

Budget to Actual

Expenditures and Revenues

Federal Programs

Reconcile each individual grant

Create Journal Vouchers to make any moves of expenditures

Complete Cash Requests and Book Due Froms

Complete Year End reports if grant is spent

Clean up Payroll Liabilities

Book Due to

Sped MOE - review special ed expenditures

Indian Ed for All - code funding to social studies teachers if needed

Taxes Receivable entries

120 Real Property

130 Personal Property

140 Mobile

150 Protested

680 Deferred Inflows

Review 7XX object codes and enter items over \$5,000

Review 660 codes that might belong in 7XX

Add Items to depreciation schedule

Book accumulated depreciation

Compensated Absences Reports

Elem and High School Classified Staff

Elem and High School Certified Staff

BROWNING PUBLIC SCHOOLS MONTHLY BUDGET REPORT

11 Through May 2022

91.67%	YTD
8.33%	Remaining

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8.33%	Remaining

Fund #	ELEMENTARY BUDGETED FUNDS	EXPENDITURES					Res	REVENUES		
		Budget	YTD	Commit.	Balance	% Remaining		Cash Reapp.	YTD	% To Date
101	General	\$ 9,017,326.46	\$ 8,304,908.30		\$ 712,418.16	7.90%	10%	\$ 11,470.75	\$ 6,237,902.64	69.18%
110	Transportation	\$ 649,000.00	\$ 667,268.87		\$ (18,268.87)	-2.81%	20%		\$ 312,494.86	48.15%
111	Bus Depreciation	\$ 1,353,805.02	\$ 137,595.26		\$ 1,216,209.76	89.84%		\$ 1,017,442.62	\$ 230,571.94	17.03%
113	Tuition	\$ 32,136.95	\$ -		\$ 32,136.95	100.00%		\$ 32,136.95	\$ 0.01	0.00%
114	Retirement	\$ 2,153,009.00	\$ 2,144,183.59		\$ 8,825.41	0.41%	20%	\$ 1,840.91	\$ 1,225,750.27	56.93%
117	Adult Ed	\$ 33,761.13	\$ -		\$ 33,761.13	100.00%	35%	\$ 33,761.13	\$ 0.16	0.00%
128	Technology	\$ 66,301.25	\$ -		\$ 66,301.25	100.00%		\$ 59,717.30	\$ 6,583.95	9.93%
129	Flexibility	\$ 440,609.76	\$ -		\$ 440,609.76	100.00%		\$ 440,609.76	\$ 37,890.60	8.60%
150	Debt Service	\$ 598,761.50	\$ 353,090.75		\$ 245,670.75	41.03%		\$ 62,307.31	\$ 379,534.50	63.39%
161	Building Reserve	\$ 125,512.00	\$ -		\$ 125,512.00	100.00%		\$ 125,512.40	\$ 1.86	0.00%
ELEMENTARY BUDGETED FUNDS SUBTOTAL		\$ 14,470,223.07	\$ 11,607,046.77	\$ -	\$ 2,863,176.30			\$ 1,784,799.13	\$ 8,430,730.79	
CASH FUNDS										
112	Food Service	\$ 173,182.76	\$ 1,415,930.03		\$ (1,242,747.27)				\$ 334,545.98	
115	Misc. Federal Programs		\$ 9,255,016.22		\$ (9,255,016.22)				\$ 4,467,625.51	
120	Rental	\$ 31,521.84	\$ 38,978.11		\$ (7,456.27)				\$ 31,870.54	
126	Impact Aid	\$ 21,154,896.02	\$ 9,144,009.30		\$ 12,010,886.72				\$ (31,091.46)	
160	Building	\$ 1,300,115.91	\$ 297,449.60		\$ 1,002,666.31				\$ -	
170	Day Care	\$ 447.00	\$ 148,769.94		\$ (148,322.94)				\$ 73,693.90	
182	Interlocal	\$ 265,418.09	\$ -		\$ 265,418.09				\$ -	
ELEMENTARY GRAND TOTAL		\$ 22,925,581.62	\$ 20,300,153.20	\$ -	\$ 2,625,428.42			\$ -	\$ 4,876,644.47	
ELEMENTARY CASH FUNDS SUBTOTAL		\$ 37,395,804.69	\$ 31,907,199.97	\$ -	\$ 5,488,604.72			\$ 1,784,799.13	\$ 13,307,375.26	

BROWNING PUBLIC SCHOOLS MONTHLY BUDGET REPORT

11 Through May 2022

91.67%	YTD
8.33%	Remaining

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Fund #	HIGH SCHOOL BUDGETED FUNDS	EXPENDITURES					Res	REVENUES			
		Budget	YTD	Commit.	Balance	% Remaining		Cash Reapp.	YTD	Total	% Remaining
201	General	\$ 4,397,348.37	\$ 3,905,385.73		\$ 491,962.64	11.19%	10%	\$ -	\$ 3,044,544.16	\$ 3,044,544.16	69.24%
210	Transportation	\$ 457,750.00	\$ 500,325.27		\$ (42,575.27)	-9.30%	20%	\$ -	\$ 269,636.08	\$ 188,113.92	41.10%
211	Bus Depreciation	\$ 643,747.95	\$ 62,048.29		\$ 581,699.66	90.36%		\$ 433,684.75	\$ 141,996.37	\$ 575,681.12	89.43%
213	Tuition	\$ 79.10	\$ -		\$ 79.10	100.00%		\$ 79.10	\$ 185.29	\$ (185.29)	-234.25%
214	Retirement	\$ 834,786.84	\$ 863,445.13		\$ (28,658.29)	-3.43%	20%	\$ -	\$ 482,087.02	\$ 482,087.02	57.75%
217	Adult Ed	\$ 3,931.35	\$ -		\$ 3,931.35	100.00%	35%	\$ 3,931.35	\$ 0.15	\$ (0.15)	0.00%
228	Technology	\$ 46,364.49	\$ -		\$ 46,364.49	100.00%		\$ 43,024.70	\$ 3,339.79	\$ 46,364.49	100.00%
229	Flexibility	\$ 273,842.75	\$ -		\$ 273,842.75	100.00%		\$ 273,842.75	\$ 14,226.84	\$ (14,226.84)	-5.20%
250	Debt Service	\$ 397,740.10	\$ 238,445.25		\$ 159,294.85	40.05%		\$ 36,070.58	\$ 76,824.87	\$ 112,895.45	28.38%
261	Building Reserve	\$ 32,313.30	\$ -		\$ 32,313.30	100.00%		\$ 32,313.30	\$ 0.74	\$ (0.74)	0.00%
HIGH SCHOOL BUDGETED FUNDS SUBTOTAL		\$ 7,087,904.25	\$ 5,569,649.67	\$ -	\$ 1,518,254.58			\$ 822,946.53	\$ 4,032,841.31	\$ 4,435,273.14	
CASH FUNDS											
215	Misc.	\$ 190,310.11	\$ 403,911.03		\$ (213,600.92)				\$ 160,899.48	\$ 160,899.48	
218	Traffic Ed	\$ 67,941.13	\$ -		\$ 67,941.13				\$ 67,941.13	\$ -	
220	Rental	\$ 6,876.55	\$ 154.10		\$ 6,722.45				\$ -	\$ -	
226	Impact Aid	\$ 9,323,539.87	\$ 3,608,608.85		\$ 5,714,931.02			\$ 5,017,361.43	\$ 4,306,178.44	\$ -	
260	Building	\$ 63,949.35	\$ -		\$ 63,949.35				\$ -	\$ -	
274	Purchasing	\$ -	\$ 161,144.60		\$ (161,144.60)				\$ 790.60	\$ (790.60)	
278	Self Insurance	\$ 566,620.89	\$ 4,851,027.32		\$ (4,284,406.43)				\$ 5,718,511.38	\$ 5,718,511.38	
284	Student Activities	\$ 271,542.99	\$ -		\$ 271,542.99				\$ 271,542.99	\$ -	
285	Endowment (Student Scholarships)	\$ 72,724.66	\$ 28,500.00		\$ 44,224.66				\$ 16,600.00	\$ 16,600.00	
286	Payroll	\$ 668,439.11	\$ -		\$ 668,439.11				\$ 668,439.11	\$ -	
287	Claims	\$ 1,020,176.20	\$ -		\$ 1,020,176.20				\$ -	\$ -	
289	Retirement/COBRA	\$ -	\$ -		\$ -				\$ -	\$ -	
HIGH SCHOOL CASH FUNDS SUBTOTAL		\$ 12,252,120.86	\$ 9,053,345.90	\$ -	\$ 3,198,774.96			\$ -	\$ 10,914,162.89	\$ 11,209,321.93	
HIGH SCHOOL GRAND TOTAL		\$ 19,340,025.11	\$ 14,622,995.57	\$ -	\$ 4,717,029.54			\$ 822,946.53	\$ 14,947,004.20	\$ 15,644,595.07	

			Final Audit	Currently	Difference		R	E
101	General	101	\$ 34,341.92	\$ (354,667.69)	\$ 389,009.61		X	X
		110	\$ 3,126,347.86	\$ 1,655,866.13	\$ 1,470,481.73			
		Total	\$ 3,160,689.78	\$ 1,301,198.44	\$ 1,859,491.34			
110	Transportation	101	\$ 79,858.79	\$ 79,858.79	\$ -		X	X
		110	\$ 59,610.48	\$ 59,610.48	\$ -			
		Total	\$ 139,469.27	\$ 139,469.27	\$ -			
111	Bus Depreciation	101	\$ 16,338.69	\$ 16,338.69	\$ -		X	X
		110	\$ 516,712.39	\$ 516,712.39	\$ -			
		Total	\$ 533,051.08	\$ 533,051.08	\$ -			
112	Food Service	101	\$ (8,488.92)	\$ (8,488.92)	\$ -			X
		110	\$ (1,546.38)	\$ (1,546.38)	\$ -			
		Total	\$ (10,035.30)	\$ (10,035.30)	\$ -			
113	Tuition	101	\$ -	\$ -	\$ -			X
		110	\$ 26,818.85	\$ 26,818.85	\$ -			
		Total	\$ 26,818.85	\$ 26,818.85	\$ -			
114	Retirement	101	\$ 24,622.75	\$ 24,622.75	\$ -		X	X
		110	\$ 471,633.89	\$ 471,633.89	\$ -			
		Total	\$ 496,256.64	\$ 496,256.64	\$ -			
115	Misc.	101	\$ (15,119.95)	\$ (15,119.95)	\$ -		468.39	209.28
		110	\$ (569,720.42)	\$ (568,129.53)	\$ (1,590.89)			
		Total	\$ (584,840.37)	\$ (583,249.48)	\$ (1,590.89)			
117	Adult Ed	101	\$ -	\$ -	\$ -		4.00	0
		110	\$ 28,238.24	\$ 28,238.24	\$ -			
		Total	\$ 28,238.24	\$ 28,238.24	\$ -			

120	Rental	101	\$ -	\$ -	\$ -		X	X
		110	\$ 7,972.74	\$ 7,972.74	\$ -			
		Total	\$ 7,972.74	\$ 7,972.74	\$ -			
126	Impact Aid	101	\$ 356,002.66	\$ 750,755.53	\$ (394,752.87)		X	205.56
		103	\$ 43.39	\$ 43.39	\$ -			
		110	\$ 1,675,862.75	\$ 3,144,592.60	\$ (1,468,729.85)			
		111	\$ 10,073,679.23	\$ 10,073,679.23	\$ -			
		112	\$ 10,054,942.64	\$ 10,054,942.64	\$ -			
		Total	\$ 22,160,530.67	\$ 24,024,013.39	\$ (1,863,482.72)			
128	Technology	101	\$ -	\$ -	\$ -		X	X
		110	\$ 42,671.22	\$ 42,671.22	\$ -			
		Total	\$ 42,671.22	\$ 42,671.22	\$ -			
129	Flexibility	101	\$ -	\$ -	\$ -		X	X
		110	\$ 329,754.10	\$ 329,754.10	\$ -			
		Total	\$ 329,754.10	\$ 329,754.10	\$ -			
150	Debt Service	101	\$ 19,613.56	\$ 19,613.56	\$ -		X	X
		110	\$ (100,340.77)	\$ (100,340.77)	\$ -			
		Total	\$ (80,727.21)	\$ (80,727.21)	\$ -			
160	Building	101	\$ -	\$ -	\$ -			
		110	\$ 182,491.75	\$ 182,491.75	\$ -			
		Total	\$ 182,491.75	\$ 182,491.75	\$ -			
161	Building Reserve	101	\$ 28.47	\$ 28.47	\$ -		X	X
		110	\$ 104,980.17	\$ 104,980.17	\$ -			
		Total	\$ 105,008.64	\$ 105,008.64	\$ -			
170	Day Care	101	\$ -	\$ -	\$ -		X	X
		110	\$ -	\$ -	\$ -			

		Total	\$ -	\$ -	\$ -		
182	Interlocal	101	\$ -	\$ -	\$ -	X	X
		110	\$ 221,999.06	\$ 221,999.06	\$ -		
		Total	\$ 221,999.06	\$ 221,999.06	\$ -		
		Elem.	\$ 26,759,349.16	\$ 26,764,931.43	\$ (5,582.27)		
201	General	101	\$ 10,348.21	\$ (209,167.43)	\$ 219,515.64		
		110	\$ 1,312,946.60	\$ 719,151.43	\$ 593,795.17		
		Total	\$ 1,323,294.81	\$ 509,984.00	\$ 813,310.81		
210	Transportation	101	\$ 48,402.91	\$ 48,402.91	\$ -		
		110	\$ 77,747.49	\$ 77,747.49	\$ -		
		Total	\$ 126,150.40	\$ 126,150.40	\$ -		
211	Bus Depreciation	101	\$ 9,380.31	\$ 9,380.31	\$ -		
		110	\$ 148,792.54	\$ 148,792.54	\$ -		
		Total	\$ 158,172.85	\$ 158,172.85	\$ -		
213	Tuition	101	\$ 6.58	\$ 6.58	\$ -		
		110	\$ 36.41	\$ 36.41	\$ -		
		Total	\$ 42.99	\$ 42.99	\$ -		
214	Retirement	101	\$ 14,484.43	\$ 14,484.43	\$ -		
		110	\$ 61,897.98	\$ 61,897.98	\$ -		
		Total	\$ 76,382.41	\$ 76,382.41	\$ -		
215	Misc.	101	\$ -	\$ -	\$ -		
		110	\$ (4,348.57)	\$ (3,492.56)	\$ (856.01)		
		Total	\$ (4,348.57)	\$ (3,492.56)	\$ (856.01)		

217	Adult Ed	101	\$ -	\$ -	\$ -		
		110	\$ 3,931.22	\$ 3,931.22	\$ -		
		Total	\$ 3,931.22	\$ 3,931.22	\$ -		
218	Traffic Ed	101	\$ -	\$ -	\$ -		
		110	\$ 55,123.07	\$ 55,123.07	\$ -		
		Total	\$ 55,123.07	\$ 55,123.07	\$ -		
220	Rental	101	\$ -	\$ -	\$ -		
		110	\$ 7,009.32	\$ 7,009.32	\$ -		
		Total	\$ 7,009.32	\$ 7,009.32	\$ -		
226	Impact Aid	101	\$ (51,363.97)	\$ 101,395.87	\$ (152,759.84)	\$ 67,400.00	
		103	\$ 467.34	\$ 467.34	\$ -		
		105	\$ 336,100.00	\$ 403,500.00	\$ (67,400.00)		
		110	\$ 1,870,238.61	\$ 2,633,352.58	\$ (763,113.97)		
		111	\$ 5,036,661.55	\$ 5,036,661.55	\$ -		
		112	\$ 5,027,061.35	\$ 5,027,061.35	\$ -		
		Total	\$ 12,219,164.88	\$ 13,202,438.69	\$ (983,273.81)		
228	Technology	101	\$ -	\$ -	\$ -		
		110	\$ 32,379.39	\$ 32,379.39	\$ -		
		Total	\$ 32,379.39	\$ 32,379.39	\$ -		
229	Flexibility	101	\$ -	\$ -	\$ -		
		110	\$ 146,545.34	\$ 146,545.34	\$ -		
		Total	\$ 146,545.34	\$ 146,545.34	\$ -		
250	Debt Service	101	\$ 11,905.71	\$ 11,905.71	\$ -		
		110	\$ (72,392.78)	\$ (72,392.78)	\$ -		
		Total	\$ (60,487.07)	\$ (60,487.07)	\$ -		
260	Building	101	\$ -	\$ -	\$ -		

		110	\$ 53,488.06	\$ 53,488.06	\$ -			
		Total	\$ 53,488.06	\$ 53,488.06	\$ -			
261	Building Reserve	101	\$ 11.16	\$ 11.16	\$ -			
		110	\$ 27,004.28	\$ 27,004.28	\$ -			
		Total	\$ 27,015.44	\$ 27,015.44	\$ -			
274	Purchasing	101	\$ -	\$ -	\$ -			
		110	\$ -	\$ -	\$ -			
		Total	\$ -	\$ -	\$ -			
278	Self Insurance	101	\$ -	\$ -	\$ -			
		105	\$ 475,102.79	\$ 475,102.79	\$ -			
		110	\$ 820,459.46	\$ 820,459.46	\$ -			
		Total	\$ 1,295,562.25	\$ 1,295,562.25	\$ -			
284	Student Activities	101	\$ 355,598.77	\$ 355,598.77	\$ -			
		110	\$ -	\$ -	\$ -			
		Total	\$ 355,598.77	\$ 355,598.77	\$ -			
285	Misc.	101	\$ -	\$ -	\$ -			
		110	\$ 72,514.66	\$ 72,514.66	\$ -			
		Total	\$ 72,514.66	\$ 72,514.66	\$ -			
286	Payroll	101	\$ -	\$ -	\$ -			
		110	\$ 124,811.02	\$ 119,220.53	\$ 5,590.49			
		Total	\$ 124,811.02	\$ 119,220.53	\$ 5,590.49			
287	Claims	101	\$ -	\$ -	\$ -			
		110	\$ 154,706.26	\$ 415,110.53	\$ (260,404.27)			
		Total	\$ 154,706.26	\$ 415,110.53	\$ (260,404.27)			
289	Retirement/COBRA	101	\$ -	\$ -	\$ -			

		110	\$ 151,232.88	\$ 151,232.88	\$ -			
		Total	\$ 151,232.88	\$ 151,232.88	\$ -			
		HS	\$ 16,318,290.38	\$ 16,743,923.17	\$ (425,632.79)			
		Total	\$ 43,077,639.54	\$ 43,508,854.60	\$ (431,215.06)			

ELEMENTARY		PRINCIPAL	INTEREST	TOTAL	
GO Bond Ref, 2021					
1/1/2023		\$	5,934.00 \$	5,934.00	
7/1/2023	\$	340,000.00 \$	5,934.00 \$	345,934.00	\$ 351,868.00
Impact Aid, 2020					
10/1/2022	\$	295,000.00 \$	55,125.00 \$	350,125.00	US Bank Hold
4/1/2022		\$	50,850.00 \$	50,850.00 \$	400,975.00
	\$	635,000.00			\$ 752,843.00
HIGH SCHOOL					
GO Bond Ref, 2021					
1/1/2023		\$	3,984.75 \$	3,984.75	
7/1/2023	\$	230,000.00 \$	3,984.75 \$	233,984.75	\$ 237,969.50
Impact Aid, 2015					
10/1/2022	\$	240,000.00 \$	2,400.00 \$	242,400.00 \$	242,400.00
	\$	470,000.00			\$ 480,369.50

