

Pioneer School District No.402

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
<b>OBJECT OF EXPENDITURE</b>						
(0) Debit Transfers	0	XXXXX	7,550	XXXXX	7,500	XXXXX
(1) Credit Transfers	0	XXXXX	-7,550	XXXXX	-7,500	XXXXX
(2) Certificated Salaries	5,084,192	44.09	5,470,175	37.00	5,429,652	36.54
(3) Classified Salaries	1,378,160	11.95	1,920,674	12.99	2,060,948	13.87
(4) Employee Benefits and Payroll Taxes	2,865,457	24.85	2,925,000	19.79	3,016,872	20.31
(5) Supplies and Materials	536,624	4.65	1,891,305	12.79	1,884,549	12.68
(7) Purchased Services	1,659,535	14.39	2,538,551	17.17	2,358,300	15.87
(8) Travel	6,492	0.06	38,201	0.26	17,400	0.12
(9) Capital Outlay	0	0.00	0	0.00	90,000	0.61
<b>TOTAL EXPENDITURES</b>	<b>11,530,460</b>	<b>100.00</b>	<b>14,783,906</b>	<b>100.00</b>	<b>14,857,721</b>	<b>100.00</b>

Pioneer School District No.402
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

Table with 7 columns: Activity, (1) Actual 2020-2021, (2) % of Total, (3) Budget 2021-2022, (4) % of Total, (5) Budget 2022-2023, (6) % of Total. Rows include Teaching Activities, Teaching Support, and Other Support Activities.

Pioneer School District No.402

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74   Warehouse	0	0.00	0	0.00	0	0.00
75   Mtr Pool	4,397	0.04	5,750	0.04	0	0.00
83   Interest	0	0.00	0	0.00	0	0.00
84   Principal	0	0.00	0	0.00	0	0.00
85   Debt Expn	0	0.00	0	0.00	0	0.00
91   Publ Actv	0	0.00	0	0.00	0	0.00
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>1,500,590</b>	<b>13.01</b>	<b>1,949,142</b>	<b>13.18</b>	<b>2,384,957</b>	<b>16.05</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	694,599	6.02	805,396	5.45	617,766	4.16
<b>TOTAL UNIT ADMINISTRATION</b>	<b>694,599</b>	<b>6.02</b>	<b>805,396</b>	<b>5.45</b>	<b>617,766</b>	<b>4.16</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	39,718	0.34	96,750	0.65	180,000	1.21
12   Supt Off	319,531	2.77	355,743	2.41	329,597	2.22
13   Busns Off	351,268	3.05	253,111	1.71	286,069	1.93
14   HR	46,629	0.40	35,739	0.24	33,853	0.23
15   Pblc Rltn	7,234	0.06	52,852	0.36	15,000	0.10
21   Supv Inst	398,218	3.45	438,311	2.96	430,912	2.90
41   Supervisn	50	0.00	200	0.00	14,768	0.10
51   Supervisn	54,020	0.47	65,000	0.44	0	0.00
61   Supv Bldg	36,220	0.31	49,297	0.33	150,069	1.01
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>1,252,887</b>	<b>10.87</b>	<b>1,347,003</b>	<b>9.11</b>	<b>1,440,268</b>	<b>9.69</b>
<b>TOTAL EXPENDITURES</b>	<b>11,530,460</b>	<b>100.00</b>	<b>14,783,906</b>	<b>100.00</b>	<b>14,857,721</b>	<b>100.00</b>

Pioneer School District No.402

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>TEACHING ACTIVITIES</b>				
27   Teaching	52.997	87.12	10.238	25.77
28   Extracurricular	0.000	0.00	0.261	0.66
<b>TOTAL TEACHING ACTIVITIES</b>	<b>52.997</b>	<b>87.12</b>	<b>10.499</b>	<b>26.43</b>
<b>TEACHING SUPPORT</b>				
22   Learning Resources	0.000	0.00	0.000	0.00
24   Guidance and Counseling	1.835	3.02	0.000	0.00
25   Pupil Management and Safety	0.000	0.00	5.863	14.76
26   Health/Related Services	1.000	1.64	0.596	1.50
31   InstProDev	0.000	0.00	0.000	0.00
32   Inst Tech	XXXXX	XXXXX	0.000	0.00
33   Curriculum	0.000	0.00	0.000	0.00
34   Professional Learning - State	0.000	0.00	XXXXX	XXXXX
<b>TOTAL TEACHING SUPPORT</b>	<b>2.835</b>	<b>4.66</b>	<b>6.459</b>	<b>16.26</b>
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	2.530	6.37
52   Operations	XXXXX	XXXXX	5.616	14.14
53   Maintenance	XXXXX	XXXXX	0.000	0.00
58   Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62   Grounds--Maintenance	XXXXX	XXXXX	0.000	0.00
63   Operation of Buildings	XXXXX	XXXXX	4.036	10.16
64   Maintenance	XXXXX	XXXXX	0.000	0.00
65   Utilities	XXXXX	XXXXX	0.000	0.00
67   Building Security	XXXXX	XXXXX	0.000	0.00
72   Information Systems	0.000	0.00	1.000	2.52
73   Printing	0.000	0.00	0.000	0.00
74   Warehousing and Distribution	0.000	0.00	0.000	0.00
75   Motor Pool	0.000	0.00	0.000	0.00
91   Public Activities	0.000	0.00	0.000	0.00
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>0.000</b>	<b>0.00</b>	<b>13.182</b>	<b>33.18</b>

Pioneer School District No.402

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	2.000	3.29	3.775	9.50
<b>TOTAL UNIT ADMINISTRATION</b>	<b>2.000</b>	<b>3.29</b>	<b>3.775</b>	<b>9.50</b>
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	1.64	1.000	2.52
13   Business Office	0.000	0.00	2.398	6.04
14   Human Resources	0.000	0.00	0.400	1.01
15   Public Relations	0.000	0.00	0.000	0.00
21   Supervision - Instruction	2.000	3.29	0.798	2.01
41   Supervision - Nutrition Services	0.000	0.00	0.216	0.54
51   Supervision - Transportation	0.000	0.00	0.000	0.00
61   Supervision - Building	0.000	0.00	1.000	2.52
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>3.000</b>	<b>4.93</b>	<b>5.812</b>	<b>14.63</b>
<b>TOTAL FTE STAFF</b>	<b>60.832</b>	<b>100.00</b>	<b>39.727</b>	<b>100.00</b>

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Pioneer School District No.402
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, Nonspendable Fund Balance, etc.), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, Nonspendable Fund Balance, etc.).

Pioneer School District No.402  
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>51,435</b>	<b>54,978</b>	<b>39,354</b>

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Pioneer School District No.402
SUMMARY OF DEBT SERVICE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, BEGINNING FUND BALANCE, and ENDING FUND BALANCE.



Pioneer School District No.402

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>574,606</b>	<b>600,925</b>	<b>496,150</b>

Pioneer School District No.402

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	1,510,555	1,511,913	1,589,177
1300   Sale of Tax Title Property	102	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	8,213	8,810	8,656
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>1,518,870</b>	<b>1,520,723</b>	<b>1,597,834</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	587	500	300
2450   Other Interest Earnings	0	0	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>587</b>	<b>500</b>	<b>300</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	0	0	0

Pioneer School District No.402

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000   TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,519,457	1,521,223	1,598,134

Pioneer School District No.402
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Pioneer School District No.402
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include G.L.863-890, F. TOTAL BEGINNING FUND BALANCE, G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ OR -), ENDING FUND BALANCE, and G.L.810-890, H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/.

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

**Pioneer School District No.402**

**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

Pioneer School District No.402

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>LOCAL TAXES</b>			
1100   Local Property Tax	1,100,279	1,063,323	422,086
1300   Sale of Tax Title Property	75	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	6,022	6,024	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>1,106,376</b>	<b>1,069,348</b>	<b>422,086</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	114	100	3,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	7,107	0	0
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>7,221</b>	<b>100</b>	<b>3,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	0	0	4,100,000
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>4,100,000</b>

Pioneer School District No.402

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6111   Federal Special Purpose-SLFRF	0	0	0
6112   Federal Special Purpose-ESSER II	0	0	0
6113   Federal Special Purpose-ESSER III	0	2,544,800	2,101,000
6114   Federal Special Purpose ESSER III Learning Loss	0	0	0
6118   Federal Special Purpose-Reserved G	0	0	0
6119   Federal Special Purpose-Cares Act - Other	0	0	0
6140   Impact Aid-Construction	0	0	0
6176   Targeted Assistance ESSER I	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6211   Federal Special Purpose-SLFRF	0	0	0
6212   Federal Special Purpose-ESSER II	0	0	0
6213   Federal Special Purpose-ESSER III	0	0	0
6214   Federal Special Purpose ESSER III Learning Loss	0	0	0
6218   Federal Special Purpose-Reserved G	0	0	0
6219   Federal Special Purpose-Cares Act - Other	0	0	0
6240   Impact Aid-Construction	0	0	0
6276   Targeted Assistance ESSER I	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6311   Federal Special Purpose-SLFRF	0	0	0
6312   Federal Special Purpose-ESSER II	0	0	0
6313   Federal Special Purpose-ESSER III	0	0	0
6314   Federal Special Purpose ESSER III Learning Loss	0	0	0
6318   Federal Special Purpose-Reserved G	0	0	0
6319   Federal Special Purpose-Cares Act - Other	0	0	0
6340   Impact Aid-Construction	0	0	0
6376   Targeted Assistance ESSER I	0	0	0



Pioneer School District No.402

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>2,544,800</b>	<b>2,101,000</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8101   Governmental Entities-Enrichment	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	500,000
9901   Transfers (local resources)	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>500,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,113,597</b>	<b>3,614,248</b>	<b>7,126,086</b>

Pioneer School District No.402
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include categories like Local Property Tax, Sale of Tax Title Property, Local in lieu of Taxes, etc.

Pioneer School District No.402
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include Revenues (A-C), Expenditures (D-G), Beginning Fund Balance (H-I), and Ending Fund Balance.

Pioneer School District No.402

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>140,976</b>	<b>88,081</b>	<b>639</b>

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.