 107.84% |
| Total Fund 10 Revenue | | \$75,129,360.83 | \$75,129,360.83 | 100.00% | \$79,059,436.91 | \$79,059,436.91 | 100.00% | \$81,617,580.59 | \$77,776,660.00 | 104.94% |
| SPECIAL EDUCATION FUND (27) | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| Fund 10 Transfer | 110 | \$5,897,584.64 | \$5,897,584.64 | 100.00% | \$5,782,656.49 | \$5,782,656.49 | 100.00% | \$6,490,419.95 | \$6,381,792.00 | 101.70% |
| State Aid via CESA | 516 | \$2,019.97 | \$2,019.97 | 100.00% | \$5,241.14 | \$5,241.14 | 100.00% | \$0.00 | \$2,000.00 | 100.20% |
| State Aid | 600 | \$1,865,904.00 | \$1,865,904.00 | 100.00% | \$2,209,977.00 | \$2,209,977.00 | 100.00% | \$2,358,788.50 | \$2,354,185.00 | 100.20% |
| Flow Through / Preschool | 341/347 | \$1,088,606.27 | \$1,088,606.27 | 100.00% | \$1,140,720.52 | \$1,140,720.52 | 100.00% | \$1,255,800.61 | \$1,073,519.00 | 116.98% |
| Other Federal | 700 | \$169,357.12 | \$169,357.12 | 100.00% | \$212,285.86 | \$212,285.86 | 100.00% | \$321,705.44 | \$195,000.00 | 164.98% |
| Miscellaneous | 900 | \$5,817.66 | \$5,817.66 | 100.00% | \$3,494.45 | \$3,494.45 | 100.00% | \$0.00 | \$600.00 | 0.00% |
| Total Fund 27 Revenue | | \$9,029,289.66 | \$9,029,289.66 | 100.00% | \$9,354,375.46 | \$9,354,375.46 | 100.00% | \$10,426,714.50 | \$10,007,096.00 | 104.19% |
| Total General/Special Education Fund Revenue | | \$84,158,650.49 | \$84,158,650.49 | 100.00% | \$88,413,812.37 | \$88,413,812.37 | 100.00% | \$92,044,295.09 | \$87,783,756.00 | 104.85% |

OAK CREEK-FRANKLIN JOINT SCHOOL DISTRICT
BUDGET TO ACTUAL COMPARISON

| | | 2019-2020 - Audited | | | 2020-2021 - Audited | | | CURRENT YEAR | | |
|---|---------|------------------------|------------------------|----------------|------------------------|------------------------|----------------|------------------------|------------------------|----------------|
| | | June | Year- End Actual | YTD % | June | Year- End Actual | YTD % | June | Budget | YTD % |
| GENERAL FUND (10) | | | | | | | | | | |
| <u>EXPENSES</u> | | | | | | | | | | |
| Salaries | 100 | \$35,570,332.45 | \$35,570,332.45 | 100.00% | \$36,602,335.64 | \$36,602,335.64 | 100.00% | \$36,838,192.01 | \$36,680,560.00 | 100.43% |
| Benefits | 200 | \$13,492,564.01 | \$13,492,564.01 | 100.00% | \$14,026,934.41 | \$14,026,934.41 | 100.00% | \$16,154,728.67 | \$15,253,558.00 | 105.91% |
| Utilities | 330-339 | \$1,370,541.82 | \$1,370,541.82 | 100.00% | \$1,353,906.27 | \$1,353,906.27 | 100.00% | \$1,845,578.89 | \$1,525,264.00 | 121.00% |
| Transportation | 341 | \$2,604,947.82 | \$2,604,947.82 | 100.00% | \$2,482,175.43 | \$2,482,175.43 | 100.00% | \$3,115,733.90 | \$3,113,732.00 | 100.06% |
| Purchased Services | 300 | \$8,680,824.88 | \$8,680,824.88 | 100.00% | \$10,124,710.73 | \$10,124,710.73 | 100.00% | \$11,696,071.18 | \$10,314,698.00 | 113.39% |
| Supplies | 400 | \$2,040,532.14 | \$2,040,532.14 | 100.00% | \$2,825,809.76 | \$2,825,809.76 | 100.00% | \$3,196,197.90 | \$2,469,995.00 | 129.40% |
| Capital Purchases | 500 | \$1,736,070.22 | \$1,736,070.22 | 100.00% | \$1,959,789.65 | \$1,959,789.65 | 100.00% | \$1,860,276.29 | \$913,737.00 | 203.59% |
| Insurance | 700 | \$457,688.30 | \$457,688.30 | 100.00% | \$510,561.92 | \$510,561.92 | 100.00% | \$531,434.83 | \$530,008.00 | 100.27% |
| Fund Transfers | 800 | \$7,114,175.64 | \$7,114,175.64 | 100.00% | \$8,477,628.99 | \$8,477,628.99 | 100.00% | \$7,736,996.95 | \$6,381,792.00 | 121.24% |
| Miscellaneous | 900 | \$275,355.72 | \$275,355.72 | 100.00% | \$168,797.60 | \$168,797.60 | 100.00% | \$291,013.28 | \$593,316.00 | 49.05% |
| Total Fund 10 Expense | | \$73,343,033.00 | \$73,343,033.00 | 100.00% | \$78,532,650.40 | \$78,532,650.40 | 100.00% | \$83,266,223.90 | \$77,776,660.00 | 107.06% |
| SPECIAL EDUCATION FUND (27) | | | | | | | | | | |
| <u>EXPENSES</u> | | | | | | | | | | |
| Salaries | 100 | \$6,152,459.17 | \$6,152,459.17 | 100.00% | \$6,111,025.65 | \$6,111,025.65 | 100.00% | \$6,680,531.94 | \$6,547,763.00 | 102.03% |
| Benefits | 200 | \$2,325,590.85 | \$2,325,590.85 | 100.00% | \$2,397,729.59 | \$2,397,729.59 | 100.00% | \$2,775,218.39 | \$2,615,355.00 | 106.11% |
| Purchased Services | 300 | \$482,825.10 | \$482,825.10 | 100.00% | \$781,406.72 | \$781,406.72 | 100.00% | \$882,243.40 | \$763,533.00 | 115.55% |
| Supplies | 400 | \$59,435.09 | \$59,435.09 | 100.00% | \$60,167.30 | \$60,167.30 | 100.00% | \$78,828.00 | \$73,195.00 | 107.70% |
| Capital Purchases | 500 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | |
| Miscellaneous | 900 | \$8,979.45 | \$8,979.45 | 100.00% | \$4,046.20 | \$4,046.20 | 100.00% | \$9,279.11 | \$7,250.00 | 127.99% |
| Total Fund 27 Expenses | | \$9,029,289.66 | \$9,029,289.66 | 100.00% | \$9,354,375.46 | \$9,354,375.46 | 100.00% | \$10,426,100.84 | \$10,007,096.00 | 104.19% |
| Total General/Special Education Fund Expense | | \$82,372,322.66 | \$82,372,322.66 | 100.00% | \$87,887,025.86 | \$87,887,025.86 | 100.00% | \$93,692,324.74 | \$87,783,756.00 | 106.73% |

Fund Balance - 13 Month View





On August 23, 2021 we held a community input session that helped formulate how the ESSER funds were going to be leveraged. This was followed up by monthly budget reports that included highlights on the execution of the budget. The chart above shows a healthy distribution between updated curriculum, technology and staffing. A portion of the funds spent did provide relief within the operating budget which allowed us to pay off future obligations and has left us in a better operating position going forward. We will continue to spend down the obligated funds over the next two years. At this point we are 65% expended and will be fully expended by the conclusion of the 2023-24 fiscal year.