



**MATHEWS COUNTY
PUBLIC SCHOOLS**

**AMENDED ADOPTED
FISCAL YEAR 2014 BUDGET
2013-2014 SCHOOL YEAR**

JUNE 2013

**MATHEWS COUNTY PUBLIC SCHOOLS
AMENDED ADOPTED FISCAL YEAR 2014 BUDGET**

ACCOUNT CODE	DESCRIPTION	BUDGET 2012-2013	BUDGET 2013-2014	INCREASE	% OF INCREASE
##### INSTRUCTION					
1000	SALARIES	\$ 5,520,509.00	\$ 5,725,052.00	\$ 204,543.00	3.71%
1620	COMP EXTRACURRICULAR SUPP.	\$ 85,360.00	\$ 85,360.00	\$ -	0.00%
1230	COMP HOMEBOUND INSTRUCTION	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
1520	COMPENSATION SUBSTITUTE TEACHERS	\$ 51,500.00	\$ 51,500.00	\$ -	0.00%
2100	FICA & MEDICARE BENEFITS	\$ 436,387.00	\$ 443,662.00	\$ 7,275.00	1.67%
2210	VRS BENEFITS	\$ 765,324.00	\$ 780,270.00	\$ 14,946.00	1.95%
2300	HEALTH INSURANCE BENEFITS	\$ 581,442.00	\$ 638,628.00	\$ 57,186.00	9.84%
2310	RETIREE HEALTH INSURANCE	\$ 6,100.00	\$ 10,200.00	\$ 4,100.00	67.21%
2600	UNEMPLOYMENT COMPENSATION	\$ 32,212.00	\$ 25,000.00	\$ (7,212.00)	-22.39%
2700	WORKERS COMPENSATION	\$ 14,380.00	\$ 14,380.00	\$ -	0.00%
3013	CURRICULUM DEVELOPMENT	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
3018	SOL REMEDIATION	\$ 12,500.00	\$ 12,500.00	\$ -	0.00%
3800	ADVANCED PLACEMENT DUAL ENROLLMENT	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
3320	OFFICE EQUIPMENT/COPIER LEASES	\$ 20,300.00	\$ 25,100.00	\$ 4,800.00	23.65%
3800(2)	TUITION GOVERNOR'S PROGRAM	\$ 63,000.00	\$ 63,000.00	\$ -	0.00%
5000	STUDENT INSURANCE	\$ 4,837.00	\$ 4,837.00	\$ -	0.00%
5500	INSTRUCTIONAL CONFERENCES/TRAINING	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
6012	INSTRUCTIONAL MATERIALS & SUPPLIES	\$ 54,000.00	\$ 64,000.00	\$ 10,000.00	18.52%
6000	MEDIA SUPPLIES	\$ 9,000.00	\$ 9,000.00	\$ -	0.00%
6000(2)	GIFTED TESTING, SUPPLIES & ACTIVITIES	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
6012(2)	INSTRUCTIONAL OFFICE SUPPLIES	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%
6012(3)	PAPER/COPIER SUPPLIES	\$ 14,000.00	\$ 18,000.00	\$ 4,000.00	28.57%

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ACCOUNT CODE	DESCRIPTION	BUDGET 2012-2013	BUDGET 2013-2014	INCREASE	% OF INCREASE
8100	REPLACEMENT OF EQUIPMENT	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
9000	SUMMER SCHOOL	\$ 9,000.00	\$ 9,000.00	\$ -	0.00%
9000(2)	SUMMER SCHOOL SPECIAL EDUCATION	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
9000(3)	ADULT BASIC EDUCATION	\$ 2,118.00	\$ 2,118.00	\$ -	0.00%
9000(44)	TITLE IV DRUG FREE (PROGRAMS)	\$ 3,697.00	\$ -	\$ (3,697.00)	-100.00%
3000	TITLE I PURCHASED SERVICES	\$ 11,239.00	\$ 10,287.00	\$ (952.00)	-8.47%
5000	TITLE I PROFESSIONAL DEVELOPMENT	\$ -	\$ 200.00	\$ 200.00	N/A
6000	TITLE I MATERIALS & SUPPLIES	\$ -	\$ 6,950.00	\$ 6,950.00	N/A
3000	TITLE II-A PURCHASED SERVICES	\$ 13,169.00	\$ 7,883.00	\$ (5,286.00)	-40.14%
9000(43D)	TITLE II-D (PROFESSIONAL DEVELOPMENT)	\$ 2,033.00	\$ -	\$ (2,033.00)	-100.00%
3000	TITLE VI-B SPECIAL ED PURCHASED SVCS	\$ 15,881.00	\$ 18,957.00	\$ 3,076.00	19.37%
9000(48)	TITLE VI-B SPECIAL ED TRAINING	\$ -	\$ 600.00	\$ 600.00	N/A
6000	TITLE VI-B SPECIAL ED MATERIALS/SUPPLIES	\$ -	\$ 7,860.00	\$ 7,860.00	N/A
9000(3)	OTHER USE OF FUNDS	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
9000(30)	VOCATIONAL EDUCATION PROGRAM	\$ 11,000.00	\$ 11,000.00	\$ -	0.00%
9000(80)	CARL PERKINS GRANT	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
TOTAL INSTRUCTION		\$ 7,825,988.00	\$ 8,132,344.00	\$ 306,356.00	3.91%

**MATHEWS COUNTY PUBLIC SCHOOLS
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ACCOUNT CODE	DESCRIPTION	BUDGET 2012-2013	BUDGET 2013-2014	INCREASE	% OF INCREASE
#####	ADMINISTRATION, ATTENDANCE AND HEALTH SERVICES				
1000	SALARIES	\$ 451,833.00	\$ 483,581.00	\$ 31,748.00	7.03%
2100	FICA & MEDICARE BENEFITS	\$ 34,791.00	\$ 37,236.00	\$ 2,445.00	7.03%
2210	VRS BENEFITS	\$ 63,327.00	\$ 66,659.00	\$ 3,332.00	5.26%
2300	HEALTH INSURANCE BENEFITS	\$ 62,226.00	\$ 64,110.00	\$ 1,884.00	3.03%
2600	UNEMPLOYMENT COMPENSATION	\$ 1,500.00	\$ 900.00	\$ (600.00)	-40.00%
2700	WORKERS COMPENSATION	\$ 850.00	\$ 850.00	\$ -	0.00%
2800	OTHER BENEFITS	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
3000	SPEECH CONTRACTED SERVICES	\$ 72,468.00	\$ 49,400.00	\$ (23,068.00)	-31.83%
3000(2)	POLICY MANUAL	\$ 1,500.00	\$ 2,000.00	\$ 500.00	33.33%
3000(6)	PROFESSIONAL LICENSURE	\$ 500.00	\$ 500.00	\$ -	0.00%
3000(7)	RDA MAINTENANCE FEE	\$ 10,650.00	\$ -	\$ (10,650.00)	-100.00%
3000(8)	CHILD REGISTRY RESEARCH/FINGERPRINTIN	\$ 1,500.00	\$ 2,000.00	\$ 500.00	33.33%
3002	AUDIT EXPENSE	\$ 8,300.00	\$ 13,300.00	\$ 5,000.00	60.24%
3100	PHYSICALS & PSYCHOLOGICALS	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
3100(2)	OCCUPATIONAL (PHYSICAL THERAPY MOVED	\$ 60,000.00	\$ 49,400.00	\$ (10,600.00)	-17.67%
3100(3)	MEDICAID CLAIMS PROCESSING	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
3100(4)	VISITING TEACHER	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
3320	COPIER LEASE	\$ 1,200.00	\$ 1,200.00	\$ -	0.00%
3327	ERRORS & OMISSIONS (LEGAL LIABILITY)	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
5500	ADMIN., ATT., & HEALTH CONFERENCES/TRAIL	\$ 6,500.00	\$ 6,500.00	\$ -	0.00%
5800	DUES AND MEMBERSHIP FEES (INCL. VSBA)	\$ 5,500.00	\$ 5,500.00	\$ -	0.00%
6001	OFFICE SUPPLIES/EQUIPMENT	\$ 5,500.00	\$ 5,500.00	\$ -	0.00%

**MATHEWS COUNTY PUBLIC SCHOOLS
AMENDED ADOPTED FISCAL YEAR 2014 BUDGET**

ACCOUNT CODE	DESCRIPTION	BUDGET 2012-2013	BUDGET 2013-2014	INCREASE	% OF INCREASE
6000(2)	HEALTH SUPPLIES	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
8100	REPLACEMENT OF EQUIPMENT	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
9000	OTHER PURCHASED SERVICES/OTHER USE	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
TOTAL ADMINISTRATION, ATTENDANCE & HEALTH SERVICES		\$ 827,645.00	\$ 828,136.00	\$ 491.00	0.06%

**MATHEWS COUNTY PUBLIC SCHOOLS
AMENDED ADOPTED FISCAL YEAR 2014 BUDGET**

ACCOUNT CODE	DESCRIPTION	BUDGET 2012-2013	BUDGET 2013-2014	INCREASE	% OF INCREASE
##### TRANSPORTATION					
1000	SALARIES	\$ 434,067.00	\$ 447,091.00	\$ 13,024.00	3.00%
1173	ATHLETIC DRIVERS	\$ 16,000.00	\$ 16,000.00	\$ -	0.00%
1174	COMP EXTRACURRICULAR/FIELD TRIPS	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
1175	SUBSTITUTE DRIVERS	\$ 12,000.00	\$ 15,000.00	\$ 3,000.00	25.00%
2100	FICA & MEDICARE BENEFITS	\$ 36,195.00	\$ 37,186.00	\$ 991.00	2.74%
2210	VRS BENEFITS	\$ 48,628.00	\$ 49,201.00	\$ 573.00	1.18%
2300	HEALTH INSURANCE BENEFITS	\$ 77,808.00	\$ 87,600.00	\$ 9,792.00	12.58%
2600	UNEMPLOYMENT COMPENSATION	\$ 3,800.00	\$ 3,000.00	\$ (800.00)	-21.05%
2700	WORKERS COMPENSATION	\$ 12,237.00	\$ 12,237.00	\$ -	0.00%
3000	PHYSICALS & DRUG TESTING	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
5100	FUEL (GAS AND DIESEL)	\$ 140,000.00	\$ 140,000.00	\$ -	0.00%
5300	VEHICLE INSURANCE	\$ 22,976.00	\$ 22,976.00	\$ -	0.00%
5400	LEASE/RENT EQUIPMENT	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
5400(2)	RENTAL OF UNIFORMS	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
5500	TRANSPORTATION TRAINING/CONFERENCES	\$ 500.00	\$ 500.00	\$ -	0.00%
5800	OTHER USE OF FUNDS	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
6010	MATERIALS AND SUPPLIES	\$ 62,000.00	\$ 62,000.00	\$ -	0.00%
8100	REPLACEMENT OF EQUIPMENT	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
TOTAL TRANSPORTATION		\$ 886,211.00	\$ 912,791.00	\$ 26,580.00	3.00%

**MATHEWS COUNTY PUBLIC SCHOOLS
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ACCOUNT CODE	DESCRIPTION	BUDGET 2012-2013	BUDGET 2013-2014	INCREASE	% OF INCREASE
##### OPERATION AND MAINTENANCE					
1000	SALARIES	\$ 345,333.00	\$ 357,818.00	\$ 12,485.00	3.62%
2100	FICA & MEDICARE BENEFITS	\$ 26,591.00	\$ 27,373.00	\$ 782.00	2.94%
2210	VRS BENEFITS	\$ 44,625.00	\$ 46,266.00	\$ 1,641.00	3.68%
2300	HEALTH INSURANCE BENEFITS	\$ 62,976.00	\$ 71,676.00	\$ 8,700.00	13.81%
2600	UNEMPLOYMENT COMPENSATION	\$ 3,100.00	\$ 2,500.00	\$ (600.00)	-19.35%
2700	WORKERS COMPENSATION	\$ 8,046.00	\$ 8,046.00	\$ -	0.00%
3000	REPAIRS TO EQUIPMENT	\$ 40,000.00	\$ 40,000.00	\$ -	0.00%
3000 (1)	CONTRACTED MAINT. OF EQUIPMENT	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
3000 (2)	CONT MAINT. OF BLDG & GROUNDS	\$ 12,600.00	\$ 12,600.00	\$ -	0.00%
3000 (3)	OTHER CONTRACTED SERVICES	\$ 7,500.00	\$ 7,500.00	\$ -	0.00%
3000 (4)	CONTRACTED GARBAGE DISPOSAL	\$ 9,300.00	\$ 9,300.00	\$ -	0.00%
3000 (5)	CONTRACTED PEST CONTROL	\$ 4,860.00	\$ 4,860.00	\$ -	0.00%
3000 (6)	CONTRACTED WATER TESTING	\$ 11,000.00	\$ 11,000.00	\$ -	0.00%
3000 (7)	CONTRACTED SECURITY	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
3000 (9)	SIEMENS CONTRACT	\$ 28,000.00	\$ 36,296.00	\$ 8,296.00	29.63%
5101	ELECTRICAL SERVICES	\$ 260,120.00	\$ 260,120.00	\$ -	0.00%
5202	FUEL (HEATING OIL)	\$ 139,000.00	\$ 139,000.00	\$ -	0.00%
5103	GAS (PROPANE)	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
5104	SEWERAGE	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%
5201	POSTAGE	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
5202	TELEPHONE	\$ 29,000.00	\$ 29,000.00	\$ -	0.00%
5301	LIABILITY/PROPERTY INSURANCE	\$ 33,319.00	\$ 33,319.00	\$ -	0.00%

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5400	RENTAL OF UNIFORMS	\$ 6,500.00	\$ 6,500.00	\$ -	0.00%
5800	OTHER USE OF FUNDS	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
6005	CUSTODIAL SUPPLIES	\$ 30,000.00	\$ 30,000.00	\$ -	0.00%
6007	BUILDING & MAINTENANCE MATERIALS	\$ 24,000.00	\$ 24,000.00	\$ -	0.00%
8100	REPLACEMENT OF EQUIPMENT	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
TOTAL OPERATION AND MAINTENANCE		\$ 1,182,870.00	\$ 1,214,174.00	\$ 31,304.00	2.65%

**MATHEWS COUNTY PUBLIC SCHOOLS
AMENDED ADOPTED FISCAL YEAR 2014 BUDGET**

ACCOUNT CODE	DESCRIPTION	BUDGET 2012-2013	BUDGET 2013-2014	INCREASE	% OF INCREASE
##### TECHNOLOGY					
1000	SALARIES	\$ 75,487.00	\$ 77,465.00	\$ 1,978.00	2.62%
2100	FICA & MEDICARE BENEFITS	\$ 5,813.00	\$ 5,965.00	\$ 152.00	2.61%
2210	VRS BENEFITS	\$ 9,142.00	\$ 9,418.00	\$ 276.00	3.02%
2300	HEALTH INSURANCE BENEFITS	\$ -	\$ 6,816.00	\$ 6,816.00	NEW
2600	UNEMPLOYMENT COMPENSATION	\$ 120.00	\$ 120.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 30.00	\$ 30.00	\$ -	0.00%
3324	COMPUTER REPAIR	\$ 30,300.00	\$ 30,300.00	\$ -	0.00%
5203	INTERNET/WAN	\$ 92,000.00	\$ 92,000.00	\$ -	0.00%
6024	INSTRUCTIONAL SOFTWARE	\$ -	\$ 15,210.00	\$ 15,210.00	NEW
6024	ADMINISTRATIVE SOFTWARE	\$ -	\$ 14,850.00	\$ 14,850.00	NEW
6024	TECHNOLOGY SOFTWARE	\$ 31,050.00	\$ 43,000.00	\$ 11,950.00	38.49%
8000	REPLACEMENT OF EQUIPMENT	\$ 25,600.00	\$ 25,600.00	\$ -	100.00%
8100	REPLACEMENT OF EQUIPMENT (TECH BOND)	\$ 128,000.00	\$ 128,000.00	\$ -	100.00%
TOTAL TECHNOLOGY		\$ 397,542.00	\$ 448,774.00	\$ 51,232.00	12.89%

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##### OTHER USE OF FUNDS					
	DEBT SERVICE				
9100	DEBT SERVICE PRINCIPAL	\$ 711,662.00	\$ 726,055.00	\$ 14,393.00	2.02%
9200	DEBT SERVICE INTEREST	\$ 215,618.00	\$ 179,267.00	\$ (36,351.00)	-16.86%
TOTAL OTHER USE OF FUNDS		\$ 927,280.00	\$ 905,322.00	\$ (21,958.00)	-2.37%
 ##### TRANSFER FUNDS					
9000	TEXTBOOK FUND	\$ 45,507.00	\$ 45,913.00	\$ 406.00	0.89%
1000	CAFETERIA FEDERAL REIMBURSEMENTS	\$ 252,800.00	\$ 287,000.00	\$ 34,200.00	13.53%
2000	CAFETERIA STATE REIMBURSEMENTS	\$ 7,451.00	\$ 6,699.00	\$ (752.00)	-10.09%
6000	CAFETERIA PAYROLL BENEFITS	\$ 72,815.00	\$ 72,815.00	\$ -	8.94%
TOTAL TRANSFER FUNDS		\$ 378,573.00	\$ 412,427.00	\$ 33,854.00	
 TOTAL EXPENDITURES FOR OPERATIONS OF SCHOOLS		 \$ 12,426,109.00	 \$ 12,853,968.00	 \$ 427,859.00	 3.44%

**MATHEWS COUNTY PUBLIC SCHOOLS
AMENDED ADOPTED FISCAL YEAR 2014 BUDGET**

ACCOUNT CODE	DESCRIPTION	BUDGET 2012-2013	BUDGET 2013-2014	INCREASE	% OF CHANGE
STATE FUNDS					
STATE SOQ FUNDS					
<u>2402020</u>	<u>BASIC SCHOOL AID</u>	<u>\$ 2,217,508.00</u>	<u>\$ 2,253,038.00</u>	<u>\$ 35,530.00</u>	<u>1.60%</u>
<u>2402010</u>	<u>SALES TAX RECEIPTS</u>	<u>\$ 1,185,523.00</u>	<u>\$ 1,230,470.00</u>	<u>\$ 44,947.00</u>	<u>3.79%</u>
<u>2402040</u>	<u>REMEDIAL SUMMER SCHOOL</u>	<u>\$ 15,857.00</u>	<u>\$ 26,706.00</u>	<u>\$ 10,849.00</u>	<u>68.42%</u>
<u>2402140</u>	<u>TEXTBOOK PAYMENT</u>	<u>\$ 37,807.00</u>	<u>\$ 34,196.00</u>	<u>\$ (3,611.00)</u>	<u>-9.55%</u>
<u>2402170</u>	<u>VOCATIONAL EDUCATION</u>	<u>\$ 108,995.00</u>	<u>\$ 111,034.00</u>	<u>\$ 2,039.00</u>	<u>1.87%</u>
<u>2402070</u>	<u>GIFTED EDUCATION</u>	<u>\$ 23,607.00</u>	<u>\$ 24,049.00</u>	<u>\$ 442.00</u>	<u>1.87%</u>
<u>2402120</u>	<u>SPECIAL EDUCATION</u>	<u>\$ 312,419.00</u>	<u>\$ 319,286.00</u>	<u>\$ 6,867.00</u>	<u>2.20%</u>
<u>2402080</u>	<u>PREVENTION, INTERVENTION & REMEDIATION</u>	<u>\$ 51,735.00</u>	<u>\$ 52,703.00</u>	<u>\$ 968.00</u>	<u>1.87%</u>
<u>2402230</u>	<u>VRS RETIREMENT</u>	<u>\$ 238,583.00</u>	<u>\$ 243,046.00</u>	<u>\$ 4,463.00</u>	<u>1.87%</u>
<u>2402210</u>	<u>SOCIAL SECURITY</u>	<u>\$ 142,648.00</u>	<u>\$ 145,828.00</u>	<u>\$ 3,180.00</u>	<u>2.23%</u>
<u>2402250</u>	<u>GROUP LIFE</u>	<u>\$ 9,041.00</u>	<u>\$ 9,210.00</u>	<u>\$ 169.00</u>	<u>1.87%</u>
<u>TOTAL STATE SOQ FUNDS</u>		<u>\$ 4,343,723.00</u>	<u>\$ 4,449,566.00</u>	<u>\$ 105,843.00</u>	<u>2.44%</u>
CATEGORICAL					
<u>2402030</u>	<u>ADULT EDUCATION</u>	<u>\$ 2,118.00</u>	<u>\$ 2,118.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>2402330</u>	<u>SCHOOL LUNCH</u>	<u>\$ 7,400.00</u>	<u>\$ 6,674.00</u>	<u>\$ (726.00)</u>	<u>-9.81%</u>
<u>2402460</u>	<u>HOMEBOUND</u>	<u>\$ 637.00</u>	<u>\$ 3,189.00</u>	<u>\$ 2,552.00</u>	<u>400.63%</u>
<u>TOTAL STATE CATEGORICAL FUNDS</u>		<u>\$ 10,155.00</u>	<u>\$ 11,981.00</u>	<u>\$ 1,826.00</u>	<u>17.98%</u>

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ACCOUNT CODE	DESCRIPTION	BUDGET 2012-2013	BUDGET 2013-2014	INCREASE	% OF CHANGE
LOTTERY FUNDED					
2402590	FOSTER CARE	\$ 8,904.00	\$ 13,716.00	\$ 4,812.00	54.04%
2402650	AT RISK	\$ 38,247.00	\$ 39,006.00	\$ 759.00	1.98%
2402280	READING INTERVENTION	\$ 8,263.00	\$ 8,263.00	\$ -	0.00%
2402091	MENTOR TEACHER	\$ 269.00	\$ 736.00	\$ 467.00	173.61%
2402330	SCHOOL BREAKFAST	\$ 51.00	\$ 25.00	\$ (26.00)	-50.98%
2404050	SOL ALGERBA READINESS	\$ 8,459.00	\$ 8,459.00	\$ -	0.00%
2402030	ISAEF FUNDING	\$ 7,859.00	\$ 7,859.00	\$ -	0.00%
2402520	CAREER & TECHNICAL EDUCATON	\$ 3,960.00	\$ 3,830.00	\$ (130.00)	-3.28%
2403090	ENGLISH AS A SECOND LANGUAGE	\$ 6,312.00	\$ 1,315.00	\$ (4,997.00)	-79.17%
2402140	TEXTBOOK PAYMENT	\$ 7,263.00	\$ 11,717.00	\$ 4,454.00	61.32%
2402750	K-3 PRIMARY CLASS SIZE REDUCTION	\$ 66,603.00	\$ 73,851.00	\$ 7,248.00	10.88%
TOTAL LOTTERY FUNDED		\$ 156,190.00	\$ 168,777.00	\$ 12,587.00	8.06%
INCENTIVE PROGRAMS					
4104050	TECHNOLOGY BOND	\$ 128,000.00	\$ 128,000.00	\$ -	0.00%
TOTAL INCENTIVE PROGRAMS		\$ 128,000.00	\$ 128,000.00	\$ -	0.00%
ADDITIONAL SUPPORT					
	COMPENSATION SUPPLEMENT	\$ -	\$ 56,183.00	\$ 56,183.00	NEW
2403900	SUPPLEMENTAL SUPPORT FOR OPERATING	\$ -	\$ 38,773.00	\$ 38,773.00	NEW
TOTAL ADDITIONAL SUPPORT		\$ -	\$ 94,956.00	\$ 94,956.00	NEW
TOTAL STATE FUNDS		\$ 4,638,068.00	\$ 4,853,280.00	\$ 215,212.00	4.64%

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FEDERAL FUNDS					
<u>3302020</u>	<u>TITLE I</u>	<u>\$ 162,942.00</u>	<u>\$ 166,842.00</u>	<u>\$ 3,900.00</u>	<u>2.39%</u>
<u>3302280</u>	<u>TITLE IV</u>	<u>\$ 3,697.00</u>	<u>\$ -</u>	<u>\$ (3,697.00)</u>	<u>-100.00%</u>
<u>3302130</u>	<u>SCHOOL LUNCH PROGRAM</u>	<u>\$ 252,800.00</u>	<u>\$ 287,000.00</u>	<u>\$ 34,200.00</u>	<u>13.53%</u>
<u>3302190</u>	<u>TITLE VI-B (SPECIAL EDUCATION)</u>	<u>\$ 249,857.00</u>	<u>\$ 273,973.00</u>	<u>\$ 24,116.00</u>	<u>9.65%</u>
<u>3302260</u>	<u>TITLE II-A</u>	<u>\$ 57,419.00</u>	<u>\$ 48,522.00</u>	<u>\$ (8,897.00)</u>	<u>-15.49%</u>
<u>3302260</u>	<u>TITLE II-D</u>	<u>\$ 2,033.00</u>	<u>\$ -</u>	<u>\$ (2,033.00)</u>	<u>-100.00%</u>
<u>3302300</u>	<u>CARL PERKINS VOCATIONAL ACT</u>	<u>\$ 15,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>3302150</u>	<u>E-RATE</u>	<u>\$ 36,000.00</u>	<u>\$ 36,000.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>3301100</u>	<u>MEDICAID REIMBURSEMENT</u>	<u>\$ 45,000.00</u>	<u>\$ 45,000.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>3302192</u>	<u>PRE-SCHOOL</u>	<u>\$ 10,000.00</u>	<u>\$ 9,757.00</u>	<u>\$ (243.00)</u>	<u>-2.43%</u>
<u>TOTAL FEDERAL FUNDS</u>		<u>\$ 834,748.00</u>	<u>\$ 882,094.00</u>	<u>\$ 47,346.00</u>	<u>5.67%</u>

**MATHEWS COUNTY PUBLIC SCHOOLS
AMENDED ADOPTED FISCAL YEAR 2014 BUDGET**

ACCOUNT CODE	DESCRIPTION	BUDGET 2012-2013	BUDGET 2013-2014	INCREASE	% OF CHANGE
COUNTY FUNDS					
<u>5105000</u>	<u>APPROP FOR OPERATION</u>	<u>\$ 5,961,763.00</u>	<u>\$ 6,136,522.00</u>	<u>\$ 174,759.00</u>	<u>2.93%</u>
<u>5105010</u>	<u>APPROP FOR CAPITAL OUTLAY</u>	<u>\$ 18,850.00</u>	<u>\$ 18,850.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>5105020</u>	<u>APPROP FOR DEBT SERVICE</u>	<u>\$ 927,280.00</u>	<u>\$ 905,322.00</u>	<u>\$ (21,958.00)</u>	<u>-2.37%</u>
<u>TOTAL COUNTY FUNDS</u>		<u>\$ 6,907,893.00</u>	<u>\$ 7,060,694.00</u>	<u>\$ 152,801.00</u>	<u>2.21%</u>
OTHER LOCAL FUNDS					
<u>1502010</u>	<u>RENTS</u>	<u>\$ 7,000.00</u>	<u>\$ 7,000.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>1612020</u>	<u>SPECIAL FEES FROM PUPILS</u>	<u>\$ 25,000.00</u>	<u>\$ 25,000.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>1803010</u>	<u>REBATES/ REFUNDS/REIMBURSEMENTS</u>	<u>\$ 12,000.00</u>	<u>\$ 20,000.00</u>	<u>\$ 8,000.00</u>	<u>66.67%</u>
<u>1899050</u>	<u>SALE OF SUPPLIES</u>	<u>\$ 300.00</u>	<u>\$ 300.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>1899080</u>	<u>SALE OF BUSES</u>	<u>\$ 500.00</u>	<u>\$ 500.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>1899090</u>	<u>SALE OF EQUIPMENT</u>	<u>\$ 100.00</u>	<u>\$ 100.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>1899120</u>	<u>OTHER FUNDS</u>	<u>\$ 500.00</u>	<u>\$ 5,000.00</u>	<u>\$ 4,500.00</u>	<u>900.00%</u>
<u>TOTAL OTHER LOCAL FUNDS</u>		<u>\$ 45,400.00</u>	<u>\$ 57,900.00</u>	<u>\$ 12,500.00</u>	<u>27.53%</u>
<u>TOTAL REVENUE FOR OPERATING OF SCHOOLS</u>		<u>\$ 12,426,109.00</u>	<u>\$ 12,853,968.00</u>	<u>\$ 427,859.00</u>	<u>3.44%</u>

*****REVENUES ARE BASED ON 1160 STUDENTS

**MATHEWS COUNTY PUBLIC SCHOOLS
ADOPTED CAFETERIA AND TEXTBOOK AMENDED ADOPTED BUDGETS
FISCAL YEAR 2014**

MATHEWS COUNTY'S SCHOOLS CAFETERIA FUND EXPENDITURE		2012-2013	2013-2014	CHANGE	% CHANGE
<u>1000</u>	<u>COMP. FOR CAFETERIA PERSONNEL</u>	\$ 281,862.00	\$ 280,378.00	\$ (1,484.00)	-0.53%
<u>2000</u>	<u>EMPLOYEE BENEFITS</u>	\$ 94,634.00	\$ 94,013.00	\$ (621.00)	-0.66%
<u>6000</u>	<u>FOOD PRODUCTS</u>	\$ 385,000.00	\$ 385,000.00	\$ -	0.00%
<u>5000</u>	<u>OTHER USE OF FUNDS</u>	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
<u>6000</u>	<u>MATERIALS AND SUPPLIES</u>	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
TOTAL EXPENDITURES FOR CAFETERIA FUND		\$ 784,496.00	\$ 782,391.00	\$ (2,105.00)	-0.27%

MATHEWS COUNTY'S SCHOOLS CAFETERIA FUND REVENUE					
<u>1000</u>	<u>FEDERAL REIMBURSEMENTS</u>	\$ 252,800.00	\$ 287,000.00	\$ 34,200.00	13.53%
<u>2000</u>	<u>STATE REIMBURSEMENTS</u>	\$ 7,451.00	\$ 6,699.00	\$ (752.00)	-10.09%
<u>6000</u>	<u>EMPLOYEE BENEFITS TRANSFER</u>	\$ 72,815.00	\$ 72,815.00	\$ -	0.00%
<u>5000</u>	<u>SALES</u>	\$ 451,430.00	\$ 415,877.00	\$ (35,553.00)	-7.88%
TOTAL REVENUE FOR CAFETERIA FUND		\$ 784,496.00	\$ 782,391.00	\$ (2,105.00)	-0.27%

MATHEWS COUNTY SCHOOLS TEXTBOOK FUND EXPENDITURES					
<u>9000</u>	<u>NEW BOOKS PURCHASED</u>	\$ 38,507.00	\$ 175,000.00	\$ 136,493.00	354.46%
<u>9117</u>	<u>FREIGHT ON BOOKS PURCHASED</u>	\$ 7,000.00	\$ 10,000.00	\$ 3,000.00	42.86%
TOTAL EXPENDITURES FOR TEXTBOOK SALES FUND		\$ 45,507.00	\$ 185,000.00	\$ 139,493.00	306.53%

MATHEWS COUNTY SCHOOLS TEXTBOOK FUND REVENUE					
<u>9000</u>	<u>BEGINNING FUND BALANCE</u>	\$ 15,208.00	\$ -	-	NEW
<u>9000</u>	<u>TEXTBOOK FUND STATE TRANSFER</u>	\$ 45,507.00	\$ 45,913.00	\$ 406.00	0.89%
<u>9000</u>	<u>TEXTBOOK FUND LOCAL ACCOUNT BAL</u>	\$ -	\$ 139,087.00	\$ 139,087.00	N/A
TOTAL REVENUE FOR TEXTBOOK FUND		\$ 60,715.00	\$ 185,000.00	\$ 124,285.00	204.70%