



**MATHEWS COUNTY  
PUBLIC SCHOOLS**

**ADOPTED AMENDED  
FISCAL YEAR 2015 BUDGET  
2014-2015 SCHOOL YEAR**

**JUNE 2014**

**MATHEWS COUNTY PUBLIC SCHOOLS  
ADOPTED AMENDED  
FISCAL YEAR 2015 BUDGET**

| ACCOUNT CODE | DESCRIPTION                           | BUDGET<br>2013-2014 | BUDGET<br>2014-2015 | INCREASE      | % OF<br>INCREASE |
|--------------|---------------------------------------|---------------------|---------------------|---------------|------------------|
| <b>61100</b> | <b>INSTRUCTION</b>                    |                     |                     |               |                  |
| 1000         | SALARIES                              | \$ 5,725,052.00     | \$ 5,888,796.00     | \$ 163,744.00 | 2.86%            |
| 1620         | COMP EXTRACURRICULAR SUPP.            | \$ 85,360.00        | \$ 87,500.00        | \$ 2,140.00   | 2.51%            |
| 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              | \$ 443,662.00       | \$ 461,891.00       | \$ 18,229.00  | 4.11%            |
| 2210         | VRS BENEFITS                          | \$ 780,270.00       | \$ 987,161.00       | \$ 206,891.00 | 26.52%           |
| 2300         | HEALTH INSURANCE BENEFITS             | \$ 638,628.00       | \$ 706,656.00       | \$ 68,028.00  | 10.65%           |
| 2310         | RETIREE HEALTH INSURANCE              | \$ 10,200.00        | \$ 10,200.00        | \$ -          | 0.00%            |
| 2600         | UNEMPLOYMENT COMPENSATION             | \$ 25,000.00        | \$ 25,000.00        | \$ -          | 0.00%            |
| 2700         | WORKERS COMPENSATION                  | \$ 14,380.00        | \$ 14,811.00        | \$ 431.00     | 3.00%            |
| 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        | \$ 25,100.00        | \$ 41,670.00        | \$ 16,570.00  | 66.02%           |
| 3800(2)      | TUITION GOVERNOR'S PROGRAM            | \$ 63,000.00        | \$ 66,920.00        | \$ 3,920.00   | 6.22%            |
| 5000         | STUDENT INSURANCE                     | \$ 4,837.00         | \$ 5,320.00         | \$ 483.00     | 9.99%            |
| 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    | \$ 64,000.00        | \$ 89,000.00        | \$ 25,000.00  | 39.06%           |
| 6012(2)      | INSTRUCTIONAL OFFICE SUPPLIES         | \$ 7,000.00         | \$ 7,000.00         | \$ -          | 0.00%            |
| 6012(3)      | PAPER/COPIER SUPPLIES                 | \$ 18,000.00        | \$ 18,000.00        | \$ -          | 0.00%            |

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|--------------------------|------------------------------------------|------------------------|------------------------|----------------------|------------------|
| 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                     | TITLE I PURCHASED SERVICES               | \$ 10,287.00           | \$ 8,560.00            | \$ (1,727.00)        | -16.79%          |
| 5000                     | TITLE I PROFESSIONAL DEVELOPMENT         | \$ 200.00              | \$ 200.00              | \$ -                 | 0.00%            |
| 6000                     | TITLE I MATERIALS & SUPPLIES             | \$ 6,950.00            | \$ 6,934.00            | \$ (16.00)           | -0.23%           |
| 3000                     | TITLE II-A PURCHASED SERVICES            | \$ 7,883.00            | \$ 5,792.00            | \$ (2,091.00)        | -26.53%          |
| 3000                     | TITLE VI-B SPECIAL ED PURCHASED SVCS     | \$ 18,957.00           | \$ 14,540.00           | \$ (4,417.00)        | -23.30%          |
| 9000(48)                 | TITLE VI-B SPECIAL ED TRAINING           | \$ 600.00              | \$ 600.00              | \$ -                 | 0.00%            |
| 6000                     | TITLE VI-B SPECIAL ED MATERIALS/SUPPLIES | \$ 7,860.00            | \$ 3,150.00            | \$ (4,710.00)        | -59.92%          |
| 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%            |
| <b>TOTAL INSTRUCTION</b> |                                          | <b>\$ 8,132,344.00</b> | <b>\$ 8,624,819.00</b> | <b>\$ 492,475.00</b> | <b>6.06%</b>     |

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|--------------|-------------------------------------------------------|------------------|------------------|--------------|---------------|
| <b>62100</b> | <b>ADMINISTRATION, ATTENDANCE AND HEALTH SERVICES</b> |                  |                  |              |               |
| 1000         | SALARIES                                              | \$ 483,581.00    | \$ 507,150.00    | \$ 23,569.00 | 4.87%         |
| 2100         | FICA & MEDICARE BENEFITS                              | \$ 37,236.00     | \$ 38,797.00     | \$ 1,561.00  | 4.19%         |
| 2210         | VRS BENEFITS                                          | \$ 66,659.00     | \$ 86,522.00     | \$ 19,863.00 | 29.80%        |
| 2300         | HEALTH INSURANCE BENEFITS                             | \$ 64,110.00     | \$ 83,496.00     | \$ 19,386.00 | 30.24%        |
| 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         | SPEECH CONTRACTED SERVICES                            | \$ 49,400.00     | \$ 49,400.00     | \$ -         | 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 RESEARCH/FINGERPRINTIN                 | \$ 2,000.00      | \$ 3,000.00      | \$ 1,000.00  | 50.00%        |
| 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 (PHYSICAL THERAPY MOVED                  | \$ 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                                          | \$ 1,200.00      | \$ 3,385.00      | \$ 2,185.00  | 182.08%       |
| 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%         |
| 6000(2)      | HEALTH SUPPLIES                                       | \$ 2,500.00      | \$ 2,500.00      | \$ -         | 0.00%         |

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| ACCOUNT<br>CODE                                               | DESCRIPTION                        | BUDGET<br>2013-2014  | BUDGET<br>2014-2015  | INCREASE            | % OF<br>INCREASE |
|---------------------------------------------------------------|------------------------------------|----------------------|----------------------|---------------------|------------------|
| 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%            |
| <b>TOTAL ADMINISTRATION, ATTENDANCE &amp; HEALTH SERVICES</b> |                                    | <b>\$ 828,136.00</b> | <b>\$ 895,700.00</b> | <b>\$ 67,564.00</b> | <b>8.16%</b>     |

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|-----------------------------|-------------------------------------|----------------------|----------------------|---------------------|------------------|
| <b>63100</b>                | <b>TRANSPORTATION</b>               |                      |                      |                     |                  |
| 1000                        | SALARIES                            | \$ 447,091.00        | \$ 447,105.00        | \$ 14.00            | 0.00%            |
| 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                  | \$ 15,000.00         | \$ 15,000.00         | \$ -                | 0.00%            |
| 2100                        | FICA & MEDICARE BENEFITS            | \$ 37,186.00         | \$ 37,187.00         | \$ 1.00             | 0.00%            |
| 2210                        | VRS BENEFITS                        | \$ 49,201.00         | \$ 59,168.00         | \$ 9,967.00         | 20.26%           |
| 2300                        | HEALTH INSURANCE BENEFITS           | \$ 87,600.00         | \$ 102,588.00        | \$ 14,988.00        | 17.11%           |
| 2600                        | UNEMPLOYMENT COMPENSATION           | \$ 3,000.00          | \$ 3,000.00          | \$ -                | 0.00%            |
| 2700                        | WORKERS COMPENSATION                | \$ 12,237.00         | \$ 12,951.00         | \$ 714.00           | 5.83%            |
| 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         | \$ 23,512.00         | \$ 536.00           | 2.33%            |
| 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         | \$ 72,000.00         | \$ 10,000.00        | 16.13%           |
| 8100                        | REPLACEMENT OF EQUIPMENT            | \$ 1,000.00          | \$ 1,000.00          | \$ -                | 0.00%            |
| <b>TOTAL TRANSPORTATION</b> |                                     | <b>\$ 912,791.00</b> | <b>\$ 949,011.00</b> | <b>\$ 36,220.00</b> | <b>3.97%</b>     |

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|-----------------|------------------------------------------|---------------------|---------------------|--------------|------------------|
| <b>64100</b>    | <b>OPERATION AND MAINTENANCE</b>         |                     |                     |              |                  |
| 1000            | SALARIES                                 | \$ 357,818.00       | \$ 375,093.00       | \$ 17,275.00 | 4.83%            |
| 2100            | FICA & MEDICARE BENEFITS                 | \$ 27,373.00        | \$ 28,695.00        | \$ 1,322.00  | 4.83%            |
| 2210            | VRS BENEFITS                             | \$ 46,266.00        | \$ 61,138.00        | \$ 14,872.00 | 32.14%           |
| 2300            | HEALTH INSURANCE BENEFITS                | \$ 71,676.00        | \$ 77,260.00        | \$ 5,584.00  | 7.79%            |
| 2600            | UNEMPLOYMENT COMPENSATION                | \$ 2,500.00         | \$ 2,500.00         | \$ -         | 0.00%            |
| 2700            | WORKERS COMPENSATION                     | \$ 8,046.00         | \$ 9,058.00         | \$ 1,012.00  | 12.58%           |
| 3000            | REPAIRS TO EQUIPMENT                     | \$ 40,000.00        | \$ 50,000.00        | \$ 10,000.00 | 25.00%           |
| 3000 (1)        | CONTRACTED MAINT. OF EQUIPMENT           | \$ 8,000.00         | \$ 8,000.00         | \$ -         | 0.00%            |
| 3000 (2)        | CONT MAINT. OF BLDG & GROUNDS (HEAT/AIF) | \$ 12,600.00        | \$ 14,820.00        | \$ 2,220.00  | 17.62%           |
| 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                         | \$ 36,296.00        | \$ 37,389.00        | \$ 1,093.00  | 3.01%            |
| 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            | \$ 7,000.00            | \$ 500.00           | 7.69%            |
| 5800                                   | OTHER USE OF FUNDS               | \$ 2,000.00            | \$ 2,000.00            | \$ -                | 0.00%            |
| 6005                                   | CUSTODIAL SUPPLIES               | \$ 30,000.00           | \$ 40,000.00           | \$ 10,000.00        | 33.33%           |
| 6007                                   | BUILDING & MAINTENANCE MATERIALS | \$ 24,000.00           | \$ 24,000.00           | \$ -                | 0.00%            |
| 8100                                   | REPLACEMENT OF EQUIPMENT         | \$ 5,000.00            | \$ 5,000.00            | \$ -                | 0.00%            |
| <b>TOTAL OPERATION AND MAINTENANCE</b> |                                  | <b>\$ 1,214,174.00</b> | <b>\$ 1,278,052.00</b> | <b>\$ 63,878.00</b> | <b>5.26%</b>     |



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|-------------------------|--------------------------------------|----------------------|----------------------|---------------------|------------------|
| <b>66100</b>            | <b>TECHNOLOGY</b>                    |                      |                      |                     |                  |
| 1000                    | SALARIES                             | \$ 77,465.00         | \$ 78,821.00         | \$ 1,356.00         | 1.75%            |
| 2100                    | FICA & MEDICARE BENEFITS             | \$ 5,965.00          | \$ 6,030.00          | \$ 65.00            | 1.09%            |
| 2210                    | VRS BENEFITS                         | \$ 9,418.00          | \$ 11,700.00         | \$ 2,282.00         | 24.23%           |
| 2300                    | HEALTH INSURANCE BENEFITS            | \$ 6,816.00          | \$ 9,060.00          | \$ 2,244.00         | 32.92%           |
| 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         | \$ 17,551.00         | \$ 2,341.00         | 15.39%           |
| 6024                    | ADMINISTRATIVE SOFTWARE              | \$ 14,850.00         | \$ 18,550.00         | \$ 3,700.00         | 24.92%           |
| 6024                    | TECHNOLOGY SOFTWARE                  | \$ 43,000.00         | \$ 43,000.00         | \$ -                | 0.00%            |
| 8000                    | REPLACEMENT OF EQUIPMENT             | \$ 25,600.00         | \$ 35,600.00         | \$ 10,000.00        | 100.00%          |
| 8100                    | REPLACEMENT OF EQUIPMENT (TECH BOND) | \$ 128,000.00        | \$ 128,000.00        | \$ -                | 100.00%          |
| <b>TOTAL TECHNOLOGY</b> |                                      | <b>\$ 448,774.00</b> | <b>\$ 470,762.00</b> | <b>\$ 21,988.00</b> | <b>4.90%</b>     |

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|-----------------------------------------------------|----------------------------------|-------------------------|-------------------------|----------------------|------------------|
| <b>67100</b>                                        | <b>OTHER USE OF FUNDS</b>        |                         |                         |                      |                  |
|                                                     | DEBT SERVICE                     |                         |                         |                      |                  |
| 9100                                                | DEBT SERVICE PRINCIPAL           | \$ 726,055.00           | \$ 812,890.00           | \$ 86,835.00         | 11.96%           |
| 9200                                                | DEBT SERVICE INTEREST            | \$ 179,267.00           | \$ 96,098.00            | \$ (83,169.00)       | -46.39%          |
| <b>TOTAL OTHER USE OF FUNDS</b>                     |                                  | <b>\$ 905,322.00</b>    | <b>\$ 908,988.00</b>    | <b>\$ 3,666.00</b>   | <b>0.40%</b>     |
| <br>                                                |                                  |                         |                         |                      |                  |
| <b>65100</b>                                        | <b>TRANSFER FUNDS</b>            |                         |                         |                      |                  |
| 9000                                                | TEXTBOOK FUND                    | \$ 45,913.00            | \$ 49,112.00            | \$ 3,199.00          | 6.97%            |
| 1000                                                | CAFETERIA FEDERAL REIMBURSEMENTS | \$ 287,000.00           | \$ 287,000.00           | \$ -                 | 0.00%            |
| 2000                                                | CAFETERIA STATE REIMBURSEMENTS   | \$ 6,699.00             | \$ 9,136.00             | \$ 2,437.00          | 36.38%           |
| 6000                                                | CAFETERIA PAYROLL BENEFITS       | \$ 72,815.00            | \$ 72,815.00            | \$ -                 | 0.00%            |
| <b>TOTAL TRANSFER FUNDS</b>                         |                                  | <b>\$ 412,427.00</b>    | <b>\$ 418,063.00</b>    | <b>\$ 5,636.00</b>   | <b>1.37%</b>     |
| <br>                                                |                                  |                         |                         |                      |                  |
| <b>TOTAL EXPENDITURES FOR OPERATIONS OF SCHOOLS</b> |                                  | <b>\$ 12,853,968.00</b> | <b>\$ 13,545,395.00</b> | <b>\$ 691,427.00</b> | <b>5.38%</b>     |

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|---------------------------------------------|---------------------------------------------------|-------------------------------|-------------------------------|-----------------------------|----------------------|
| <b>STATE FUNDS</b>                          |                                                   |                               |                               |                             |                      |
| <b>STATE SOQ FUNDS</b>                      |                                                   |                               |                               |                             |                      |
| <u>2402020</u>                              | <u>BASIC SCHOOL AID</u>                           | <u>\$ 2,253,038.00</u>        | <u>\$ 2,529,622.00</u>        | <u>\$ 276,584.00</u>        | <u>12.28%</u>        |
| <u>2402010</u>                              | <u>SALES TAX RECEIPTS</u>                         | <u>\$ 1,230,470.00</u>        | <u>\$ 1,173,968.00</u>        | <u>\$ (56,502.00)</u>       | <u>-4.59%</u>        |
| <u>2402040</u>                              | <u>REMEDIAL SUMMER SCHOOL</u>                     | <u>\$ 26,706.00</u>           | <u>\$ 79,156.00</u>           | <u>\$ 52,450.00</u>         | <u>196.40%</u>       |
| <u>2402140</u>                              | <u>TEXTBOOK PAYMENT</u>                           | <u>\$ 34,196.00</u>           | <u>\$ 39,200.00</u>           | <u>\$ 5,004.00</u>          | <u>14.63%</u>        |
| <u>2402170</u>                              | <u>VOCATIONAL EDUCATION</u>                       | <u>\$ 111,034.00</u>          | <u>\$ 90,853.00</u>           | <u>\$ (20,181.00)</u>       | <u>-18.18%</u>       |
| <u>2402070</u>                              | <u>GIFTED EDUCATION</u>                           | <u>\$ 24,049.00</u>           | <u>\$ 23,989.00</u>           | <u>\$ (60.00)</u>           | <u>-0.25%</u>        |
| <u>2402120</u>                              | <u>SPECIAL EDUCATION</u>                          | <u>\$ 319,286.00</u>          | <u>\$ 334,320.00</u>          | <u>\$ 15,034.00</u>         | <u>4.71%</u>         |
| <u>2402080</u>                              | <u>PREVENTION, INTERVENTION &amp; REMEDIATION</u> | <u>\$ 52,703.00</u>           | <u>\$ 65,333.00</u>           | <u>\$ 12,630.00</u>         | <u>23.96%</u>        |
| <u>2402230</u>                              | <u>VRS RETIREMENT</u>                             | <u>\$ 243,046.00</u>          | <u>\$ 308,800.00</u>          | <u>\$ 65,754.00</u>         | <u>27.05%</u>        |
| <u>2402210</u>                              | <u>SOCIAL SECURITY</u>                            | <u>\$ 145,828.00</u>          | <u>\$ 150,572.00</u>          | <u>\$ 4,744.00</u>          | <u>3.25%</u>         |
| <u>2402250</u>                              | <u>GROUP LIFE</u>                                 | <u>\$ 9,210.00</u>            | <u>\$ 10,208.00</u>           | <u>\$ 998.00</u>            | <u>10.84%</u>        |
| <b><u>TOTAL STATE SOQ FUNDS</u></b>         |                                                   | <b><u>\$ 4,449,566.00</u></b> | <b><u>\$ 4,806,021.00</u></b> | <b><u>\$ 356,455.00</u></b> | <b><u>8.01%</u></b>  |
| <b>CATEGORICAL</b>                          |                                                   |                               |                               |                             |                      |
| <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>\$ 6,674.00</u>            | <u>\$ 6,674.00</u>            | <u>\$ -</u>                 | <u>0.00%</u>         |
| <u>2402460</u>                              | <u>HOMEBOUND</u>                                  | <u>\$ 3,189.00</u>            | <u>\$ 2,054.00</u>            | <u>\$ (1,135.00)</u>        | <u>-35.59%</u>       |
| <b><u>TOTAL STATE CATEGORICAL FUNDS</u></b> |                                                   | <b><u>\$ 11,981.00</u></b>    | <b><u>\$ 10,846.00</u></b>    | <b><u>\$ (1,135.00)</u></b> | <b><u>-9.47%</u></b> |

**MATHEWS COUNTY PUBLIC SCHOOLS  
ADOPTED AMENDED  
FISCAL YEAR 2015 BUDGET**

| ACCOUNT CODE                    | DESCRIPTION                        | BUDGET 2013-2014       | BUDGET 2014-2015       | INCREASE              | % OF CHANGE     |
|---------------------------------|------------------------------------|------------------------|------------------------|-----------------------|-----------------|
| <b>LOTTERY FUNDED</b>           |                                    |                        |                        |                       |                 |
| 2402590                         | FOSTER CARE                        | \$ 13,716.00           | \$ 4,458.00            | \$ (9,258.00)         | -67.50%         |
| 2402650                         | AT RISK                            | \$ 39,006.00           | \$ 53,512.00           | \$ 14,506.00          | 37.19%          |
| 2402280                         | READING INTERVENTION               | \$ 8,263.00            | \$ 10,132.00           | \$ 1,869.00           | 22.62%          |
| 2402091                         | MENTOR TEACHER                     | \$ 736.00              | \$ 736.00              | \$ -                  | 0.00%           |
| 2402330                         | SCHOOL BREAKFAST                   | \$ 25.00               | \$ 2,462.00            | \$ 2,437.00           | 9748.00%        |
| 2404050                         | SOL ALGERBA READINESS              | \$ 8,459.00            | \$ 8,903.00            | \$ 444.00             | 5.25%           |
| 2402030                         | ISAEP FUNDING                      | \$ 7,859.00            | \$ 7,859.00            | \$ -                  | 0.00%           |
| 2402520                         | CAREER & TECHNICAL EDUCATON        | \$ 3,830.00            | \$ 3,688.00            | \$ (142.00)           | -3.71%          |
| 2403090                         | ENGLISH AS A SECOND LANGUAGE       | \$ 1,315.00            | \$ 2,562.00            | \$ 1,247.00           | 94.83%          |
| 2402140                         | TEXTBOOK PAYMENT                   | \$ 11,717.00           | \$ 9,912.00            | \$ (1,805.00)         | -15.40%         |
| 2402750                         | K-3 PRIMARY CLASS SIZE REDUCTION   | \$ 73,851.00           | \$ 47,834.00           | \$ (26,017.00)        | -35.23%         |
| <b>TOTAL LOTTERY FUNDED</b>     |                                    | <b>\$ 168,777.00</b>   | <b>\$ 152,058.00</b>   | <b>\$ (16,719.00)</b> | <b>-9.91%</b>   |
| <b>INCENTIVE PROGRAMS</b>       |                                    |                        |                        |                       |                 |
| 4104050                         | TECHNOLOGY BOND                    | \$ 128,000.00          | \$ 128,000.00          | \$ -                  | 0.00%           |
| <b>TOTAL INCENTIVE PROGRAMS</b> |                                    | <b>\$ 128,000.00</b>   | <b>\$ 128,000.00</b>   | <b>\$ -</b>           | <b>0.00%</b>    |
| <b>ADDITIONAL SUPPORT</b>       |                                    |                        |                        |                       |                 |
|                                 | COMPENSATION SUPPLEMENT            | \$ 56,183.00           | \$ -                   | \$ (56,183.00)        | -100.00%        |
| 2403900                         | SUPPLEMENTAL SUPPORT FOR OPERATING | \$ 38,773.00           | \$ -                   | \$ (38,773.00)        | -100.00%        |
| <b>TOTAL ADDITIONAL SUPPORT</b> |                                    | <b>\$ 94,956.00</b>    | <b>\$ -</b>            | <b>\$ (94,956.00)</b> | <b>-100.00%</b> |
| <b>TOTAL STATE FUNDS</b>        |                                    | <b>\$ 4,853,280.00</b> | <b>\$ 5,096,925.00</b> | <b>\$ 243,645.00</b>  | <b>5.02%</b>    |

**MATHEWS COUNTY PUBLIC SCHOOLS  
ADOPTED AMENDED  
FISCAL YEAR 2015 BUDGET**

| ACCOUNT<br>CODE                   | DESCRIPTION                           | BUDGET<br>2013-2014         | BUDGET<br>2014-2015         | INCREASE                     | % OF<br>CHANGE       |
|-----------------------------------|---------------------------------------|-----------------------------|-----------------------------|------------------------------|----------------------|
| <b>FEDERAL FUNDS</b>              |                                       |                             |                             |                              |                      |
| <u>3302020</u>                    | <u>TITLE I</u>                        | \$ 166,842.00               | \$ 165,114.00               | \$ (1,728.00)                | -1.04%               |
| <u>3302130</u>                    | <u>SCHOOL LUNCH PROGRAM</u>           | \$ 287,000.00               | \$ 287,000.00               | \$ -                         | 0.00%                |
| <u>3302190</u>                    | <u>TITLE VI-B (SPECIAL EDUCATION)</u> | \$ 273,973.00               | \$ 252,967.00               | \$ (21,006.00)               | -7.67%               |
| <u>3302260</u>                    | <u>TITLE II-A</u>                     | \$ 48,522.00                | \$ 46,430.00                | \$ (2,092.00)                | -4.31%               |
| <u>3302300</u>                    | <u>CARL PERKINS VOCATIONAL ACT</u>    | \$ 15,000.00                | \$ 15,000.00                | \$ -                         | 0.00%                |
| <u>3302150</u>                    | <u>E-RATE</u>                         | \$ 36,000.00                | \$ 36,000.00                | \$ -                         | 0.00%                |
| <u>3301100</u>                    | <u>MEDICAID REIMBURSEMENT</u>         | \$ 45,000.00                | \$ 45,000.00                | \$ -                         | 0.00%                |
| <u>3302192</u>                    | <u>PRE-SCHOOL</u>                     | \$ 9,757.00                 | \$ 9,593.00                 | \$ (164.00)                  | -1.68%               |
| <b><u>TOTAL FEDERAL FUNDS</u></b> |                                       | <b><u>\$ 882,094.00</u></b> | <b><u>\$ 857,104.00</u></b> | <b><u>\$ (24,990.00)</u></b> | <b><u>-2.83%</u></b> |

**MATHEWS COUNTY PUBLIC SCHOOLS  
ADOPTED AMENDED  
FISCAL YEAR 2015 BUDGET**

| ACCOUNT CODE                                  | DESCRIPTION                     | BUDGET 2013-2014        | BUDGET 2014-2015        | INCREASE             | % OF CHANGE  |
|-----------------------------------------------|---------------------------------|-------------------------|-------------------------|----------------------|--------------|
| <b>COUNTY FUNDS</b>                           |                                 |                         |                         |                      |              |
| 5105000                                       | APPROP FOR OPERATION            | \$ 6,136,522.00         | \$ 6,605,628.00         | \$ 469,106.00        | 7.64%        |
| 5105010                                       | APPROP FOR CAPITAL OUTLAY       | \$ 18,850.00            | \$ 18,850.00            | \$ -                 | 0.00%        |
| 5105020                                       | APPROP FOR DEBT SERVICE         | \$ 905,322.00           | \$ 908,988.00           | \$ 3,666.00          | 0.40%        |
| <b>TOTAL COUNTY FUNDS</b>                     |                                 | <b>\$ 7,060,694.00</b>  | <b>\$ 7,533,466.00</b>  | <b>\$ 472,772.00</b> | <b>6.70%</b> |
| <b>OTHER LOCAL FUNDS</b>                      |                                 |                         |                         |                      |              |
| 1502010                                       | RENTS                           | \$ 7,000.00             | \$ 7,000.00             | \$ -                 | 0.00%        |
| 1612020                                       | SPECIAL FEES FROM PUPILS        | \$ 25,000.00            | \$ 25,000.00            | \$ -                 | 0.00%        |
| 1803010                                       | REBATES/ REFUNDS/REIMBURSEMENTS | \$ 20,000.00            | \$ 20,000.00            | \$ -                 | 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%        |
| <b>TOTAL OTHER LOCAL FUNDS</b>                |                                 | <b>\$ 57,900.00</b>     | <b>\$ 57,900.00</b>     | <b>\$ -</b>          | <b>0.00%</b> |
| <b>TOTAL REVENUE FOR OPERATING OF SCHOOLS</b> |                                 | <b>\$ 12,853,968.00</b> | <b>\$ 13,545,395.00</b> | <b>\$ 691,427.00</b> | <b>5.38%</b> |

\*\*\*\*\*REVENUES ARE BASED ON 1118 STUDENTS

**MATHEWS COUNTY PUBLIC SCHOOLS  
CAFETERIA AND TEXTBOOK  
ADOPTED AMENDED FISCAL YEAR 2015 BUDGETS**

| MATHEWS COUNTY'S SCHOOLS CAFETERIA FUND EXPENDITURE |                                      | 2013-2014            | 2014-2015            | CHANGE             | % CHANGE     |
|-----------------------------------------------------|--------------------------------------|----------------------|----------------------|--------------------|--------------|
| 1000                                                | <u>COMP. FOR CAFETERIA PERSONNEL</u> | \$ 280,378.00        | \$ 276,358.00        | \$ (4,020.00)      | -1.43%       |
| 2000                                                | <u>EMPLOYEE BENEFITS</u>             | \$ 94,013.00         | \$ 107,770.00        | \$ 13,757.00       | 14.63%       |
| 6000                                                | <u>FOOD PRODUCTS</u>                 | \$ 385,000.00        | \$ 385,000.00        | \$ -               | 0.00%        |
| 5000                                                | <u>OTHER USE OF FUNDS</u>            | \$ 3,000.00          | \$ 3,000.00          | \$ -               | 0.00%        |
| 6000                                                | <u>MATERIALS AND SUPPLIES</u>        | \$ 20,000.00         | \$ 20,000.00         | \$ -               | 0.00%        |
| <b>TOTAL EXPENDITURES FOR CAFETERIA FUND</b>        |                                      | <b>\$ 782,391.00</b> | <b>\$ 792,128.00</b> | <b>\$ 9,737.00</b> | <b>1.24%</b> |

| MATHEWS COUNTY'S SCHOOLS CAFETERIA FUND REVENUE |                                   | 2013-2014            | 2014-2015            | CHANGE             | % CHANGE     |
|-------------------------------------------------|-----------------------------------|----------------------|----------------------|--------------------|--------------|
| 1000                                            | <u>FEDERAL REIMBURSEMENTS</u>     | \$ 287,000.00        | \$ 287,000.00        | \$ -               | 0.00%        |
| 2000                                            | <u>STATE REIMBURSEMENTS</u>       | \$ 6,699.00          | \$ 9,136.00          | \$ 2,437.00        | 36.38%       |
| 6000                                            | <u>EMPLOYEE BENEFITS TRANSFER</u> | \$ 72,815.00         | \$ 72,815.00         | \$ -               | 0.00%        |
| 5000                                            | <u>SALES</u>                      | \$ 415,877.00        | \$ 423,177.00        | \$ 7,300.00        | 1.76%        |
| <b>TOTAL REVENUE FOR CAFETERIA FUND</b>         |                                   | <b>\$ 782,391.00</b> | <b>\$ 792,128.00</b> | <b>\$ 9,737.00</b> | <b>1.24%</b> |

| MATHEWS COUNTY SCHOOLS TEXTBOOK FUND EXPENDITURES |                                   | 2013-2014            | 2014-2015           | CHANGE                 | % CHANGE       |
|---------------------------------------------------|-----------------------------------|----------------------|---------------------|------------------------|----------------|
| 9000                                              | <u>NEW BOOKS PURCHASED</u>        | \$ 175,000.00        | \$ 49,112.00        | \$ (125,888.00)        | -71.94%        |
| 9117                                              | <u>FREIGHT ON BOOKS PURCHASED</u> | \$ 10,000.00         | \$ 2,500.00         | \$ (7,500.00)          | -75.00%        |
| <b>TOTAL EXPENDITURES FOR TEXTBOOK SALES FUND</b> |                                   | <b>\$ 185,000.00</b> | <b>\$ 51,612.00</b> | <b>\$ (133,388.00)</b> | <b>-72.10%</b> |

| MATHEWS COUNTY SCHOOLS TEXTBOOK FUND REVENUE |                                        | 2013-2014            | 2014-2015           | CHANGE                 | % CHANGE       |
|----------------------------------------------|----------------------------------------|----------------------|---------------------|------------------------|----------------|
| 9000                                         | <u>BEGINNING FUND BALANCE</u>          |                      | \$ 41,292.85        | \$ -                   |                |
| 9000                                         | <u>TEXTBOOK FUND STATE TRANSFER</u>    | \$ 45,913.00         | \$ 49,112.00        | \$ 3,199.00            | 6.97%          |
| 9000                                         | <u>TEXTBOOK FUND LOCAL ACCOUNT BAL</u> | \$ 139,087.00        | \$ 2,500.00         | \$ (136,587.00)        | -98.20%        |
| <b>TOTAL REVENUE FOR TEXTBOOK FUND</b>       |                                        | <b>\$ 185,000.00</b> | <b>\$ 51,612.00</b> | <b>\$ (133,388.00)</b> | <b>-72.10%</b> |