



**FISCAL YEAR
2019 BUDGET**

**MATHEWS COUNTY
PUBLIC SCHOOLS**

**ADOPTED
MARCH 20, 2018**

**MATHEWS COUNTY PUBLIC SCHOOLS
2018-2019
ADOPTED BUDGET**

03/20/2018

ACCOUNT CODE	DESCRIPTION	BUDGET 2017-2018	BUDGET 2018-2019	INCREASE	% OF CHANGE
61100	INSTRUCTION				
1000	SALARIES	\$ 5,974,385.00	\$ 6,512,795.00	\$ 538,410.00	9.01%
1620	COMP EXTRACURRICULAR SUPP.	\$ 89,300.00	\$ 89,300.00	\$ -	0.00%
1520	SUBSTITUTE TEACHERS	\$ 91,000.00	\$ 96,000.00	\$ 5,000.00	5.49%
1230	COMP HOMEBOUND INSTRUCTION	\$ 10,000.00	\$ 12,000.00	\$ 2,000.00	20.00%
2100	FICA & MEDICARE BENEFITS	\$ 471,525.00	\$ 513,291.00	\$ 41,766.00	8.86%
2210	VRS BENEFITS	\$ 1,088,347.00	\$ 1,160,605.00	\$ 72,258.00	6.64%
2300	HEALTH INSURANCE BENEFITS	\$ 940,764.00	\$ 1,045,136.00	\$ 104,372.00	11.09%
2310	RETIREE HEALTH INSURANCE	\$ 5,500.00	\$ 5,500.00	\$ -	0.00%
2600	UNEMPLOYMENT COMPENSATION	\$ 19,469.00	\$ 7,835.00	\$ (11,634.00)	-59.76%
2700	WORKERS COMPENSATION	\$ 14,611.00	\$ 16,614.00	\$ 2,003.00	13.71%
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	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
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	\$ 43,754.00	\$ 2,084.00	5.00%
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	\$ 56,000.00	\$ (20,000.00)	-26.32%
6012(2)	INSTRUCTIONAL OFFICE SUPPLIES	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%

Based on 1059 Enrollment

**MATHEWS COUNTY PUBLIC SCHOOLS
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ACCOUNT CODE	DESCRIPTION	BUDGET 2017-2018	BUDGET 2018-2019	INCREASE	% OF CHANGE
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	\$ 21,793.00	\$ 21,793.00	\$ -	0.00%
5000 (21)	TITLE I PROFESSIONAL DEVELOPMENT	\$ 500.00	\$ 500.00	\$ -	0.00%
6000 (21)	TITLE I MATERIALS & SUPPLIES	\$ 5,430.00	\$ 5,430.00	\$ -	0.00%
3000 (22)	TITLE II-A PURCHASED SERVICES	\$ 2,665.00	\$ 2,665.00	\$ -	0.00%
3000 (23)	TITLE III PURCHASED SERVICES (NEW)	\$ 1,284.00	\$ 1,284.00	\$ -	0.00%
3000 (26)	TITLE VI-B SPECIAL ED PURCHASED SVCS	\$ 15,358.00	\$ 15,358.00	\$ -	0.00%
9000(26)	TITLE VI-B SPECIAL ED TRAINING	\$ 500.00	\$ 500.00	\$ -	0.00%
6000(26)	TITLE VI-B SPECIAL ED MATERIALS/SUPPLIES	\$ 3,709.00	\$ 3,709.00	\$ -	0.00%
9000	DONATIONS/GRANTS	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
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		\$ 9,148,369.00	\$ 9,884,628.00	\$ 736,259.00	8.05%

MATHEWS COUNTY PUBLIC SCHOOLS
2018-2019
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ACCOUNT CODE	DESCRIPTION	BUDGET 2017-2018	BUDGET 2018-2019	INCREASE	% OF CHANGE
62100	ADMINISTRATION, ATTENDANCE AND HEALTH SERVICES				
1000	SALARIES	\$ 471,964.00	\$ 492,792.00	\$ 20,828.00	4.41%
2100	FICA & MEDICARE BENEFITS	\$ 36,105.00	\$ 37,699.00	\$ 1,594.00	4.41%
2210	VRS BENEFITS	\$ 86,693.00	\$ 87,970.00	\$ 1,277.00	1.47%
2300	HEALTH INSURANCE BENEFITS	\$ 55,560.00	\$ 61,116.00	\$ 5,556.00	10.00%
2600	UNEMPLOYMENT COMPENSATION	\$ 900.00	\$ 400.00	\$ (500.00)	-55.56%
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	\$ 3,554.00	\$ 169.00	4.99%
3327	ERRORS & OMISSIONS (LEGAL LIABILITY)	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
5500	ADMIN., ATT., & HEALTH CONFERENCES/TRAIL	\$ 6,500.00	\$ 13,000.00	\$ 6,500.00	100.00%
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		\$ 780,657.00	\$ 816,081.00	\$ 35,424.00	4.54%

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ACCOUNT CODE	DESCRIPTION	BUDGET 2017-2018	BUDGET 2018-2019	INCREASE	% OF CHANGE
63100	TRANSPORTATION				
1000	SALARIES	\$ 475,056.00	\$ 495,898.00	\$ 20,842.00	4.39%
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	\$ 17,000.00	\$ 17,000.00	\$ -	0.00%
2100	FICA & MEDICARE BENEFITS	\$ 39,478.00	\$ 41,173.00	\$ 1,695.00	4.29%
2210	VRS BENEFITS	\$ 57,019.00	\$ 58,522.00	\$ 1,503.00	2.64%
2300	HEALTH INSURANCE BENEFITS	\$ 132,360.00	\$ 145,596.00	\$ 13,236.00	10.00%
2600	UNEMPLOYMENT COMPENSATION	\$ 2,590.00	\$ 1,100.00	\$ (1,490.00)	-57.53%
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)	\$ 90,000.00	\$ 85,000.00	\$ (5,000.00)	-5.56%
5300	VEHICLE INSURANCE	\$ 23,512.00	\$ 24,012.00	\$ 500.00	2.13%
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	\$ 122,000.00	\$ 122,000.00	\$ -	0.00%
8100	REPLACEMENT OF EQUIPMENT	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
9000	REPLACEMENT OF SCHOOL BUSES	\$ -	\$ 192,000.00	\$ 192,000.00	100.00%
TOTAL TRANSPORTATION		\$ 1,009,466.00	\$ 1,232,752.00	\$ 223,286.00	22.12%

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2018-2019
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ACCOUNT CODE	DESCRIPTION	BUDGET 2017-2018	BUDGET 2018-2019	INCREASE	% OF CHANGE
64100	OPERATION AND MAINTENANCE				
1000	SALARIES	\$ 406,924.00	\$ 438,365.00	\$ 31,441.00	7.73%
2100	FICA & MEDICARE BENEFITS	\$ 31,130.00	\$ 33,536.00	\$ 2,406.00	7.73%
2210	VRS BENEFITS	\$ 86,693.00	\$ 62,742.00	\$ (23,951.00)	-27.63%
2300	HEALTH INSURANCE BENEFITS	\$ 92,880.00	\$ 102,168.00	\$ 9,288.00	10.00%
2600	UNEMPLOYMENT COMPENSATION	\$ 1,830.00	\$ 870.00	\$ (960.00)	-52.46%
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	\$ 250,000.00	\$ (10,120.00)	-3.89%
5202	FUEL (HEATING OIL)	\$ 139,000.00	\$ 118,000.00	\$ (21,000.00)	-15.11%
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	\$ 32,000.00	\$ 3,000.00	10.34%
5301	LIABILITY/PROPERTY INSURANCE	\$ 33,319.00	\$ 32,104.00	\$ (1,215.00)	-3.65%
5400	RENTAL OF UNIFORMS	\$ 9,000.00	\$ 9,800.00	\$ 800.00	8.89%
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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ACCOUNT CODE	DESCRIPTION	BUDGET 2017-2018	BUDGET 2018-2019	INCREASE	% OF CHANGE
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		\$ 1,370,144.00	\$ 1,359,833.00	\$ (10,311.00)	-0.75%
66100 TECHNOLOGY					
1000	SALARIES	\$ 82,312.00	\$ 86,860.00	\$ 4,548.00	5.53%
2100	FICA & MEDICARE BENEFITS	\$ 6,297.00	\$ 6,645.00	\$ 348.00	5.53%
2210	VRS BENEFITS	\$ 12,438.00	\$ 13,986.00	\$ 1,548.00	12.45%
2300	HEALTH INSURANCE BENEFITS	\$ 9,360.00	\$ 10,296.00	\$ 936.00	10.00%
2600	UNEMPLOYMENT COMPENSATION	\$ 120.00	\$ 56.00	\$ (64.00)	-53.33%
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	\$ 132,000.00	\$ 40,000.00	43.48%
6024	INSTRUCTIONAL SOFTWARE	\$ 56,551.00	\$ 62,315.00	\$ 5,764.00	10.19%
6024	ADMINISTRATIVE SOFTWARE	\$ 31,550.00	\$ 37,309.00	\$ 5,759.00	18.25%
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		\$ 506,558.00	\$ 565,397.00	\$ 58,839.00	11.62%

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67100	OTHER USE OF FUNDS				
	DEBT SERVICE				
9100	DEBT SERVICE PRINCIPAL	\$ 522,575.00	\$ 480,300.00	\$ (42,275.00)	-8.09%
9200	DEBT SERVICE INTEREST	\$ 46,457.00	\$ 24,690.00	\$ (21,767.00)	-46.85%
TOTAL OTHER USE OF FUNDS		\$ 569,032.00	\$ 504,990.00	\$ (64,042.00)	-11.25%
65100	TRANSFER FUNDS				
9000	TEXTBOOK FUND	\$ 54,960.00	\$ 52,693.00	\$ (2,267.00)	-4.12%
9000	CAFETERIA PAYROLL BENEFITS	\$ 86,570.00	\$ 86,570.00	\$ -	0.00%
TOTAL TRANSFER FUNDS		\$ 141,530.00	\$ 139,263.00	\$ (2,267.00)	-1.60%
TOTAL EXPENDITURES FOR OPERATIONS OF SCHOOLS		\$ 13,525,756.00	\$ 14,502,944.00	\$ 977,188.00	7.22%

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ACCOUNT CODE	DESCRIPTION	BUDGET 2017-2018	BUDGET 2018-2019	INCREASE	% OF CHANGE
STATE FUNDS					
STATE SOQ FUNDS					
2402020	BASIC SCHOOL AID	\$ 2,475,348.00	\$ 2,784,552.00	\$ 309,204.00	12.49%
2402010	SALES TAX RECEIPTS	\$ 1,203,965.00	\$ 1,163,222.00	\$ (40,743.00)	-3.38%
2402040	REMEDIAL SUMMER SCHOOL	\$ 15,049.00	\$ 12,164.00	\$ (2,885.00)	-19.17%
2402140	TEXTBOOK PAYMENT	\$ 54,960.00	\$ 52,693.00	\$ (2,267.00)	-4.12%
2402170	VOCATIONAL EDUCATION	\$ 100,128.00	\$ 133,970.00	\$ 33,842.00	33.80%
2402070	GIFTED EDUCATION	\$ 24,031.00	\$ 26,166.00	\$ 2,135.00	8.88%
2402120	SPECIAL EDUCATION	\$ 386,494.00	\$ 437,495.00	\$ 51,001.00	13.20%
2402080	PREVENTION, INTERVENTION & REMEDIATION	\$ 76,598.00	\$ 84,778.00	\$ 8,180.00	10.68%
2402230	VRS RETIREMENT	\$ 359,460.00	\$ 379,406.00	\$ 19,946.00	5.55%
2402210	SOCIAL SECURITY	\$ 156,700.00	\$ 172,172.00	\$ 15,472.00	9.87%
2402250	GROUP LIFE	\$ 10,513.00	\$ 11,513.00	\$ 1,000.00	9.51%
2403090	ENGLISH AS A SECOND LANGUAGE	\$ 5,937.00	\$ 6,647.00	\$ 710.00	11.96%
TOTAL STATE SOQ FUNDS		\$ 4,869,183.00	\$ 5,264,778.00	\$ 395,595.00	8.12%
CATEGORICAL FUNDS					
2402460	HOMEBOUND	\$ -	\$ 3,553.00	\$ 3,553.00	100.00%
TOTAL STATE CATEGORICAL FUNDS		\$ -	\$ 3,553.00	\$ 3,553.00	100.00%

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LOTTERY FUNDED					
<u>2402590</u>	<u>FOSTER CARE</u>	\$ 32,664.00	\$ 12,268.00	\$ (20,396.00)	-62.44%
<u>2402650</u>	<u>AT RISK</u>	\$ 14,787.00	\$ 8,481.00	\$ (6,306.00)	-42.65%
<u>2402280</u>	<u>READING INTERVENTION</u>	\$ 15,568.00	\$ 16,512.00	\$ 944.00	6.06%
<u>2402091</u>	<u>MENTOR TEACHER</u>	\$ 842.00	\$ 414.00	\$ (428.00)	-50.83%
<u>2402750</u>	<u>K-3 PRIMARY CLASS SIZE REDUCTION</u>	\$ 75,325.00	\$ 86,257.00	\$ 10,932.00	14.51%
<u>2404050</u>	<u>SOL ALGEBRA READINESS</u>	\$ 9,447.00	\$ 10,053.00	\$ 606.00	6.41%
<u>2402030</u>	<u>ISAEP FUNDING</u>	\$ 7,859.00	\$ 7,859.00	\$ -	0.00%
<u>2402520</u>	<u>CAREER & TECHNICAL EDUCATON</u>	\$ 3,592.00	\$ 3,531.00	\$ (61.00)	-1.70%
<u>240286</u>	<u>SUPPLEMENTAL PER PUPIL LOTTERY</u>	\$ 137,235.00	\$ 143,348.00	\$ 6,113.00	4.45%
<u>2402140</u>	<u>TEXTBOOK PAYMENT</u>	\$ -	\$ -	\$ -	0.00%
<u>240445</u>	<u>PROJECT GRADUATION</u>	\$ 3,674.00	\$ 3,660.00	\$ (14.00)	-0.38%
<u>TOTAL LOTTERY FUNDED</u>		<u>\$ 300,993.00</u>	<u>\$ 292,383.00</u>	<u>\$ (8,610.00)</u>	<u>-2.86%</u>
INCENTIVE PROGRAMS					
<u>2402650</u>	<u>AT-RISK</u>	\$ 51,431.00	\$ 58,133.00	\$ 6,702.00	13.03%
<u>240211</u>	<u>COMPENSATION SUPPLEMENT</u>	\$ 25,587.00	\$ -	\$ (25,587.00)	-100.00%
<u>4104050</u>	<u>TECHNOLOGY BOND</u>	\$ 128,000.00	\$ 128,000.00	\$ -	0.00%
<u>TOTAL INCENTIVE PROGRAMS</u>		<u>\$ 205,018.00</u>	<u>\$ 186,133.00</u>	<u>\$ (18,885.00)</u>	<u>-9.21%</u>
OTHER STATE FUNDS					
<u>240349</u>	<u>INDUSTRY CERTIFICATION COSTS</u>	\$ 1,608.00	\$ 1,608.00	\$ -	0.00%
<u>240365</u>	<u>WORKPLACE READINESS SKILLS</u>	\$ 373.00	\$ 373.00	\$ -	0.00%
<u>TOTAL INCENTIVE PROGRAMS</u>		<u>\$ 1,981.00</u>	<u>\$ 1,981.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>TOTAL STATE FUNDS</u>		<u>\$ 5,377,175.00</u>	<u>\$ 5,748,828.00</u>	<u>\$ 371,653.00</u>	<u>6.91%</u>

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FEDERAL FUNDS					
3302020	TITLE I	\$ 197,564.00	\$ 192,667.00	\$ (4,897.00)	-2.48%
3302190	TITLE VI-B (SPECIAL EDUCATION)	\$ 252,316.00	\$ 256,567.00	\$ 4,251.00	1.68%
3302260	TITLE II-A	\$ 45,413.00	\$ 33,306.00	\$ (12,107.00)	-26.66%
3303940	TITLE III	\$ 1,020.00	\$ 1,020.00	\$ -	0.00%
3302192	PRE-SCHOOL	\$ 9,419.00	\$ 9,708.00	\$ 289.00	3.07%
3301100	MEDICAID REIMBURSEMENT	\$ 25,000.00	\$ 40,000.00	\$ 15,000.00	60.00%
3302300	CARL PERKINS VOCATIONAL ACT	\$ 15,000.00	\$ 16,726.00	\$ 1,726.00	11.51%
3302150	E-RATE	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%
TOTAL FEDERAL FUNDS		\$ 570,732.00	\$ 574,994.00	\$ 4,262.00	0.75%
COUNTY FUNDS					
5105000	APPROP FOR OPERATION	\$ 6,930,917.00	\$ 7,396,232.00	\$ 465,315.00	6.71%
5105010	APPROP FOR SCHOOL BUS PURCHASE	\$ -	\$ 192,000.00	\$ 192,000.00	100.00%
5105020	APPROP FOR DEBT SERVICE	\$ 569,032.00	\$ 504,990.00	\$ (64,042.00)	-11.25%
TOTAL COUNTY FUNDS		\$ 7,499,949.00	\$ 8,093,222.00	\$ 593,273.00	7.91%
OTHER LOCAL FUNDS					
1502010	RENTS	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%
1612020	SPECIAL FEES FROM PUPILS	\$ 20,000.00	\$ 28,000.00	\$ 8,000.00	40.00%
1803010	REBATES/ REFUNDS/REIMBURSEMENTS	\$ 35,000.00	\$ 35,000.00	\$ -	0.00%
1899030	DONATIONS/GRANTS	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
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%
TOTAL OTHER LOCAL FUNDS		\$ 77,900.00	\$ 85,900.00	\$ 8,000.00	10.27%
TOTAL REVENUE FOR OPERATING OF SCHOOLS		\$ 13,525,756.00	\$ 14,502,944.00	\$ 977,188.00	7.22%

Based on 1059 Enrollment

**MATHEWS COUNTY PUBLIC SCHOOLS
2018-2019
ADOPTED BUDGET**

03/20/2018

CAFETERIA FUND EXPENDITURES		2017-2018	2018-2019	CHANGE	% CHANGE
<u>1000</u>	<u>COMP. FOR CAFETERIA PERSONNEL</u>	\$ 269,536.00	\$ 286,906.00	\$ 17,370.00	6.44%
<u>2000</u>	<u>EMPLOYEE BENEFITS</u>	\$ 98,030.00	\$ 101,836.00	\$ 3,806.00	3.88%
<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		\$ 760,566.00	\$ 781,742.00	\$ 21,176.00	2.78%
CAFETERIA FUND REVENUE					
<u>3302130</u>	<u>FEDERAL REIMBURSEMENTS</u>	\$ 300,000.00	\$ 318,000.00	\$ 18,000.00	6.00%
<u>242330</u>	<u>STATE SCHOOL BREAKFAST</u>	\$ 3,203.00	\$ 3,203.00	\$ -	0.00%
<u>2402330</u>	<u>STATE SCHOOL LUNCH</u>	\$ 6,124.00	\$ 6,124.00	\$ -	0.00%
<u>6000</u>	<u>EMPLOYEE BENEFITS TRANSFER</u>	\$ 86,570.00	\$ 86,570.00	\$ -	0.00%
<u>5000</u>	<u>SALES</u>	\$ 364,669.00	\$ 367,845.00	\$ 3,176.00	0.87%
TOTAL REVENUE FOR CAFETERIA FUND		\$ 760,566.00	\$ 781,742.00	\$ 21,176.00	2.78%
TEXTBOOK FUND EXPENDITURES					
<u>9000</u>	<u>NEW BOOKS PURCHASED</u>	\$ 75,515.00	\$ 128,000.00	\$ 52,485.00	69.50%
<u>9117</u>	<u>FREIGHT ON BOOKS PURCHASED</u>	\$ 2,500.00	\$ 7,000.00	\$ 4,500.00	180.00%
TOTAL EXPENDITURES FOR TEXTBOOK SALES FUND		\$ 78,015.00	\$ 135,000.00	\$ 56,985.00	73.04%
TEXTBOOK FUND REVENUE					
<u>9000</u>	<u>BEGINNING FUND BALANCE</u>	\$ 60,309.00	\$ 28,334.00	\$ (31,975.00)	-53.02%
<u>9000</u>	<u>TEXTBOOK FUND STATE TRANSFER</u>	\$ 54,960.00	\$ 52,693.00	\$ (2,267.00)	-4.12%
<u>9000</u>	<u>TEXTBOOK FUND LOCAL MATCH</u>	\$ -	\$ 53,973.00	\$ 53,973.00	100.00%
TOTAL REVENUE FOR TEXTBOOK FUND		\$ 115,269.00	\$ 135,000.00	\$ 19,731.00	17.12%

Based on 1050 Enrollment