

**Belmond-Klemme Community School District
FY2023 Special Education Balance, PY Comparison**

Revenues:	FY2023	FY2022	% Change	\$ Increase (Decrease)
Special Education Receipts	\$ 1,352,205	\$ 1,368,722	-1%	\$ (16,517)
Tuition in Receipts	\$ 114,039	\$ 206,162	-45%	\$ (92,123)
Medicaid Reimbursement	\$ 87,105	\$ 106,523	-18%	\$ (19,418)
Part B Receipts	\$ 35,025	\$ 35,533	-1%	\$ (508)
Teacher Quality	\$ 65,735	\$ 73,289	-10%	\$ (7,554)
Total Special Education Revenues	\$ 1,654,109	\$ 1,790,229	-8%	\$ (136,120)
 Expenditures:				
Salaries	\$ 1,135,401	\$ 1,191,898	-5%	\$ (56,498)
Benefits	\$ 444,986	\$ 471,220	-6%	\$ (26,234)
Miscellaneous	\$ 3,206	\$ 1,433	124%	\$ 1,773
Contract Services	\$ 22,038	\$ 33,479	-34%	\$ (11,440)
Pupil Transportation	\$ 104,948	\$ 111,044	-5%	\$ (6,096)
Equipment	\$ 5,376	\$ -	-	\$ 5,376
General Program	\$ 435,366	\$ 389,030	12%	\$ 46,336
Tuition Out Total	\$ 197,280	\$ 80,982	144%	\$ 116,297
Total Special Education Expenditures	\$ 2,348,600	\$ 2,279,086	3%	\$ 69,514
 Net Revenues Over (Under) Expenditures	 \$ (694,491)	 \$ (488,857)	 42%	 \$ (205,634)