

LEE COUNTY BOARD OF EDUCATION
TENTATIVE BUDGET
FISCAL YEAR 2018

	Governmental Fund Types				Total
	General Fund	Debt Service	Capital Projects	Special Revenue Funds	
Revenues					
Local	\$ 16,488,000.00	\$ 3,569,000.00	\$ 25,000.00	\$ 1,492,500.00	\$ 21,574,500.00
State	33,156,261.25		1,513,293.00	1,393,000.00	36,062,554.25
Federal	0.00			4,074,129.90	4,074,129.90
	<u>\$ 49,644,261.25</u>	<u>\$ 3,569,000.00</u>	<u>\$ 1,538,293.00</u>	<u>\$ 6,959,629.90</u>	<u>\$ 61,711,184.15</u>
Expenditures					
Instruction	\$ 36,629,706.35			\$ 2,652,654.90	\$ 39,282,361.25
Pupil Services	2,070,662.68			366,096.00	2,436,758.68
Improvement of Instructional Services	1,073,568.89			304,586.00	1,378,154.89
Educational Media Services	1,215,554.20				1,215,554.20
General Administration	486,894.06			49,978.00	536,872.06
School Administration	3,336,801.74			0.00	3,336,801.74
Business Administration	433,986.16				433,986.16
Maintenance and Operation	5,145,644.36			23,911.00	5,169,555.36
Student Transportation	4,202,446.35			56,065.00	4,258,511.35
Central Support Services	214,733.46				214,733.46
Other Support Services	16,750.00			0.00	16,750.00
Food Service Operations				3,215,775.47	3,215,775.47
Community Service Operations				400,000.00	400,000.00
Capital Outlay			\$ 10,467,293.00		10,467,293.00
Debt Service		\$ 4,900,847.22			4,900,847.22
	<u>\$ 54,826,748.25</u>	<u>\$ 4,900,847.22</u>	<u>\$ 10,467,293.00</u>	<u>\$ 7,069,066.37</u>	<u>\$ 77,263,954.84</u>
Excess Revenues over/(under) Expenditures	<u>\$ (5,182,487.00)</u>	<u>\$ (1,331,847.22)</u>	<u>\$ (8,929,000.00)</u>	<u>\$ (109,436.47)</u>	<u>\$ (15,552,770.69)</u>
Other Financing Sources/(Uses)					
Operating Transfers In		\$ 867,000.00	\$ 8,954,000.00	\$ 175,640.00	\$ 9,996,640.00
Operating Transfers Out	\$ (175,640.00)	0.00	(9,821,000.00)	0.00	(9,996,640.00)
	<u>\$ (175,640.00)</u>	<u>\$ 867,000.00</u>	<u>\$ (867,000.00)</u>	<u>\$ 175,640.00</u>	<u>\$ 0.00</u>
Excess Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>\$ (5,358,127.00)</u>	<u>\$ (464,847.22)</u>	<u>\$ (9,796,000.00)</u>	<u>\$ 66,203.53</u>	<u>\$ (15,552,770.69)</u>
Fund Balance July 1, 2017	<u>5,900,000.00</u>	<u>2,205,972.22</u>	<u>9,796,000.00</u>	<u>265,000.00</u>	<u>18,166,972.22</u>
Fund Balance June 30, 2018	<u>\$ 541,873.00</u>	<u>\$ 1,741,125.00</u>	<u>\$ 0.00</u>	<u>\$ 331,203.53</u>	<u>\$ 2,614,201.53</u>

In compliance with O.C.G.A. 20-2-167.1, the Lee County Board of Education will hold two budget hearings for public input on Monday, May 22nd at 6:00pm and Monday, June 12th at 5:00pm in the board room of the central office at 126 Starksville Avenue North, Leesburg, Georgia.

The Lee County Board of Education will meet in regular session to adopt a final budget for Fiscal Year 2018 at 5:30 p.m. in the board room of the central office on June 12, 2017.

Local Revenues

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
1110 Ad Valorem Taxes	16,059,000.00	370,000.00			16,429,000.00
1120 Local Option Sales Tax		3,180,000.00	0.00		3,180,000.00
1190 Other Taxes	250,000.00	6,500.00			256,500.00
1310 Tuition from Individuals	60,000.00				60,000.00
1500 Earnings on Investments	36,000.00	12,500.00	25,000.00	8,000.00	81,500.00
1611 Food Service Daily Sales - Student				738,000.00	738,000.00
1621 Food Service Daily Sales - Supplemental				90,000.00	90,000.00
1622 Food Service Daily Sales - Adult				68,000.00	68,000.00
1800 Community Service Activities				490,000.00	490,000.00
1910 Rental of School Property	33,000.00				33,000.00
1995 Other Local	50,000.00			98,500.00	148,500.00
Total Revenues (Local)	16,488,000.00	3,569,000.00	25,000.00	1,492,500.00	21,574,500.00

State Revenues

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
3120 Total Quality Basic Education	33,994,457.00				33,994,457.00
3125 Total State Categorical Grants	926,158.00				926,158.00
3140 QBE Contra Account (Local Fair Share)	(4,619,073.00)				(4,619,073.00)
3200 Equalization	2,641,651.00				2,641,651.00
3300 Grants from Lottery			0.00	1,220,000.00	1,220,000.00
3510 School Food Service Grants				173,000.00	173,000.00
3600 Capital Outlay Grants			1,513,293.00		1,513,293.00
3800 Other Grants from GDOE	213,068.25				213,068.25
Total Revenues (State)	33,156,261.25	0.00	1,513,293.00	1,393,000.00	36,062,554.25

Federal Revenues

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
4300 Categorical Grants Direct from Federal Gov't				97,019.90	97,019.90
4510 School Food Service Grants - NSLP				1,365,000.00	1,365,000.00
4511 School Food Service Grants - Breakfast				412,000.00	412,000.00
4520 Other Federal Grants through GDOE	0.00			1,960,631.00	1,960,631.00
4900 USDA Commodities				239,479.00	239,479.00
Total Revenues (Federal)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,074,129.90</u>	<u>4,074,129.90</u>

1000 Instruction

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
110 Salaries - Teachers	19,016,602.20			1,103,789.90	20,120,392.10
113 Substitutes - Certified	268,934.40			1,700.00	270,634.40
114 Substitutes - Noncertified	52,200.00			7,000.00	59,200.00
115 Extended Staff Salaries	89,639.25			0.00	89,639.25
118 Salaries - Art, Music, and PE Teachers	2,360,401.97				2,360,401.97
140 Salaries - Teachers Aides and Paras	844,803.69			415,470.00	1,260,273.69
161 Salaries - Technology Specialist	342,993.52				342,993.52
172 Salaries - Elementary Counselors	240,693.00				240,693.00
173 Salaries - Secondary Counselors	541,697.84				541,697.84
190 Salaries - Other				7,000.00	7,000.00
200 Employee Benefits	11,141,740.48			900,442.00	12,042,182.48
300 Purchases Professional Services	1,500.00			2,000.00	3,500.00
430 Repair and Maintenance Services	170,000.00			0.00	170,000.00
432 Repairs and Maintenance Technology	12,500.00				12,500.00
442 Equipment and Vehicle Rental	150,000.00				150,000.00
530 Communication					0.00
532 Communication - Software web based				83,000.00	83,000.00
561 Tuition				22,750.00	22,750.00
580 Travel - Employees	6,000.00			6,500.00	12,500.00
595 Other Purchased Services				0.00	0.00
610 Supplies	375,000.00			77,762.00	452,762.00
611 Supplies Technology	10,000.00			991.00	10,991.00
612 Purchase of Computer Software	60,000.00			11,500.00	71,500.00
615 Expendable Equipment	75,000.00			500.00	75,500.00
616 Expendable Computer Equipment	150,000.00			4,000.00	154,000.00
641 Textbooks	100,000.00			6,000.00	106,000.00
642 Books (Other than Textbooks)	15,000.00			2,250.00	17,250.00
730 Purchase of Equipment	5,000.00			0.00	5,000.00
734 Purchase of Computers	600,000.00			0.00	600,000.00
	<u>36,629,706.35</u>	<u>0.00</u>	<u>0.00</u>	<u>2,652,654.90</u>	<u>39,282,361.25</u>
Recap by expenditure type					
Salaries	23,757,965.87	0.00	0.00	1,534,959.90	25,292,925.77
Benefits	11,141,740.48	0.00	0.00	900,442.00	12,042,182.48
Operations	1,730,000.00	0.00	0.00	217,253.00	1,947,253.00
	<u>36,629,706.35</u>	<u>0.00</u>	<u>0.00</u>	<u>2,652,654.90</u>	<u>39,282,361.25</u>

2100 Pupil Services

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
114 Substitutes - Noncertified	2,500.00				2,500.00
146 Salaries - Extracurricular Supplement	571,078.00				571,078.00
163 Salaries - School Nurses	242,196.80				242,196.80
164 Salaries - Physiscal/Occupational Therapist	141,674.00				141,674.00
171 Salaries - Other Administrative Personnel	71,433.00			201,000.00	272,433.00
174 Salaries - Psychologists	111,466.34			6,880.00	118,346.34
176 Salaries - Social Worker	124,856.24			0.00	124,856.24
177 Salaries - Family Services Coordinator				5,000.00	5,000.00
190 Salaries - Other	90,851.93			0.00	90,851.93
200 Employee Benefits	516,106.37			85,320.00	601,426.37
300 Purchases Professional Services	90,000.00			50,000.00	140,000.00
430 Repair and Maintenance Services				1,200.00	1,200.00
442 Equipment and Vehicle Rental	1,000.00			0.00	1,000.00
580 Travel - Employees	500.00			500.00	1,000.00
595 Other Purchased Services	50,000.00			1,000.00	51,000.00
610 Supplies	25,000.00			9,196.00	34,196.00
612 Purchase of Computer Software	20,000.00			0.00	20,000.00
615 Expendable Equipment	500.00			5,000.00	5,500.00
616 Expendable Computer Equipment	500.00			0.00	500.00
810 Dues and Fees	11,000.00			0.00	11,000.00
890 Other Expenditures				1,000.00	1,000.00
Total Expenditures - 2100 Pupil Services	2,070,662.68	0.00	0.00	366,096.00	2,436,758.68
Recap by expenditure type					
Salaries	1,356,056.31	0.00	0.00	212,880.00	1,568,936.31
Benefits	516,106.37	0.00	0.00	85,320.00	601,426.37
Operations	198,500.00	0.00	0.00	67,896.00	266,396.00
	2,070,662.68	0.00	0.00	366,096.00	2,436,758.68

2210 Improvement of Instructional Services

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
113 Salaries - Substitutes - Certified	30,000.00			0.00	30,000.00
114 Substitutes - Noncertified	3,000.00			0.00	3,000.00
116 Professional Development Stipends	2,500.00			0.00	2,500.00
142 Salaries - Clerical	69,496.80			0.00	69,496.80
190 Salaries - Other	449,354.88			0.00	449,354.88
191 Salaries - Information Specialists	71,694.79			182,228.00	253,922.79
200 Employee Benefits	240,383.42			75,707.00	316,090.42
300 Purchases Professional Services	15,000.00			0.00	15,000.00
430 Repair and Maintenance Services	2,500.00			0.00	2,500.00
530 Communication	5,000.00			0.00	5,000.00
580 Travel - Employees	115,000.00			36,001.00	151,001.00
595 Other Purchased Services	3,000.00			0.00	3,000.00
610 Supplies	5,000.00			1,000.00	6,000.00
611 Supplies Technology	5,000.00				5,000.00
612 Purchase of Computer Software	15,000.00			0.00	15,000.00
615 Expendable Equipment	500.00			0.00	500.00
616 Expendable Computer Equipment	7,500.00			0.00	7,500.00
642 Books (Other than Textbooks)	1,250.00			200.00	1,450.00
734 Purchase of Computers	5,000.00			0.00	5,000.00
810 Dues and Fees	17,500.00			9,450.00	26,950.00
812 RESA Dues	7,389.00				7,389.00
890 Other Expenditures	2,500.00			0.00	2,500.00
Total Expenditures - 2210 Improvement of Inst	1,073,568.89	0.00	0.00	304,586.00	1,378,154.89
Recap by expenditure type					
Salaries	626,046.47	0.00	0.00	182,228.00	808,274.47
Benefits	240,383.42	0.00	0.00	75,707.00	316,090.42
Operations	207,139.00	0.00	0.00	46,651.00	253,790.00
	1,073,568.89	0.00	0.00	304,586.00	1,378,154.89

2220 Educational Media Services

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
113 Substitutes - Certified	1,250.00				1,250.00
114 Substitutes - Noncertified	1,250.00				1,250.00
140 Salaries - Teachers Aides and Paras	112,548.80				112,548.80
165 Salaries - Media Specialists	565,245.63				565,245.63
200 Employee Benefits	360,259.77				360,259.77
430 Repair and Maintenance Services	1,000.00				1,000.00
595 Other Purchased Services	500.00				500.00
610 Supplies	20,000.00				20,000.00
612 Purchase of Computer Software	12,500.00				12,500.00
615 Expendable Equipment	7,500.00				7,500.00
616 Expendable Computer Equipment	2,500.00				2,500.00
642 Books (Other than Textbooks)	50,000.00				50,000.00
811 Library Dues	81,000.00				81,000.00
Total Expenditures - 2220 Ed. Media Services	1,215,554.20	0.00	0.00	0.00	1,215,554.20
Recap by expenditure type					
Salaries	680,294.43	0.00	0.00	0.00	680,294.43
Benefits	360,259.77	0.00	0.00	0.00	360,259.77
Operations	175,000.00	0.00	0.00	0.00	175,000.00
	1,215,554.20	0.00	0.00	0.00	1,215,554.20

2300 General Administration

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
111 Salaries - Board Member Per Diem	5,500.00				5,500.00
114 Substitutes - Noncertified	2,500.00				2,500.00
120 Salaries - Superintendent	127,988.43				127,988.43
141 Salaries - Secretarial	43,792.00				43,792.00
142 Salaries - Clerical	28,648.80			15,839.00	44,487.80
199 Salaries - Other	43,800.00				43,800.00
200 Employee Benefits	91,664.83			15,214.00	106,878.83
300 Purchases Professional Services	20,000.00			2,925.00	22,925.00
332 Drug and Alcohol Testing	4,000.00				4,000.00
430 Repair and Maintenance Services	5,000.00				5,000.00
520 Insurance (Other than Employee Benefits)	40,000.00				40,000.00
530 Communication	16,500.00				16,500.00
580 Travel - Employees	1,000.00				1,000.00
610 Supplies	7,000.00				7,000.00
611 Supplies - Technology	1,500.00				1,500.00
612 Purchase of Computer Software	0.00			16,000.00	16,000.00
615 Expendable Equipment	750.00				750.00
616 Expendable Computer Equipment	1,500.00				1,500.00
642 Books (Other than Textbooks)	250.00				250.00
810 Dues and Fees	45,000.00				45,000.00
890 Other Expenditures	500.00				500.00
Total Expenditures - 2300 General Adm.	486,894.06	0.00	0.00	49,978.00	536,872.06
Recap by expenditure type					
Salaries	252,229.23	0.00	0.00	15,839.00	268,068.23
Benefits	91,664.83	0.00	0.00	15,214.00	106,878.83
Operations	143,000.00	0.00	0.00	18,925.00	161,925.00
	486,894.06	0.00	0.00	49,978.00	536,872.06

2400 School Administration

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
114 Salaries - Substitutes - Noncertified	12,000.00				12,000.00
130 Salaries - Principals	727,701.26				727,701.26
131 Salaries - Assistant Principals	763,968.54				763,968.54
141 Salaries - Secretarial	152,934.80				152,934.80
142 Salaries - Clerical	428,647.52			0.00	428,647.52
190 Salaries - Other	73,396.53				73,396.53
191 Salaries - Information Specialists	17,641.03				17,641.03
200 Employee Benefits	1,032,012.06			0.00	1,032,012.06
300 Purchases Professional Services	1,000.00				1,000.00
332 Drug and Alcohol Testing	1,750.00				1,750.00
430 Repair and Maintenance Services	1,250.00				1,250.00
520 Insurance (Other than Employee Benefits)	1,000.00				1,000.00
580 Travel - Employees	1,000.00				1,000.00
595 Other Purchased Services	1,000.00				1,000.00
610 Supplies	15,000.00				15,000.00
612 Purchase of Computer Software	70,000.00				70,000.00
615 Expendable Equipment	15,000.00				15,000.00
616 Expendable Computer Equipment	1,250.00				1,250.00
730 Purchase of Equipment	5,000.00				5,000.00
734 Purchase of Computers	5,000.00				5,000.00
810 Dues and Fees	10,000.00				10,000.00
890 Other Expenditures	250.00				250.00
Total Expenditures - 2400 School Adm.	3,336,801.74	0.00	0.00	0.00	3,336,801.74
Recap by expenditure type					
Salaries	2,176,289.68	0.00	0.00	0.00	2,176,289.68
Benefits	1,032,012.06	0.00	0.00	0.00	1,032,012.06
Operations	128,500.00	0.00	0.00	0.00	128,500.00
	3,336,801.74	0.00	0.00	0.00	3,336,801.74

2500 Business Administration

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
181 Salaries - Maint/Transp Personnel	33,723.00				33,723.00
190 Salaries - Other	112,277.00				112,277.00
191 Salaries - Information Services	146,970.40				146,970.40
200 Employee Benefits	128,015.76				128,015.76
430 Repair and Maintenance Services	150.00				150.00
580 Travel - Employees	150.00				150.00
610 Supplies	5,000.00				5,000.00
616 Expendable Computer Equipment	2,000.00				2,000.00
642 Books, Periodicals	400.00				400.00
734 Purchase of Computers	5,000.00				5,000.00
810 Dues and Fees	300.00				300.00
Total Expenditures - 2500 Business Adm.	433,986.16	0.00	0.00	0.00	433,986.16
Recap by expenditure type					
Salaries	292,970.40	0.00	0.00	0.00	292,970.40
Benefits	128,015.76	0.00	0.00	0.00	128,015.76
Operations	13,000.00	0.00	0.00	0.00	13,000.00
	433,986.16	0.00	0.00	0.00	433,986.16

2600 Maintenance and Operation

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
114 Salaries - Substitutes	41,760.00				41,760.00
142 Salaries - Clerical	30,341.60				30,341.60
181 Salaries - Maintenance	337,653.60				337,653.60
186 Salaries - Custodians	958,858.64			9,548.00	968,406.64
190 Salaries - Other	360,765.00				360,765.00
200 Employee Benefits	1,025,765.52			12,070.00	1,037,835.52
300 Purchases Professional Services	200,000.00				200,000.00
332 Drug and Alcohol Testing	500.00				500.00
410 Water, Sewer, and Cleaning Services	225,000.00				225,000.00
430 Repair and Maintenance Services	175,000.00				175,000.00
442 Equipment and Vehicle Rental	25,000.00				25,000.00
520 Insurance (Other than Employee Benefits)	70,000.00				70,000.00
530 Communication	85,000.00				85,000.00
595 Other Purchased Services	250,000.00				250,000.00
610 Supplies	285,000.00				285,000.00
615 Expendable Equipment	25,000.00				25,000.00
620 Energy	1,025,000.00			2,293.00	1,027,293.00
730 Purchase of Equipment	25,000.00				25,000.00
Total Expenditures - 2600 Maint. and Op.	5,145,644.36	0.00	0.00	23,911.00	5,169,555.36
Recap by expenditure type					
Salaries	1,729,378.84	0.00	0.00	9,548.00	1,738,926.84
Benefits	1,025,765.52	0.00	0.00	12,070.00	1,037,835.52
Operations	2,390,500.00	0.00	0.00	2,293.00	2,392,793.00
	5,145,644.36	0.00	0.00	23,911.00	5,169,555.36

2700 Student Transportation

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
114 Salaries - Substitutes - Noncertified	65,000.00				65,000.00
142 Salaries - Clerical	32,770.40				32,770.40
180 Salaries - Bus Drivers	1,278,764.08			19,030.00	1,297,794.08
181 Salaries - Mechanics	325,944.04			11,980.00	337,924.04
190 Salaries - Other	53,501.00				53,501.00
200 Employee Benefits	1,349,789.83			25,055.00	1,374,844.83
300 Purchases Professional Services	5,000.00				5,000.00
332 Drug and Alcohol Testing	3,500.00				3,500.00
334 Bus Driver Physicals	5,000.00				5,000.00
410 Water, Sewage and Cleaning	1,250.00				1,250.00
430 Repair and Maintenance Services	125,000.00				125,000.00
520 Insurance (Other than Employee Benefits)	75,000.00				75,000.00
530 Communication	500.00				500.00
580 Travel - Employees	500.00				500.00
595 Other Purchased Services	2,750.00				2,750.00
610 Supplies	250,000.00				250,000.00
612 Purchase of Computer Software	1,200.00				1,200.00
615 Expendable Equipment	15,000.00				15,000.00
620 Energy	475,000.00			0.00	475,000.00
730 Purchase of Equipment	12,000.00				12,000.00
732 Purchase or Lease of Buses	123,977.00				123,977.00
890 Other Expenditures	1,000.00				1,000.00
Total Expenditures - 2700 Student Trans.	4,202,446.35	0.00	0.00	56,065.00	4,258,511.35
Recap by expenditure type					
Salaries	1,755,979.52	0.00	0.00	31,010.00	1,786,989.52
Benefits	1,349,789.83	0.00	0.00	25,055.00	1,374,844.83
Operations	1,096,677.00	0.00	0.00	0.00	1,096,677.00
	4,202,446.35	0.00	0.00	56,065.00	4,258,511.35

2800 Central Support Services

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
142 Salaries - Clerical	34,720.80				34,720.80
190 Salaries - Other	112,277.00				112,277.00
200 Employee Benefits	59,135.66				59,135.66
580 Travel - Employees	100.00				100.00
610 Supplies	1,000.00				1,000.00
612 Purchase of Computer Software	7,500.00				7,500.00
Total Expenditures - 2800 Central Support	<u>214,733.46</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>214,733.46</u>
Recap by expenditure type					
Salaries	146,997.80	0.00	0.00	0.00	146,997.80
Benefits	59,135.66	0.00	0.00	0.00	59,135.66
Operations	8,600.00	0.00	0.00	0.00	8,600.00
	<u>214,733.46</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>214,733.46</u>

2900 Other Support Services

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
114 Salaries - Substitutes - Noncertified				0.00	0.00
200 Employee Benefits				0.00	0.00
580 Travel - Employees				0.00	0.00
595 Other Purchased Services				0.00	0.00
610 Supplies				0.00	0.00
810 Dues and Fees				0.00	0.00
812 RESA Fees	16,750.00				16,750.00
Total Expenditures - 2900 Other Support	<u>16,750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,750.00</u>
Recap by expenditure type					
Salaries	0.00	0.00	0.00	0.00	0.00
Benefits	0.00	0.00	0.00	0.00	0.00
Operations	16,750.00	0.00	0.00	0.00	16,750.00
	<u>16,750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,750.00</u>

3100 Food Service

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
114 Salaries - Substitutes				22,000.00	22,000.00
142 Salaries - Clerical				115,319.50	115,319.50
184 Lunchroom Salaries				736,349.98	736,349.98
190 Salaries - Other				83,589.00	83,589.00
200 Employee Benefits				644,197.99	644,197.99
300 Purchases Professional Services				7,500.00	7,500.00
410 Water, Sewer, and Cleaning Services				6,000.00	6,000.00
430 Repair and Maintenance Services				1,200.00	1,200.00
442 Equipment and Vehicle Rental				3,600.00	3,600.00
530 Communication				160.00	160.00
580 Travel - Employees				300.00	300.00
591 Commodity Hauling				16,000.00	16,000.00
595 Other Purchased Services				1,000.00	1,000.00
610 Supplies				160,000.00	160,000.00
612 Purchase of Computer Software				800.00	800.00
615 Expendable Equipment				800.00	800.00
620 Energy				1,000.00	1,000.00
630 Purchased Food				1,150,000.00	1,150,000.00
635 USDA Donated Commodities				239,479.00	239,479.00
730 Purchase of Equipment				25,000.00	25,000.00
734 Purchase of Computers				0.00	0.00
810 Dues and Fees				1,200.00	1,200.00
890 Other Expenditures				280.00	280.00
Total Expenditures - 3100 Food Service	0.00	0.00	0.00	3,215,775.47	3,215,775.47
Recap by expenditure type					
Salaries	0.00	0.00	0.00	957,258.48	957,258.48
Benefits	0.00	0.00	0.00	644,197.99	644,197.99
Operations	0.00	0.00	0.00	1,614,319.00	1,614,319.00
	0.00	0.00	0.00	3,215,775.47	3,215,775.47

3300 Community Service Operations

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
140 Salaries - Paraprofessionals				180,000.00	180,000.00
190 Salaries - Other Management				31,900.00	31,900.00
200 Employee Benefits				42,500.00	42,500.00
300 Purchases Professional Services				600.00	600.00
430 Repair and Maintenance Services				1,000.00	1,000.00
610 Supplies				40,000.00	40,000.00
615 Expendable Equipment				100,000.00	100,000.00
810 Dues and Fees				4,000.00	4,000.00
Total Expenditures - 3300 Community Service	0.00	0.00	0.00	400,000.00	400,000.00
Recap by expenditure type					
Salaries	0.00	0.00	0.00	211,900.00	211,900.00
Benefits	0.00	0.00	0.00	42,500.00	42,500.00
Operations	0.00	0.00	0.00	145,600.00	145,600.00
	0.00	0.00	0.00	400,000.00	400,000.00

4000 Capital Outlay

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
300 Purchases Professional Services			536,214.00		536,214.00
430 Repair and Maintenance Services					0.00
441 Rental of Land or Building					0.00
615 Expendable Equipment			0.00		0.00
710 Land Acquisition and Development			0.00		0.00
715 Land Improvements			3,918,886.00		3,918,886.00
720 Building Acquisition and Development			5,879,900.00		5,879,900.00
730 Purchase of Equipment			0.00		0.00
732 Purchase of Buses			0.00		0.00
734 Purchase of Computers			132,293.00		132,293.00
Total Expenditures - 4000 Capital Outlay	0.00	0.00	10,467,293.00	0.00	10,467,293.00
Recap by expenditure type Capital Outlay	0.00	0.00	10,467,293.00	0.00	10,467,293.00

5100 Debt Service

Account	100 General Fund	200 Debt Service	300 Capital Projects	Special Revenue Funds	Total
810 Dues and Fees		3,000.00			3,000.00
830 Interest		1,137,847.22			1,137,847.22
910 Redemption of Bond Principal		3,760,000.00			3,760,000.00
Total Expenditures - 5100 Debt Service	<u>0.00</u>	<u>4,900,847.22</u>	<u>0.00</u>	<u>0.00</u>	<u>4,900,847.22</u>
Recap by expenditure type					
Debt Service	0.00	4,900,847.22	0.00	0.00	4,900,847.22