

MATHEWS COUNTY PUBLIC SCHOOLS
2017-2018 AMENDED ADOPTED OPERATING BUDGET

05/16/2017

ACCOUNT CODE	DESCRIPTION	BUDGET 2016-2017	BUDGET 2017-2018	INCREASE	% OF CHANGE
61100	INSTRUCTION				
1000	SALARIES	\$ 6,092,330.00	\$ 5,974,385.00	\$ (117,945.00)	-1.94%
1620	COMP EXTRACURRICULAR SUPP.	\$ 88,100.00	\$ 89,300.00	\$ 1,200.00	1.36%
1520	SUBSTITUTE TEACHERS	\$ 51,500.00	\$ 91,000.00	\$ 39,500.00	76.70%
1230	COMP HOMEBOUND INSTRUCTION	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
2100	FICA & MEDICARE BENEFITS	\$ 471,038.00	\$ 471,525.00	\$ 487.00	0.10%
2210	VRS BENEFITS	\$ 1,020,093.00	\$ 1,088,347.00	\$ 68,254.00	6.69%
2300	HEALTH INSURANCE BENEFITS	\$ 921,168.00	\$ 940,764.00	\$ 19,596.00	2.13%
2310	RETIREE HEALTH INSURANCE	\$ 9,000.00	\$ 5,500.00	\$ (3,500.00)	-38.89%
2600	UNEMPLOYMENT COMPENSATION	\$ 19,469.00	\$ 19,469.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 14,611.00	\$ 14,611.00	\$ -	0.00%
3000	SPEECH CONTRACTED SERVICES	\$ 49,400.00	\$ 49,400.00	\$ -	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	\$ 15,000.00	\$ (5,000.00)	-25.00%
3000	INDUSTRY CERTIFICATION COSTS	\$ 1,608.00	\$ 1,608.00	\$ -	0.00%
3000	WORKPLACE READINESS SKILLS	\$ 373.00	\$ 373.00	\$ -	0.00%
3320	OFFICE EQUIPMENT/COPIER LEASES	\$ 41,670.00	\$ 41,670.00	\$ -	0.00%
3800(2)	TUITION GOVERNOR'S PROGRAM	\$ 71,240.00	\$ 71,240.00	\$ -	0.00%
3800(3)	ADULT ED (MIDDLE PENINSULA RACE)	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
5000	STUDENT INSURANCE	\$ 5,320.00	\$ 5,320.00	\$ -	0.00%
5500	INSTRUCTIONAL CONFERENCES/TRAINING	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
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	INSTRUCTIONAL MATERIALS & SUPPLIES	\$ 76,000.00	\$ 76,000.00	\$ -	0.00%
6012(2)	INSTRUCTIONAL OFFICE SUPPLIES	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%

Based on 1050 Enrollment

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6012(3)	PAPER/COPIER SUPPLIES	\$ 18,000.00	\$ 18,000.00	\$ -	0.00%
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%
3000 (21)	TITLE I PURCHASED SERVICES	\$ 8,560.00	\$ 21,793.00	\$ 13,233.00	154.59%
5000 (21)	TITLE I PROFESSIONAL DEVELOPMENT	\$ 200.00	\$ 500.00	\$ 300.00	150.00%
6000 (21)	TITLE I MATERIALS & SUPPLIES	\$ 6,934.00	\$ 5,430.00	\$ (1,504.00)	-21.69%
3000 (22)	TITLE II-A PURCHASED SERVICES	\$ 5,792.00	\$ 2,665.00	\$ (3,127.00)	-53.99%
3000 (23)	TITLE III PURCHASED SERVICES (NEW)	\$ 1,284.00	\$ 1,284.00	\$ -	0.00%
3000 (26)	TITLE VI-B SPECIAL ED PURCHASED SVCS	\$ 14,540.00	\$ 15,358.00	\$ 818.00	5.63%
9000(26)	TITLE VI-B SPECIAL ED TRAINING	\$ 600.00	\$ 500.00	\$ (100.00)	-16.67%
6000(26)	TITLE VI-B SPECIAL ED MATERIALS/SUPPLIES	\$ 3,150.00	\$ 3,709.00	\$ 559.00	17.75%
9000	DONATIONS/GRANTS	\$ -	\$ 10,000.00	\$ 10,000.00	100.00%
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		\$ 9,125,598.00	\$ 9,148,369.00	\$ 22,771.00	0.25%

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05/16/2017

ACCOUNT CODE	DESCRIPTION	BUDGET 2016-2017	BUDGET 2017-2018	INCREASE	% OF CHANGE
62100	ADMINISTRATION, ATTENDANCE AND HEALTH SERVICES				
1000	SALARIES	\$ 450,302.00	\$ 471,964.00	\$ 21,662.00	4.81%
2100	FICA & MEDICARE BENEFITS	\$ 34,448.00	\$ 36,105.00	\$ 1,657.00	4.81%
2210	VRS BENEFITS	\$ 75,360.00	\$ 86,693.00	\$ 11,333.00	15.04%
2300	HEALTH INSURANCE BENEFITS	\$ 56,700.00	\$ 55,560.00	\$ (1,140.00)	-2.01%
2600	UNEMPLOYMENT COMPENSATION	\$ 900.00	\$ 900.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 850.00	\$ 850.00	\$ -	0.00%
2800	OTHER BENEFITS	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
3000(2)	POLICY MANUAL	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
3000(6)	PROFESSIONAL LICENSURE	\$ 500.00	\$ 500.00	\$ -	0.00%
3000(8)	CHILD REGISTRY SEARCH/FINGERPRINTING	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
3002	AUDIT EXPENSE	\$ 13,300.00	\$ 13,300.00	\$ -	0.00%
3100	PHYSICALS & PSYCHOLOGICALS	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
3100(2)	OCCUPATIONAL THERAPY	\$ 49,400.00	\$ 49,400.00	\$ -	0.00%
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	\$ 3,385.00	\$ 3,385.00	\$ -	0.00%
3327	ERRORS & OMISSIONS (LEGAL LIABILITY)	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
5500	ADMIN., ATT., & HEALTH CONFERENCES/TRAI	\$ 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%
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		\$ 747,145.00	\$ 780,657.00	\$ 33,512.00	4.49%

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ACCOUNT CODE	DESCRIPTION	BUDGET 2016-2017	BUDGET 2017-2018	INCREASE	% OF CHANGE
63100	TRANSPORTATION				
1000	SALARIES	\$ 472,720.00	\$ 475,056.00	\$ 2,336.00	0.49%
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	\$ 15,000.00	\$ 17,000.00	\$ 2,000.00	13.33%
2100	FICA & MEDICARE BENEFITS	\$ 39,147.00	\$ 39,478.00	\$ 331.00	0.85%
2210	VRS BENEFITS	\$ 58,854.00	\$ 57,019.00	\$ (1,835.00)	-3.12%
2300	HEALTH INSURANCE BENEFITS	\$ 115,944.00	\$ 132,360.00	\$ 16,416.00	14.16%
2600	UNEMPLOYMENT COMPENSATION	\$ 2,590.00	\$ 2,590.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 12,951.00	\$ 12,951.00	\$ -	0.00%
3000	PHYSICALS & DRUG TESTING	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
5100	FUEL (GAS AND DIESEL)	\$ 140,000.00	\$ 90,000.00	\$ (50,000.00)	-35.71%
5300	VEHICLE INSURANCE	\$ 23,512.00	\$ 23,512.00	\$ -	0.00%
5400	LEASE/RENT EQUIPMENT	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
5400(2)	RENTAL OF UNIFORMS	\$ 4,000.00	\$ 4,000.00	\$ -	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	\$ 72,000.00	\$ 122,000.00	\$ 50,000.00	69.44%
8100	REPLACEMENT OF EQUIPMENT	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
TOTAL TRANSPORTATION		\$ 990,218.00	\$ 1,009,466.00	\$ 19,248.00	1.94%

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05/16/2017

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64100	OPERATION AND MAINTENANCE				
1000	SALARIES	\$ 401,386.00	\$ 406,924.00	\$ 5,538.00	1.38%
2100	FICA & MEDICARE BENEFITS	\$ 30,706.00	\$ 31,130.00	\$ 424.00	1.38%
2210	VRS BENEFITS	\$ 60,499.00	\$ 86,693.00	\$ 26,194.00	43.30%
2300	HEALTH INSURANCE BENEFITS	\$ 84,168.00	\$ 92,880.00	\$ 8,712.00	10.35%
2600	UNEMPLOYMENT COMPENSATION	\$ 1,830.00	\$ 1,830.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 9,058.00	\$ 9,058.00	\$ -	0.00%
3000	REPAIRS TO EQUIPMENT	\$ 60,000.00	\$ 60,000.00	\$ -	0.00%
3000 (1)	CONTRACTED MAINT. OF EQUIPMENT	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
3000 (2)	CONT MAINT. OF BLDG & GROUNDS (HEAT/AIF	\$ 14,820.00	\$ 14,820.00	\$ -	0.00%
3000 (3)	OTHER CONTRACTED SERVICES	\$ 7,500.00	\$ 7,500.00	\$ -	0.00%
3000 (4)	CONTRACTED GARBAGE DISPOSAL	\$ 11,100.00	\$ 11,100.00	\$ -	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	\$ 40,910.00	\$ 40,910.00	\$ -	0.00%
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%
5400	RENTAL OF UNIFORMS	\$ 9,000.00	\$ 9,000.00	\$ -	0.00%
5800	OTHER USE OF FUNDS	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
6005	CUSTODIAL SUPPLIES	\$ 40,000.00	\$ 40,000.00	\$ -	0.00%

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05/16/2017

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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		\$ 1,329,276.00	\$ 1,370,144.00	\$ 40,868.00	3.07%
66100 TECHNOLOGY					
1000	SALARIES	\$ 81,970.00	\$ 82,312.00	\$ 342.00	0.42%
2100	FICA & MEDICARE BENEFITS	\$ 6,271.00	\$ 6,297.00	\$ 26.00	0.41%
2210	VRS BENEFITS	\$ 12,379.00	\$ 12,438.00	\$ 59.00	0.48%
2300	HEALTH INSURANCE BENEFITS	\$ 9,060.00	\$ 9,360.00	\$ 300.00	3.31%
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	\$ 56,551.00	\$ 56,551.00	\$ -	0.00%
6024	ADMINISTRATIVE SOFTWARE	\$ 18,550.00	\$ 31,550.00	\$ 13,000.00	70.08%
6024	TECHNOLOGY SOFTWARE	\$ 22,000.00	\$ 22,000.00	\$ -	0.00%
8102	REPLACEMENT OF EQUIPMENT	\$ 35,600.00	\$ 35,600.00	\$ -	0.00%
8100	REPLACEMENT OF EQUIPMENT (TECH BOND)	\$ 128,000.00	\$ 128,000.00	\$ -	0.00%
TOTAL TECHNOLOGY		\$ 492,831.00	\$ 506,558.00	\$ 13,727.00	2.79%

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67100	OTHER USE OF FUNDS				
	DEBT SERVICE				
9100	DEBT SERVICE PRINCIPAL	\$ 511,275.00	\$ 522,575.00	\$ 11,300.00	2.21%
9200	DEBT SERVICE INTEREST	\$ 59,441.00	\$ 46,457.00	\$ (12,984.00)	-21.84%
TOTAL OTHER USE OF FUNDS		\$ 570,716.00	\$ 569,032.00	\$ (1,684.00)	-0.30%
65100	TRANSFER FUNDS				
9000	TEXTBOOK FUND	\$ 55,515.00	\$ 54,960.00	\$ (555.00)	-1.00%
1000	CAFETERIA FEDERAL REIMBURSEMENTS	\$ 300,000.00	\$ -	\$ (300,000.00)	-100.00%
2000	CAFETERIA STATE REIMBURSEMENTS	\$ 8,122.00	\$ -	\$ (8,122.00)	-100.00%
9000	CAFETERIA PAYROLL BENEFITS	\$ 86,570.00	\$ 86,570.00	\$ -	0.00%
TOTAL TRANSFER FUNDS		\$ 450,207.00	\$ 141,530.00	\$ (308,677.00)	-68.56%
TOTAL EXPENDITURES FOR OPERATIONS OF SCHOOLS		\$ 13,705,991.00	\$ 13,525,756.00	\$ (180,235.00)	-1.32%

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STATE FUNDS					
STATE SOQ FUNDS					
<u>2402020</u>	<u>BASIC SCHOOL AID</u>	<u>\$ 2,478,134.00</u>	<u>\$ 2,475,348.00</u>	<u>\$ (2,786.00)</u>	<u>-0.11%</u>
<u>2402010</u>	<u>SALES TAX RECEIPTS</u>	<u>\$ 1,251,019.00</u>	<u>\$ 1,203,965.00</u>	<u>\$ (47,054.00)</u>	<u>-3.76%</u>
<u>2402040</u>	<u>REMEDIAL SUMMER SCHOOL</u>	<u>\$ 16,482.00</u>	<u>\$ 15,049.00</u>	<u>\$ (1,433.00)</u>	<u>-8.69%</u>
<u>2402140</u>	<u>TEXTBOOK PAYMENT</u>	<u>\$ 9,234.00</u>	<u>\$ 54,960.00</u>	<u>\$ 45,726.00</u>	<u>495.19%</u>
<u>2402170</u>	<u>VOCATIONAL EDUCATION</u>	<u>\$ 101,139.00</u>	<u>\$ 100,128.00</u>	<u>\$ (1,011.00)</u>	<u>-1.00%</u>
<u>2402070</u>	<u>GIFTED EDUCATION</u>	<u>\$ 24,273.00</u>	<u>\$ 24,031.00</u>	<u>\$ (242.00)</u>	<u>-1.00%</u>
<u>2402120</u>	<u>SPECIAL EDUCATION</u>	<u>\$ 390,396.00</u>	<u>\$ 386,494.00</u>	<u>\$ (3,902.00)</u>	<u>-1.00%</u>
<u>2402080</u>	<u>PREVENTION, INTERVENTION & REMEDIATION</u>	<u>\$ 77,371.00</u>	<u>\$ 76,598.00</u>	<u>\$ (773.00)</u>	<u>-1.00%</u>
<u>2402230</u>	<u>VRS RETIREMENT</u>	<u>\$ 326,678.00</u>	<u>\$ 359,460.00</u>	<u>\$ 32,782.00</u>	<u>10.03%</u>
<u>2402210</u>	<u>SOCIAL SECURITY</u>	<u>\$ 158,282.00</u>	<u>\$ 156,700.00</u>	<u>\$ (1,582.00)</u>	<u>-1.00%</u>
<u>2402250</u>	<u>GROUP LIFE</u>	<u>\$ 10,620.00</u>	<u>\$ 10,513.00</u>	<u>\$ (107.00)</u>	<u>-1.01%</u>
<u>2403090</u>	<u>ENGLISH AS A SECOND LANGUAGE</u>	<u>\$ 4,625.00</u>	<u>\$ 5,937.00</u>	<u>\$ 1,312.00</u>	<u>28.37%</u>
<u>TOTAL STATE SOQ FUNDS</u>		<u>\$ 4,848,253.00</u>	<u>\$ 4,869,183.00</u>	<u>\$ 20,930.00</u>	<u>0.43%</u>
CATEGORICAL FUNDS					
<u>2402330</u>	<u>SCHOOL LUNCH (MOVED TO CAFETERIA)</u>	<u>\$ 6,631.00</u>	<u>\$ -</u>	<u>\$ (6,631.00)</u>	<u>-100.00%</u>
<u>2402460</u>	<u>HOMEBOUND</u>	<u>\$ 776.00</u>	<u>\$ -</u>	<u>\$ (776.00)</u>	<u>-100.00%</u>
<u>TOTAL STATE CATEGORICAL FUNDS</u>		<u>\$ 7,407.00</u>	<u>\$ -</u>	<u>\$ (7,407.00)</u>	<u>-100.00%</u>

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LOTTERY FUNDED					
2402590	FOSTER CARE	\$ 32,956.00	\$ 32,664.00	\$ (292.00)	-0.89%
2402650	AT RISK	\$ 66,790.00	\$ 14,787.00	\$ (52,003.00)	-77.86%
2402280	READING INTERVENTION	\$ 9,341.00	\$ 15,568.00	\$ 6,227.00	66.66%
2402091	MENTOR TEACHER	\$ 1,807.00	\$ 842.00	\$ (965.00)	-53.40%
2402750	K-3 PRIMARY CLASS SIZE REDUCTION	\$ 76,373.00	\$ 75,325.00	\$ (1,048.00)	-1.37%
2402330	SCHOOL BREAKFAST (MOVED TO CAFETERIA)	\$ 1,491.00	\$ -	\$ (1,491.00)	-100.00%
2404050	SOL ALGEBRA READINESS	\$ 11,236.00	\$ 9,447.00	\$ (1,789.00)	-15.92%
2402030	ISAEP FUNDING	\$ 7,859.00	\$ 7,859.00	\$ -	0.00%
2402520	CAREER & TECHNICAL EDUCATON	\$ 3,778.00	\$ 3,592.00	\$ (186.00)	-4.92%
240286	SUPPLEMENTAL PER PUPIL LOTTERY	\$ 26,508.00	\$ 137,235.00	\$ 110,727.00	417.71%
2402140	TEXTBOOK PAYMENT	\$ 46,281.00	\$ -	\$ (46,281.00)	-100.00%
240445	PROJECT GRADUATION	\$ -	\$ 3,674.00	\$ 3,674.00	100.00%
TOTAL LOTTERY FUNDED		\$ 284,420.00	\$ 300,993.00	\$ 16,573.00	5.83%
INCENTIVE PROGRAMS					
2402650	AT-RISK	\$ -	\$ 51,431.00	\$ 51,431.00	100.00%
240211	COMPENSATION SUPPLEMENT	\$ 39,831.00	\$ 25,587.00	\$ (14,244.00)	-35.76%
4104050	TECHNOLOGY BOND	\$ 128,000.00	\$ 128,000.00	\$ -	0.00%
TOTAL INCENTIVE PROGRAMS		\$ 167,831.00	\$ 205,018.00	\$ 37,187.00	22.16%
OTHER STATE FUNDS					
240349	INDUSTRY CERTIFICATION COSTS	\$ 1,608.00	\$ 1,608.00	\$ -	0.00%
240365	WORKPLACE READINESS SKILLS	\$ 373.00	\$ 373.00	\$ -	0.00%
TOTAL INCENTIVE PROGRAMS		\$ 1,981.00	\$ 1,981.00	\$ -	0.00%
TOTAL STATE FUNDS		\$ 5,309,892.00	\$ 5,377,175.00	\$ 67,283.00	1.27%

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FEDERAL FUNDS					
3302020	TITLE I	\$ 197,321.00	\$ 197,564.00	\$ 243.00	0.12%
3302190	TITLE VI-B (SPECIAL EDUCATION)	\$ 252,316.00	\$ 252,316.00	\$ -	0.00%
3302260	TITLE II-A	\$ 46,175.00	\$ 45,413.00	\$ (762.00)	-1.65%
3303940	TITLE III	\$ 1,335.00	\$ 1,020.00	\$ (315.00)	-23.60%
3302192	PRE-SCHOOL	\$ 9,419.00	\$ 9,419.00	\$ -	0.00%
3301100	MEDICAID REIMBURSEMENT	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%
3302300	CARL PERKINS VOCATIONAL ACT	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
3302150	E-RATE	\$ 40,000.00	\$ 25,000.00	\$ (15,000.00)	-37.50%
3302130	SCHOOL LUNCH (MOVED TO CAFETERIA)	\$ 300,000.00	\$ -	\$ (300,000.00)	-100.00%
<u>TOTAL FEDERAL FUNDS</u>		<u>\$ 886,566.00</u>	<u>\$ 570,732.00</u>	<u>\$ (315,834.00)</u>	<u>-35.62%</u>
COUNTY FUNDS					
5105000	APPROP FOR OPERATION	\$ 6,862,067.00	\$ 6,912,067.00	\$ 50,000.00	0.73%
5105010	APPROP FOR CAPITAL OUTLAY	\$ 18,850.00	\$ 18,850.00	\$ -	0.00%
5105020	APPROP FOR DEBT SERVICE	\$ 570,716.00	\$ 569,032.00	\$ (1,684.00)	-0.30%
<u>TOTAL COUNTY FUNDS</u>		<u>\$ 7,451,633.00</u>	<u>\$ 7,499,949.00</u>	<u>\$ 48,316.00</u>	<u>0.65%</u>
OTHER LOCAL FUNDS					
1502010	RENTS	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%
1612020	SPECIAL FEES FROM PUPILS	\$ 25,000.00	\$ 20,000.00	\$ (5,000.00)	-20.00%
1803010	REBATES/ REFUNDS/REIMBURSEMENTS	\$ 20,000.00	\$ 35,000.00	\$ 15,000.00	75.00%
1899030	DONATIONS/GRANTS	\$ -	\$ 10,000.00	\$ 10,000.00	100.00%
1899050	SALE OF SUPPLIES	\$ 300.00	\$ 300.00	\$ -	0.00%
1899080	SALE OF BUSES	\$ 500.00	\$ 500.00	\$ -	0.00%
1899090	SALE OF EQUIPMENT	\$ 100.00	\$ 100.00	\$ -	0.00%
1899120	OTHER FUNDS	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
<u>TOTAL OTHER LOCAL FUNDS</u>		<u>\$ 57,900.00</u>	<u>\$ 77,900.00</u>	<u>\$ 20,000.00</u>	<u>34.54%</u>
<u>TOTAL REVENUE FOR OPERATING OF SCHOOLS</u>		<u>\$ 13,705,991.00</u>	<u>\$ 13,525,756.00</u>	<u>\$ (180,235.00)</u>	<u>-1.32%</u>

Based on 1050 Enrollment

**MATHEWS COUNTY PUBLIC SCHOOLS
2017-2018 AMENDED ADOPTED BUDGET**

05/16/2017

CAFETERIA FUND EXPENDITURES		2016-2017	2017-2018	CHANGE	% CHANGE
<u>1000</u>	<u>COMP. FOR CAFETERIA PERSONNEL</u>	\$ 224,502.00	\$ 269,536.00	\$ 45,034.00	20.06%
<u>2000</u>	<u>EMPLOYEE BENEFITS</u>	\$ 86,570.00	\$ 98,030.00	\$ 11,460.00	13.24%
<u>6000</u>	<u>FOOD PRODUCTS</u>	\$ 370,000.00	\$ 370,000.00	\$ -	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		\$ 704,072.00	\$ 760,566.00	\$ 56,494.00	8.02%
CAFETERIA FUND REVENUE					
<u>3302130</u>	<u>FEDERAL REIMBURSEMENTS</u>	\$ 300,000.00	\$ 300,000.00	\$ -	0.00%
<u>242330</u>	<u>STATE SCHOOL BREAKFAST</u>	\$ 1,491.00	\$ 1,706.00	\$ 215.00	14.42%
<u>2402330</u>	<u>STATE SCHOOL LUNCH</u>	\$ 6,631.00	\$ 6,473.00	\$ (158.00)	-2.38%
<u>6000</u>	<u>EMPLOYEE BENEFITS TRANSFER</u>	\$ 86,570.00	\$ 86,570.00	\$ -	0.00%
<u>5000</u>	<u>SALES</u>	\$ 309,380.00	\$ 365,807.00	\$ 56,427.00	18.24%
TOTAL REVENUE FOR CAFETERIA FUND		\$ 704,072.00	\$ 760,566.00	\$ 56,484.00	8.02%
TEXTBOOK FUND EXPENDITURES					
<u>9000</u>	<u>NEW BOOKS PURCHASED</u>	\$ 75,515.00	\$ 75,515.00	\$ -	0.00%
<u>9117</u>	<u>FREIGHT ON BOOKS PURCHASED</u>	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
TOTAL EXPENDITURES FOR TEXTBOOK SALES FUND		\$ 78,015.00	\$ 78,015.00	\$ -	0.00%
TEXTBOOK FUND REVENUE					
<u>9000</u>	<u>BEGINNING FUND BALANCE</u>	\$ 20,000.00	\$ 60,309.00	-	
<u>9000</u>	<u>TEXTBOOK FUND STATE TRANSFER</u>	\$ 55,515.00	\$ 54,960.00	\$ (555.00)	-1.00%
<u>9000</u>	<u>TEXTBOOK FUND LOCAL ACCOUNT BAL</u>	\$ 2,500.00	\$ -	\$ (2,500.00)	-100.00%
TOTAL REVENUE FOR TEXTBOOK FUND		\$ 78,015.00	\$ 115,269.00	\$ 37,254.00	47.75%

Based on 1050 Enrollment