

CRAVEN COUNTY BOARD OF EDUCATION

BUDGET



Fiscal Year

2016 – 2017

Budget

For the Fiscal Year Ending June 30, 2017

Craven County Board Of Education

Carroll G. Ipock, II
Chairperson

Frances H. Boomer

David E. Hale

Beatrice R. Smith

Linda M. Thomas
Vice Chairperson

Kimberly R. Smith

Joseph L. Walton

Dr. Lane B. Mills
Superintendent

Prepared By

Business Department

Denise P. Altman, Finance Officer

TABLE OF CONTENTS

BUDGET DEFINITION	4
BUDGET CALENDAR	5
BUDGET RESOLUTION.....	6
FY 2016-2017 Total Budget	10
ADOPTION OF BUDGET RESOLUTION	11
ADMINISTRATION OF BUDGET RESOLUTION.....	13
CHART OF ACCOUNTS.....	15
THE UNIFORM BUDGET	19
LOCAL CURRENT EXPENSE FUND.....	31
Local Current Expense Summary Budget Request.....	32
Local Current Expense Detail Budget.....	34
Budget Development Guidelines	46
LOCAL CAPITAL OUTLAY FUND.....	48
Local Capital Outlay Fund Budget	49
Budget Development Guidelines	50
SCHOOL NUTRITION FUND.....	53
School Nutrition – Detail Budget	54
Budget Development Guidelines	79
STATE AND FEDERAL -	81
State Public Funds Budget – Quick View	81
State Public School Fund Detail Budget.....	82
Federal Funds Budget – Quick View	99
Federal Funds Detail Budget	101

BUDGET DEFINITION

A budget is a financial operating plan consisting of estimates of the proposed expenditures for a given period of time and the anticipated revenues that will finance the expenditures. The budget is much more important than merely a device through which the local education agency requests money from the county commissioners. It is designed to be a planning tool to be used by management to direct the school programs toward their desired goals and objectives.

The procedural steps in later sections are set out primarily with the intent of making sure that the budget request includes all known revenues and expenditures of the local education agency, and that all of the data fit together in a reasonable manner. The superintendent cannot foresee, a year or more in advance, exactly what the actual operating conditions or expenditures will be; however, if the estimated data used in the budget is reasonable and consistent both within the document and with actual operation, it will present an accurate picture of what can be expected to occur in the coming budget year.

Administration of the budget is the joint responsibility of the superintendent and the finance officer. The superintendent is primarily responsible for the managerial administration of the budget; that is, making certain that costs will not result in a later need for drastically altering the educational services or program being provided (G.S. 115C-427 and 428). The finance officer is primarily responsible for the legal administration of the budget; that is, the "preaudit" of all purchase orders and other contracts, to insure the budget resolution includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay the sums obligated in the current fiscal year, and that proper accounting for expenditures is exercised. (G.S. 115C-436)

Other Information

The instruction, concerning preparation of the budget request, is considered a basic requirement. To the extent that a local need or situation requires presentation of additional information, this information will accompany the basic budget when submitted to the board of education.

The additional information may be financial, statistical data, or narrative information. The form of additional information or data will be determined at the local level in conformance with the requirements of the board of education and/or board of county commissioners.

BUDGET CALENDAR

A budget calendar is included in the School Budget and Fiscal Control Act and prescribes the last day on which certain steps of the budget procedure are to be performed. The following schedule lists the tasks to be performed and the date each is required to be completed.

May 1 the superintendent must submit the budget request along with a copy of the budget message to the board of education no later than May 1.

May 15 the board of education should make changes, if necessary, to the budget request as submitted by the superintendent and forward an approved budget request to the board of county commissioners no later than May 15, unless the county commissioners have established a later date.

July 1 the board of county commissioners must complete its action on the school budget no later than July 1, unless a later date is agreed upon between the board of education and county commissioners.

July The board of education must adopt its balanced budget resolution after the board of county commissioners has decided on the amount of appropriations to be provided by the county or after the appeal procedures as set forth in G.S. 115c-431.

NOTE

Until the budget ordinance or an interim budget ordinance (G.S. 115C-434) is properly approved by the board of education, no expenditures may be made or purchase orders issued after June 30.

The uniform budget document will be filed with the county finance officer, local superintendent, and board of education finance officer and should be available for public inspection at reasonable times.

BUDGET RESOLUTION

Be it resolved by the Craven County Board of Education Administrative Unit:

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

5000 Instructional Programs	10,208,073
6000 System-Wide Support Services	13,953,853
7000 Ancillary Services	33,282
8000 Non-Programmed Charges	350,000
Total Local Current Expense Fund Appropriation	24,545,208

Section 2 - The following revenues are estimated to be available to the local Current Expense Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

State Allocation	80,000
Federal Allocation	1,600,000
County Appropriation	21,835,208
Local Revenues	1,030,000
Special Revenues Services & Fund Transfers	0
Total Local Current Expense Fund Revenues	24,545,208

Section 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

5000 Instructional Programs	69,565,930
6000 System-Wide Support Services	6,420,962
7000 Ancillary Services	83,037
Total State Public School Fund Appropriation	76,069,929

Section 4 - The following revenues are estimated to be available to the State Public Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

State Public School Fund	76,069,929
Total State Public School Fund Revenues	76,069,929

BUDGET RESOLUTION

Page 2

Section 5 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grants Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

5000 Instructional Programs	7,855,233
6000 System-Wide Support Services	1,289,015
8000 Non-Programmed Charges	177,180
Total Federal Grants Fund Appropriation	9,321,428

Section 6 - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Federal Allocation	9,321,428

Section 7 - The following amounts are hereby appropriated for the operation of the school administrative unit in the School Nutrition Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

7000 Ancillary Services	8,172,185
8000 Non-Programmed Charges	330,000
Total School Nutrition Fund Appropriation	8,502,185

Section 8 - The following revenues are estimated to be available to the School Nutrition Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

State Allocation	25,500
Federal Allocation	4,617,495
Local Revenues	3,859,190
Total School Nutrition Fund Revenues	8,502,185

BUDGET RESOLUTION

Page 3

Section 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Category I Projects:

AW Edwards – pave new road for buses	40,000
AH Bangert – HVAC Controls replaced	50,000
Vanceboro Farm Life - Roof	250,000
Vanceboro Farm Life – replace carpet in media with tile	15,000
Graham A Barden – boiler repairs	20,000
HJ MacDonald - window and door replacements	100,000
HJ MacDonald – ceiling tiles and light fixture replacements	50,000
Havelock High – ceiling tiles and light fixture replacements	50,000
JW Smith – HVAC replacement	50,000
WJ Gurganus – window replacements	31,625
Any School – contingency funds for HVAC	8,375

Category II Projects:

Furniture & Equipment	
Furniture & Equipment	30,000

Category III Projects:

Vehicles & Equipment	
2 Activity buses replaced – Transportation	182,000
Mobile Lift – Transportation	36,000
Wrecker Body – Transportation	90,000
4 Gas Powered Air Compressors – Transportation	18,000
Utility Van – Maintenance	25,000
Service Truck – Maintenance	25,000
Regular Cab Truck – Maintenance	20,000
Zero turn lawnmower – Maintenance	9,000

Total Capital Outlay Fund Appropriation	<u><u>1,100,000</u></u>
---	-------------------------

Section 10 -The following revenues are estimated to be available to the local Capital Outlay Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

County Appropriation	<u>1,100,000</u>
Total Capital Outlay Fund Revenues	<u><u>1,100,000</u></u>

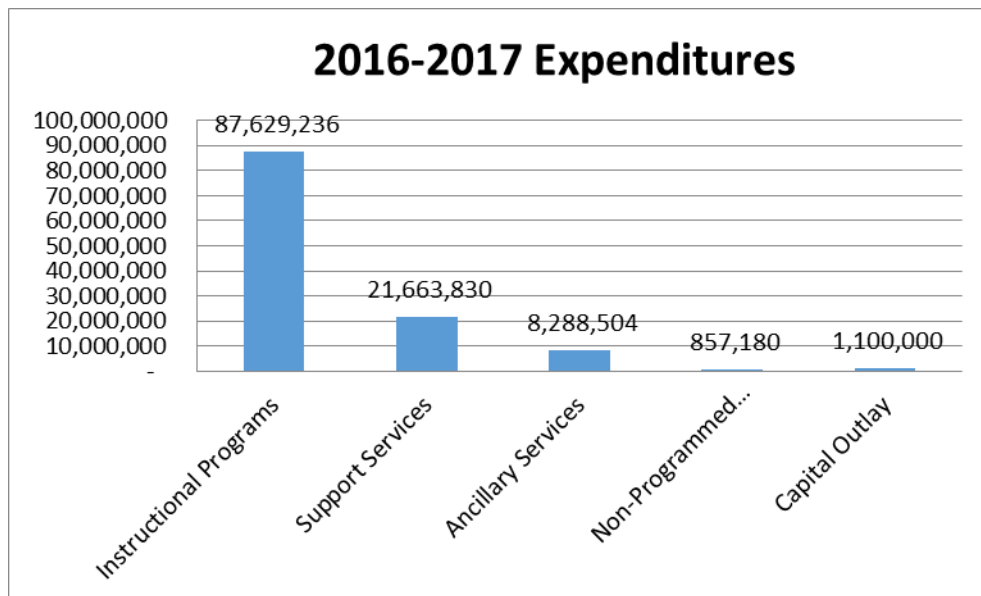
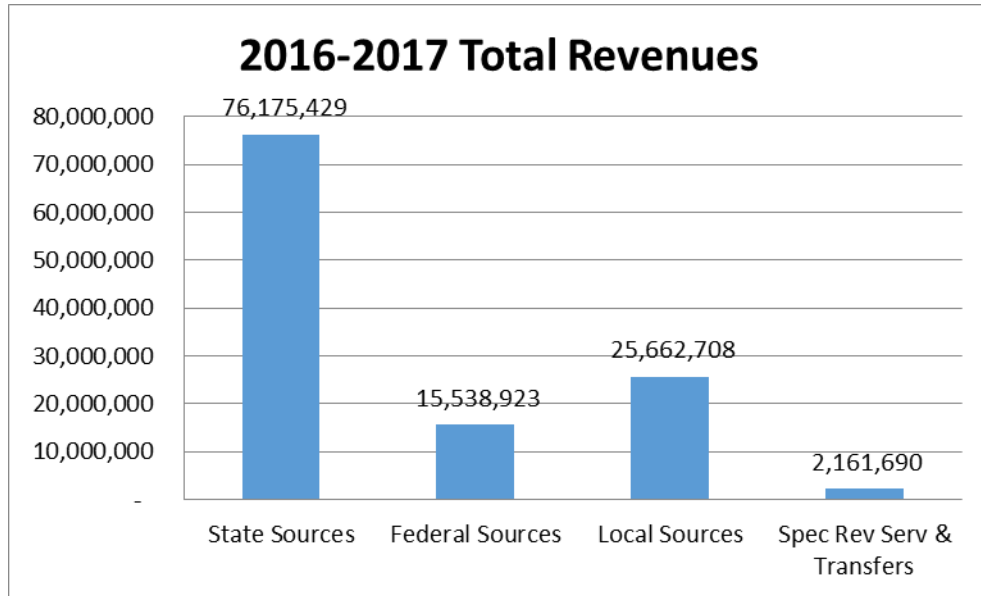
Section 11 - All appropriations shall first be paid from revenues restricted as to use and second from unrestricted revenues.

Section 12 - The superintendent or designee is hereby authorized to transfer appropriations within a fund within limitations imposed by funding agency. A report will be filed with the Board of Education of all transfer(s) at the function level. This report will be filed at the end of the year or earlier upon request.

Adopted this ____Th day of June 2016.

Finance Officer

Craven County Board of Education
FY 2016-2017 Total Budget



ADOPTION OF BUDGET RESOLUTION

After the amount of county appropriations has been decided, the board of education shall adopt a budget resolution as provided by G.S. 115C-425 and G.S. 115C-432. If the approved county appropriation is greater than or less than the amount in the proposed budget, the local education agency must make the necessary adjustments to balance the budget. These changes should be made throughout the budget so that the budgetary line items can be incorporated into the accounting system.

The budget resolution shall conform to the Uniform Budget (purpose, function, and project) established by the State Board of Education. The budget resolution may be adopted on any level as long as it conforms to the county appropriation level or some lower level as required by the local board of education. A Board of Education may elect to appropriate to the sub-function level or to distribute functional or sub-functional appropriations by program. It is not recommended that the budget resolution be in any greater detail.

The Act states that "The budget resolution shall be entered in the minutes of the board of education, and, within five days after adoption, copies thereof shall be filed with the superintendent, the school finance officer, and the county finance officer".

"The following directions and limitations shall bind the board of education in adopting the budget resolution":

1. "If the county budget ordinance allocates appropriations to the administrative unit pursuant to G.S. 115C-429(b), the school budget resolution shall conform to that allocation. The budget resolution may be amended to change allocated appropriations only in accordance with G.S. 115C-433."
2. "The full amount of any lawful deficit from the prior fiscal year shall be appropriated."
3. "Contingency appropriations in a fund may not exceed five percent (5%) of the total of all other appropriations in that fund. The board of education may authorize the superintendent to authorize expenditures from the contingency appropriations subject to such limitations and procedures as it may prescribe. Any such expenditure shall be reported to the board of education at its next regular meeting and recorded in the minutes."
4. "Sufficient funds to meet the amounts to be paid during the fiscal year under continuing contracts previously entered into shall be appropriated."
5. "The sum of estimated net revenues and appropriated fund balances in each fund shall be equal to appropriations in that fund."
6. "No appropriations may be made that would require the levy of supplemental taxes pursuant to a local act or Article 14 of this Chapter in

excess of the rate of tax approved by the voters, or the expenditures of revenues for purposes not permitted by law."

7. "In estimating revenues to be realized from the levy of school supplemental taxes pursuant to a local act or Article 14 of this Chapter, the estimated percentage of collection may not exceed the percentage of that tax actually realized in cash during the preceding fiscal year, or if the tax was not levied in the preceding fiscal year, the percentage of the federal county tax levy actually realized in cash during the preceding fiscal year."
8. "Amounts to be realized from collection of supplemental taxes levied in prior fiscal years shall be included in estimated revenues."
9. "No appropriation may be made to or from the Capital Outlay Fund to or from any other fund, except as permitted by G.S. 115C-433(d)."

In its budget resolution, the board of education may, if it wishes, authorize the superintendent to transfer monies from one appropriation to another within the same fund. If the board of education decides to permit the superintendent to amend the budget, it should specify in its budget resolution the limits it wishes to place on the authority being granted to the superintendent and the board of education on this matter.

1. The transfer may not be made between funds.
2. The transfers may not amend the budget so that it is in violation of the restrictions on amendments in G.S. 115C-433 and the county budget ordinance.

ADMINISTRATION OF BUDGET RESOLUTION

Pre-audit

Pre-audit is defined to mean the verification by the school finance officer that the budget resolution includes an appropriation authorizing the obligation, and that a sufficient unexpended and un-obligated balance remains in an appropriation to provide for the liquidation of a liability which is or will be chargeable to a specific appropriation within the current fiscal year.

For this reason and others, most governmental accounting systems include encumbrance accounting. Under the procedures of encumbrance accounting, all obligations in the form of purchase orders, contracts, and the like are posted on a current basis directly to the expenditure account for the appropriation. In this way one account will show the appropriation, the amount actually expended against it, the amount of encumbrances against it, and the unencumbered balance. If these encumbrance procedures are used, pre-auditing is simply a matter of comparing the amount to be obligated or expended against the unencumbered balance. Expenditures or obligations in excess of the unencumbered balance must be rejected, at least until a budget amendment can provide for the additional necessary unencumbered balance. The signing of the pre-audit certificate may authorize expenditures or obligations less than the unencumbered balance.

Budget Resolution Amendment

During the course of a fiscal year, new programs may arise and conditions change. At times, estimates made in the budget may not be sufficient for actual operations. Cost overruns or the inclusion of a new program may require that monies be increased or transferred within a fund or between funds. However, it is not necessary to amend the budget immediately upon the occurrence of changing budget requirements, except when it is evident those expenditures will exceed the budgeted amount.

The statute specifically provides for the procedures necessary to amend the budget resolution. A budget resolution can be amended in any manner that the board of education desires so long as the budget resolution:

1. Remains in balance,
2. Does not illegally shift funds allocated by the county commissioners pursuant to G.S. 115C-429(b),
3. Does not make appropriations that could not have been adopted at the time of original budget resolution,
4. Does not require or imply a change in the levy of school supplemental taxes, and
5. Does not otherwise violate specific requirements relating to deficits, containing contracts, transfers between funds, contingency appropriations, and the inclusion of all revenues not specifically excluded by statute.

The actual adoption of the budget resolution amendment by the board of education is made at an official meeting of the board and is then entered into the minutes. The level of detail to be used in the budget amendment is the same level as was used in the original budget resolution.

The determination of the need for the county commissioners to approve the school budget amendments must also be considered before the amendment is adopted. Except for amendments, which affect the county appropriation or transfer to or from the Capital Outlay Fund, the county commissioners are not required to give formal approval of amendments to the budget resolution. If the county commissioners allocate their appropriations by purpose, function or project, the school board, without the approval of the county commissioners, may not make any amendment that would require the use of money from the county appropriation in excess of the change permitted by the county budget ordinance.

The financial estimates, which must be developed, both to justify and to prepare the budget amendment, are made similarly to the original budget estimates. After the new expenditure level is known, it is necessary to "balance" the budget amendment. This "balancing" can be accomplished by the addition of new sources of revenue, by increases or decreases in existing sources of revenue, or decreases in other expenditure categories.

Chart of Accounts

In 1975 the General Assembly enacted a law requiring a uniform accounting system for all local school administrative units effective July 1, 1976. Beginning July 1, 2007, DPI adopted major changes to the function and object codes. Comparisons to prior years' expenditures and/or revenues will only be able to be made through a laborious manual process.

The Basic Account Structure

	Fund	Function	Program Report Code	Object	Location	Use	Sort
Example	3	5330	050	311	304	000	00

Fund Codes – A fund is an independent fiscal accounting entity with a self-balancing set of accounts. Craven County Board of Education utilizes the following funds:

- Fund 1 State Public School Fund - Appropriations for the current operating expenses of the public school system from monies made available to the local school administrative unit by the Department of Public Instruction.
- Fund 2 Local Current Expense Fund - Appropriations for the current operating expenses of the local school administrative unit other than appropriations included in the State Public School Fund and the Federal Grant Fund. This shall include, but not be limited to, revenues from fines and forfeitures; county appropriations for current expenses, supplemental taxes levied for current expenses, state allocations, and appropriated fund balances (revenues accruing to a school administrative unit in prior years but not yet expended).
- Fund 3 Federal Grants Funds - Appropriations for the expenditure of federal categorical grants made available through the Department of Public Instruction.
- Fund 4 Local Capital Outlay Fund - Appropriations for:
 - (1) The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages;
 - (2) The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and vocational educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance;

- (3) The acquisition or replacement of furniture and furnishings, instructional apparatus, data processing equipment, business machines, and similar items of furnishings and equipment;
- (4) The acquisition of school buses as additions to the fleet;
- (5) The acquisition of activity buses and other motor vehicles;
- (6) Such other objects of expenditures as may be assigned to the Capital Outlay Fund by the uniform budget format.

The cost of acquiring or constructing a new building, or reconstructing, enlarging, or renovating an existing building, shall include the cost of all real property and interests in real property, and all plants, works, appurtenances, structures, facilities, furnishings, machinery, and equipment necessary or useful in connection therewith; financing charges; the cost of plans, specifications, studies, reports, and surveys; legal expenses; and all other costs necessary or incidental to the construction, reconstruction, enlargement, or renovation.

- Fund 5 - Multiple Enterprise Funds - Revenues and expenditures for multiple enterprise accounts as needed by the local school administrative units, to include PRC 035, Child Nutrition operations.

Function Codes – The purpose the activity exists. Function includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit.

- Asset Codes - Assets are property (tangible and intangible) owned by the local school administrative unit. Examples, cash, accounts receivable, etc.
- Liabilities, reserves, and fund balance codes - Liabilities are debts and other obligations of the local school administrative unit, which must be paid in future periods. Reserves are credit balances which record the segregation of assets for some future use and which are, therefore, not available for further appropriation or expenditure. Fund balance represents the excess of the assets of a fund over its liabilities and reserves at the beginning or ending of a fiscal year.
- Revenue codes - Revenues received by a local school administrative unit are classified by source of revenue by category and/or purpose within each source. The major sources of revenue are: 1) State; 2) Federal; 3) County appropriations; 4) Supplemental Taxes; and 5) Other.
- Expenditure/Expenses - Includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit. For budgeting and accounting purposes, expenditures of a local school administrative unit are classified into five purposes as follows:

5000 – Instructional Programs
6000 – System-Wide Support Services
7000 – Ancillary Services
8000 – Non-Programmed Charges
9000 – Capital Outlay

Instructional Programs (5000)

Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students..

Supporting Services (6000)

System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, utilities, and any other cost related to the system-wide support for school-based programs of the school system. Costs of activities involved in developing / administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here.

Ancillary Services (7000)

These are activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services and adult services provided by the school system.

Non-Programmed Charges (8000)

These are conduit-type (outgoing transfers) payments to other local school administrative units or other administrative units in the state or in another state, and transfers from one fund to another fund in the local school administrative unit.

Capital Outlay (9000)

These are expenditures for acquiring fixed assets, including land, existing buildings, improvements of grounds, initial, additional, and replacement of equipment.

Program Report Codes - A program code is a plan of activities or funding designed to accomplish a predetermined objective. This dimension of program report codes allows the unit a framework for classifying expenditures by program to determine cost.

State and Federal Funds –
PRC 001 - 299 is NCDPI Defined

Local Use –
PRC 300 - 399 Federal Grants/Funding Sources Not Allotted by DPI
PRC 400 - 499 State Grants/Funding Sources Not Allotted by DPI
PRC 500 - 599 Local Grants and Donations Funding Sources
PRC 600 - 699 Local Special Revenue Sources
PRC 700 - 799 Tuition or Fee Funded Programs
PRC 800 - 999 Local Operations

Object Codes - Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts.

100 - Salaries	400 - Supplies and Materials
200 - Employee Benefits	500 - Capital Outlay
300 - Purchased Services	700 - Transfers

Location Codes – Use to track location of expenditures/expense

000 District Wide	340 Havelock High
304 A. H. Bangert Elementary	344 Havelock Middle
306 Ben D Quinn Elementary	348 J. T. Barber
308 Bridgeton Elementary	350 J. W. Smith Elementary
312 Brinson Elementary	356 New Bern High
314 Craven Early College High School	360 Oaks Road Elementary
316 Creekside Elementary	362 Roger Bell Elementary
320 Vanceboro-Farm Life Elementary	364 Trent Park Elementary
321 Early College EAST High	368 Tucker Creek Middle
324 Grover C Fields Middle	372 W Craven High
328 G. A. Barden Elementary	376 W Craven Middle
332 H. J. MacDonald Middle	378 W. J. Gurganus Elementary
336 Havelock Elementary	380 A. W. Edwards Elementary

Use and Sort Codes are used as an internal tool to further identify accounts and programs within programs.

THE UNIFORM BUDGET

These pages constitute the Uniform Budget format as approved by the NC State Board of Education. The detail is at the level explained in the section for definitions for purpose, function, and project.

Summary of Revenues and Expenditures with Comparative Data as of May 27, 2011 – This level of the budget summarizes in three pages the total estimated budget by funds of the local education agency. The comparative data includes amendments and transfers to date.

Revenues by Source – This level of the budget summarize a detail listing of all sources of revenues anticipated in support of the planned expenditures.

Capital Outlay – This level provides summary totals of the individual projects by category for capital outlay.

THE UNIFORM BUDGET

Page 1 of 6

THE UNIFORM BUDGET - FISCAL YEAR 2016 - 2017

Summary of Revenues and Expenditures

8-Jun-14

Unit No. 250

(1) (2) (3)				(4)	(5)	(6)	(7)	(8)	(9)	(10)
COUNTY APPROPRIATIONS				LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERA L GRANT FUND	SCHOOL NUTRITIO N FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET	
ACTUAL 2015-2016	REQTD/APP VD 2016/2017	% I/(D)							2016-2017	2015-2016 AS OF 06/17/2016
			<u>REVENUES</u>							
			State Sources	80,000	76,069,929	0	25,500	0	76,175,429	80,124,761
			Federal Sources	1,600,000	0	9,321,428	4,617,495	0	15,538,923	16,642,267
20,835,208	21,835,208	5%	Local Sources	22,865,208	0	0	1,697,500	1,100,000	25,662,708	27,437,501
			TOTAL OPERATING REVENUES	24,545,208	76,069,929	9,321,428	6,340,495	1,100,000	117,377,060	124,204,529
			Special Revenue Services & Fund Transfers	0	0	0	2,161,690	0	2,161,690	2,275,503
			TOTAL REVENUES	24,545,208	76,069,929	9,321,428	8,502,185	1,100,000	119,538,750	126,480,032
			<u>OPERATING EXPENDITURES</u>							
			<u>5000 Instructional Programs</u>							
			5100 Regular Instructional	5,907,997	49,175,142	357,342	0	0	54,440,481	58,371,610
			5200 Special Populations Services	143,190	8,401,289	3,059,263	0	0	11,603,742	11,691,463
			5300 Alternative Programs & Services	0	1,937,895	4,106,783	0	0	6,044,678	6,305,032
			5400 School Leadership Services	2,733,490	4,631,775	10,000	0	0	7,375,265	7,792,710
			5500 Co-Curricular Services	532,903	0	0	0	0	532,903	748,410
			5600 Reserved for Future Use	0	0	0	0	0	0	0

			5700 Reserved for Future Use	0	0	0	0	0	0	0
			5800 School-Based Support Services	890,492	5,419,828	321,845	0	0	6,632,165	7,268,677
			5900 Reserved for Future Use	0	0	0	0	0	0	0
			SUB-TOTAL INSTRUCTIONAL PROGRAMS	10,208,073	69,565,930	7,855,233	0	0	87,629,236	92,177,902
			<u>6000 System-Wide Support Services</u>							0
			6100 Support & Development Services	583,669		238,644	0	0	822,313	1,989,616
			6200 Special Population Support & Dev Services	103,321	0	476,420	0	0	579,741	657,899
			6300 Alternative Programs Support & Dev Services	99,353	143,867	330,660	0	0	573,880	424,181
			6400 Technology Support Services	524,392	0	0	0	0	524,392	1,079,235
			6500 Operational Support Services	10,567,388	4,193,046	147,289	0	0	14,907,723	14,942,463
			6600 Financial & Human Resource Services	1,184,413	482,168	96,002	0	0	1,762,583	1,809,567
			6700 Accountability Services	25,000	0	0	0	0	25,000	24,190
			6800 System-Wide Pupil Support Services	152,704	0	0	0	0	152,704	157,434
			6900 Policy/Leadership/Public Relations Services	713,613	744,640	0	0	0	1,458,253	1,506,524
			SUB-TOTAL SUPPORTING SERVICES	13,953,853	6,420,962	1,289,015	0	0	21,663,830	22,591,109
			<u>7000 Ancillary Services</u>							
			7100 Community Services	26,282	0	0	0	0	26,282	19,680
			7200 Nutrition Services	7,000	83,037	0	8,172,185	0	8,262,222	8,529,401
			7300 Adult Services	0	0	0	0	0	0	0
			SUB-TOTAL Ancillary SERVICES	33,282	83,037	0	8,172,185	0	8,288,504	8,549,081

		<u>8000 Non-Programmed Charges</u>							
		8100 Pay To Other Govt Units	350,000	0	177,180	330,000	0	857,180	719,044
		8200 Unbudgeted Funds	0	0	0	0	0	0	0
		8300 Debt Service	0	0	0	0	0	0	
		8400 Interfund Transfers	0	0	0	0	0	0	0
		8500 Contingency	0	0	0	0	0	0	
		8600 Educational Foundations	0	0	0	0	0	0	0
		8700 Scholarships	0	0	0	0	0	0	0
		SUB-TOTAL NON-PROGRAMMED CHARGES	350,000	0	177,180	330,000	0	857,180	719,044
		TOTAL OPERATING EXPENDITURES	24,545,208	76,069,929	9,321,428	8,502,185	0	118,438,750	124,037,136
		<u>CAPITAL OUTLAY EXPENDITURES</u>							
		<u>CAPITAL OUTLAY</u>							
		Category I Projects	0	0	0	0	665,000	665,000	1,169,333
		Category II Projects	0	0	0	0	30,000	30,000	65,006
		Category III Projects	0	0	0	0	405,000	405,000	1,208,557
		Other Capital Outlay	0	0	0	0	0	0	0
		TOTAL CAPITAL OUTLAY	0	0	0	0	1,100,000	1,100,000	2,442,896
		TOTAL OPERATING AND CAPITAL OUTLAY EXPENDITURES	24,545,208	76,069,929	9,321,428	8,502,185	1,100,000	119,538,750	126,480,032

THE UNIFORM BUDGET

THE UNIFORM BUDGET - FISCAL YEAR 2016- 2017

REVENUES BY SOURCE

Unit No. 250

		(1)	(2)	(3)	(4)	(5)	(6)
		LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
3000 Revenues from State & Federal Sources							
State Revenues							
3100	Allocations from State Public School Fund	0	76,069,929	0	0	0	76,069,929
3200	State Revenue - Other	0	0	0	0	0	0
3211	State Revenue - Textbooks	0	0	0	0	0	0
3250	Sales & Use Tax Revenue	80,000	0	0	0	0	80,000
4341	State Reimbursement - Kindergarten Breakfast	0	0	0	25,500	0	25,500
Total State Revenues		80,000	76,069,929	0	25,500	0	76,175,429
Federal Revenues							
3500 Federal Revenues - Unrestricted							
3590-308	Impact Area Grant (P.L. 875)	1,600,000	0	0	0	0	1,600,000
3590-345	DOD-PL102-484	0	0	0	0	0	0
3600 Federal Revenues - Restricted (Received through DPI)							
3600-017	Voc Ed Program Improvement	0	0	198,693	0	0	198,693

3600-049	IDEA PreSchool Handicapped	0	0	124,637	0	0	124,637
3600-050	IASA Title I LEA Basic	0	0	4,556,658	0	0	4,556,658
3600-060	IDEA VI-B Handicapped	0	0	3,534,417	0	0	3,534,417
3600-058	CTE Capacity Building	0	0		0	0	
3600-082	IDEA - VI-B State Improvement	0	0	2,700	0	0	2,700
3600-103	Improving Teacher Quality	0	0	784,579	0	0	784,579
3600-104	Lanuage Acquisition State Grant	0	0	103,895	0	0	103,895
3600-105	School Improvement	0	0	0	0	0	0
3600-108	Impact V	0	0	0	0	0	0
3600-111	Language Acquisition-Significant Increase	0	0	7,749	0	0	7,749
3600-118	IDEA - VIB Special Needs Targeted Assistance	0	0	2,000	0	0	2,000
3600-119	IDEA Targeted Assist for Preschool	0	0	6,100	0	0	6,100
3600-156	Race to the Top	0	0	0			0
3600-159	Race to the Top - STEM	0	0	0	0	0	0
<u>3700 Revenues from Federal Sources - Other Restricted Grants</u>							
3700-305	Medicaid Administrative Outreach Program	0	0	0	0	0	0
3700-306	Medicaid Direct Services Reimbursement Program	0	0	0	0	0	0
3700-311	Gear-UP	0	0	0	0	0	0
3700-314	WIA (Workforce Investment @ Title 1 Youth Contract)	0	0	0	0	0	0
3700-330	Smaller Learning Communitites	0	0	0	0	0	0
3700-335	Fruit and Vegetable Program	0	0	0	0	0	0
<u>3800 Other Revenues from Federal Sources - Restricted Grants</u>							
3800-301	ROTC	0	0	0	0	0	0
3811-035	USDA Grants - Regular	0	0	0	4,200,000	0	4,200,000
3812-035	USDA Grants - Cash in Lieu of Commodities	0	0	0	0	0	0
3813-035	USDA Grants - Non-Food Assistance	0	0	0	0	0	0
3814-035	USDA Grants - Summer Feeding Programs	0	0	0	0	0	0
3815-035	USDA Grants - Commodities Used	0	0	0	417,495	0	417,495
Total Federal Revenues		1,600,000	0	9,321,428	4,617,495	0	15,538,923

<u>4000 Revenues from Local and Other Sources</u>							
<u>4100 Local Sources - General</u>							
4110	County Appropriation	21,835,208	0	0	0	1,100,000	22,935,208
4120	Supplemental Taxes Current Year	0	0	0	0	0	0
4130	Supplemental Taxes Prior Years	0	0	0	0	0	0
<u>4140 Local Government Sales Tax Revenues</u>							
4140	Local Government Sales Tax	0	0	0	0	0	0
<u>4200 Local Sources - Tuition and Fees</u>							
4210	Tuition and Fees	0	0	0	0	0	0
<u>4300 Local Sources - School Nutrition</u>							
4311-035	Sales - Breakfast - Full Pay	0	0	0	80,000	0	80,000
4312-035	Sales - Breakfast - Reduced	0	0	0	25,500	0	25,500
4313-035	Sales - Breakfast - Adults	0	0	0	0	0	0
4314-035	Sales - Lunch - Full Pay	0	0	0	710,000	0	710,000
4315-035	Sales - Lunch - Reduced	0	0	0	60,000	0	60,000
4316-035	Sales - Lunch - Adults	0	0	0	0	0	0
4317-035	Sales - Special Milk Program	0	0	0	0	0	0
4318-035	Sales - Supplemental	0	0	0	800,000	0	800,000
4319-035	Sales - Other	0	0	0	0	0	0
4321-035	Catered Breakfasts	0	0	0	0	0	0
4322-035	Catered Lunches	0	0	0	0	0	0
4323-035	Suppers and Banquets	0	0	0	0	0	0
4324-035	Catered Supplements	0	0	0	0	0	0

<u>4400 Local Sources - Unrestricted</u>							
4410	Fines and Forfeitures	400,000	0	0	0	0	400,000
4420	Rental of School Property	0	0	0	0	0	0
4430	Contributions and Donations	0	0	0	0	0	0
4440	ABC Revenues	0	0	0	0	0	0
4450	Interest Earned on Investments	30,000	0	0	15,000	0	45,000
4470	Income from Endowment and Other Trust Funds	25,000	0	0	0	0	25,000
4480	Warehouse Revenue	0	0	0	0	0	0
4490	Other Local Operating Revenues	0	0	0	7,000	0	7,000
<u>4800 Local Sources-Restricted</u>							
4810	Bond and Note Proceeds	0	0	0	0	0	0
4811	County Installment Purchases	0	0	0	0	0	0
4812	Restricted Sales Taxes	0	0	0	0	0	0
4820	Disposition of School Fixed Assets	0	0	0	0	0	0
4830	Federal Revenue Sharing	0	0	0	0	0	0
4840	Insurance Settlement on School Property	0	0	0	0	0	0
4850	Lease Purchase/Installment Purchase	0	0	0	0	0	0
4860	Installment Purchases-Guaranteed Energy Savings Contract	0	0	0	0	0	0
4880	Indirect Cost Allocated	575,000	0	0	0	0	575,000
4890	Other Restricted Local Sources	0	0	0	0	0	0
<u>Special Revenue Services</u>							
4910	Fund Balance Appropriated	0	0	0	2,161,690		2,161,690
<u>Fund Transfers</u>							
4921-000	Transfer from the State Public School Fund	0	0	0	0	0	0
4922-000	Transfer from the Local Current Expense Fund	0	0	0	0	0	0
4923-000	Transfer from the Federal Grants Fund	0	0	0	0	0	0
4924-000	Transfer from the Capital Outlay Fund	0	0	0	0	0	0
4925-000	Transfer from the Multiple Enterprise Fund	0	0	0	0	0	0
4926-000	Transfer from Special Funds of Individual Schools	0	0	0	0	0	0

Total Local Revenues		22,865,208	0	0	3,859,190	1,100,000	27,824,398
Totals Revenues		24,545,208	76,069,929	9,321,428	8,502,185	1,100,000	119,538,750

THE UNIFORM BUDGET

THE UNIFORM BUDGET - FISCAL YEAR 2016-2017
CAPITAL OUTLAY

Unit No. 250

Project:	Description:	(1)	(2)	(3)	(4)	(5)	(6)
		County Funds Requested	Fund Balance			Other	TOTAL BUDGET
CATEGORY I PROJECTS:							
Acquisition of real property and acquisition, construction, enlargement, renovation, or replacement of building and other structures for school purposes.							
1.	Pave new roads for buses – AWE	40,000					40,000
2.	HVAC Controls – AHB	50,000					50,000
3.	Roof replacement – VFL	250,000					250,000
4.	Media center carpet replacement – VFL	15,000					15,000
5.	Boiler repairs – GAB	20,000					20,000
6.	Door and window replacements – HJM	100,000					100,000
7.	Ceiling tiles and light replacement – HJM	50,000					50,000
8.	Ceiling tiles and light replacement – HHS	50,000					50,000
9.	HVAC Replacement – JWS	50,000					50,000
10.	Window Replacements – WJG	31,625					31,625
11.	Any school – HVAC Contingency Fund	8,375					8,375
	TOTAL CATEGORY I PROJECTS:	665,000					665,000

CATEGORY II PROJECTS:

Acquisition or replacement of furnishing and equipment.

12.	Replacement Furniture & Equipment	30,000	0	0	0	0	30,000
							0
	TOTAL CATEGORY II PROJECTS:	30,000	0	0	0	0	30,000

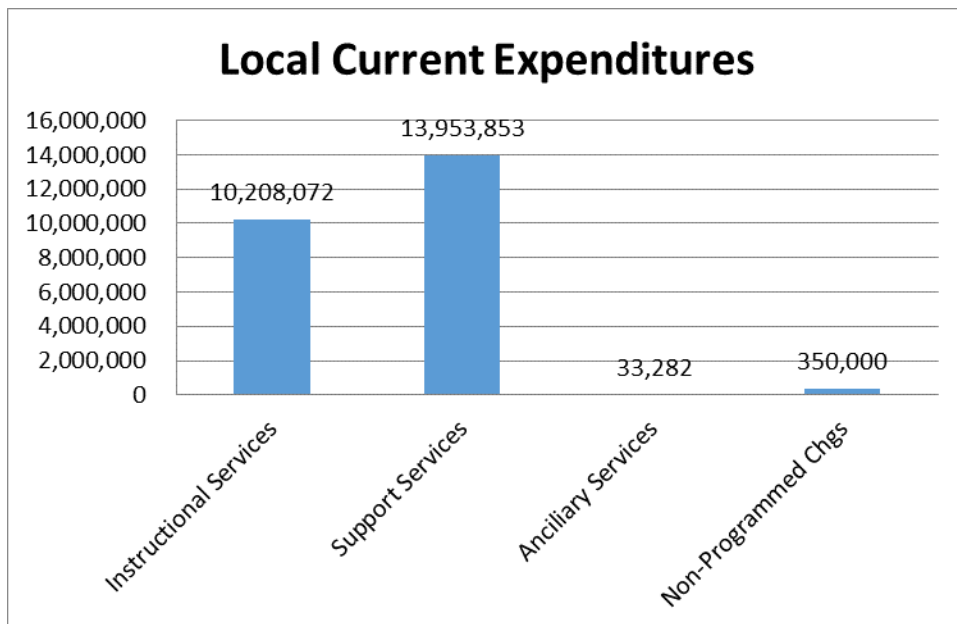
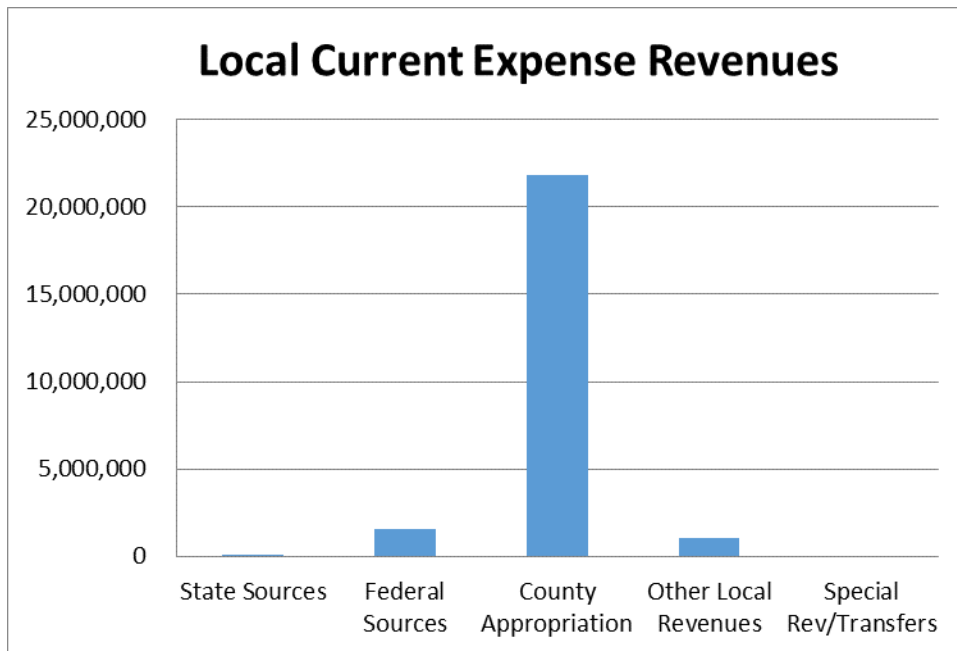
CATEGORY III PROJECTS:

Acquisition of school buses, activity buses, and other motor vehicles.

13.	Two Activity Buses	182,000	0	0	0	0	182,000
14.	Mobile Lift – Transportation	36,000					36,000
15.	Wrecker body – Transportation	90,000					90,000
16.	4 Gas powered Air Compressors – Transportation	18,000					18,000
17.	Utility Van – Maintenance	25,000					25,000
18.	Service Truck – Maintenance	25,000					25,000
19.	Regular Cab Truck – Maintenance	20,000					20,000
20.	Lawnmower – zero turn to replace an old one	9,000					9,000
	TOTAL CATEGORY III PROJECTS:	405,000	0	0	0	0	405,000

TOTAL CAPITAL OUTLAY EXPENDITURES	1,100,000	0	0	0	0	1,100,000
--	-----------	---	---	---	---	-----------

Local Current Expense Fund Budget



	FY 2015/2016 BUDGET AS AMENDED	Inc/(Dec)	FY 2016/2017 PROPOSED BUDGET
<u>REVENUES</u>			
1. PL-874 Impact Aid	2,400,000	(800,000)	1,600,000
2. Sales Tax Refund	100,000	(20,000)	80,000
4. WIA Programs	125,000	(125,000)	0
5. JROTC Reimbursement	140,000	(140,000)	0
6. Fines & Forfeitures	400,000	0	400,000
7. Rentals	30,000	(30,000)	0
8. Interest	47,946	(17,946)	30,000
9. Bangert Fund	25,000		25,000
10. Indirect Costs	575,000		575,000
11. Reimbursements from Schools	70,000	(70,000)	0
12. Miscellaneous Revenues	78,000	(78,000)	0
13. Craven County Local Budget Appropriation	20,121,958	1,248,000	21,369,958
14. Craven County Local Appropriation - Technology	713,250	(248,000)	465,250
15. Fund Balance	1,500,000	(1,500,000)	0
	<u>26,326,154</u>	<u>(1,780,946)</u>	<u>24,545,208</u>

EXPENDITURES

Salaries and Benefits

1. Instructional Personnel	2,166,190	(875,000)	1,291,190
2. Athletic Allocation	408,000	(52,858)	355,142
3. Band/Choral/Art - Monthly Supplement	49,983		49,983
4. Teacher Assistants/Tech Assistants	462,151		462,151
5. Substitute Pay- Staff Development	76,782		76,782
6. Nurses	208,935		208,935
7. Media Assistants/Guidance/Psychologists	759,052		759,052
8. Board of Education	46,800		46,800
9. Principals & Assistant Principals	1,280,348		1,280,348
10. Clerical Assistants / Office Staff/ Temp Svc	1,850,050	(112,500)	1,737,550
11. Maintenance Workers	1,352,076		1,352,076
12. Print Shop Staff/Summer print shop employment	108,644		108,644
13. Superintendent/Asst. Superintendents/Directors	901,290		901,290
14. ROTC Program	40,697		40,697
15. Longevity	187,193		187,193
16. Supplements	2,318,850		2,318,850
Total Salaries	<u>12,217,041</u>		<u>11,176,683</u>
17. Social Security	934,604	(66,938)	867,666
18. Retirement	1,870,429	(133,963)	1,736,466
19. Hospitalization	822,255	(101,689)	720,566
Total Benefits	<u>3,627,288</u>	<u>(302,589)</u>	<u>3,324,700</u>

Total Salaries and Benefits	15,844,329	(302,589)	14,501,383
-----------------------------	------------	-----------	------------

Other Costs

20. Contract Custodians	1,787,292		1,787,292
25. Transfer to Charter Schools	290,000	60,000	350,000
26. Supplies/Furniture & Equipment	772,640	(103,000)	669,640
27. Travel	92,332	(40,000)	52,332
28. Maint.-Buildings, Grounds, and Equipment	1,665,509	(100,000)	1,565,509
28. Transportation	81,500		81,500
29. Technology/Computer Upgrades/Replacements	713,250	(248,000)	465,250
30. Equipment Rental / Leases	159,006		159,006
31. Utilities and Fuel Oil	3,556,431		3,556,431
32. Audit & Legal Cost	277,757		277,757
33. Insurance	528,652	12,500	541,152
Dues, Staff Development & Public			
34. Communications	152,639	(19,500)	133,139
35. Vocational Rehabilitation Program	37,000		37,000
36. Arts Program	16,000		16,000
37. PL-874 Exceptional Children	100,000		100,000
38. Leased Copiers - All Locations	251,817		251,817
Total Other Cost	10,481,825	(438,000)	10,043,825
TOTAL BUDGET	26,326,154	(740,589)	24,545,208

		FY 2015/2016 BUDGET AS AMENDED		FY 2016/2017 PROPOSED BUDGET	
<u>REVENUES</u>					
<u>State Sources</u>					
2.3250.000.000.000.000.00	Sales Tax Refunds	100,000	(20,000)	80,000	
Total State Sources			100,000		80,000
<u>Federal Sources</u>					
2.3590.308.000.000.000.00	PL 874 Impact Aid	2,400,000	(800,000)	1,600,000	
2.3700.314.000.000.000.00	Workforce Investment Act (WIA)	125,000	(125,000)	0	
2.3800.301.000.000.000.00	JROTC Program	140,000	(140,000)	0	
Total Federal Sources			2,665,000		1,600,000
<u>Local Revenues - General</u>					
2.4110.000.000.000.000.00	County Appropriation - Local (Tech)	713,250	(248,000)	465,250	
2.4110.000.000.000.000.00	County Appropriation - Local	20,121,958	1,248,000	21,369,958	
Total Local Revenues - General			20,835,208		21,835,208
<u>Local Revenues - Other</u>					
2.4410.000.000.000.000.00	Fines & Forfeitures	400,000	0	400,000	
2.4420.000.000.000.000.00	Rentals	30,000	(30,000)	0	
2.4450.000.000.000.000.00	Interest Earned	47,946	(17,946)	30,000	
2.4470.000.000.000.000.00	Bangert Fund	25,000	0	25,000	
2.4490.000.000.000.000.00	Miscellaneous	78,000	(78,000)	0	
2.4880.000.000.000.000.00	Indirect Cost	575,000	0	575,000	
Total Local Revenues - Other			1,155,946	(125,946)	1,030,000
<u>Special Revenue Services</u>					
2.4910.000.000.000.000.00	Fund Balance Appropriated	1,500,000	(1,500,000)	0	
2.4926.000.000.000.000.00	Reimbursement from Schools	70,000	(70,000)	0	
Total Special Revenue Services			1,570,000		0
TOTAL REVENUES			26,326,154	(1,906,892)	24,545,208

EXPENDITURES**PRC 001****Classroom Teachers**

2.5110.001.121.000.000.00	Teachers	2,156,455	(875,000)	1,281,455	
2.5110.001.125.000.000.00	New Teacher Orientation Pay	1,535	5,000	6,535	
2.5110.001.332.000.000.00	Travel Teachers	8,200		8,200	
2.5110.001.211.000.000.00	FICA	165,086	(66,938)	98,149	
2.5110.001.221.000.000.00	Retirement	330,388	(133,963)	196,426	
2.5110.001.231.000.000.00	Hospitalization	251,666	(136,775)	114,891	
2.5110.001.232.000.000.00	Unemployment tax	77,539		77,539	
.			2,990,870	(1,207,675)	1,783,195

PRC 002**Central Office Administration**

2.6110.002.113.000.000.00	SAL-DIRECTOR REG CURRICULAR	163,555		163,555	
2.6110.002.187.000.000.00	SAL-SUPPORT/DEV SRVS DIRECT	10,344		10,344	
2.6110.002.211.000.000.00	EMPLOYERS SOCIAL SECURITY	13,250		13,250	
2.6110.002.221.000.000.00	EMPLOYERS RETIREMENT	26,718		26,718	
2.6110.002.231.000.000.00	EMPLOYER'S HOSPITALIZATION	12,500		12,500	
2.6110.002.332.000.000.00	TRAVEL	5,995		5,995	
2.6200.002.113.000.000.00	SAL-DIRECTOR SPECIAL POP	80,000		80,000	
2.6200.002.211.000.000.00	FICA	6,115		6,115	
2.6200.002.221.000.000.00	RETIREMENT	11,735		11,735	
2.6200.002.231.000.000.00	INSURANCE	5,285		5,471	
2.6300.002.113.000.000.00	SALARY SUPERVISOR	74,513		74,513	
2.6300.002.211.000.000.00	FICA	5,700		5,700	
2.6300.002.221.000.000.00	RETIREMENT	10,956		10,956	
2.6300.002.231.000.000.00	HEALTH INSURANCE	5,282		5,471	
2.6550.002.113.000.000.00	SALARY - TRANSPORTATION DIR	73,031		73,031	
2.6550.002.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	5,548		5,548	
2.6550.002.221.000.000.00	RETIREMENT	11,151		11,151	
2.6550.002.231.000.000.00	HEALTH INSURANCE	5,437		5,471	
2.6580.002.113.000.000.00	SAL-DIRECTOR MAINTENANCE	76,401		76,401	
2.6580.002.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	5,800		5,800	
2.6580.002.221.000.000.00	RETIREMENT	11,715		11,715	
2.6580.002.231.000.000.00	INSURANCE	5,380		5,471	
2.6610.002.115.000.000.00	SALARY - FINANCE OFFICER	89,504		89,504	
2.6610.002.211.000.000.00	FICA	6,808		6,808	
2.6610.002.221.000.000.00	RETIREMENT	13,610		13,610	
2.6610.002.231.000.000.00	HEALTH INSURANCE	5,385		5,471	
2.6620.002.332.000.000.00	TRAVEL - HUMAN	1,250		1,250	

RESOURCE				
2.6620.002.411.000.000.00	SUPPLIES AND MATERIALS	200		200
	SAL-SUPPORT/DEV SRVS			
2.6860.002.113.000.000.00	DIRECT	86,795		86,795
2.6860.002.187.000.000.00	SAL-DIFFERENTIAL	41,366		41,366
	EMPLOYER'S SOCIAL			
2.6860.002.211.000.000.00	SECURITY	8,265		8,265
2.6860.002.221.000.000.00	EMPLOYER'S RETIREMENT	16,278		16,278
	EMPLOYER'S HEALTH			
2.6940.002.231.000.000.00	INSURANCE	5,285		5,471
2.6941.002.187.000.000.00	SAL-SUPERINTENDENT	61,020		61,020
	EMPLOYER'S SOCIAL			
2.6941.002.211.000.000.00	SECURITY	3,689		3,689
2.6941.002.221.000.000.00	EMPLOYER'S RETIREMENT	7,083		7,083
2.6941.002.332.000.000.00	TRAVEL	13,000		13,000
2.6941.002.411.000.000.00	SUPPLIES AND MATERIALS	3,750		3,750
2.6942.002.187.000.000.00	SAL-DIFFERENTIAL	85,809		85,809
	EMPLOYER'S SOCIAL			
2.6942.002.211.000.000.00	SECURITY	6,994		6,994
2.6942.002.221.000.000.00	EMPLOYER'S RETIREMENT	13,431		13,431
2.6950.002.231.000.000.00	INSURANCE	900		900
2.7100.002.113.000.000.00	SALARY DIRECTOR	14,250		14,250
	EMPLOYER'S SOCIAL			
2.7100.002.211.000.000.00	SECURITY	1,090		1,090
2.7100.002.221.000.000.00	EMPLOYER'S RETIREMENT	2,095		5,471
	EMPLOYER'S HEALTH			
2.7100.002.231.000.000.00	INSURANCE	2,245		5,471
Total Central Office Administration			1,116,513	1,123,887

PRC 003

Non-Instructional Support

2.5110.003.162.000.000.00	SAL-REG CURRICULAR			
	SUBSTITU	47,292		47,292
	EMPLOYER'S SOCIAL			
2.5110.003.211.000.000.00	SECURITY	3,619		3,619
2.5400.003.151.000.000.00	SAL-CLERICAL OFFICE OF			
	PRIN	805,831	(112,500)	693,331
	PROFESSIONAL STANDRDS			
2.5400.003.181.000.000.00	SUPPLE	37,197		37,197
	EMPLOYER'S SOCIAL			
2.5400.003.211.000.000.00	SECURITY	59,242	(8,606)	50,636
2.5400.003.221.000.000.00	EMPLOYER'S RETIREMENT	122,001	(17,224)	104,777
	EMPLOYER'S HEALTH			
2.5400.003.231.000.000.00	INSURANCE	137,125		137,125
2.6110.003.151.000.000.00	SALARY CLERICAL ASST	253,900	(70,000)	183,900
2.6110.003.152.000.000.00	TECHNOLOGY FACILITATOR	78,369		78,369
2.6110.003.181.000.000.00	SUPPLEMENTAL	300		300
2.6110.003.181.000.900.00	PROF STDS SUPPLEMENT	9,132		9,132
	EMPLOYER'S SOCIAL			
2.6110.003.211.000.000.00	SECURITY	23,894	(5,355)	18,539
2.6110.003.221.000.000.00	EMPLOYER'S RETIREMENT	50,461	(10,717)	39,744
	EMPLOYER'S HEALTH			
2.6110.003.231.000.000.00	INSURANCE	32,265	(10,942)	21,323
	SAL-ALT PROGRAMS/SRVS			
2.6300.003.151.000.000.00	SUPPO	1,976		1,976

2.6300.003.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	144		144
2.6300.003.221.000.000.00	EMPLOYER'S RETIREMENT	301		301
2.6300.003.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	292		292
2.6400.003.152.000.000.00	TECHNOLOGY SPECIALIST	331,068		331,068
2.6400.003.181.000.000.00	SUPPLEMENT PAY	660		660
2.6400.003.187.000.000.00	TECHNOLOGY SPECIALIST-LOCAL	2,424		2,424
2.6400.003.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	24,532		24,532
2.6400.003.221.000.000.00	EMPLOYER'S RETIREMENT	50,825		50,825
2.6400.003.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	39,883		39,883
2.6540.003.173.000.000.00	SAL-CUSTODIAN	6,995	1,745,000	1,751,995
2.6540.003.199.000.000.00	CUSTODIAL OVERTIME PAY	2,726	10,000	12,726
2.6540.003.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	744	133,493	134,237
2.6540.003.221.000.000.00	EMPLOYER'S RETIREMENT	1,043	267,160	268,203
2.6540.003.311.304.000.00	CONTRACTED CUSTODIAL SRVS	58,004	(58,004)	-
2.6540.003.311.308.000.00	CONTRACTED CUSTODIAL SRVS	71,727	(71,727)	-
2.6540.003.311.312.000.00	CONTRACTED CUSTODIAL SRVS	86,756	(86,756)	-
2.6540.003.311.316.000.00	CONTRACTED CUSTODIAL SERVIC	73,253	(73,253)	-
2.6540.003.311.324.000.00	CONTRACT CUSTODIAL SERVICES	53,884	(53,884)	-
2.6540.003.311.324.000.24	CONTRACT CUSTODIAL	7,300	(7,300)	-
2.6540.003.311.328.000.00	CONTRACTED SERVICES	6,598	(6,598)	-
2.6540.003.311.332.000.00	CONTRACTED CUSTODIAL SRVS	125,075	(125,075)	-
2.6540.003.311.336.000.00	CONTRACT CUSTODIAL SERVICES	24,575	(24,575)	-
2.6540.003.311.340.000.00	CONTRACTED CUSTODIAL SRVS	146,737	(146,737)	-
2.6540.003.311.344.000.00	CONTRACTED CUSTODIAL SRVS	75,650	(75,650)	-
2.6540.003.311.348.000.00	CONTRACTED CUSTODIAL SRVS	84,000	(84,000)	-
2.6540.003.311.350.000.00	CUSTODIAL SERVICES	71,521	(71,521)	-
2.6540.003.311.356.000.00	CONTRACTED CUSTODIAL SRVS	182,885	(182,885)	-
2.6540.003.311.360.000.00	CONTRACTED CUSTODIAL SRVS	59,581	(59,581)	-
2.6540.003.311.362.000.00	CONTRACTED CUSTODIAL SRVS	62,400	(62,400)	-
2.6540.003.311.364.000.00	CONTRACTED CUSTODIAL SRVS	56,000	(56,000)	-
2.6540.003.311.368.000.00	CONTRACTED CUSTODIAL SRVS	113,000	(113,000)	-
2.6540.003.311.372.000.00	CONTRACTED CUSTODIAL SRVS	136,769	(136,769)	-
2.6540.003.311.376.000.00	CONTRACTED CUSTODIAL SRVS	96,500	(96,500)	-
2.6540.003.311.378.000.00	CONTRACTED CUSTODIAL SRVS	58,872	(58,872)	-
2.6540.003.311.380.000.00	CONTRACTED SERVICES	76,620	(76,620)	-
2.6580.003.151.000.000.00	SAL-MAINTENANCE	73,865		73,865

	CLERICAL ST			
2.6580.003.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	5,500		5,500
2.6580.003.221.000.000.00	EMPLOYER'S RETIREMENT	11,235		11,235
2.6580.003.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	11,652		11,652
2.6610.003.151.000.000.00	SAL-FINANCIAL SRVS CLERICAL	271,603		271,603
2.6610.003.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	25,616		25,616
2.6610.003.221.000.000.00	EMPLOYER'S RETIREMENT	60,674		60,674
2.6610.003.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	51,920		51,920
Total Non-Instructional Support			4,364,013 192,601	4,556,614

PRC 004

Instructional Support - Non-Certified

2.5810.004.142.000.000.00	SALARY MEDIA ASSISTANTS	330,092		330,092
2.5810.004.167.308.000.00	SAL-TEACHER ASST SAL-SUBSTI	614		614
2.5810.004.167.312.000.00	SAL-TEACHER ASST SAL-SUBSTI	900		900
2.5810.004.199.000.000.00	OVERTIME	9,750		9,750
2.5810.004.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	25,289		25,289
2.5810.004.221.000.000.00	EMPLOYER'S RETIREMENT	51,950		51,950
2.5810.004.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	75,608		75,608
2.5840.004.146.000.000.00	SAL-NON-DPI CERTIFIED NURSE	126,000	(126,000)	-
2.5840.004.165.000.000.00	SALARY - NON-DPI CERTIFIED	-		-
2.5840.004.187.000.000.00	SCHOOL NURSE COORDINATOR SU	5,000		5,000
2.5840.004.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	383	0	383
2.5840.004.221.000.000.00	EMPLOYER'S RETIREMENT	766	0	766
2.5840.004.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	-	0	-
2.5840.004.312.000.000.00	WORKSHOPS	850		850
2.5840.004.411.000.000.00	HEALTH SUPPLIES	14,150		14,150
Total Instructional Support - Non-Certified			641,351 (126,000)	515,351

PRC 005

School Building Administration

2.5400.005.153.000.000.00	ADM ASST IN LIEU OF ASST PR	41,313		41,313
2.5400.005.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	3,669		3,669
2.5400.005.221.000.000.00	EMPLOYER'S RETIREMENT	6,825		6,825
2.5400.005.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	5,384		5,384
2.5400.005.332.000.000.00	TRAVEL - SCHOOL ADMINISTRAT	1,615		1,615
2.5400.005.361.000.000.00	MEMBERSHIP DUES	16,250	1,250	17,500

2.5401.005.187.000.000.00	SAL-DIFFERENTIAL PRINCIPAL	293,606		293,606
2.5401.005.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	22,463		22,463
2.5401.005.221.000.000.00	EMPLOYER'S RETIREMENT	44,660		44,660
2.5402.005.116.000.000.00	SAL-ASST PRINCIPAL	521,184		521,184
2.5402.005.117.000.000.00	SAL - ASST PRINCIPAL (PROVI	326,880		326,880
2.5402.005.126.000.000.00	SAL-ASST PRINCIPAL EXTENDED	20,000		20,000
2.5402.005.129.000.000.00	SALARY DIFFERENTIAL	13,255		13,255
2.5402.005.187.000.000.00	SAL-DIFFERENTIAL ASST PRINC	97,860		97,860
2.5402.005.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	66,804		66,804
2.5402.005.221.000.000.00	EMPLOYER'S RETIREMENT	137,758		137,758
2.5402.005.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	89,648		89,648
Total School Building Administration		1,709,174		1,710,424

<u>PRC 007</u>	<u>Instructional Support</u>			
2.5840.007.131.000.000.00	SAL-HEALTH SRVS NURSE- CERTI	42,000	118,585	160,585
2.5840.007.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	3,213	9,272	12,485
2.5840.007.221.000.000.00	EMPLOYER'S RETIREMENT	6,430	17,398	23,828
2.5840.007.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	5,471	13,680	19,151
Total Instructional Support		57,114	158,935	216,049

<u>PRC 009</u>	<u>Non Contributory Employee Benefits</u>			
2.5110.009.181.000.000.00	Instructional Supplements	2,301,523	17,327	2,318,850
2.5110.009.184.000.000.00	Longevity	101,827	85,366	187,193
2.5110.009.186.000.000.00	Short Term Disability	1,000	6,500	7,500
2.5110.009.211.000.000.00	FICA	184,841	12,456	197,297
2.5110.009.221.000.000.00	Retirement	367,507	27,344	394,851
2.5110.009.188.000.000.00	Annual Leave Payout	30,000	35,500	65,500
Total Non-Contributory Employee Benefits		2,986,698	184,493	3,171,191

<u>PRC 014</u>	<u>Workforce Dev Program Support</u>			
2.5220.014.311.000.000.00	Voc Rehab Contract	36,500		36,500
2.5120.014.422.000.000.00	CTE Vehicle Repairs/Maintenance	500		500
Total Workforce Dev Program Support		37,000		37,000

<u>PRC 015</u>	<u>School Technology</u> 			
2.6400.015.422.000.000.00	Computer Repairs	75,000		75,000

2.5110.015.461.000.000.00	Technology Upgrades/Replacements	638,250	(248,000)	390,250	
Total School Technology			713,250		465,250
<u>PRC 027</u>	<u>Teacher Assistants</u>				
2.5110.027.142.000.000.00	SAL-REG CURRICULAR TEACHER	550,325	(425,325)	125,000	
2.5110.027.167.000.000.00	SAL-TEACHER ASST SAL- SUBSTI	3,090		3,090	
2.5110.027.199.000.000.00	OVERTIME PAY	15,458		15,458	
2.5110.027.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	53,647	(32,537)	21,110	
2.5110.027.221.000.000.00	EMPLOYER'S RETIREMENT	87,687	(65,117)	22,570	
2.5110.027.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	88,102	(71,689)	16,413	
2.5860.027.146.000.000.00	SALARY - INSTRUCTIONAL TECH	63,278		63,278	
2.5860.027.211.000.000.00	FICA	4,510		4,510	
2.5860.027.221.000.000.00	RETIREMENT	9,669		9,669	
2.5860.027.231.000.000.00	HEALTH INSURANCE	18,915		18,915	
Total Teacher Assistants			894,681		300,012
<u>PRC 028</u>	<u>Staff Development</u>				
2.5870.028.163.000.000.00	Substitute Pay	10,000		10,000	
2.5870.028.196.000.000.00	Stipends	2,500		2,500	
2.5870.028.197.000.000.00	Instructor Fees	4,000		4,000	
2.5870.028.211.000.000.00	FICA	1,265		1,265	
2.5870.028.221.000.000.00	Retirement	705		705	
2.5870.028.312.000.000.00	Workshop/Travel Expenses	3,250		3,250	
2.6623.028.312.000.000.00	Workshop/Travel Expenses	8,280		8,280	
Total Staff Development			30,000		30,000
<u>PRC 036</u>	<u>Transfer to Charter Schools</u>				
2.8100.036.717.000.000.00	Transfer to Charter Schools	290,000	60,000	350,000	
Total Trf to Charter Schools			290,000		350,000
<u>PRC 056/706</u>	<u>Transportation</u>				
2.6550.706.422.000.000.00	Activity Bus/Vehicle Repair	75,000		75,000	
2.6551.056.319.000.000.00	Drug Testing & Finger Printing	6,500		6,500	
Total Transportation			81,500		81,500

<u>PRC 061</u>	<u>Classroom Supplies & Equipment</u>				
2.6710.061.319.000.000.00	Testing Program	25,000		25,000	
2.5110.061.411.820.000.00	Warehouse	5,000		5,000	
2.5110.061.411.sch.000.00	Curriculum Expense	50,000		50,000	
2.5110.061.411.sch.000.01	School Allocations	140,000		140,000	
2.5110.061.461.000.000.00	Instructional Supplies	25,000		25,000	
2.5110.061.414.000.000.00	School Library	20,000		20,000	
Total Classroom Supplies & Equipment			265,000		265,000



<u>PRC 301</u>	<u>ROTC Program</u>				
2.5111.301.123.000.000.00	Salary Teacher	40,697		40,697	
2.5111.301.211.000.000.00	FICA	3,113		3,113	
2.5210.308.221.000.000.00	Retirement	6,190		6,190	
Total ROTC Program			50,000		50,000

<u>PRC 308</u>	<u>ECP PL874</u>				
2.5210.308.121.000.000.00	Salary Teacher	60,500	0	60,500	
2.5210.308.211.000.000.00	FICA	4,630	0	4,630	
2.5210.308.221.000.000.00	Retirement	4,737	0	4,737	
2.5210.308.231.000.000.00	Hospitalization	8,308		8,308	
2.5210.308.411.000.000.00	Instructional Supplies	21,825		21,825	
Total ECP PL 874			100,000	0	100,000

<u>PRC 801</u>	<u>Arts Program</u>				
2.5502.801.162.000.000.00	SUBSTITUTE TEACHER - REGULA	3,300		3,300	
2.5502.801.163.000.000.00	SUBSTITUTE PAY	400		400	
2.5502.801.192.000.000.00	SAL-STIPEND	3,000		3,000	
2.5502.801.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	264		264	
2.5502.801.221.000.000.00	EMPLOYER'S RETIREMENT	441		441	
2.5502.801.312.000.000.00	WORKSHOP EXPENSE	402		402	
2.5502.801.319.000.000.00	CONTRACTED SRVS - ARTS	4,845		4,845	
2.5502.801.411.000.000.00	SUPPLIES	3,348		3,348	
Total Arts Program			16,000		16,000

<u>PRC 802</u>	<u>Band/Choral Program</u>			
2.5502.802.126.000.000.00	Band Month of Employment	32,669		32,669
2.5502.802.192.340.000.00	Band/Choral Supplement	3,482		3,482
2.5502.802.192.356.000.00	Band Supplement	3,482		3,482
2.5502.802.192.372.000.00	Band Supplement	3,480		3,480
2.5502.802.192.324.000.00	Band Monthly Supplement	584		584
2.5502.802.192.332.000.00	Band Monthly Supplement	584		584
2.5502.802.192.344.000.00	Band Monthly Supplement	584		584
2.5502.802.192.368.000.00	Band Monthly Supplement	584		584
2.5502.802.192.376.000.00	Band Monthly Supplement	584		584
2.5502.802.211.000.000.00	FICA	3,522		3,522
2.5502.802.221.sch.000.00	Retirement	6,550		6,550
Total Band/Choral Program			56,105	56,105
<u>PRC 804</u>	<u>Athletic Programs</u>			
2.5501.804.192.324.000.00	Supplementary Pay	26,000		26,000
2.5501.804.192.332.000.00	Supplementary Pay	26,000		26,000
2.5501.804.192.344.000.00	Supplementary Pay	26,000		26,000
2.5501.804.192.368.000.00	Supplementary Pay	26,000		26,000
2.5501.804.192.376.000.00	Supplementary Pay	26,000		26,000
2.5501.804.192.000.000.00	Supplementary Pay - HS	300,000	(61,232)	238,768
2.5501.804.411.324.000.00	Athletic Supplies	3,400	(3,400)	0
2.5501.804.411.332.000.00	Athletic Supplies	3,400	(3,400)	0
2.5501.804.411.340.000.00	Athletic Supplies	27,000	(27,000)	0
2.5501.804.411.344.000.00	Athletic Supplies	3,400	(3,400)	0
2.5501.804.411.356.000.00	Athletic Supplies	27,000	(27,000)	0
2.5501.804.411.368.000.00	Athletic Supplies	3,400	(3,400)	0
2.5501.804.411.372.000.00	Athletic Supplies	22,000	(22,000)	0
2.5501.804.411.376.000.00	Athletic Supplies	3,400	(3,400)	0
2.5501.804.378.324.000.00	Catastrophic Insurance	550	150	700
2.5501.804.378.332.000.00	Catastrophic Insurance	550	150	700
2.5501.804.378.340.000.00	Catastrophic Insurance	1,500	150	1,650
2.5501.804.378.344.000.00	Catastrophic Insurance	550	150	700
2.5501.804.378.356.000.00	Catastrophic Insurance	1,650	50	1,700
2.5501.804.378.368.000.00	Catastrophic Insurance	550	150	700
2.5501.804.378.372.000.00	Catastrophic Insurance	920	150	1,070
2.5501.804.378.376.000.00	Catastrophic Insurance	550	50	600
2.5501.804.211.sch.000.00	FICA	32,885	(4,684)	28,201
2.5501.804.221.sch.000.00	Retirement	65,384	(9,375)	56,009
Total Athletic Programs			628,089	460,798

PRC 825Board of Education Operational Cost

2.6610.825.312.000.000.00	STAFF DEVELOPMENT	1,420		1,420
2.6610.825.332.000.000.00	TRAVEL	7,341		7,341
2.6610.825.361.000.000.00	MEMBERSHIP DUES	1,250		1,250
2.6610.825.362.000.000.00	BANK SERVICE FEES	12,000		12,000
2.6610.825.411.000.000.00	SUPPLIES	31,411		31,411
2.6610.825.418.000.000.00	SOFTWARE NON-CAPITALIZED	1,805		1,805
2.6610.825.461.000.000.00	EQUIPMENT (	1,338		1,338
2.6620.825.311.000.000.00	CONTRACTED SRVS	500		500
2.6910.825.192.000.000.00	SAL-BOARD OF EDUCATION EMPLOYER'S SOCIAL	46,800		46,800
2.6910.825.211.000.000.00	SECURITY	3,580		3,580
2.6910.825.312.000.000.00	WORKSHOP EXPENSE	1,775		1,775
2.6910.825.332.000.000.00	BOE TRAVEL- MEALS	3,175		3,175
2.6910.825.332.000.000.01	DISTRICT 1 - BOE TRAVEL	5,000	(5,000)	-
2.6910.825.332.000.000.02	DISTRICT 2 - BOE TRAVEL	5,125	(5,125)	-
2.6910.825.332.000.000.03	DISTRICT 3 - BOE TRAVEL	5,500	(5,500)	-
2.6910.825.332.000.000.04	DISTRICT 4 - BOE TRAVEL	5,000	(5,000)	-
2.6910.825.332.000.000.05	DISTRICT 5 - BOE TRAVEL	5,000	(5,000)	-
2.6910.825.332.000.000.06	DISTRICT 6 - BOE TRAVEL	5,000	(5,000)	-
2.6910.825.332.000.000.07	DISTRICT 7 - BOE TRAVEL	5,000	(5,000)	-
2.6910.825.361.000.000.00	BOE-MEMBERSHIP DUES	44,505	(19,500)	25,005
2.6910.825.411.000.000.00	SUPPLIES	1,020		1,020
2.6920.825.311.000.000.00	LEGAL	250,000	25,000	275,000
2.6930.825.311.000.000.00	AUDIT	35,000		35,000
2.6940.825.313.000.000.00	ADVERTISING	2,000		2,000
2.6940.825.342.000.000.00	POSTAGE	19,500		19,500
2.6940.825.361.000.000.00	MEMBERSHIP DUES AND FEES	25,579		25,579
2.6940.825.411.000.000.00	SUPPLIES NON-CAPITALIZED	24,595		24,595
2.6940.825.461.000.000.00	EQUIPMENT (	405		405
2.7200.825.451.000.000.00	CN - 10 DAYS LUNCH ACCTS	7,000		7,000
Total Board of Education Operational Cost		557,624	(30,125)	527,499

PRC 830Utilities

2.6530.830.153.000.000.00	Salary - Energy Manager	48,600	4,956	53,556
2.6530.830.211.000.000.00	FICA	3,684	413	4,097
2.6530.830.221.000.000.00	Retirement	7,360	839	8,199
2.6530.830.231.000.000.00	Hospitalization	5,285	186	5,471
2.6530.830.311.000.000.00	Contracted Services	79,200		79,200
2.6530.830.321.000.000.00	Electrical Services	3,024,800		3,024,800
2.6530.830.322.000.000.00	Natural Gas	170,000		180,000
2.6530.830.324.000.000.00	Refuse	105,000		105,000

2.6530.830.421.000.000.00	Fuel Oil	55,000		55,000	
2.6510.830.341.000.000.00	Telephones	212,500		212,500	
Total Utilities			3,711,429	6,394	3,727,823

PRC 835

Insurance

2.5890.835.371.000.000.00	Volunteer Accident Coverage	6,000		6,000	
2.6613.835.232.000.000.00	Workers' Comp	150,000		150,000	
2.6613.835.233.000.000.00	Unemployment Insurance	30,000		30,000	
2.6613.835.371.000.000.00	Liability / Error & Omissions	51,000		12,500	63,500
2.6613.835.372.000.000.00	Commercial Auto	45,112		5,000	50,112
2.6613.835.373.000.000.00	Multi-Peril Policy	266,687			266,687
2.6613.835.375.000.000.00	Employee Blanket Bond	5,113			5,113
Total Insurance			553,912	17,500	571,412

PRC 840

Maintenance

2.6540.840.411.000.000.00	Custodial Supplies	203,626		18,708	222,334
2.6540.840.461.000.000.00	Custodial Equipment	8,216		15,000	23,216
2.6550.840.422.000.000.00	Maintenance Vehicle Repair	45,000			45,000
2.6570.840.311.000.000.00	Contracted Services	8,861			8,861
2.6580.840.175.000.000.00	Salary Maintenance Workers	1,301,000			1,301,000
2.6580.840.211.000.000.00	FICA	107,189			107,189
2.6580.840.221.000.000.00	Retirement	210,175			210,175
2.6580.840.231.000.000.00	Hospitalization	186,912			186,912
2.6580.840.311.000.000.00	Service Contracts	150,000			150,000
2.6580.840.312.000.000.00	Staff Development	7,500			7,500
2.6580.840.319.000.000.00	Temporary Services	175,286			175,286
2.6580.840.411.000.000.00	Maintenance Office Supplies	5,000			5,000
2.6580.840.461.000.000.00	Maintenance Equipment	10,448			10,448
2.6581.840.422.000.000.00	Gen Maint Bldgs/Grounds	1,420,618		(100,000)	1,320,618
2.6582.842.422.000.000.00	A V Repairs	30,000			30,000
Total Maintenance			3,869,831	(66,292)	3,803,539

PRC 845

Central Support Services

2.5890.845.319.000.000.00	Volunteer Background Check	35,000			35,000
2.6622.845.319.000.000.00	Background Check	15,000		5,000	20,000
2.6622.845.332.000.000.00	Recruiting Travel BOE	2,000			2,000
2.6910.845.411.000.000.00	Supplies/Printing/Recognition	20,000			20,000
2.6620.845.311.000.000.00	Contracted Services	3,000			3,000
2.6950.845.319.000.107.00	Retirement Celebrations	2,500			2,500
2.6950.845.411.000.107.00	Retirement Celebrations	3,032			3,032
2.6950.845.414.000.107.00	Retirement Celebrations - books	1,000			1,000

2.6620.845.332.000.000.00	Travel	2,000		2,000	
2.6910.845.411.000.000.03	BOE Supplies - A Team Banquet	14,000		14,000	
2.6910.845.411.000.000.05	BOE Supplies - Red Carpet Gala	8,500		8,500	
Total Central Support Services			106,032	5,000	111,032
<u>PRC 850</u>	<u>Print Shop</u>				
2.5110.850.411.000.000.00	Supplies	25,000		25,000	
2.6520.850.175.000.000.00	Salary Print Shop	78,186		78,186	
2.6520.850.126.sch.000.00	Salary Printers	28,458		28,458	
2.6520.850.327.000.000.00	Equipment Rental / Lease	78,300		78,300	
2.6520.850.315.000.000.00	Meter Charges	4,490		4,490	
2.6520.850.311.000.000.00	Leased Copiers - All Locations	251,817	15,000	266,817	
2.6520.850.211.sch.000.00	FICA	8,158		8,158	
2.6520.850.221.sch.000.00	Retirement	15,175		15,175	
2.6520.850.231.sch.000.00	Hospitalization	10,384		10,942	
Total Print Shop			499,968	15,000	515,526
TOTAL LOCAL CURRENT EXPENDITURES			26,326,154		24,545,208

Budget Development Guidelines

Appropriations in this fund are supported from revenues such as county appropriations, supplemental taxes levied for current expenses, fines, and forfeitures, state, and federal aid money disbursed directly to the local education agency, etc. The county appropriation is generally the last revenue source to be estimated by the superintendent. The county appropriation, therefore, will equal the difference between all other estimated available revenues and the amount needed to finance the schools at the level felt necessary by the board of education. After the county commissioners finalized the amount to be received, the other revenues and / or expenditures will need to be adjusted prior to the final adoption of a budget.

This fund provides for expenditures in four basic areas:

1. Necessary expenditures for regular and special education programs over and above that provided by the State Public School Fund and Federal Grants.
2. Expenditures from special revenues dedicated to the schools, i.e., fines, forfeitures and supplemental taxes.
3. Expenditures for state and federal grants for which revenues are advanced or reimbursed, totally or partially, to the local education agency.
4. Expenditures for operation and maintenance of facilities.

The following are cost areas to be included in the Local Current Expense Fund:

- A. Cost of additional personnel and increases in other expenses to provide a higher level of educational program than provided by the State Public School Fund and Federal Grants. These costs include, but are not limited to:
 1. Additional personnel - assistant superintendents, supervisors, teachers, teacher assistants, clerical and maintenance personnel. In estimating salaries for locally paid employees, it is suggested that a reasonable estimate is used in anticipating salary increases by the General Assembly.
 2. Supplements to salaries of personnel.
 3. Fringe benefits on salary payments.
 4. Increased support for supplies and other operating expenses.
 5. Transportation of both staff and pupils.
- B. The ordinary purchase or replacement of library books for an existing library should be budgeted in the Local Current Expense Fund. Original purchases of library books in connection with the construction of a new school or the addition to an existing school should be budgeted as a part of the construction project in the Capital Outlay Fund.
- C. Cost of physical plant. To arrive at the estimated amount of local support, estimate the total cost to operate and maintain the physical plant and deduct the amounts received from federal and state sources. The cost of operating and maintaining the physical plant would include personnel, utilities, supplies, contract services, etc.
- D. Cost of special projects. All costs that the board of education directs to be segregated and costs of unusual programs operated should be budgeted pursuant to a special grant agreement with state, federal, and other governmental jurisdictions.

The five basic revenues available to the Local Current Expense Fund and an explanation of each source are:

1. County Appropriation - The county appropriation is generally the last revenue source to be estimated by the superintendent. The county appropriation will equal the difference between all other estimated available revenues and the amount needed to finance the schools at the level felt necessary by the board of education. The board of commissioners may increase or decrease the requested appropriation based upon the availability of resources to finance school operation.
2. Supplemental Tax - This revenue source results from the board of county commissioners levying a supplemental advalorem tax either countywide or within a single local education agency school district. The tax is considered revenue separate and apart from the county on a monthly basis. Craven County currently does not have a supplemental tax for the schools.
3. Revenues from State and Federal Sources - These revenues result from advancement or reimbursement of expenditures required by specific state or federal categorical grant sources. In order to estimate the amount of revenues for reimbursable expenditures, the total project cost must be estimated first.

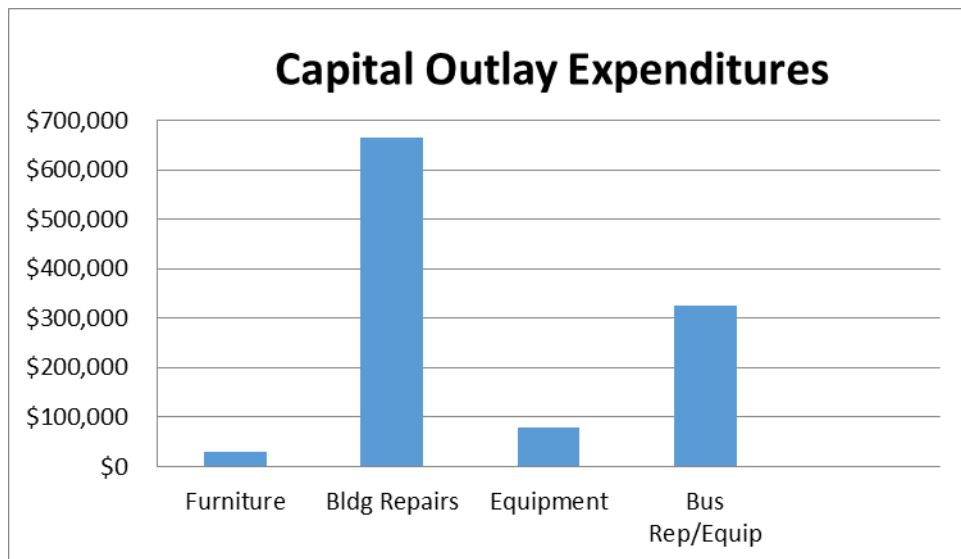
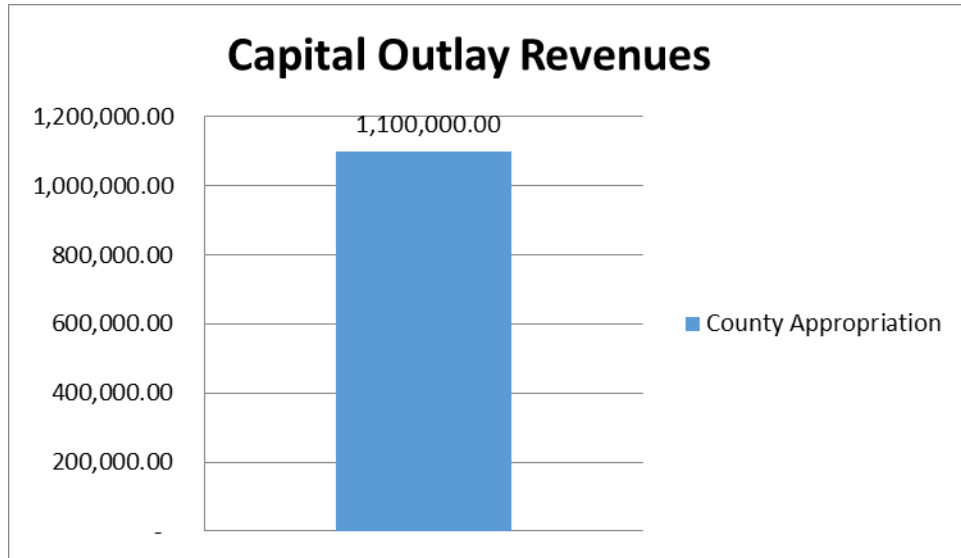
To arrive at the estimated amount to be received by the local education agency for that project, multiply the reimbursable rate by the total project cost. These revenues are separate and apart from the county appropriations.

4. Other Sources - The following are revenues that are not encompassed in the above mentioned areas:
 - A. Tuition and Fees
 - B. Fines and Forfeitures
 - C. Rental of school property
 - D. Contributions and Donations
 - E. Interest earned on investments
 - F. Indirect Cost allocated

Care should be exercised in estimating these revenues due to fluctuations that affect most of the revenue sources. Historical trends that have been adjusted for any current trends affecting the collections should be used to estimate these revenues. These revenues are separate and apart from the county appropriation.

5. Fund Balance Appropriated - The estimate of the amount of fund balance to be appropriated deserves careful thought. **It is wise to maintain a reasonable amount of fund balance in order to avoid cash flow problems and to have a source of revenue available in case of an emergency.**

Local Capital Outlay Budget



REVENUES:

Local Revenues - Craven County Appropriation	\$1,100,000
Total Revenues	

EXPENDITURES:

Category I Projects:

AW Edwards	Pave new road for buses	\$40,000
AH Bangert	HVAC Controls replaced	\$50,000
Vanceboro Farm		
Life	Roof	\$250,000
	Media center carpet replaced with tile	\$15,000
Graham A Barden	Boiler repairs	\$20,000
HJ MacDonald	Door and Window replacements	\$100,000
	Ceiling tiles and light replacement	\$50,000
Havelock High	Ceiling tiles and light replacement	\$50,000
JW Smith Elem	HVAC Replacement	\$50,000
WJ Gurganus	Window Replacements	\$31,625
Any School	HVAC Contingency Fund	\$8,375

Total Category I Projects:	\$665,000
----------------------------	-----------

Category II
Projects:

Furniture and Equipment - replacements in classrooms	\$30,000
--	----------

Total Category II Projects:	\$30,000
-----------------------------	----------

Category III
Projects:

2 Activity Buses - Transportation	\$182,000
Mobile Lift - Transportation	\$36,000
Wrecker body - Transportation	\$90,000
(Due to the increased weight and size of new buses, our wrecker is not weighted high enough on braking standards.)	
4 Gas Powered Air Compressors - Transportation	\$18,000
Utility Van - Maintenance	\$25,000
Service Truck - Maintenance	\$25,000
Regular Cab Truck - Maintenance	\$20,000
Lawnmowers - zero turn to replace current mower	\$9,000

Total Category III Projects:	\$405,000
------------------------------	-----------

Total Capital Request	\$1,100,000
--------------------------	-------------

Budget Development Guidelines

The Capital Outlay Fund is established to account for all appropriations for:

1. The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages;
2. The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to building for classrooms and laboratories, physical and vocational education purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance;
3. The acquisition or replacement of furniture and furnishings, instructional apparatus, data processing equipment, business machines, and similar items of furnishings and equipment;
4. The acquisition of school buses as additions to the fleet;
5. The acquisition of activity buses and other motor vehicles;
6. Such other objects of expenditures as may be assigned to the Capital Outlay Fund by the Uniform Budget Format.

Expenditures –

In some cases, capital outlay expenditures for certain programs are budgeted within the other funds. The rationale for this purpose is that these programs are for current operating cost and not intended exclusively for capital outlay purposes. Even though capital outlay expenditures are permitted, the percentage for such is insignificant compared to the total cost of these programs.

Capital Outlay Expenditures for Child Nutrition - Fixed assets purchased with child nutrition revenues and/or fund balance should be budgeted and expended from the Child Nutrition Fund.

Prior to FY 2008, all of the capital outlay fund functions codes were within the 9000 series. Beginning July 1, 2007, where feasible, any costs which may be coded to one or more specific purpose functions should be. (i.e., purchase of transportation equipment would be coded to 6550; maintenance equipment would be coded to 6580, etc.)

Category I - Acquisition and construction of real property

This category includes the purchase of land, the construction or renovation of buildings, and other land improvements. Construction projects for new or enlarged buildings may include furniture, furnishings, equipment, and library books necessary to operate the new facility.

It is recommended that no project be included in this category of the budget until it has been approved in principle by the board of education. The latest project estimates should be used and should include a distribution of costs into at least the following five categories:

1. Land
2. Buildings
 - a. General contract
 - b. Heating and cooling contract
 - c. Plumbing contract
 - d. Electrical contract
3. Other improvements to land

4. Furniture and equipment
5. Other, including professional fees, library materials, etc.

Category II - Furniture and Equipment

This category includes all the purchases of furnishings and equipment whether additional or replacement. Any purchase of fixed assets that are not provided for in Categories I or III should be provided for in Category II.

Category III - Motor Vehicles

This category includes motor vehicles, self-propelled, intended for the transportation of goods and persons.

Contingency Appropriation

G.S.115C-432 (3) - This statute provides for the use of contingency appropriations. As described in the statute, a contingency appropriation is solely a budgetary account.

1. Contingency appropriations in a fund may not exceed 5% of the total of all other appropriations in a fund.
2. Expenditures from a contingency appropriation shall be authorized by resolution by the board of education or, if so authorized by the board of education, by the superintendent.
3. All authorizations to expend a contingency appropriation are budget amendments that must be recorded in the minutes of the board of education. The actual expenditure would be recorded against the proper specific appropriation.
4. Budget amendments that result from contingency transactions need not conform to the provisions of G.S. 115C-429 (b) and G.S. 115C-433 (b), which deals with appropriations by county commissioners by purpose, function, or project.

When expenditures of the contingency appropriation are authorized as provided by law, the school finance officer should treat the authorization as a budget amendment and transfer the current amount of funds from the contingency appropriation to the specific appropriation to which the expenditure should be logically charged. In this way, all expenditures are charged to their logical account code and the amount of the contingency appropriation remaining is also the total unexpended balance of the contingency appropriation.

Revenues –

Revenues made available for capital outlay purposes are included in appropriations in the Capital Outlay Fund. In estimating revenues for the Capital Outlay Fund, care should be taken to include all sources. In meeting capital outlay needs, it is important to determine that all necessary resources are available before committing for capital outlay that will span more than one fiscal year. Revenues necessary for each project should be estimated and included with the estimated expenditures for the project as soon as the sources of those revenues are known. Revenues from the various possible county sources should be allotted by source after discussions with county officials.

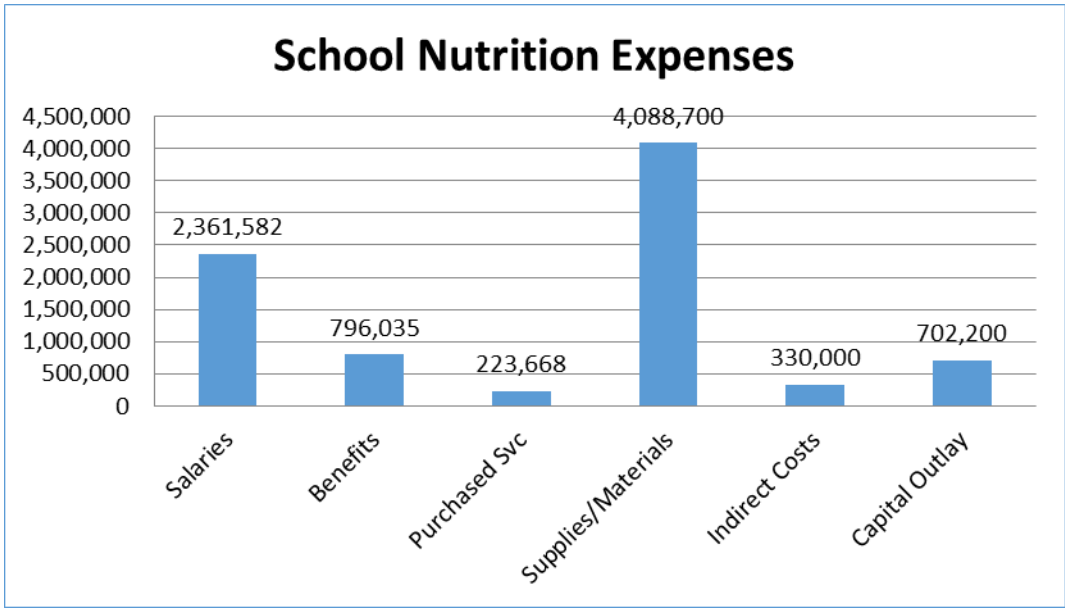
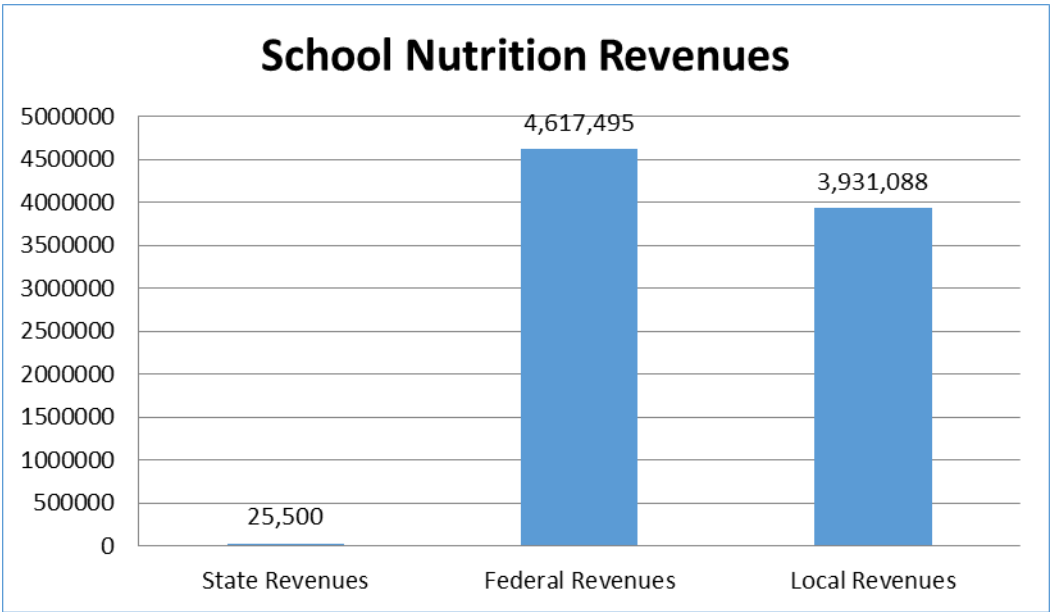
Examples to include are:

1. County Appropriations for capital outlay purposes.
2. Fund balance appropriated.
3. Federal grants restricted for capital outlays.

4. Transfers - G.S. 115C-433 (d) permit transfers to or from the Capital Outlay Fund to or from any other fund with the approval of the board of county commissioners to meet emergencies unforeseen and unforeseeable at the time the budget resolution was adopted. Because the statutes permit such budget amendments only with the county commissioner's approval and only to meet emergencies unforeseen and unforeseeable at the time the budget resolution was adopted, it is necessary to budget child nutrition capital outlay projects involving county appropriations in the Capital Outlay Fund. The amount budgeted in the Capital Outlay Fund is only that portion of the project funded with county appropriations.
5. State grants.
6. Insurance settlements.
7. If there were a supplemental tax levied for capital outlay purposes, it would be estimated in the same manner as for the Local Current Expense Fund.

These sources are not an all-inclusive list, but are examples of revenue available for capital outlay purposes.

School Nutrition Fund Budget



Revenues

		<u>State Revenue</u>		
5.4341.035.000		Kinder Breakfast Reimburse.	25,500	
		Total State Revenue		25,500
		<u>Federal Revenues</u>		
5.3811.035.000		USDA Grants- Regular	4,200,000	
5.3815.035.000		Commodities Received	417,495	
		Total Federal Revenue		4,617,495
		<u>Local Revenues</u>		
5.4311.035.000		Sales Breakfast Full Pay	80,000	
5.4312.035.000		Sales Breakfast Reduced	25,500	
5.4314.035.000		Sales Lunch Full Pay	710,000	
5.4315.035.000		Sales Lunch Reduced	60,000	
5.4318.035.000		Sales Supplemental	800,000	
5.4450.035.000		Interest Earned on Investments	15,000	
5.4490.035.000		Other Operating Revenue	7,000	
5.4910.035.000		Fund Equity Appropriation	2,161,690	
		Total Local Revenues		3,859,190
Total PRC 035 School Nutrition Revenues				8,502,185

Expenditures

		<u>Central Services</u>		
		<u>Salaries</u>		
5.7200.035.185	000	Salary-Bonus Pay	5,000	
5.7200.035.188	000	Salary-Annual Leave	15,000	
5.7200.035.189	000	Short Term Disability<Six Months	2,000	
		Total Salaries		22,000
		<u>Benefits</u>		
5.7200.035.233	000	Unemployment Insurance	15,000	
		Total Benefits		15,000
		<u>Other Cost</u>		
5.7200.035.311	000	Contracted Services	7,000	
5.7200.035.312	000	Workshop	25,000	
5.7200.035.313	000	Advertising Fees	2,000	
5.7200.035.314	000	Printing & Binding	8,000	
5.7200.035.321	000	Public Utilities-Electric Services	0	

5.7200.035.322	000	Public Utilities-Natural Gas	0		
5.7200.035.326	000	Contracted Repairs & maintenance	2,000		
5.7200.035.327	000	Rentals	2,000		
5.7200.035.332	000	Travel	3,000		
5.7200.035.341	000	Telephone	1,600		
5.7200.035.342	000	Postage	4,000		
5.7200.035.344	000	Mobile Communication Costs	3,000		
5.7200.035.361	000	Membership dues & fees	433		
5.7200.035.372	000	Vehicle Liability Insurance	1,000		
5.8100.035.392	000	Indirect Cost	0		
5.7200.035.411	000	Supplies and Materials	10,000		
5.7200.035.418	000	Computer Software & Supplies	30,000		
5.7200.035.421	000	Fuel for Facilities	0		
5.7200.035.422	000	Repairs	6,000		
5.7200.035.423	000	Gas/Diesel Fuel	18,000		
5.7200.035.424	000	Oil	300		
5.7200.035.451	000	Food Purchase	10,000		
5.7200.035.453	000	Food Processing Supplies	12,000		
5.7200.035.461	000	Purchased- non-capitalized equip	50,000		
5.7200.035.462	000	Purchased- non-capitalized computer equip	30,000		
5.7200.035.541	000	Equipment	60,000		
5.7200.035.551	000	Purchase of Vehicles	0		
5.7200.035.552	000	License and Title Fees	2,500		
5.7200.035.571	000	Depreciation	0		
		Total Other Cost		287,833	
		Total Central Services			324,833
<u>Albert H Bangert Elementary</u>					
<u>Salaries</u>					
5.7200.035.113	304	Salary-Director	2,248		
5.7200.035.151	304	Salary-Office Personnel	5,574		
5.7200.035.171	304	Salary-Driver	1,962		
5.7200.035.174	304	Salary-Food Service Employee	34,318		
5.7200.035.175	304	Salary- Maintenance	1,397		
5.7200.035.165	304	Salary-Food Service Employee-Sub	1,000		
5.7200.035.176	304	Salary-Manager	41,879		
5.7200.035.199	304	Salary-Overtime Pay	40		
5.7200.035.184	304	Longevity Pay	753		
		Total Salaries		89,171	
<u>Benefits</u>					
5.7200.035.211	304	Employer's Social Security	6,822		
5.7200.035.221	304	Employer's Retirement	6,885		
5.7200.035.231	304	Employer's Health Insurance	5,659		
5.7200.035.232	304	Worker's Compensation	3,000		
		Total Benefits		22,366	

		<u>Other Cost</u>		
5.7200.035.311	304	Contracted Services	1,150	
5.7200.035.312	304	Workshop	3,000	
5.7200.035.313	304	Advertising Fees	0	
5.7200.035.314	304	Printing & Binding	200	
5.7200.035.321	304	Public Utilities-Electric Services	0	
5.7200.035.322	304	Public Utilities-Natural Gas	0	
5.7200.035.326	304	Contracted Repairs & maintenance	500	
5.7200.035.327	304	Rentals	50	
5.7200.035.332	304	Travel	700	
5.7200.035.341	304	Telephone	0	
5.7200.035.342	304	Postage	0	
5.7200.035.344	304	Mobile Communication Costs	0	
5.7200.035.361	304	Membership dues & fees	200	
5.8100.035.392	304	Indirect Cost	10,000	
5.7200.035.411	304	Supplies and Materials	2,000	
5.7200.035.421	304	Fuel For Facilities	0	
5.7200.035.422	304	Repairs	2,000	
5.7200.035.423	304	Gas/Diesel Fuel	0	
5.7200.035.451	304	Food Purchase	100,000	
5.7200.035.453	304	Food Processing Supplies	6,000	
5.7200.035.461	304	Non-Capitalized Equipment	3,000	
5.7200.035.541	304	Equipment	3,000	
5.7200.035.571	304	Depreciation	20,000	
		Total Other Cost	<u>151,800</u>	
		Total Albert H Bangert Elementary		263,337

Ben D Quinn Elementary

		<u>Salaries</u>		
5.7200.035.113	306	Salary-Director	2,998	
5.7200.035.151	306	Salary-Office Personnel	7,432	
5.7200.035.171	306	Salary-Driver	2,616	
5.7200.035.174	306	Salary-Food Service Employee	39,601	
5.7200.035.175	306	Salary- Maintenance	1,862	
5.7200.035.165	306	Salary-Food Service Employee-Sub	1,000	
5.7200.035.176	306	Salary-Manager	27,812	
5.7200.035.199	306	Salary-Overtime Pay	50	
5.7200.035.184	306	Longevity Pay	942	
		Total Salaries		84,313

		<u>Benefits</u>		
5.7200.035.211	306	Employer's Social Security	6,450	
5.7200.035.221	306	Employer's Retirement	6,971	
5.7200.035.231	306	Employer's Health Insurance	11,318	
5.7200.035.232	306	Worker's Compensation	4,000	
		Total Benefits		28,739

<u>Other Cost</u>			
5.7200.035.311	306	Contracted Services	1,150
5.7200.035.312	306	Workshop	3,000
5.7200.035.313	306	Advertising Fees	0
5.7200.035.314	306	Printing & Binding	200
5.7200.035.321	306	Public Utilities-Electric Services	0
5.7200.035.322	306	Public Utilities-Natural Gas	0
5.7200.035.326	306	Contracted Repairs & maintenance	500
5.7200.035.327	306	Rentals	100
5.7200.035.332	306	Travel	600
5.7200.035.341	306	Telephone	0
5.7200.035.342	306	Postage	0
5.7200.035.344	306	Mobile Communication Costs	0
5.7200.035.361	306	Membership dues & fees	300
5.8100.035.392	306	Indirect Cost	15,000
5.7200.035.411	306	Supplies and Materials	2,000
5.7200.035.421	306	Fuel For Facilities	0
5.7200.035.422	306	Repairs	1,000
5.7200.035.423	306	Gas/Diesel Fuel	0
5.7200.035.451	306	Food Purchase	120,000
5.7200.035.453	306	Food Processing Supplies	9,000
5.7200.035.461	306	Non-Capitalized Equipment	48,000
5.7200.035.541	306	Equipment	3,000
5.7200.035.571	306	Depreciation	11,000
Total Other Cost			214,850
Total Ben D Quinn Elementary			327,902

Bridgeton Elementary

<u>Salaries</u>			
5.7200.035.113	308	Salary-Director	2,998
5.7200.035.151	308	Salary-Office Personnel	7,432
5.7200.035.171	308	Salary-Driver	2,616
5.7200.035.174	308	Salary-Food Service Employee	48,142
5.7200.035.165	308	Salary-Food Service Employee-Sub	1,862
5.7200.035.175	308	Salary- Maintenance	1,000
5.7200.035.176	308	Salary-Manager	42,685
5.7200.035.199	308	Salary-Overtime Pay	50
5.7200.035.184	308	Longevity Pay	963
Total Salaries			107,748

<u>Benefits</u>			
5.7200.035.211	308	Employer's Social Security	8,243
5.7200.035.221	308	Employer's Retirement	9,595
5.7200.035.231	308	Employer's Health Insurance	11,318
5.7200.035.232	308	Worker's Compensation	4,000
Total Benefits			33,156

		<u>Other Cost</u>		
5.7200.035.311	308	Contracted Services	1,500	
5.7200.035.312	308	Workshop	3,000	
5.7200.035.313	308	Advertising Fees	0	
5.7200.035.314	308	Printing & Binding	200	
5.7200.035.321	308	Public Utilities-Electric Services	0	
5.7200.035.322	308	Public Utilities-Natural Gas	0	
5.7200.035.326	308	Contracted Repairs & maintenance	500	
5.7200.035.327	308	Rentals	30	
5.7200.035.332	308	Travel	1,000	
5.7200.035.341	308	Telephone	0	
5.7200.035.342	308	Postage	0	
5.7200.035.344	308	Mobile Communication Costs	0	
5.7200.035.361	308	Membership dues & fees	300	
5.8100.035.392	308	Indirect Cost	13,000	
5.7200.035.411	308	Supplies and Materials	2,000	
5.7200.035.421	308	Fuel For Facilities	0	
5.7200.035.422	308	Repairs	1,000	
5.7200.035.423	308	Gas/Diesel Fuel	0	
5.7200.035.451	308	Food Purchase	126,000	
5.7200.035.453	308	Food Processing Supplies	9,000	
5.7200.035.461	308	Non-Capitalized Equipment	52,000	
5.7200.035.541	308	Equipment	3,000	
5.7200.035.571	308	Depreciation	30,000	
		Total Other Cost	242,530	
		Total Bridgeton Elementary		383,434

Brinson Memorial Elementary

		<u>Salaries</u>		
5.7200.035.113	312	Salary-Director	3,747	
5.7200.035.151	312	Salary-Office Personnel	9,291	
5.7200.035.171	312	Salary-Driver	3,270	
5.7200.035.174	312	Salary-Food Service Employee	56,349	
5.7200.035.175	312	Salary- Maintenance	2,328	
5.7200.035.165	312	Salary-Food Service Employee-Sub	1,300	
5.7200.035.176	312	Salary-Manager	25,107	
5.7200.035.199	312	Salary-Overtime Pay	80	
5.7200.035.184	312	Longevity Pay	1,592	
		Total Salaries		103,064

		<u>Benefits</u>		
5.7200.035.211	312	Employer's Social Security	7,884	
5.7200.035.221	312	Employer's Retirement	9,695	
5.7200.035.231	312	Employer's Health Insurance	16,977	
5.7200.035.232	312	Worker's Compensation	4,000	
		Total Benefits		38,556

		<u>Other Cost</u>		
5.7200.035.311	312	Contracted Services	3,000	
5.7200.035.312	312	Workshop	2,000	
5.7200.035.313	312	Advertising Fees	0	
5.7200.035.314	312	Printing & Binding	200	
5.7200.035.321	312	Public Utilities-Electric Services	0	
5.7200.035.322	312	Public Utilities-Natural Gas	0	
5.7200.035.326	312	Contracted Repairs & maintenance	500	
5.7200.035.327	312	Rentals	50	
5.7200.035.332	312	Travel	500	
5.7200.035.341	312	Telephone	0	
5.7200.035.342	312	Postage	0	
5.7200.035.344	312	Mobile Communication Costs	0	
5.7200.035.361	312	Membership dues & fees	300	
5.8100.035.392	312	Indirect Cost	12,000	
5.7200.035.411	312	Supplies and Materials	1,500	
5.7200.035.421	312	Fuel For Facilities	0	
5.7200.035.422	312	Repairs	1,500	
5.7200.035.423	312	Gas/Diesel Fuel	0	
5.7200.035.451	312	Food Purchase	150,000	
5.7200.035.453	312	Food Processing Supplies	12,000	
5.7200.035.461	312	Non-Capitalized Equipment	100,000	
5.7200.035.541	312	Equipment	140,000	
5.7200.035.571	312	Depreciation	20,000	
		Total Other Cost	<u>443,550</u>	
		Total Brinson Memorial Elementary		585,170

		Creekside Elementary School		
		<u>Salaries</u>		
5.7200.035.113	316	Salary-Director	2,248	
5.7200.035.151	316	Salary-Office Personnel	5,574	
5.7200.035.171	316	Salary-Driver	1,962	
5.7200.035.174	316	Salary-Food Service Employee	42,077	
5.7200.035.165	316	Salary-Food Service Employee-Sub	1,398	
5.7200.035.175	316	Salary- Maintenance	1,000	
5.7200.035.176	316	Salary-Manager	24,994	
5.7200.035.199	316	Salary-Overtime Pay	50	
5.7200.035.184	316	Longevity Pay	200	
		Total Salaries		79,503
		<u>Benefits</u>		
5.7200.035.211	316	Employer's Social Security	6,082	
5.7200.035.221	316	Employer's Retirement	4,109	
5.7200.035.231	316	Employer's Health Insurance	5,659	
5.7200.035.232	316	Worker's Compensation	3,000	
		Total Benefits		18,850

		<u>Other Cost</u>		
5.7200.035.311	316	Contracted Services	1,150	
5.7200.035.312	316	Workshop	3,300	
5.7200.035.313	316	Advertising Fees	0	
5.7200.035.314	316	Printing & Binding	200	
5.7200.035.321	316	Public Utilities-Electric Services	0	
5.7200.035.322	316	Public Utilities-Natural Gas	0	
5.7200.035.326	316	Contracted Repairs & maintenance	100	
5.7200.035.327	316	Rentals	50	
5.7200.035.332	316	Travel	600	
5.7200.035.341	316	Telephone	0	
5.7200.035.342	316	Postage	0	
5.7200.035.344	316	Mobile Communication Costs	0	
5.7200.035.361	316	Membership dues & fees	300	
5.8100.035.392	316	Indirect Cost	10,000	
5.7200.035.411	316	Supplies and Materials	4,100	
5.7200.035.421	316	Fuel For Facilities	0	
5.7200.035.422	316	Repairs	1,000	
5.7200.035.423	316	Gas/Diesel Fuel	0	
5.7200.035.451	316	Food Purchase	102,000	
5.7200.035.453	316	Food Processing Supplies	6,000	
5.7200.035.541	316	Equipment	3,000	
5.7200.035.461	316	Non-Capitalized Equipment	1,000	
5.7200.035.571	316	Depreciation	15,000	
		Total Other Cost		147,800
		Total Creekside Elementary School		246,153
		<u>Vanceboro Farm Life Elementary</u>		
		<u>Salaries</u>		
5.7200.035.113	320	Salary-Director	4,497	
5.7200.035.151	320	Salary-Office Personnel	11,149	
5.7200.035.171	320	Salary-Driver	3,924	
5.7200.035.174	320	Salary-Food Service Employee	79,165	
5.7200.035.175	320	Salary- Maintenance	2,793	
5.7200.035.165	320	Salary-Food Service Employee-Sub	2,000	
5.7200.035.176	320	Salary-Manager	28,764	
5.7200.035.199	320	Salary-Overtime Pay	50	
5.7200.035.184	320	Longevity Pay	4,207	
		Total Salaries		136,549
		<u>Benefits</u>		
5.7200.035.211	320	Employer's Social Security	10,446	
5.7200.035.221	320	Employer's Retirement	13,375	
5.7200.035.231	320	Employer's Health Insurance	28,295	
5.7200.035.232	320	Worker's Compensation	5,000	
		Total Benefits		57,116

		<u>Other Cost</u>		
5.7200.035.311	320	Contracted Services	1,500	
5.7200.035.312	320	Workshop	5,000	
5.7200.035.313	320	Advertising Fees	0	
5.7200.035.314	320	Printing & Binding	200	
5.7200.035.321	320	Public Utilities-Electric Services	0	
5.7200.035.322	320	Public Utilities-Natural Gas	0	
5.7200.035.326	320	Contracted Repairs & maintenance	500	
5.7200.035.327	320	Rentals	100	
5.7200.035.332	320	Travel	700	
5.7200.035.341	320	Telephone	0	
5.7200.035.342	320	Postage	0	
5.7200.035.344	320	Mobile Communication Costs	0	
5.7200.035.361	320	Membership dues & fees	440	
5.8100.035.392	320	Indirect Cost	18,000	
5.7200.035.411	320	Supplies and Materials	4,500	
5.7200.035.421	320	Fuel For Facilities	0	
5.7200.035.422	320	Repairs	1,000	
5.7200.035.423	320	Gas/Diesel Fuel	0	
5.7200.035.451	320	Food Purchase	186,000	
5.7200.035.453	320	Food Processing Supplies	12,000	
5.7200.035.461	320	Non-Capitalized Equipment	6,000	
5.7200.035.541	320	Equipment	3,000	
5.7200.035.571	320	Depreciation	8,700	
		Total Other Cost	<u>247,640</u>	
		Total Vanceboro Farm Life Elementary		441,305
		Grover C Fields Middle		
		<u>Salaries</u>		
5.7200.035.113	324	Salary-Director	2,248	
5.7200.035.151	324	Salary-Office Personnel	5,574	
5.7200.035.171	324	Salary-Driver	1,962	
5.7200.035.174	324	Salary-Food Service Employee	38,731	
5.7200.035.175	324	Salary- Maintenance	1,397	
5.7200.035.165	324	Salary-Food Service Employee-Sub	2,000	
5.7200.035.176	324	Salary-Manager	25,786	
5.7200.035.199	324	Salary-Overtime Pay	150	
5.7200.035.184	324	Longevity Pay	109	
		Total Salaries		77,957
		<u>Benefits</u>		
5.7200.035.211	324	Employer's Social Security	5,964	
5.7200.035.221	324	Employer's Retirement	7,003	
5.7200.035.231	324	Employer's Health Insurance	11,318	
5.7200.035.232	324	Worker's Compensation	3,000	
		Total Benefits		27,285

		Other Cost		
5.7200.035.311	324	Contracted Services	1,150	
5.7200.035.312	324	Workshop	4,000	
5.7200.035.313	324	Advertising Fees	0	
5.7200.035.314	324	Printing & Binding	200	
5.7200.035.321	324	Public Utilities-Electric Services	0	
5.7200.035.322	324	Public Utilities-Natural Gas	0	
5.7200.035.326	324	Contracted Repairs & maintenance	500	
5.7200.035.327	324	Rentals	100	
5.7200.035.332	324	Travel	700	
5.7200.035.341	324	Telephone	0	
5.7200.035.342	324	Postage	0	
5.7200.035.344	324	Mobile Communication Costs	0	
5.7200.035.361	324	Membership dues & fees	300	
5.8100.035.392	324	Indirect Cost	12,000	
5.7200.035.411	324	Supplies and Materials	4,000	
5.7200.035.421	324	Fuel For Facilities	0	
5.7200.035.422	324	Repairs	1,000	
5.7200.035.423	324	Gas/Diesel Fuel	0	
5.7200.035.451	324	Food Purchase	120,000	
5.7200.035.453	324	Food Processing Supplies	9,000	
5.7200.035.461	324	Non-Capitalized Equipment	7,000	
5.7200.035.541	324	Equipment	3,000	
5.7200.035.571	324	Depreciation	10,000	
		Total Other Cost	<u>172,950</u>	
		Total Grover C Fields Middle		278,192

		Graham A Barden Elementary		
		<u>Salaries</u>		
5.7200.035.113	328	Salary-Director	2,248	
5.7200.035.151	328	Salary-Office Personnel	5,574	
5.7200.035.171	328	Salary-Driver	1,962	
5.7200.035.174	328	Salary-Food Service Employee	26,411	
5.7200.035.175	328	Salary- Maintenance	1,397	
5.7200.035.165	328	Salary-Food Service Employee-Sub	800	
5.7200.035.176	328	Salary-Manager	36,824	
5.7200.035.199	328	Salary-Overtime Pay	60	
5.7200.035.184	328	Longevity Pay	803	
		Total Salaries		76,079
		<u>Benefits</u>		
5.7200.035.211	328	Employer's Social Security	5,820	
5.7200.035.221	328	Employer's Retirement	8,728	
5.7200.035.231	328	Employer's Health Insurance	11,318	

5.7200.035.232	328	Worker's Compensation	2,000		
		Total Benefits		27,866	
		<u>Other Cost</u>			
5.7200.035.311	328	Contracted Services	1,150		
5.7200.035.312	328	Workshop	3,000		
5.7200.035.313	328	Advertising Fees	0		
5.7200.035.314	328	Printing & Binding	200		
5.7200.035.321	328	Public Utilities-Electric Services	0		
5.7200.035.322	328	Public Utilities-Natural Gas	0		
5.7200.035.326	328	Contracted Repairs & maintenance	500		
5.7200.035.327	328	Rentals	40		
5.7200.035.332	328	Travel	600		
5.7200.035.341	328	Telephone	0		
5.7200.035.342	328	Postage	0		
5.7200.035.344	328	Mobile Communication Costs	0		
5.7200.035.361	328	Membership dues & fees	200		
5.8100.035.392	328	Indirect Cost	10,000		
5.7200.035.411	328	Supplies and Materials	2,400		
5.7200.035.421	328	Fuel For Facilities	0		
5.7200.035.422	328	Repairs	2,000		
5.7200.035.423	328	Gas/Diesel Fuel	0		
5.7200.035.451	328	Food Purchase	102,000		
5.7200.035.453	328	Food Processing Supplies	8,000		
5.7200.035.461	328	Non-Capitalized Equipment	7,000		
5.7200.035.541	328	Equipment	3,000		
5.7200.035.571	328	Depreciation	20,000		
		Total Other Cost		<u>160,090</u>	
		Total Graham A Barden Elementary			264,035
		H J MacDonald Middle			
		<u>Salaries</u>			
5.7200.035.113	332	Salary-Director	4,497		
5.7200.035.151	332	Salary-Office Personnel	11,149		
5.7200.035.171	332	Salary-Driver	3,924		
5.7200.035.174	332	Salary-Food Service Employee	52,567		
5.7200.035.165	332	Salary-Food Service Employee-Sub	2,789		
5.7200.035.175	332	Salary- Maintenance	4,000		
5.7200.035.176	332	Salary-Manager	31,259		
5.7200.035.199	332	Salary-Overtime Pay	150		
5.7200.035.184	332	Longevity Pay	1,507		
		Total Salaries		111,842	
		<u>Benefits</u>			
5.7200.035.211	332	Employer's Social Security	8,556		
5.7200.035.221	332	Employer's Retirement	7,313		
5.7200.035.231	332	Employer's Health Insurance	11,318		

5.7200.035.232	332	Worker's Compensation	4,500		
		Total Benefits		31,687	
		<u>Other Cost</u>			
5.7200.035.311	332	Contracted Services	1,150		
5.7200.035.312	332	Workshop	3,800		
5.7200.035.313	332	Advertising Fees	0		
5.7200.035.314	332	Printing & Binding	200		
5.7200.035.321	332	Public Utilities-Electric Services	0		
5.7200.035.322	332	Public Utilities-Natural Gas	0		
5.7200.035.326	332	Contracted Repairs & maintenance	500		
5.7200.035.327	332	Rentals	100		
5.7200.035.332	332	Travel	700		
5.7200.035.341	332	Telephone	0		
5.7200.035.342	332	Postage	0		
5.7200.035.344	332	Mobile Communication Costs	0		
5.7200.035.361	332	Membership dues & fees	350		
5.8100.035.392	332	Indirect Cost	16,000		
5.7200.035.411	332	Supplies and Materials	3,200		
5.7200.035.421	332	Fuel For Facilities	0		
5.7200.035.422	332	Repairs	2,000		
5.7200.035.423	332	Gas/Diesel Fuel	0		
5.7200.035.451	332	Food Purchase	165,000		
5.7200.035.453	332	Food Processing Supplies	9,000		
5.7200.035.461	332	Non-Capitalized Equipment	5,000		
5.7200.035.541	332	Equipment	3,000		
5.7200.035.571	332	Depreciation	10,000		
		Total Other Cost		<u>220,000</u>	
		Total H J MacDonald Middle			363,529
		Havelock Elementary			
		<u>Salaries</u>			
5.7200.035.113	336	Salary-Director	2,248		
5.7200.035.151	336	Salary-Office Personnel	5,574		
5.7200.035.171	336	Salary-Driver	1,962		
5.7200.035.174	336	Salary-Food Service Employee	24,169		
5.7200.035.175	336	Salary- Maintenance	1,397		
5.7200.035.165	336	Salary-Food Service Employee-Sub	2,000		
5.7200.035.176	336	Salary-Manager	28,500		
5.7200.035.199	336	Salary-Overtime Pay	100		
5.7200.035.184	336	Longevity Pay	203		
		Total Salaries			66,153
		<u>Benefits</u>			
5.7200.035.211	336	Employer's Social Security	5,060		
5.7200.035.221	336	Employer's Retirement	7,367		
5.7200.035.231	336	Employer's Health Insurance	11,318		

5.7200.035.232	336	Worker's Compensation	2,714		
		Total Benefits		26,459	
		<u>Other Cost</u>			
5.7200.035.311	336	Contracted Services	1,150		
5.7200.035.312	336	Workshop	3,000		
5.7200.035.313	336	Advertising Fees	0		
5.7200.035.314	336	Printing & Binding	200		
5.7200.035.321	336	Public Utilities-Electric Services	0		
5.7200.035.322	336	Public Utilities-Natural Gas	0		
5.7200.035.326	336	Contracted Repairs & maintenance	500		
5.7200.035.327	336	Rentals	60		
5.7200.035.332	336	Travel	600		
5.7200.035.341	336	Telephone	0		
5.7200.035.342	336	Postage	0		
5.7200.035.344	336	Mobile Communication Costs	0		
5.7200.035.361	336	Membership dues & fees	175		
5.8100.035.392	336	Indirect Cost	10,000		
5.7200.035.411	336	Supplies and Materials	3,000		
5.7200.035.421	336	Fuel For Facilities	0		
5.7200.035.422	336	Repairs	1,500		
5.7200.035.423	336	Gas/Diesel Fuel	0		
5.7200.035.451	336	Food Purchase	106,000		
5.7200.035.453	336	Food Processing Supplies	8,000		
5.7200.035.461	336	Non-Capitalized Equipment	40,000		
5.7200.035.541	336	Equipment	3,000		
5.7200.035.571	336	Depreciation	15,000		
		Total Other Cost		<u>192,185</u>	
		Total Havelock Elementary			284,797
		Havelock High			
		<u>Salaries</u>			
5.7200.035.113	340	Salary-Director	3,747		
5.7200.035.151	340	Salary-Office Personnel	9,291		
5.7200.035.171	340	Salary-Driver	3,270		
5.7200.035.174	340	Salary-Food Service Employee	63,626		
5.7200.035.165	340	Salary-Food Service Employee-Sub	2,328		
5.7200.035.175	340	Salary- Maintenance	1,000		
5.7200.035.176	340	Salary-Manager	25,369		
5.7200.035.199	340	Salary-Overtime Pay	500		
5.7200.035.184	340	Longevity Pay	2,372		
		Total Salaries		111,503	
		<u>Benefits</u>			
5.7200.035.211	340	Employer's Social Security	8,530		
5.7200.035.221	340	Employer's Retirement	7,053		

5.7200.035.231	340	Employer's Health Insurance	11,318	
5.7200.035.232	340	Worker's Compensation	5,000	
		Total Benefits		31,901
		<u>Other Cost</u>		
5.7200.035.311	340	Contracted Services	1,150	
5.7200.035.312	340	Workshop	3,800	
5.7200.035.313	340	Advertising Fees	0	
5.7200.035.314	340	Printing & Binding	200	
5.7200.035.321	340	Public Utilities-Electric Services	0	
5.7200.035.322	340	Public Utilities-Natural Gas	0	
5.7200.035.326	340	Contracted Repairs & maintenance	500	
5.7200.035.327	340	Rentals	80	
5.7200.035.332	340	Travel	600	
5.7200.035.341	340	Telephone	0	
5.7200.035.342	340	Postage	0	
5.7200.035.344	340	Mobile Communication Costs	0	
5.7200.035.361	340	Membership dues & fees	400	
5.8100.035.392	340	Indirect Cost	15,000	
5.7200.035.411	340	Supplies and Materials	5,000	
5.7200.035.421	340	Fuel For Facilities	0	
5.7200.035.422	340	Repairs	1,000	
5.7200.035.423	340	Gas/Diesel Fuel	0	
5.7200.035.451	340	Food Purchase	175,000	
5.7200.035.453	340	Food Processing Supplies	10,000	
5.7200.035.461	340	Non-Capitalized Equipment	4,000	
5.7200.035.541	340	Equipment	3,000	
5.7200.035.571	340	Depreciation	30,000	
		Total Other Cost		249,730
		Total Havelock High		393,134
		Havelock Middle		
		<u>Salaries</u>		
5.7200.035.113	344	Salary-Director	2,248	
5.7200.035.151	344	Salary-Office Personnel	5,574	
5.7200.035.171	344	Salary-Driver	1,962	
5.7200.035.174	344	Salary-Food Service Employee	36,131	
5.7200.035.175	344	Salary- Maintenance	1,397	
5.7200.035.165	344	Salary-Food Service Employee-Sub	1,500	
5.7200.035.176	344	Salary-Manager	40,396	
5.7200.035.199	344	Salary-Overtime Pay	60	
5.7200.035.184	344	Longevity Pay	2,303	
		Total Salaries		91,571
		<u>Benefits</u>		
5.7200.035.211	344	Employer's Social Security	7,005	
5.7200.035.221	344	Employer's Retirement	9,210	

5.7200.035.231	344	Employer's Health Insurance	11,318	
5.7200.035.232	344	Worker's Compensation	4,788	
		Total Benefits		32,321
		<u>Other Cost</u>		
5.7200.035.311	344	Contracted Services	1,150	
5.7200.035.312	344	Workshop	3,000	
5.7200.035.313	344	Advertising Fees	0	
5.7200.035.314	344	Printing & Binding	200	
5.7200.035.321	344	Public Utilities-Electric Services	0	
5.7200.035.322	344	Public Utilities-Natural Gas	0	
5.7200.035.326	344	Contracted Repairs & maintenance	500	
5.7200.035.327	344	Rentals	60	
5.7200.035.332	344	Travel	600	
5.7200.035.341	344	Telephone	0	
5.7200.035.342	344	Postage	0	
5.7200.035.344	344	Mobile Communication Costs	0	
5.7200.035.361	344	Membership dues & fees	240	
5.8100.035.392	344	Indirect Cost	15,000	
5.7200.035.411	344	Supplies and Materials	2,000	
5.7200.035.421	344	Fuel For Facilities	0	
5.7200.035.422	344	Repairs	1,000	
5.7200.035.423	344	Gas/Diesel Fuel	0	
5.7200.035.451	344	Food Purchase	112,000	
5.7200.035.453	344	Food Processing Supplies	7,000	
5.7200.035.461	344	Non-Capitalized Equipment	5,000	
5.7200.035.541	344	Equipment	3,000	
5.7200.035.571	344	Depreciation	15,000	
		Total Other Cost		<u>165,750</u>
		Total Havelock Middle		289,642
		J T Barber Elementary		
		<u>Salaries</u>		
5.7200.035.113	348	Salary-Director	2,998	
5.7200.035.151	348	Salary-Office Personnel	7,432	
5.7200.035.171	348	Salary-Driver	2,616	
5.7200.035.174	348	Salary-Food Service Employee	51,042	
5.7200.035.175	348	Salary- Maintenance	1,862	
5.7200.035.165	348	Salary-Food Service Employee-Sub	2,000	
5.7200.035.176	348	Salary-Manager	36,101	
5.7200.035.199	348	Salary-Overtime Pay	60	
5.7200.035.184	348	Longevity Pay	1,438	
		Total Salaries		105,549
		<u>Benefits</u>		
5.7200.035.211	348	Employer's Social Security	8,074	

5.7200.035.221	348	Employer's Retirement	8,448	
5.7200.035.231	348	Employer's Health Insurance	11,318	
5.7200.035.232	348	Worker's Compensation	4,000	
		Total Benefits		31,840
		<u>Other Cost</u>		
5.7200.035.311	348	Contracted Services	1,150	
5.7200.035.312	348	Workshop	4,000	
5.7200.035.313	348	Advertising Fees	0	
5.7200.035.314	348	Printing & Binding	200	
5.7200.035.321	348	Public Utilities-Electric Services	0	
5.7200.035.322	348	Public Utilities-Natural Gas	0	
5.7200.035.326	348	Contracted Repairs & maintenance	500	
5.7200.035.327	348	Rentals	100	
5.7200.035.332	348	Travel	500	
5.7200.035.341	348	Telephone	0	
5.7200.035.342	348	Postage	0	
5.7200.035.344	348	Mobile Communication Costs	0	
5.7200.035.361	348	Membership dues & fees	275	
5.8100.035.392	348	Indirect Cost	15,000	
5.7200.035.411	348	Supplies and Materials	4,000	
5.7200.035.421	348	Fuel For Facilities	0	
5.7200.035.422	348	Repairs	1,000	
5.7200.035.423	348	Gas/Diesel Fuel	0	
5.7200.035.451	348	Food Purchase	156,000	
5.7200.035.453	348	Food Processing Supplies	11,000	
5.7200.035.461	348	Non-Capitalized Equipment	4,000	
5.7200.035.541	348	Equipment	3,000	
5.7200.035.571	348	Depreciation	20,000	
		Total Other Cost		220,725
		Total J T Barber Elementary		358,114
		James W Smith Elementary		
		<u>Salaries</u>		
5.7200.035.113	350	Salary-Director	3,747	
5.7200.035.151	350	Salary-Office Personnel	9,291	
5.7200.035.171	350	Salary-Driver	3,270	
5.7200.035.174	350	Salary-Food Service Employee	76,037	
5.7200.035.175	350	Salary- Maintenance	2,328	
5.7200.035.165	350	Salary-Food Service Employee-Sub	2,000	
5.7200.035.176	350	Salary-Manager	26,744	
5.7200.035.199	350	Salary-Overtime Pay	100	
5.7200.035.184	350	Longevity Pay	872	
		Total Salaries		124,389
		<u>Benefits</u>		

5.7200.035.211	350	Employer's Social Security	9,516		
5.7200.035.221	350	Employer's Retirement	10,237		
5.7200.035.231	350	Employer's Health Insurance	16,977		
5.7200.035.232	350	Worker's Compensation	5,122		
		Total Benefits		41,852	
		<u>Other Cost</u>			
5.7200.035.311	350	Contracted Services	3,000		
5.7200.035.312	350	Workshop	4,000		
5.7200.035.313	350	Advertising Fees	0		
5.7200.035.314	350	Printing & Binding	200		
5.7200.035.321	350	Public Utilities-Electric Services	0		
5.7200.035.322	350	Public Utilities-Natural Gas	0		
5.7200.035.326	350	Contracted Repairs & maintenance	500		
5.7200.035.327	350	Rentals	100		
5.7200.035.332	350	Travel	2,000		
5.7200.035.341	350	Telephone	0		
5.7200.035.342	350	Postage	0		
5.7200.035.344	350	Mobile Communication Costs	0		
5.7200.035.361	350	Membership dues & fees	300		
5.8100.035.392	350	Indirect Cost	20,000		
5.7200.035.411	350	Supplies and Materials	3,200		
5.7200.035.421	350	Fuel For Facilities	0		
5.7200.035.422	350	Repairs	1,000		
5.7200.035.423	350	Gas/Diesel Fuel	0		
5.7200.035.451	350	Food Purchase	152,000		
5.7200.035.453	350	Food Processing Supplies	10,000		
5.7200.035.461	350	Non-Capitalized Equipment	53,000		
5.7200.035.541	350	Equipment	3,000		
5.7200.035.571	350	Depreciation	10,000		
		Total Other Cost		262,300	
		Total James W Smith Elementary			428,541
		New Bern High			
		<u>Salaries</u>			
5.7200.035.113	356	Salary-Director	5,996		
5.7200.035.151	356	Salary-Office Personnel	14,865		
5.7200.035.171	356	Salary-Driver	5,231		
5.7200.035.174	356	Salary-Food Service Employee	134,001		
5.7200.035.175	356	Salary- Maintenance	3,719		
5.7200.035.165	356	Salary-Food Service Employee-Sub	2,500		
5.7200.035.176	356	Salary-Manager	34,311		
5.7200.035.199	356	Salary-Overtime Pay	300		
5.7200.035.184	356	Longevity Pay	2,476		
		Total Salaries		203,399	
		<u>Benefits</u>			

5.7200.035.211	356	Employer's Social Security	15,560		
5.7200.035.221	356	Employer's Retirement	18,631		
5.7200.035.231	356	Employer's Health Insurance	33,954		
5.7200.035.232	356	Worker's Compensation	8,500		
		Total Benefits		76,645	
		<u>Other Cost</u>			
5.7200.035.311	356	Contracted Services	3,000		
5.7200.035.312	356	Workshop	6,000		
5.7200.035.313	356	Advertising Fees	0		
5.7200.035.314	356	Printing & Binding	200		
5.7200.035.321	356	Public Utilities-Electric Services	0		
5.7200.035.322	356	Public Utilities-Natural Gas	0		
5.7200.035.326	356	Contracted Repairs & maintenance	500		
5.7200.035.327	356	Rentals	100		
5.7200.035.332	356	Travel	800		
5.7200.035.341	356	Telephone	0		
5.7200.035.342	356	Postage	0		
5.7200.035.344	356	Mobile Communication Costs	0		
5.7200.035.361	356	Membership dues & fees	600		
5.8100.035.392	356	Indirect Cost	31,000		
5.7200.035.411	356	Supplies and Materials	5,500		
5.7200.035.421	356	Fuel For Facilities	0		
5.7200.035.422	356	Repairs	2,000		
5.7200.035.423	356	Gas/Diesel Fuel	0		
5.7200.035.451	356	Food Purchase	301,000		
5.7200.035.453	356	Food Processing Supplies	16,000		
5.7200.035.461	356	Non-Capitalized Equipment	4,000		
5.7200.035.541	356	Equipment	60,000		
5.7200.035.571	356	Depreciation	20,000		
		Total Other Cost		450,700	
		Total New Bern High School			730,744
		Oaks Road Elementary			
		<u>Salaries</u>			
5.7200.035.113	360	Salary-Director	3,747		
5.7200.035.151	360	Salary-Office Personnel	9,291		
5.7200.035.171	360	Salary-Driver	3,270		
5.7200.035.174	360	Salary-Food Service Employee	2,324		
5.7200.035.175	360	Salary- Maintenance	62,466		
5.7200.035.165	360	Salary-Food Service Employee-Sub	1,000		
5.7200.035.176	360	Salary-Manager	33,713		
5.7200.035.199	360	Salary-Overtime Pay	60		
5.7200.035.184	360	Longevity Pay	672		
		Total Salaries		116,543	
		<u>Benefits</u>			

5.7200.035.211	360	Employer's Social Security	8,916		
5.7200.035.221	360	Employer's Retirement	10,823		
5.7200.035.231	360	Employer's Health Insurance	16,977		
5.7200.035.232	360	Worker's Compensation	4,000		
		Total Benefits		40,716	
		<u>Other Cost</u>			
5.7200.035.311	360	Contracted Services	2,000		
5.7200.035.312	360	Workshop	4,000		
5.7200.035.313	360	Advertising Fees	0		
5.7200.035.314	360	Printing & Binding	200		
5.7200.035.321	360	Public Utilities-Electric Services	0		
5.7200.035.322	360	Public Utilities-Natural Gas	0		
5.7200.035.326	360	Contracted Repairs & maintenance	500		
5.7200.035.327	360	Rentals	60		
5.7200.035.332	360	Travel	600		
5.7200.035.341	360	Telephone	0		
5.7200.035.342	360	Postage	0		
5.7200.035.344	360	Mobile Communication Costs	0		
5.7200.035.361	360	Membership dues & fees	300		
5.8100.035.392	360	Indirect Cost	15,000		
5.7200.035.411	360	Supplies and Materials	2,500		
5.7200.035.421	360	Fuel For Facilities	0		
5.7200.035.422	360	Repairs	1,500		
5.7200.035.423	360	Gas/Diesel Fuel	0		
5.7200.035.451	360	Food Purchase	128,000		
5.7200.035.453	360	Food Processing Supplies	10,000		
5.7200.035.461	360	Non-Capitalized Equipment	2,000		
5.7200.035.541	360	Equipment	3,000		
5.7200.035.571	360	Depreciation	10,000		
		Total Other Cost		179,660	
		Total Oaks Road Elementary			336,919
		Roger Bell Elementary			
		<u>Salaries</u>			
5.7200.035.113	362	Salary-Director	2,248		
5.7200.035.151	362	Salary-Office Personnel	5,574		
5.7200.035.171	362	Salary-Driver	1,962		
5.7200.035.174	362	Salary-Food Service Employee	36,150		
5.7200.035.175	362	Salary- Maintenance	1,397		
5.7200.035.165	362	Salary-Food Service Employee-Sub	400		
5.7200.035.176	362	Salary-Manager	40,629		
5.7200.035.199	362	Salary-Overtime Pay	30		
5.7200.035.184	362	Longevity Pay	733		
		Total Salaries		89,123	
		<u>Benefits</u>			

5.7200.035.211	362	Employer's Social Security	6,818		
5.7200.035.221	362	Employer's Retirement	9,379		
5.7200.035.231	362	Employer's Health Insurance	11,318		
5.7200.035.232	362	Worker's Compensation	3,000		
		Total Benefits		30,515	
		<u>Other Cost</u>			
5.7200.035.311	362	Contracted Services	1,800		
5.7200.035.312	362	Workshop	3,000		
5.7200.035.313	362	Advertising Fees	0		
5.7200.035.314	362	Printing & Binding	200		
5.7200.035.321	362	Public Utilities-Electric Services	0		
5.7200.035.322	362	Public Utilities-Natural Gas	0		
5.7200.035.326	362	Contracted Repairs & maintenance	500		
5.7200.035.327	362	Rentals	50		
5.7200.035.332	362	Travel	800		
5.7200.035.341	362	Telephone	0		
5.7200.035.342	362	Postage	0		
5.7200.035.344	362	Mobile Communication Costs	0		
5.7200.035.361	362	Membership dues & fees	225		
5.8100.035.392	362	Indirect Cost	14,000		
5.7200.035.411	362	Supplies and Materials	2,000		
5.7200.035.421	362	Fuel For Facilities	0		
5.7200.035.422	362	Repairs	1,000		
5.7200.035.423	362	Gas/Diesel Fuel	0		
5.7200.035.451	362	Food Purchase	107,000		
5.7200.035.453	362	Food Processing Supplies	8,000		
5.7200.035.461	362	Non-Capitalized Equipment	5,000		
5.7200.035.541	362	Equipment	3,000		
5.7200.035.571	362	Depreciation	10,000		
		Total Other Cost		156,575	
		Total Roger Bell Elementary			276,213
		Trent Park Elementary			
		<u>Salaries</u>			
5.7200.035.113	364	Salary-Director	2,998		
5.7200.035.151	364	Salary-Office Personnel	7,432		
5.7200.035.171	364	Salary-Driver	2,616		
5.7200.035.174	364	Salary-Food Service Employee	56,289		
5.7200.035.175	364	Salary- Maintenance	1,862		
5.7200.035.165	364	Salary-Food Service Employee-Sub	1,000		
5.7200.035.176	364	Salary-Manager	26,719		
5.7200.035.199	364	Salary-Overtime Pay	60		
5.7200.035.184	364	Longevity Pay	235		
		Total Salaries		99,211	
		<u>Benefits</u>			

5.7200.035.211	364	Employer's Social Security	7,590		
5.7200.035.221	364	Employer's Retirement	8,029		
5.7200.035.231	364	Employer's Health Insurance	16,977		
5.7200.035.232	364	Worker's Compensation	4,000		
		Total Benefits		36,596	
		<u>Other Cost</u>			
5.7200.035.311	364	Contracted Services	1,200		
5.7200.035.312	364	Workshop	4,000		
5.7200.035.313	364	Advertising Fees	0		
5.7200.035.314	364	Printing & Binding	200		
5.7200.035.321	364	Public Utilities-Electric Services	0		
5.7200.035.322	364	Public Utilities-Natural Gas	0		
5.7200.035.326	364	Contracted Repairs & maintenance	500		
5.7200.035.327	364	Rentals	100		
5.7200.035.332	364	Travel	400		
5.7200.035.341	364	Telephone	0		
5.7200.035.342	364	Postage	0		
5.7200.035.344	364	Mobile Communication Costs	0		
5.7200.035.361	364	Membership dues & fees	300		
5.8100.035.392	364	Indirect Cost	13,000		
5.7200.035.411	364	Supplies and Materials	2,000		
5.7200.035.421	364	Fuel For Facilities	0		
5.7200.035.422	364	Repairs	1,200		
5.7200.035.423	364	Gas/Diesel Fuel	0		
5.7200.035.451	364	Food Purchase	130,000		
5.7200.035.453	364	Food Processing Supplies	11,000		
5.7200.035.461	364	Non-Capitalized Equipment	3,000		
5.7200.035.541	364	Equipment	3,000		
5.7200.035.571	364	Depreciation	20,000		
		Total Other Cost		189,900	
		Total Trent Park Elementary			325,707
		Tucker Creek Middle			
		<u>Salaries</u>			
5.7200.035.113	368	Salary-Director	2,248		
5.7200.035.151	368	Salary-Office Personnel	5,574		
5.7200.035.171	368	Salary-Driver	1,962		
5.7200.035.174	368	Salary-Food Service Employee	28,772		
5.7200.035.175	368	Salary- Maintenance	1,397		
5.7200.035.165	368	Salary-Food Service Employee-Sub	400		
5.7200.035.176	368	Salary-Manager	26,068		
5.7200.035.199	368	Salary-Overtime Pay	30		
5.7200.035.184	368	Longevity Pay	1,203		
		Total Salaries		67,654	
		<u>Benefits</u>			

5.7200.035.211	368	Employer's Social Security	5,176		
5.7200.035.221	368	Employer's Retirement	7,047		
5.7200.035.231	368	Employer's Health Insurance	11,318		
5.7200.035.232	368	Worker's Compensation	2,300		
		Total Benefits		25,841	
		<u>Other Cost</u>			
5.7200.035.311	368	Contracted Services	1,500		
5.7200.035.312	368	Workshop	3,000		
5.7200.035.313	368	Advertising Fees	0		
5.7200.035.314	368	Printing & Binding	200		
5.7200.035.321	368	Public Utilities-Electric Services	0		
5.7200.035.322	368	Public Utilities-Natural Gas	0		
5.7200.035.326	368	Contracted Repairs & maintenance	500		
5.7200.035.327	368	Rentals	60		
5.7200.035.332	368	Travel	900		
5.7200.035.341	368	Telephone	0		
5.7200.035.342	368	Postage	0		
5.7200.035.344	368	Mobile Communication Costs	0		
5.7200.035.361	368	Membership dues & fees	225		
5.8100.035.392	368	Indirect Cost	10,000		
5.7200.035.411	368	Supplies and Materials	2,000		
5.7200.035.421	368	Fuel For Facilities	0		
5.7200.035.422	368	Repairs	800		
5.7200.035.423	368	Gas/Diesel Fuel	0		
5.7200.035.451	368	Food Purchase	90,000		
5.7200.035.453	368	Food Processing Supplies	5,000		
5.7200.035.461	368	Non-Capitalized Equipment	2,000		
5.7200.035.541	368	Equipment	3,000		
5.7200.035.571	368	Depreciation	12,000		
		Total Other Cost		131,185	
		Total Tucker Creek Middle			224,680
		West Craven High			
		<u>Salaries</u>			
5.7200.035.113	372	Salary-Director	4,497		
5.7200.035.151	372	Salary-Office Personnel	11,149		
5.7200.035.171	372	Salary-Driver	3,924		
5.7200.035.174	372	Salary-Food Service Employee	58,057		
5.7200.035.175	372	Salary- Maintenance	2,789		
5.7200.035.165	372	Salary-Food Service Employee-Sub	2,000		
5.7200.035.176	372	Salary-Manager	36,584		
5.7200.035.199	372	Salary-Overtime Pay	130		
5.7200.035.184	372	Longevity Pay	587		
		Total Salaries		119,717	

		<u>Benefits</u>		
5.7200.035.211	372	Employer's Social Security	9,158	
5.7200.035.221	372	Employer's Retirement	10,546	
5.7200.035.231	372	Employer's Health Insurance	16,977	
5.7200.035.232	372	Worker's Compensation	3,369	
		Total Benefits		40,050

		<u>Other Cost</u>		
5.7200.035.311	372	Contracted Services	2,000	
5.7200.035.312	372	Workshop	5,000	
5.7200.035.313	372	Advertising Fees	0	
5.7200.035.314	372	Printing & Binding	200	
5.7200.035.321	372	Public Utilities-Electric Services	0	
5.7200.035.322	372	Public Utilities-Natural Gas	0	
5.7200.035.326	372	Contracted Repairs & maintenance	500	
5.7200.035.327	372	Rentals	60	
5.7200.035.332	372	Travel	500	
5.7200.035.341	372	Telephone	0	
5.7200.035.342	372	Postage	0	
5.7200.035.344	372	Mobile Communication Costs	0	
5.7200.035.361	372	Membership dues & fees	375	
5.8100.035.392	372	Indirect Cost	17,000	
5.7200.035.411	372	Supplies and Materials	3,000	
5.7200.035.421	372	Fuel For Facilities	0	
5.7200.035.422	372	Repairs	15,000	
5.7200.035.423	372	Gas/Diesel Fuel	0	
5.7200.035.451	372	Food Purchase	170,000	
5.7200.035.453	372	Food Processing Supplies	10,000	
5.7200.035.461	372	Non-Capitalized Equipment	5,000	
5.7200.035.541	372	Equipment	3,000	
5.7200.035.571	372	Depreciation	20,000	
		Total Other Cost		<u>251,635</u>
		Total West Craven High		411,402

West Craven Middle

		<u>Salaries</u>		
5.7200.035.113	376	Salary-Director	4,497	
5.7200.035.151	376	Salary-Office Personnel	11,149	
5.7200.035.171	376	Salary-Driver	3,924	
5.7200.035.174	376	Salary-Food Service Employee	50,334	
5.7200.035.175	376	Salary- Maintenance	2,789	
5.7200.035.165	376	Salary-Food Service Employee-Sub	3,500	
5.7200.035.176	376	Salary-Manager	26,615	
5.7200.035.199	376	Salary-Overtime Pay	450	
5.7200.035.184	376	Longevity Pay	707	
		Total Salaries		103,965

<u>Benefits</u>			
5.7200.035.211	376	Employer's Social Security	7,953
5.7200.035.221	376	Employer's Retirement	5,667
5.7200.035.231	376	Employer's Health Insurance	11,318
5.7200.035.232	376	Worker's Compensation	5,600
		Total Benefits	30,538
<u>Other Cost</u>			
5.7200.035.311	376	Contracted Services	1,150
5.7200.035.312	376	Workshop	6,000
5.7200.035.313	376	Advertising Fees	0
5.7200.035.314	376	Printing & Binding	200
5.7200.035.321	376	Public Utilities-Electric Services	0
5.7200.035.322	376	Public Utilities-Natural Gas	0
5.7200.035.326	376	Contracted Repairs & maintenance	500
5.7200.035.327	376	Rentals	60
5.7200.035.332	376	Travel	1,800
5.7200.035.341	376	Telephone	0
5.7200.035.342	376	Postage	0
5.7200.035.344	376	Mobile Communication Costs	0
5.7200.035.361	376	Membership dues & fees	450
5.8100.035.392	376	Indirect Cost	18,000
5.7200.035.411	376	Supplies and Materials	3,000
5.7200.035.421	376	Fuel For Facilities	0
5.7200.035.422	376	Repairs	1,200
5.7200.035.423	376	Gas/Diesel Fuel	0
5.7200.035.451	376	Food Purchase	172,000
5.7200.035.453	376	Food Processing Supplies	13,000
5.7200.035.461	376	Non-Capitalized Equipment	3,000
5.7200.035.541	376	Equipment	3,000
5.7200.035.571	376	Depreciation	20,000
		Total Other Cost	243,360
		Total West Craven Middle	377,863
W Jesse Gurganus Elementary			
<u>Salaries</u>			
5.7200.035.113	378	Salary-Director	2,248
5.7200.035.151	378	Salary-Office Personnel	5,574
5.7200.035.171	378	Salary-Driver	1,962
5.7200.035.174	378	Salary-Food Service Employee	24,910
5.7200.035.175	378	Salary- Maintenance	1,397
5.7200.035.165	378	Salary-Food Service Employee-Sub	500
5.7200.035.176	378	Salary-Manager	28,957
5.7200.035.199	378	Salary-Overtime Pay	40
5.7200.035.184	378	Longevity Pay	303
		Total Salaries	65,891

<u>Benefits</u>			
5.7200.035.211	378	Employer's Social Security	5,041
5.7200.035.221	378	Employer's Retirement	4,760
5.7200.035.231	378	Employer's Health Insurance	5,659
5.7200.035.232	378	Worker's Compensation	3,093
		Total Benefits	18,553
<u>Other Cost</u>			
5.7200.035.311	378	Contracted Services	1,150
5.7200.035.312	378	Workshop	4,000
5.7200.035.313	378	Advertising Fees	0
5.7200.035.314	378	Printing & Binding	200
5.7200.035.321	378	Public Utilities-Electric Services	0
5.7200.035.322	378	Public Utilities-Natural Gas	0
5.7200.035.326	378	Contracted Repairs & maintenance	500
5.7200.035.327	378	Rentals	60
5.7200.035.332	378	Travel	700
5.7200.035.341	378	Telephone	0
5.7200.035.342	378	Postage	0
5.7200.035.344	378	Mobile Communication Costs	0
5.7200.035.361	378	Membership dues & fees	250
5.8100.035.392	378	Indirect Cost	10,000
5.7200.035.411	378	Supplies and Materials	2,500
5.7200.035.421	378	Fuel For Facilities	0
5.7200.035.422	378	Repairs	800
5.7200.035.423	378	Gas/Diesel Fuel	0
5.7200.035.451	378	Food Purchase	92,000
5.7200.035.453	378	Food Processing Supplies	7,000
5.7200.035.461	378	Non-Capitalized Equipment	2,000
5.7200.035.541	378	Equipment	3,000
5.7200.035.571	378	Depreciation	10,000
		Total Other Cost	134,160
		Total W Jesse Gurganus Elementary	218,604
Arthur W Edwards Elementary			
<u>Salaries</u>			
5.7200.035.113	380	Salary-Director	3,747
5.7200.035.151	380	Salary-Office Personnel	9,291
5.7200.035.171	380	Salary-Driver	3,270
5.7200.035.174	380	Salary-Food Service Employee	50,915
5.7200.035.175	380	Salary- Maintenance	2,324
5.7200.035.165	380	Salary-Food Service Employee-Sub	500
5.7200.035.176	380	Salary-Manager	37,839
5.7200.035.199	380	Salary-Overtime Pay	30
5.7200.035.184	380	Longevity Pay	772
		Total Salaries	108,688

<u>Benefits</u>			
5.7200.035.211	380	Employer's Social Security	8,315
5.7200.035.221	380	Employer's Retirement	8,829
5.7200.035.231	380	Employer's Health Insurance	11,318
5.7200.035.232	380	Worker's Compensation	3,125
		Total Benefits	31,587
<u>Other Cost</u>			
5.7200.035.311	380	Contracted Services	1,150
5.7200.035.312	380	Workshop	4,000
5.7200.035.313	380	Advertising Fees	0
5.7200.035.314	380	Printing & Binding	200
5.7200.035.321	380	Public Utilities-Electric Services	0
5.7200.035.322	380	Public Utilities-Natural Gas	0
5.7200.035.326	380	Contracted Repairs & maintenance	500
5.7200.035.327	380	Rentals	60
5.7200.035.332	380	Travel	1,000
5.7200.035.341	380	Telephone	0
5.7200.035.342	380	Postage	0
5.7200.035.344	380	Mobile Communication Costs	0
5.7200.035.361	380	Membership dues & fees	250
5.8100.035.392	380	Indirect Cost	11,000
5.7200.035.411	380	Supplies and Materials	2,500
5.7200.035.421	380	Fuel for Facilities	0
5.7200.035.422	380	Repairs	1,000
5.7200.035.423	380	Gas/Diesel Fuel	0
5.7200.035.451	380	Food Purchase	120,000
5.7200.035.453	380	Food Processing Supplies	9,000
5.7200.035.461	380	Non-Capitalized Equipment	54,000
5.7200.035.541	380	Equipment	3,000
5.7200.035.571	380	Depreciation	20,000
		Total Other Cost	227,660
		Total Arthur W Edwards Elementary	367,935
Total PRC 035 School Nutrition Expenditures			8,502,185

Budget Development Guidelines

The School Nutrition Fund accounts for the food service operation of the local education agency. State and federal regulations governing the use of revenues available under this fund limit the expenditures of such revenues to the school nutrition operations directly related to the procurement, preparation, and service of meals to students. It is important to include all cost pertaining to school nutrition within this fund: (1) in order to obtain a true cost of this service, and (2) in order to comply with U. S. Department of Agriculture regulations.

The School Nutrition Fund is similar to the Local Current Expense Fund in that the county appropriation (if any) is generally the last revenue source to be considered to balance the School Nutrition Fund budget. The following information should be used in estimating total revenues and total expenditures in the School Nutrition Fund.

School Nutrition Fund Expenditures

Cost of Salaries and Fringe Benefits - These costs should be projected on the most current month's payroll records by school. You should consider the total number of employees by classification times their appropriate rate of pay times their term of employment. Additional payments such as longevity should also be calculated.

Cost of Purchased Service - These cost items should be based on expenditures made for the current year and would include costs such as utilities, garbage, and travel. This applies to all expenses paid directly from the School Nutrition Fund.

Cost of Food and Supplies - In order to estimate the expenditures for the next fiscal year, take the costs for food and supplies for the current year and project from this amount, giving consideration to program participation of the past and anticipated inflationary trends of the coming year. There are two components of this projection, which are independent of each other; cost per meal and number of meals served. It is possible to have a lower total food cost estimate, resulting from an increase in the food cost per meal served multiplied by a reduction in the number of meals served (because of reduced enrollment).

Cost of Equipment - This cost item should be based on specific needs and would be supported by a list of all individual projects.

Indirect Costs - Indirect costs that can be charged to the School Nutrition Program for purposes of federal reimbursement are true costs of the program and should be budgeted. The indirect cost mechanism is designed to allocate to the school nutrition fund its share of common use cost items such as cleaning and utilities that are not specifically identified to the School Nutrition Program.

School Nutrition Fund Revenues

Federal USDA Grants - This revenue source is earned from meals served to students (by type: breakfast, lunch and extra 1/2 pints of milk; and by need: paid, reduced and free) multiplied by the projected federal reimbursement rates.

Meal Payment Revenue - This revenue source from the meal service by type for the paid and reduced-price student and adult meals times the sale price charged for the meal service. Historical participation trends times the proposed sale price to be charged students and adults during the coming school year are used when estimated.

Other Revenues - These revenue sources consist of all revenues other than Federal, Meal Payment, and "Subsidy". Examples are:

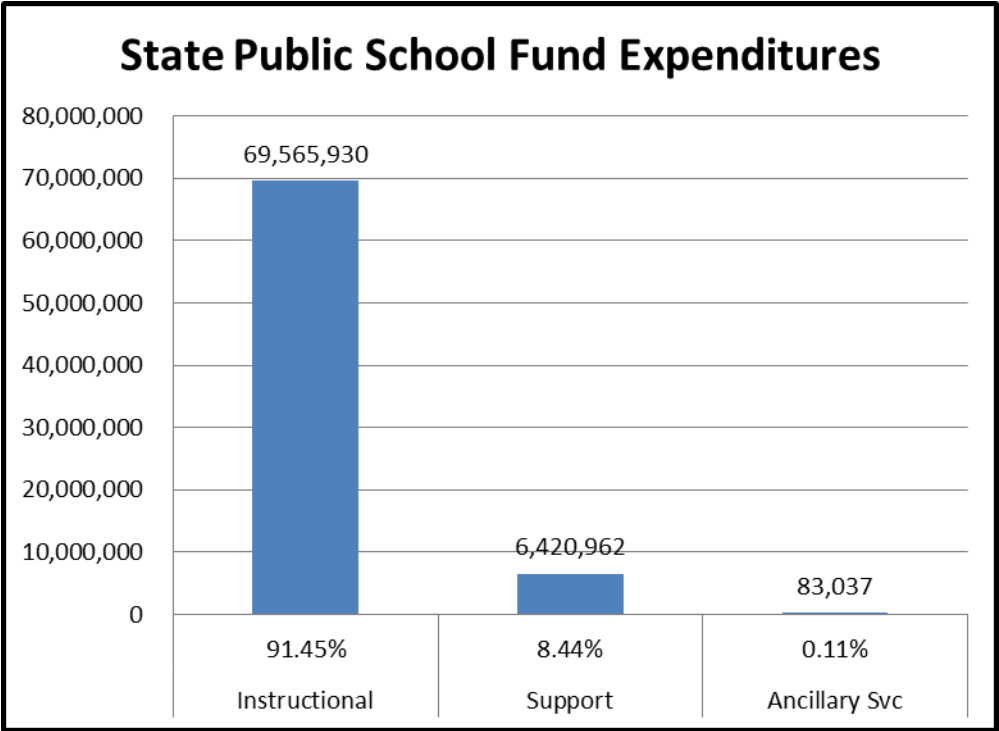
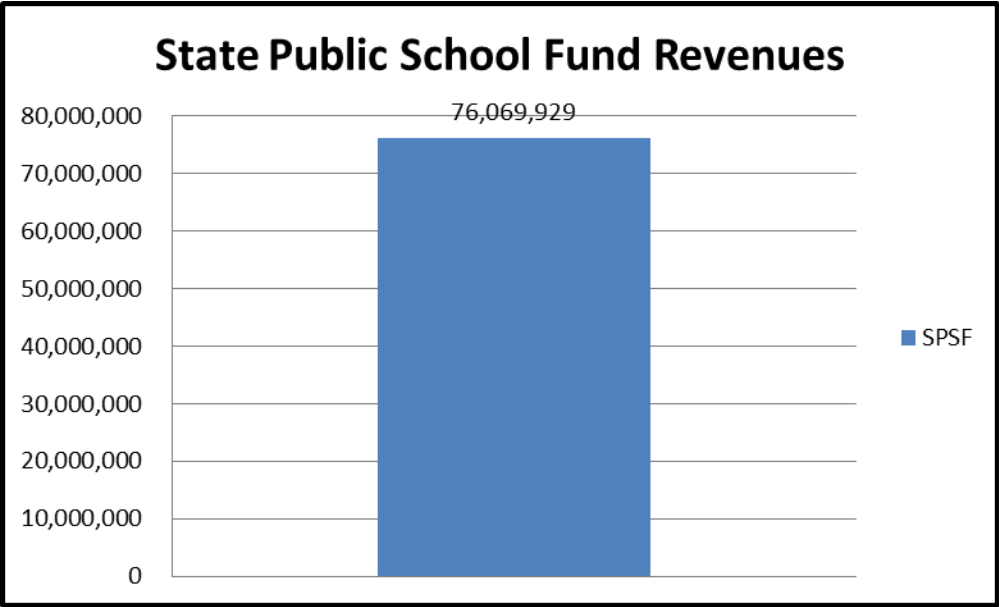
1. Income for the use of school lunchrooms
2. Contributions and donations
3. Interest income
4. Fund balance appropriated

"Subsidy" - Subsidies can be provided to the School Nutrition Program in three ways. These are not exclusive so that is possible for a unit to subsidize the food service operation in two or three of these ways.

1. Non-payment of accrued indirect costs. Since the indirect costs that are charged to the program for federal reimbursements are entered on the ledger as a cost, the credit side of this transaction is to Indirect Cost allocated which is an in-kind revenue account. The extent of the subsidy is contingent upon two factors. One factor is the percentage of free and/or reduced-price students served and the other factor is the ability of the local education agency to keep the meal cost below the current federal rate of reimbursement. The potential to receive federal subsidy to offset indirect cost diminishes as the percentage of paid meals increases and/or the per meal cost increases above the current federal rate of reimbursement.
2. An outright transfer of cash from the Local Current Expense Fund to the School Nutrition Fund. If this were the method used, the estimated subsidy would be entered in the Local Current Expense Fund in account 2-8400-035-715, Transfer to the School Nutrition Fund and in the School Nutrition Fund in account 5-4922-035-000, Revenue-Transfer from the Current Expense Fund.
3. A direct appropriation from the county. If this is the intention, it is only necessary to enter the estimated amount to be appropriated by the county in the revenues for the School Nutrition Fund on the line for county appropriation.

Estimates of the source and amounts of these revenues will be difficult for Federal USDA Grants and Meal Payment Revenue and should be projected based on historical data of the present school year. Other Revenues will be based on the unit's operational balance during the course of the school year and during the summer months. Care should be taken to maintain a minimum of one month's operational balance during the school year.

State Public School Fund Budget



Revenues

1.3100.000.000.000.000.00	Allocation from the State Public School Fund	76,069,929	
Total State Fund Revenues			<u>76,069,929</u>

Expenditures

<u>PRC 001</u>	<u>Classroom Teachers</u>		
	<u>Salaries</u>		
1.5110.001.121.000.000.00	Sal-Reg Curricular Teacher	26,816,777	
1.5210.001.121.000.000.00	Sal-EC Teacher	405,000	
1.5110.001.123.000.000.00	Sal-ROTC Teacher	180,000	
1.5110.001.125.000.000.00	Sal – New Teacher Orientation	18,500	
	Total Salaries		<u>27,420,277</u>
	<u>Benefits</u>		
1.5110.001.211.000.000.00	Fica	2,066,669	
1.5210.001.211.000.000.00	Fica	30,983	
1.5110.001.221.000.000.00	Retirement	4,471,028	
1.5210.001.221.000.000.00	Retirement	67,028	
1.5110.001.231.000.000.00	Health Insurance	3,658,544	
1.5210.001.231.000.000.00	Health Insurance	45,272	
	Total Benefits		<u>10,339,523</u>
	Total Classroom Teachers		37,759,800
<u>PRC 002</u>	<u>Central Office Administration</u>		
	<u>Salaries</u>		
1.6940.002.111.000.000.00	Sal-Superintendent	131,184	
1.6120.002.113.000.000.00	Sal-Director	67,595	
1.6110.002.113.000.000.00	Sal-Director	79,992	
1.6950.002.113.000.000.00	Sal –Director	62,004	
1.6580.002.113.000.000.00	Sal-Director Maintenance	75,900	
1.6940.002.118.000.000.00	Sal-Assoc/Asst Supt	283,812	
1.7200.002.176.372.000.00	Nutrition Services-Salary	32,842	
	Total Salaries		<u>733,329</u>
	<u>Benefits</u>		
1.6940.002.211.000.000.00	Fica	5,889	
1.6120.002.211.000.000.00	Fica	5,171	
1.6110.002.211.000.000.00	Fica	6,119	
1.6950.002.211.000.000.00	Fica	4,743	
1.6580.002.211.000.000.00	Fica	5,806	

1.6940.002.211.000.000.00	Fica	21,712		
1.7200.002.211.372.000.00	Fica	2,512		
1.6940.002.221.000.000.00	Retirement	21,711		
1.6120.002.221.000.000.00	Retirement	11,187		
1.6110.002.221.000.000.00	Retirement	13,239		
1.6950.002.221.000.000.00	Retirement	10,262		
1.6580.002.221.000.000.00	Retirement	12,561		
1.6940.002.221.000.000.00	Retirement	46,971		
1.7200.002.221.372.000.00	Retirement	5,435		
1.6940.002.231.000.000.00	Health Insurance	5,659		
1.6120.002.231.000.000.00	Health Insurance	5,659		
1.6110.002.231.000.000.00	Health Insurance	5,659		
1.6950.002.231.000.000.00	Health Insurance	5,659		
1.6580.002.231.000.000.00	Health Insurance	5,659		
1.6940.002.231.000.000.00	Health Insurance	16,977		
1.7200.002.231.372.000.00	Health Insurance	5,659		
	Total Benefits		224,250	
	Total Central Office Administration			957,579

PRC 003

Non-Instructional Support Personnel

Salaries

1.5400.003.151.000.000.00	Sal-Clerical Office Of The Principal	930,422		
1.6110.003.151.000.000.00	Sal-Clerical Reg Curricular	370,000		
1.6610.003.151.000.000.00	Sal-Financial Srvs Clerical	215,000		
1.6540.003.173.000.000.00	Sal-Custodian	426,000		
1.5110.003.162.000.000.00	Sal- Substitutes	530,705		
1.5210.003.162.000.000.00	Sal- Substitutes	4,000		
1.5810.003.162.000.000.00	Sal- Substitutes	14,000		
	Total Salaries		2,490,127	

Benefits

1.5400.003.211.000.000.00	Fica	71,177		
1.6110.003.211.000.000.00	Fica	28,305		
1.6540.003.211.000.000.00	Fica	32,855		
1.6610.003.211.000.000.00	Fica	16,448		
1.5110.003.211.000.000.00	Fica	40,599		
1.5210.003.211.000.000.00	Fica	306		
1.5810.003.211.000.000.00	Fica	1,071		
1.5400.003.221.000.000.00	Retirement	153,985		
1.6110.003.221.000.000.00	Retirement	61,235		
1.6540.003.221.000.000.00	Retirement	70,503		
1.6610.003.221.000.000.00	Retirement	35,583		
1.5400.003.231.000.000.00	Health Insurance	186,747		
1.6110.003.231.000.000.00	Health Insurance	56,590		

1.6540.003.231.000.000.00	Health Insurance	107,521		
1.6610.003.231.000.000.00	Health Insurance	56,590		
	Total Benefits		919,514	
	Total Non-Instructional Support Personnel			3,409,641

<u>PRC 005</u>	<u>School Building Administration</u>			
	<u>Salaries</u>			
1.5400.005.114.000.000.00	Sal-Classified Principal	1,577,028		
1.5400.005.116.000.000.00	Sal-Asst Principal	690,746		
	Total Salaries		2,267,774	
	<u>Benefits</u>			
1.5400.005.211.000.000.00	Fica	173,485		
1.5400.005.221.000.000.00	Retirement	375,317		
1.5400.005.231.000.000.00	Health Insurance	207,100		
	Total Benefits		755,901	
	Total School Building Administration			3,023,675

<u>PRC 007</u>	<u>Instructional Support</u>			
	<u>Salaries</u>			
1.5810.007.131.000.000.00	Sal-Librarian/Media Special	1,126,905		
1.5830.007.131.000.000.00	Sal-Guidance Srvs	1,160,615		
1.5840.007.131.000.000.00	Sal-Health Srvs Certified	200,748		
1.5110.007.135.000.000.00	Sal- Instructional Facilitator	141,867		
1.5860.007.135.000.000.00	Sal- Instructional Facilitator	67,536		
1.5110.007.121.000.000.00	Sal-Teacher	384,281		
	Total Salaries		3,081,952	
	<u>Benefits</u>			
1.5810.007.211.000.000.00	Fica	86,209		
1.5830.007.211.000.000.00	Fica	88,787		
1.5840.007.211.000.000.00	Fica	15,357		
1.5110.007.211.000.000.00	Fica	40,250		
1.5860.007.211.000.000.00	Fica	5,167		
1.5810.007.221.000.000.00	Retirement	186,503		
1.5830.007.221.000.000.00	Retirement	192,082		
1.5840.007.221.000.000.00	Retirement	33,224		
1.5110.007.221.000.000.00	Retirement	87,077		
1.5860.007.221.000.000.00	Retirement	11,177		
1.5810.007.231.000.000.00	Health Insurance	130,157		
1.5830.007.231.000.000.00	Health Insurance	141,475		
1.5840.007.231.000.000.00	Health Insurance	28,295		
1.5110.007.231.000.000.00	Health Insurance	62,249		
1.5860.007.231.000.000.00	Health Insurance	5,659		
	Total Benefits		1,113,668	
	Total Instructional Support			4,195,620

<u>PRC 009</u>	<u>Non-Contributory Employee Benefits</u>	
	<u>Salaries</u>	
1.5110.009.184.000.000.00	Longevity-Reg Curricular	220,000
1.5210.009.184.000.000.00	Longevity-Ec	35,000
1.5230.009.184.000.000.00	Longevity -	35,000
1.5260.009.184.000.000.00	Longevity-Aig	35,000
1.5270.009.184.000.000.00	Longevity-Lep	35,000
1.5310.009.184.000.000.00	Longevity-Alt Programs	40,000
1.5320.009.184.000.000.00	Longevity-Attendance/Social	30,000
1.5330.009.184.000.000.00	Longevity-Remedial Services	30,000
1.5350.009.184.000.000.00	Longevity-Extended Day	15,000
1.5400.009.184.000.000.00	Longevity-School Leadership	45,000
1.5810.009.184.000.000.00	Longevity-Educational Media	25,000
1.5830.009.184.000.000.00	Longevity-Guidance Srvs	35,000
1.5840.009.184.000.000.00	Longevity-Health Support Sr	20,000
1.6110.009.184.000.000.00	Longevity-Reg Curricular Su	30,000
1.6300.009.184.000.000.00	Longevity-Alt Programs & Sr	25,000
1.6540.009.184.000.000.00	Longevity-Custodians	15,000
1.6550.009.184.000.000.00	Longevity-Transportation Sr	20,000
1.6580.009.184.000.000.00	Longevity-Maintenance Srvs	20,000
1.6610.009.184.000.000.00	Longevity-Financial Srvs	35,000
1.6620.009.184.000.000.00	Longevity-H R Srvs	35,000
1.6940.009.184.000.000.00	Longevity-Leadership Srvs	45,000
1.7200.009.184.000.000.00	Longevity - CN	30,000
1.5110.009.185.000.000.00	Bonus Leave Payoff	130,000
1.5210.009.185.000.000.00	Bonus Leave Payoff	25,000
1.5260.009.185.000.000.00	Bonus Leave Payoff	35,000
1.5400.009.185.000.000.00	Bonus Leave Payoff	15,000
1.6110.009.185.000.000.00	Bonus Leave Payoff	10,000
1.6610.009.185.000.000.00	Bonus Leave Payoff	45,000
1.6940.009.185.000.000.00	Bonus Leave Payoff	45,000
1.5110.009.186.000.000.00	Short Term Disability > Six	170,000
1.6110.009.186.000.000.00	Short Term Disability > Six	15,000
1.6540.009.186.000.000.00	Short Term Disability > Six	15,000
1.6550.009.186.000.000.00	Short Term Disability > Six	15,000
1.6580.009.186.000.000.00	Short Term Disability > Six	15,000
1.5110.009.188.000.000.00	Annual Leave Payoff	70,000
1.5210.009.188.000.000.00	Annual Leave Payoff	15,000
1.5260.009.188.000.000.00	Annual Leave Payoff	15,000
1.5310.009.188.000.000.00	Annual Leave Payoff	15,000
1.5320.009.188.000.000.00	Annual Leave Payoff	20,000
1.5330.009.188.000.000.00	Annual Leave Payoff	15,000
1.5400.009.188.000.000.00	Annual Leave Payoff	15,000
1.5810.009.188.000.000.00	Annual Leave Payoff	15,000

1.5830.009.188.000.000.00	Annual Leave Payoff	15,000	
1.6110.009.188.000.000.00	Annual Leave Payoff	15,000	
1.6300.009.188.000.000.00	Annual Leave Payoff	15,000	
1.6540.009.188.000.000.00	Annual Leave Payoff	20,000	
1.6550.009.188.000.000.00	Annual Leave Payoff	15,000	
1.6610.009.188.000.000.00	Annual Leave Payoff	15,000	
1.6940.009.188.000.000.00	Annual Leave Payoff	15,000	
1.5110.009.189.000.000.00	Short Term Disability < Six	10,000	
1.6110.009.189.000.000.00	Short Term Disability < Six	5,500	
1.6540.009.189.000.000.00	Short Term Disability < Six	5,000	
1.6550.009.189.000.000.00	Short Term Disability < Six	5,000	
1.6580.009.189.000.000.00	Short Term Disability < Six	5,000	
Total Salaries			1,710,500
<u>Benefits</u>			
1.5110.009.211.000.000.00	Fica	45,900	
1.5210.009.211.000.000.00	Fica	5,738	
1.5230.009.211.000.000.00	Fica	2,678	
1.5260.009.211.000.000.00	Fica	6,503	
1.5270.009.211.000.000.00	Fica	2,678	
1.5310.009.211.000.000.00	Fica	4,208	
1.5320.009.211.000.000.00	Fica	3,825	
1.5330.009.211.000.000.00	Fica	3,443	
1.5350.009.211.000.000.00	Fica	1,148	
1.5400.009.211.000.000.00	Fica	3,442	
1.5810.009.211.000.000.00	Fica	3,060	
1.5830.009.211.000.000.00	Fica	3,825	
1.5840.009.211.000.000.00	Fica	1,530	
1.6110.009.211.000.000.00	Fica	4,628	
1.6300.009.211.000.000.00	Fica	3,060	
1.6540.009.211.000.000.00	Fica	4,208	
1.6550.009.211.000.000.00	Fica	4,208	
1.6580.009.211.000.000.00	Fica	3,060	
1.6610.009.211.000.000.00	Fica	7,268	
1.6620.009.211.000.000.00	Fica	2,678	
1.6940.009.211.000.000.00	Fica	8,033	
1.7200.009.211.000.000.00	Fica	2,295	
1.5110.009.221.000.000.00	Retirement	85,380	
1.5210.009.221.000.000.00	Retirement	10,733	
1.5230.009.221.000.000.00	Retirement	5,009	
1.5260.009.221.000.000.00	Retirement	10,017	
1.5270.009.221.000.000.00	Retirement	5,009	
1.5310.009.221.000.000.00	Retirement	7,871	
1.5320.009.221.000.000.00	Retirement	7,155	
1.5330.009.221.000.000.00	Retirement	6,440	
1.5350.009.221.000.000.00	Retirement	2,147	

1.5400.009.221.000.000.00	Retirement	10,733		
1.5810.009.221.000.000.00	Retirement	5,724		
1.5830.009.221.000.000.00	Retirement	7,155		
1.5840.009.221.000.000.00	Retirement	2,862		
1.6110.009.221.000.000.00	Retirement	10,804		
1.6300.009.221.000.000.00	Retirement	5,724		
1.6540.009.221.000.000.00	Retirement	7,871		
1.6550.009.221.000.000.00	Retirement	7,871		
1.6580.009.221.000.000.00	Retirement	5,724		
1.6610.009.221.000.000.00	Retirement	13,595		
1.6620.009.221.000.000.00	Retirement	5,009		
1.6940.009.221.000.000.00	Retirement	15,026		
1.7200.009.221.000.000.00	Retirement	4,293		
	Total Benefits		369,556	
	Total Non-Contributory Employee Benefits			2,080,056

<u>PRC 011</u>	<u>NBPTS Education Leave</u>			
	<u>Salaries</u>			
1.5110.011.163.000.000.00	Sal-Substitute-St Dev	3,038		
1.5210.011.163.000.000.00	Sal-Substitute Ec St Dev	1,500		
1.5330.011.163.000.000.00	Sal-Substitute Rem St Dev	1,500		
	Total Salaries		6,038	
	<u>Benefits</u>			
1.5110.011.211.000.000.00	Fica	232		
1.5210.011.211.000.000.00	Fica	115		
1.5330.011.211.000.000.00	Fica	115		
	Total Benefits		462	
	Total NBPTS Education Leave			6,500

<u>PRC 012</u>	<u>Driver Education</u>			
	<u>Other Cost</u>			
1.5110.012.311.000.000.00	Contracted Srvs	211,890		
1.5110.012.411.000.000.00	Supplies & Materials	12,500		
	Total Other Costs		224,390	
	Total Driver Education			224,390

<u>PRC 013</u>	<u>Workforce Development Months of Employment</u>			
	<u>Salaries</u>			
1.5120.013.131.000.000.00	Sal-CTE Curricular Teacher/	543,491		
1.5120.013.121.314.000.00	Sal-CTE Curricular Teacher/	50,570		
1.5120.013.121.321.000.00	Sal-CTE Curricular Teacher/	43,970		
1.5120.013.121.324.000.00	Sal-CTE Curricular Teacher/	76,680		
1.5120.013.121.332.000.00	Sal-CTE Curricular Teacher/	119,280		
1.5120.013.121.340.000.00	Sal-CTE Curricular Teacher/	622,530		

1.5120.013.121.344.000.00	Sal-CTE Curricular Teacher/	35,800	
1.5120.013.121.356.000.00	Sal-CTE Curricular Teacher/	601,490	
1.5120.013.121.368.000.00	Sal-CTE Curricular Teacher/	96,820	
1.5120.013.121.372.000.00	Sal-CTE Curricular Teacher/	480,094	
1.5120.013.121.376.000.00	Sal-CTE Curricular Teacher/	102,780	
1.5120.013.162.000.000.00	Sal-Substitute CTE	2,500	
1.5120.013.184.000.000.00	Longevity CTE	15,000	
1.5120.013.184.321.000.00	Longevity CTE	15,000	
1.5120.013.184.324.000.00	Longevity CTE	15,000	
1.5120.013.184.332.000.00	Longevity CTE	15,000	
1.5120.013.184.340.000.00	Longevity CTE	12,000	
1.5120.013.184.356.000.00	Longevity CTE	12,000	
1.5120.013.184.368.000.00	Longevity CTE	10,000	
1.5120.013.184.372.000.00	Longevity CTE	9,624	
1.5120.013.188.000.000.00	Annual Leave Payoff	15,000	
	Total Salaries		2,894,629
	<u>Benefits</u>		
1.5120.013.211.000.000.00	Fica	44,063	
1.5120.013.211.321.000.00	Fica	4,511	
1.5120.013.211.324.000.00	Fica	8,161	
1.5120.013.211.332.000.00	Fica	11,420	
1.5120.013.211.340.000.00	Fica	48,542	
1.5120.013.211.344.000.00	Fica	2,739	
1.5120.013.211.356.000.00	Fica	46,932	
1.5120.013.211.368.000.00	Fica	8,172	
1.5120.013.211.372.000.00	Fica	37,463	
1.5120.013.221.000.000.00	Retirement	94,913	
1.5120.013.221.321.000.00	Retirement	9,760	
1.5120.013.221.324.000.00	Retirement	17,656	
1.5120.013.221.332.000.00	Retirement	24,706	
1.5120.013.221.340.000.00	Retirement	107,497	
1.5120.013.221.344.000.00	Retirement	5,925	
1.5120.013.221.356.000.00	Retirement	104,015	
1.5120.013.221.368.000.00	Retirement	17,679	
1.5120.013.221.372.000.00	Retirement	81,048	
1.5120.013.231.000.000.00	Health Insurance	333,881	
	Total Benefits		1,009,082
	Total Workforce Development Months of Employment		3,903,710
<u>PRC 014</u>	<u>Workforce Development Program Support</u>		
	<u>Salaries</u>		
1.5120.014.162.332.000.00	Sub Pay CTE Activity (HJM)	824	
1.5120.014.162.356.000.00	Sub Pay CTE Activity (NBHS)	824	
1.5120.014.162.340.000.00	Sub Pay CTE Activity (HHS)	824	

1.5120.014.162.368.000.00	Sub Pay CTE Activity (TCM)	103	
1.5120.014.162.372.000.00	Sub Pay CTE Activity (WCHS)	1030	
1.5120.014.163.314.000.00	Sub Sal SD (CEC)	309	
1.5120.014.163.321.000.00	Sub Sal SD (ECE)	309	
1.5120.014.163.324.000.00	Sub Sal SD (GCF)	206	
1.5120.014.163.332.000.00	Sub Sal SD (HJM)	309	
1.5120.014.163.340.000.00	Sub Pay SD (HHS)	515	
1.5120.014.163.344.000.00	Sub Pay SD (HMS)	309	
1.5120.014.163.356.000.00	Sub Pay SD (NBHS)	515	
1.5120.014.163.368.000.00	Sub Pay SD (TCM)	309	
1.5120.014.163.372.000.00	Sub Pay SD (WCHS)	515	
1.5120.014.163.376.000.00	Sub Pay SD (WCMS)	309	
1.6120.014.151.000.000.00	Salary- Clerical Assist.	30959	
1.6120.014.184.000.000.00	Longevity	0	
	Total Salaries		38,169
	<u>Benefits</u>		
1.5120.014.211.314.000.00	FICA (CEC)	21	
1.5120.014.211.321.000.00	FICA (ECE)	0	
1.5120.014.211.324.000.00	FICA (GCF)	21	
1.5120.014.211.332.000.00	FICA (HJM)	14	
1.5120.014.211.340.000.00	FICA (HHS)	75	
1.5120.014.211.344.000.00	FICA (HMS)	21	
1.5120.014.211.356.000.00	FICA (NBHS)	75	
1.5120.014.211.368.000.00	FICA (TCM)	28	
1.5120.014.211.372.000.00	FICA (WCHS)	75	
1.5120.014.211.376.000.00	FICA (WCMS)	21	
1.6120.014.211.000.000.00	Employer's FICA	2369	
1.6120.014.221.000.000.00	Retirement	4548	
1.6120.014.231.000.000.00	Employer's Health Insurance	5651	
1.6120.014.232.000.000.00	Worker's Compensation	175	
	Total Benefits		13,094
	<u>Other Cost</u>		
1.5120.014.311.340.000.00	Contracted Services (HHS)	1454	
1.5120.014.311.356.000.00	Contracted Services (NBHS)	800	
1.5120.014.311.372.000.00	Contracted Services (WCHS)	560	
1.5120.014.312.000.000.00	Workshop Expense (IMC)	4855	
1.5120.014.312.314.000.00	Workshop Expense (CEC)	500	
1.5120.014.312.321.000.00	Workshop Expense (ECE)	500	
1.5120.014.312.324.000.00	Workshop Expense (GCF)	500	
1.5120.014.312.332.000.00	Workshop Expense (HJM)	2000	
1.5120.014.312.340.000.00	Workshop Expense (HHS)	4000	
1.5120.014.312.344.000.00	Workshop Expense (HMS)	500	
1.5120.014.312.356.000.00	Workshop Expense (NBHS)	4000	
1.5120.014.312.368.000.00	Workshop Expense (TCM)	500	

1.5120.014.312.372.000.00	Workshop Expense (WCHS)	4000
1.5120.014.312.376.000.00	Workshop Expense (WCMS)	500
1.5120.014.313.000.000.00	Advertising	500
1.5120.014.314.000.000.00	Printing & Binding	1000
1.5120.014.327.340.000.00	Rentals/Leases (HHS)	200
1.5120.014.327.372.000.00	Rentals/Leases (WCHS)	350
1.5120.014.332.000.000.00	Travel- IMC	2000
1.5120.014.332.340.000.00	Travel - HHS	0
1.5120.014.332.356.000.00	Travel - NBHS	0
1.5120.014.332.372.000.00	Travel - WCHS	0
1.5120.014.333.324.000.00	Field Trips - GCF	100
1.5120.014.333.340.000.00	Field Trips - HHS	750
1.5120.014.333.332.000.00	Field Trips - HJM	1200
1.5120.014.333.344.000.00	Field Trips - HMS	150
1.5120.014.333.356.000.00	Field Trips - NBHS	1000
1.5120.014.333.368.000.00	Field Trips - TCM	150
1.5120.014.333.372.000.00	Field Trips- WCHS	2500
1.5120.014.333.376.000.00	Field Trips - WCM	150
1.5120.014.351.000.000.00	Tuition fees - credentialing	5000
1.5120.014.379.000.000.00	Other Insurance & Adjustments	2500
1.5120.014.411.000.000.00	Supplies and Materials - Admin	12986
1.5120.014.411.314.000.00	Supplies and Materials - CEC	500
1.5120.014.411.321.000.00	Supplies and Materials - ECE	500
1.5120.014.411.324.000.00	Supplies and Materials- GCF	2000
1.5120.014.411.332.000.00	Supplies and Materials- HJ Mac	2000
1.5120.014.411.340.000.00	Supplies and Materials - HHS	3000
1.5120.014.411.340.000.20	Supplies (Food) - HHS	2000
1.5120.014.411.344.000.00	Supplies and Materials - HMS	2000
1.5120.014.411.356.000.00	Supplies and Materials - NBHS	3000
1.5120.014.411.356.000.20	Supplies (Food)- NBHS	3000
1.5120.014.411.368.000.00	Supplies and Materials - TCMS	2000
1.5120.014.411.372.000.00	Supplies and Materials- WCHS	3000
1.5120.014.411.372.000.20	Supplies (Food)- WCHS	2000
1.5120.014.411.376.000.00	Supplies and Materials- WCMS	2000
1.5120.014.413.340.000.00	Textbooks	3252
1.5120.014.413.372.000.00	CTE - Other Textbooks	3252
1.5120.014.418.000.000.00	Computer Software	500
1.5120.014.418.340.000.00	Computer Software	185
1.5120.014.422.340.000.00	Repairs & Parts - HHS	1000
1.5120.014.422.356.000.00	Repairs & Parts- NBHS	1000
1.5120.014.422.372.000.00	Repairs & Parts- WCHS	1000
1.5120.014.461.332.000.00	Non-Cap Equipment - HJM	1500
1.5120.014.461.376.000.00	Non-Cap Equipment- WCM	1500
1.5120.014.461.340.000.00	Non-Cap Equipment- HHS	2000
1.5120.014.461.356.000.00	Non-Cap Equipment- NBHS	3000

1.5120.014.461.372.000.00	Non-Cap Equipment- WCHS	3000	
1.5120.014.462.376.000.00	Computer Equipment - WCM	10500	
1.5220.014.312.356.000.00	Workshop Expense	1015	
1.5220.014.332.356.000.00	Travel	485	
1.5830.014.332.340.000.00	CDC Travel- HHS	750	
1.5830.014.332.356.000.00	CDC Travel- NBHS	750	
1.5830.014.332.372.000.00	CDC Travel- WCHS	750	
1.5830.014.312.340.000.00	CDC Workshop Expense - HHS	750	
1.5830.014.312.356.000.00	CDC Workshop Expense- NBHS	750	
1.5830.014.312.372.000.00	CDC Workshop Expense- WCHS	750	
1.6120.014.312.000.000.00	Workshop Expenses- Admin	6500	
1.6120.014.332.000.000.00	Travel - Admin	4000	
1.6120.014.341.000.000.00	Telephone	406	
1.6120.014.342.000.000.00	Postage	200	
1.6120.014.411.000.000.00	Supplies	750	
1.6550.014.422.356.000.00	Repair Parts and labor	3000	
1.6550.014.422.372.000.00	Repair Parts and labor	3000	
	Total Other Costs	137,750	
	Total Workforce Development Program Support		189,013

PRC 024

Disadvantaged Students Supplemental Funding (DSSF)

Salaries

1.5400.024.116.000.000.00	Sal-Asst Principal	128,516	
1.5110.024.135.000.000.00	Sal-Lead Teacher	122,189	
1.5110.024.134.000.000.00	Salary - Teacher Mentor	47,710	
1.5110.024.183.000.000.00	Sal-Bonus Pay	8,547	
	Total Salaries	306,962	

Benefits

1.5110.024.211.000.000.00	Fica	13,651	
1.5400.024.211.000.000.00	Fica	9,831	
1.5110.024.221.000.000.00	Retirement	29,533	
1.5400.024.221.000.000.00	Retirement	21,269	
1.5110.024.231.000.000.00	Health Insurance	28,295	
1.5400.024.231.000.000.00	Health Insurance	16,978	
	Total Benefits	119,558	

Other Cost

1.5850.024.311.340.000.00	Contracted Services	29,870	
1.5850.024.311.356.000.00	Contracted Services	29,870	
1.5850.024.311.372.000.00	Contracted Services	29,870	
	Total Other Costs	89,610	
	Total DSSF		516,130

PRC 027

Teacher Assistants

<u>Salaries</u>			
1.5110.027.142.000.000.00	Sal-Teacher Asst	2,171,491	
1.5110.027.167.000.000.00	Sal-T A Sal When Substituting	8,500	
1.5110.027.199.000.000.00	Sal-Overtime	50,000	
	Total Salaries		<u>2,229,991</u>
<u>Benefits</u>			
1.5110.027.211.000.000.00	Fica	170,594	
1.5110.027.221.000.000.00	Retirement	369,064	
1.5110.027.231.000.000.00	Health Insurance	928,076	
	Total Benefits		<u>1,467,734</u>
	Total Teacher Assistants		3,697,725

<u>PRC 031</u>	<u>Low Wealth Supplemental Funding</u>		
<u>Salaries</u>			
1.5110.031.121.000.000.00	Sal-Reg Curricular Teacher	611,779	
	Total Salaries		<u>611,779</u>
<u>Benefits</u>			
1.5110.031.211.000.000.00	Fica	46,801	
1.5110.031.221.000.000.00	Retirement	101,249	
1.5110.031.231.000.000.00	Health Insurance	84,885	
	Total Benefits		<u>232,936</u>
	Total Low Wealth Supplemental Funding		844,715

<u>PRC 032</u>	<u>Children with Disabilities</u>		
<u>Salaries</u>			
1.5210.032.121.000.000.00	Sal - Teacher	2,304,215.00	
1.5210.032.133.000.000.00	Sal - Psychologists	210,435.00	
1.5210.032.142.000.000.00	Sal - Teacher Asst	673,404.00	
1.5210.032.144.000.000.00	Sal - Educational Interpreter	83,255.00	
1.5210.032.146.000.000.00	Sal - Specialist (Beh. Tech & Trans Coord.)	24,227.00	
1.5210.032.162.000.000.00	Sal - Substitute Pay	60,000.00	
1.5210.032.165.000.000.00	Sal - Sub Pay/TA	25,000.00	
1.5210.032.167.000.000.00	Sal - Substitute/TA for T	500.00	
1.5210.032.199.000.000.00	Sal - Overtime	25,000.00	
1.5230.032.121.000.000.00	Salary - Preschool Teacher	333,743.00	
1.5230.032.142.000.000.00	Salary - PS Teacher Assistant	84,605.00	
1.5230.032.162.000.000.00	Salary - Sub Pay	1,800.00	
1.5230.032.167.000.000.00	Salary - Sub Pay/TA	1,500.00	
1.5230.032.199.000.000.00	Salary - Overtime	1,100.00	
1.5240.032.129.000.000.00	Salary - Held Harmless	9,900.00	
1.5240.032.132.000.000.00	Sal - Speech/Language	806,321.00	
1.5840.032.145.000.000.00	Sal - Health Related	559,657.00	
	Total Salaries		<u>5,204,662.00</u>
<u>Benefits</u>			

1.5210.032.211.000.000.00	FICA	260,562.00	
1.5210.032.221.000.000.00	Retirement	549,632.00	
1.5210.032.231.000.000.00	Hospitalization	514,969.00	
1.5230.032.211.000.000.00	FICA	32,341.00	
1.5230.032.221.000.000.00	Retirement	69,419.00	
1.5230.032.231.000.000.00	Hospitalization	62,249.00	
1.5240.032.211.000.000.00	FICA	62,441.00	
1.5240.032.221.000.000.00	Retirement	135,085.00	
1.5240.032.231.000.000.00	Hospitalization	84,885.00	
1.5840.032.211.000.000.00	FICA	42,814.00	
1.5840.032.221.000.000.00	Retirement	92,624.00	
1.5840.032.231.000.000.00	Hospitalization	67,908.00	
	Total Benefits		1,974,929
	<u>Other Cost</u>		
1.5210.032.311.000.000.00	Contract Services	10,197.00	
1.5210.032.313.000.000.00	Advertising	500.00	
1.5210.032.327.000.000.00	Rentals	500.00	
1.5210.032.332.000.000.00	Travel - Instr Itinerant Personnel	20,000.00	
1.5210.032.378.000.000.00	Scholastic Accident Insurance	1,050.00	
1.5230.032.332.000.000.00	Travel - PS	5,000.00	
1.5240.032.332.000.000.00	Travel - Speech	5,000.00	
1.5840.032.311.000.000.00	Contract Svc	3,000.00	
1.5250.032.311.000.000.00	Contract Services - Audiology	60,000.00	
1.5840.032.332.000.000.00	Travel - Health Related	12,000.00	
	Total Other Costs		117,247
	Total Children with Disabilities		7,296,838
<u>PRC 034</u>	<u>Academically/Intellectually Gifted</u>		
	<u>Salaries</u>		
1.5260.034.121.000.000.00	Sal-AIG Teacher	480,702	
1.5260.034.163.000.000.00	Salary - Sub	7,000	
	Total Salaries		487,702
	<u>Benefits</u>		
1.5260.034.211.000.000.00	Fica	37,309	
1.5260.034.221.000.000.00	Retirement	80,715	
1.5260.034.231.000.000.00	Health Insurance	56,590	
	Total Benefits		174,614
	<u>Other Cost</u>		
1.5260.034.312.000.000.00	Staff Development	14,674	
1.5260.034.411.000.000.00	Supplies & Materials	30,000	
1.5260.034.461.000.000.00	Non-Capitalized Equipment	26,259	
	Total Other Costs		70,933
	Total Academically/Intellectually Gifted		733,249

<u>PRC 054</u>	<u>Limited English</u>		
	<u>Salaries</u>		
1.5270.054.121.000.000.00	Sal - Teacher	219,433	
1.5270.054.144.000.000.00	Sal - Interpreter	600	
1.5270.054.183.000.000.00	Sal - bonus pay	5,500	
1.5270.054.162.000.000.00	Sal - Sub Pay	1,000	
	Total Salaries		226,533
	<u>Benefits</u>		
1.5270.054.211.000.000.00	Fica	17,330	
1.5270.054.221.000.000.00	Retirement	37,326	
1.5270.054.231.000.000.00	Health Insurance	28,295	
	Total Benefits		82,951
	<u>Other Cost</u>		
1.5270.054.311.000.000.00	Contracts	600	
1.5270.054.332.000.000.00	Travel	4,100	
1.5270.054.411.000.000.00	Supplies & Materials	957	
	Total Other Costs		5,657
	Total Limited English		315,141

<u>PRC 056</u>	<u>Transportation of Pupils</u>		
	<u>Salaries</u>		
1.6550.056.171.000.000.00	Sal-Driver	1,150,000	
1.6550.056.172.000.000.00	Sal-Overtime Bus Drivers	70,000	
1.6550.056.165.000.000.00	Sal - Subs/Non- teaching	75,000	
1.6550.056.175.000.000.00	Sal-Transportation Personnel	500,000	
	Total Salaries		1,795,000
	<u>Benefits</u>		
1.6550.056.211.000.000.00	Fica	148,000	
1.6550.056.221.000.000.00	Retirement	250,000	
1.6550.056.231.000.000.00	Health Insurance	111,747	
	Total Benefits		509,747
	<u>Other Cost</u>		
1.6550.056.312.000.000.00	Staff Development	3,000	
1.6550.056.311.000.000.00	Contract Services	0	
1.6550.056.319.000.000.00	Drug Testing	14,000	
1.6550.056.321.000.000.00	Energy	46,000	
1.6550.056.331.000.000.00	Pupil Transportation Contract	4,600	
1.6550.056.341.000.000.00	Telephone Garage	83,160	
1.6550.056.411.000.000.00	Supplies & Materials (Garage	45,000	
1.6550.056.421.000.000.00	Fuel for Facilities	0	
1.6550.056.422.000.000.00	Vehicle Repair/Parts/Grease	225,000	
1.6550.056.423.000.000.00	Gas/Diesel Fuel	382,000	
1.6550.056.424.000.000.00	Oil	18,000	

1.6550.056.425.000.000.00	Tires & Tubes	80,000		
	Total Other Costs		900,760	
	Total Transportation of Pupils			3,205,507

<u>PRC 061</u>	<u>Classroom Materials/Instructional Supplies</u>			
	<u>Other Cost</u>			
1.5110.061.411.000.000.00	Supplies & Materials	407,495		
	Total Other Costs		407,495	
	Total Classroom Materials/Instructional Supplies			407,495

<u>PRC 068/069</u>	<u>At Risk Student Services-Alternative Programs</u>			
<u>Unreserved - Sort 00</u>	<u>Other Cost</u>			
1.5330.069.411.000.000.00	Supplies and Materials	269,241		
1.5330.069.418.000.000.00	Computer Software & Supplies	254,270		
1.5330.069.461.000.000.00	Furniture & Equipment	251,478		
			774,989	
				774,989

<u>Drop Out - Sort 02</u>	<u>Salaries</u>			
1.5310.069.142.332.000.02	Sal-Teacher Asst	22,000		
1.5310.069.142.372.000.02	Sal-Teacher Asst	24,000		
1.5310.069.142.376.000.02	Sal-Teacher Asst	25,900		
1.5310.069.131.340.000.02	Sal - Drop out coordinator	31,220		
1.5310.069.131.372.000.02	Sal - Drop out coordinator	46,500		
1.5310.069.199.000.000.02	Sal-Overtime	5,000		
	Total Salaries		154,620	
	<u>Benefits</u>			
1.5310.069.211.000.000.02	Fica	11,828		
1.5310.069.221.000.000.02	Retirement	25,590		
1.5310.069.231.000.000.02	Health Insurance	28,295		
	Total Benefits		65,713	
	<u>Other Cost</u>			
1.5320.069.332.000.000.02	Travel-Social Worker	6,000		
1.5840.069.332.000.000.02	Travel-Health Services	2,000		
1.5310.069.411.000.000.02	Supplies & Materials	2,000		
	Total Other Costs		10,000	
	Total Drop Out - Sort 02			230,333

<u>Guidance - Sort 07</u>	<u>Salaries</u>			
1.5830.069.131.000.000.07	Sal-Guidance Srvs	375,000		

	Total Salaries		<u>375,000</u>	
	<u>Benefits</u>			
1.5830.069.211.000.000.07	Fica	28,688		
1.5830.069.221.000.000.07	Retirement	62,063		
1.5830.069.231.000.000.07	Health Insurance	<u>50,931</u>		
	Total Benefits		<u>141,681</u>	
	Total Guidance - Sort 07			516,681

ASPIRE - Sort 24

	<u>Salaries</u>			
1.6300.069.113.324.000.24	Sal-Program Director	<u>72,000</u>		
	Total Salaries		<u>72,000</u>	
	<u>Benefits</u>			
1.6300.069.211.324.000.24	Fica	5,508		
1.6300.069.221.324.000.24	Retirement	11,916		
1.6300.069.231.324.000.24	Health Insurance	<u>5,659</u>		
	Total Benefits		<u>23,083</u>	
	<u>Other Costs</u>			
1.5330.069.411.324.000.24	Supplies	<u>5,000</u>		
			<u>5,000</u>	
	Total ASPIRE - Sort 24			100,083

Remediation - Sort 37

	<u>Salaries</u>			
1.5330.069.121.000.000.37	Sal-Remedial Teacher	250,000		
1.5330.069.143.000.000.37	Sal-Tutor	75,000		
1.5330.069.162.000.000.37	Sal-Substitute Remediation	5,000		
1.6550.069.171.000.000.37	Bus Drivers	5,000		
1.5330.069.198.000.000.37	Sal-Tutor	<u>15,000</u>		
	Total Salaries		<u>350,000</u>	
	<u>Benefits</u>			
1.5330.069.211.000.000.37	FICA	26,775		
1.5330.069.221.000.000.37	Retirement	57,098		
1.5330.069.231.000.000.37	Health Insurance	<u>28,295</u>		
	Total Benefits		<u>112,168</u>	
	<u>Other Cost</u>			
1.5330.069.411.000.000.37	Supplies	10,000		
1.6550.069.423.000.000.37	Gas/Diesel Fuel	<u>5,000</u>		
	Total Other Costs		<u>15,000</u>	
	Total Remediation - Sort 37			477,168

Alternative Programs - Sort 47

Salaries

1.5310.069.142.000.000.47	Sal-Teacher Asst	21,000		
1.5310.069.142.340.000.47	Sal-Teacher Asst	21,500		
1.5310.069.142.372.000.47	Sal-Teacher Asst	21,600		
1.5310.069.142.356.000.47	Sal-Teacher Asst	21,500		
1.5310.069.199.000.000.47	Sal-Overtime	2,000		
	Total Salaries		<u>87,600</u>	
	<u>Benefits</u>			
1.5310.068.211.000.000.47	Fica	6,701		
1.5310.068.221.000.000.47	Retirement	14,498		
1.5310.068.231.000.000.47	Health Insurance	28,295		
	Total Benefits		<u>49,494</u>	
	Total Alternative Programs - Sort 47			137,094

Middle Schools Remediation - Sort 71

	<u>Salaries</u>			
1.5310.069.142.324.000.71	Sal-Alt Instr Teacher Assistant	21,329		
1.5310.069.121.324.000.71	Sal-Remedial Teacher	30,800		
1.5830.069.151.324.000.71	Sal-Remedial Teacher	21,409		
1.5330.069.121.344.000.71	Sal – Remedial Teacher	46,400		
	Total Salaries		<u>119,938</u>	
	<u>Benefits</u>			
1.5310.069.211.000.000.71	Fica	1,632		
1.5330.069.211.000.000.71	Fica	2,356		
1.5820.069.211.000.000.71	Fica	1,638		
1.5830.069.211.000.000.71	Fica	3,550		
1.5310.069.221.000.000.71	Retirement	3,530		
1.5330.069.221.000.000.71	Retirement	5,097		
1.5820.069.221.000.000.71	Retirement	3,543		
1.5830.069.221.000.000.71	Retirement	7,679		
1.5310.069.231.000.000.71	Health Insurance	5,659		
1.5330.069.231.000.000.71	Health Insurance	5,659		
1.5820.069.231.000.000.71	Health Insurance	5,659		
1.5830.069.231.000.000.71	Health Insurance	5,659		
	Total Benefits		<u>51,661</u>	
	<u>Other Cost</u>			
1.6550.069.423.000.000.71	Gas/Fuel	51,793		
	Total Other Costs		<u>51,793</u>	
	Total High School Remediation Programs - Sort 71			223,392

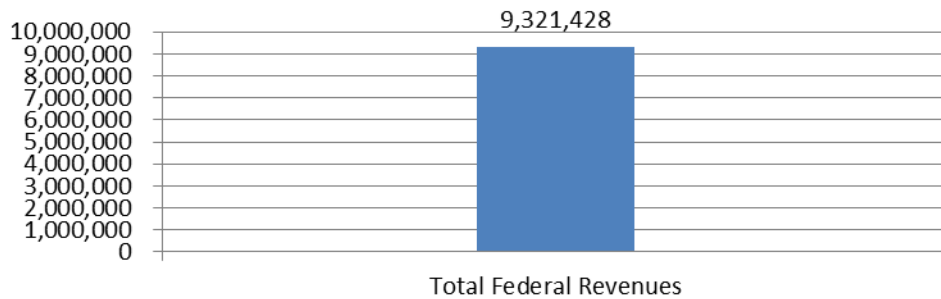
Resource Officers - Sort 74

	<u>Other Cost</u>	
1.5850.069.311.324.000.74	Contracted Services	38,975
1.5850.069.311.332.000.74	Contracted Services	38,975
1.5850.069.311.340.000.74	Contracted Services	38,975
1.5850.069.311.344.000.74	Contracted Services	38,975

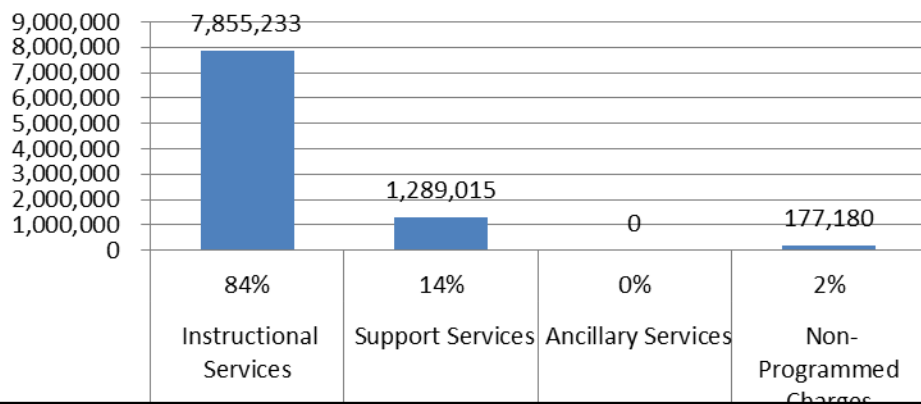
1.5850.069.311.356.000.74	Contracted Services	77,950		
1.5850.069.311.368.000.74	Contracted Services	38,975		
1.5850.069.311.372.000.74	Contracted Services	38,975		
1.5850.069.311.376.000.74	Contracted Services	<u>38,975</u>		
	Total Other Costs		<u>350,775</u>	
	Total Resource Officers - Sort 74			<u>350,775</u>
	Total At Risk Student Services-Alternative Programs			<u>2,810,515</u>
<u>PRC 130</u>	<u>Textbooks</u>			
	<u>Other Cost</u>			
1.5110.130.412.000.000.00	Textbooks	<u>492,631</u>		
	Total Other Costs		<u>492,631</u>	
	Total Textbooks			<u>492,631</u>
Total State Fund Expenditures				<u><u>76,069,929</u></u>

Federal Funds Budget

Federal Revenues through DPI



Federal Expenditures



PRC #	PRC Name	FY 2016 Estimated Allotment	FY 2015 Estimated Carry-Over	Total Estimated Federal Funds
017	Voc Ed Program Improvement	198,693	0	198,693
049	IDEA Pre-School Handicapped	111,637	13,000	124,637
050	ESEA Chapter 1 Lea Basic Prog	4,556,658	0	4,556,658
060	IDEA VI-B Handicapped	2,959,417	575,000	3,534,417
082	IDEA - State Improvement	0	2,700	2,700
103	Improving Teacher Quality	604,579	180,000	784,579
104	Language Acquisition	75,895	28,000	103,895
111	Language Acquisition - Significant	7,749	0	7,749
118	IDEA - VIB -Special Needs Target Assistance	0	2,000	2,000
119	IDEA - Targeted Assistance for Preschool	0	6,100	6,100
		8,514,628	806,800	9,321,428

Federal Funds Budget

REVENUES

3.3600.017.000.000.000.00	CTE-Program Improvement	198,693
3.3600.049.000.000.000.00	IDEA Pre-School Children with Disabilities	124,637
3.3600.050.000.000.000.00	ESEA Title I LEA Basic	4,556,658
3.3600.060.000.000.000.00	IDEA VI-B Children with Disabilities	3,534,417
3.3600.082.000.000.000.00	IDEA - VI-B State Improvement	2,700
3.3600.103.000.000.000.00	Improving Teacher Quality	784,579
3.3600.104.000.000.000.00	Language Acquisition Grant	103,895
3.3600.111.000.000.000.00	Language Acquisition - Significant	7,749
3.3600.118.000.000.000.00	IDEA - VIB -Special Needs Target Assistance	2,000
3.3600.119.000.000.000.00	IDEA - Targeted Assistance for Preschool	<u>6,100</u>

Total Federal Revenues

9,321,428

EXPENDITURES

PRC 017

Vocational - Technical Education

District Wide

Salaries

3.6120.017.113.000.000.00	Salary - Director	3,948
3.6120.017.184.000.000.00	Salary - Longevity	128
3.5120.017.163.340.000.00	Sub pay	1,648
3.5120.017.163.356.000.00	Sub pay	1,648
3.5120.017.163.372.000.00	Sub pay	<u>1,648</u>

Total Salaries

9,020

Benefits

3.6120.017.211.000.000.00	FICA	312
3.5120.017.211.340.000.00	FICA	112
3.5120.017.211.356.000.00	FICA	112
3.5120.017.211.372.000.00	FICA	112
3.6120.017.221.000.000.00	Retirement	620
3.6120.017.231.000.000.00	Hospitalization	323

3.5120.017.232.000.000.00	Workers Compensation	30		
3.6120.017.232.000.000.00	Workers Compensation	30		
	Total Benefits		1,651	
	<u>Other Cost</u>			
3.5120.017.312.340.000.00	Workshop Expense	4,500		
3.5120.017.312.356.000.00	Workshop Expense	4,500		
3.5120.017.312.372.000.00	Workshop Expense	4,500		
3.5120.017.351.000.000.00	Other Tuition	1,626		
3.5120.017.411.000.000.00	Supplies and Materials	15,000		
3.5120.017.411.340.000.00	Supplies and Materials	12,000		
3.5120.017.411.356.000.00	Supplies and Materials	12,000		
3.5120.017.411.372.000.00	Supplies and Materials	12,000		
3.5120.017.461.340.000.00	Non-Capitalized Equipment	3,000		
3.5120.017.461.356.000.00	Non-Capitalized Equipment	16,200		
3.5120.017.461.372.000.00	Non-Capitalized Equipment	4,392		
3.5120.017.462.000.000.00	Non Capitalized Computer Equipment	21,350		
3.5120.017.462.372.000.00	Non Capitalized Computer Equipment	31,300		
3.5120.017.462.340.000.00	Non Capitalized Computer Equipment	31,300		
3.5120.017.462.356.000.00	Non Capitalized Computer Equipment	10,500		
3.8100.017.392.000.000.00	Indirect Costs	3,854		
	Total Other Costs		188,022	
	Total District Wide			198,693
	Total Vocational - Technical Education			198,693

PRC 049 IDEA VI-B Pre-School Children with Disabilities
District Wide
Salaries

3.5230.049.142.000.000.00	Sal-Teacher Assistant	-		
3.5230.049.163.000.000.00	Sal-Sub Pay	1,000		
3.6200.049.113.000.000.00	Sal - Director	67,004		
3.6200.049.184.000.000.00	Sal - Longevity	2,178		
	Total Salaries		70,182	
	<u>Benefits</u>			

3.5230.049.211.000.000.00	FICA	77		
3.6200.049.211.000.000.00	FICA	5,292		
3.5230.049.221.000.000.00	Retirement	-		
3.6200.049.221.000.000.00	Retirement	11,450		
3.5230.049.231.000.000.00	Health Ins	-		
3.6200.049.231.000.000.00	Health Ins	5,659		
3.5230.049.233.000.000.00	Unemployment Insurance	50		
3.5230.049.232.000.000.00	Workers' Compensation	50		
3.6200.049.233.000.000.00	Unemployment Insurance	250		
3.6200.049.232.000.000.00	Workers' Compensation	250		
	Total Benefits		23,078	
	<u>Other Cost</u>			
3.8100.049.392.000.000.00	Indirect Costs	2,417		
3.5230.049.418.000.000.00	Software	2,000		
3.6550.049.423.000.000.00	Fuel	10,000		
3.5230.049.411.000.000.00	Supplies & materials	16,960		
	Total Other Costs		31,377	
	Total District Wide			124,637
	Total IDEA Pre-School Handicapped			124,637
<u>PRC 050</u>	<u>ESEA Title I - LEA Basic Program</u>			
	<u>District Wide</u>			
	<u>Salaries</u>			
3.6300.050.113.000.000.00	Sal-Director	67,200		
3.5330.050.135.000.000.00	Sal - Lead Teacher	137,671		
3.6300.050.151.000.000.00	Sal - Office Support	65,670		
3.5330.050.181.000.000.00	Sal - Supplements	5,750		
3.5330.050.183.000.000.00	Bonus pay	2,750		
3.6300.050.183.000.000.00	Bonus pay	1,500		
3.5330.050.163.000.000.01	Sal - Substitute - Staff Development	25,750		
3.5330.050.163.000.000.02	Sal - Substitute - Staff Development	87,550		
3.5330.050.163.000.000.03	Sal - Substitute - Staff Development	-		
3.5330.050.166.000.000.01	Sub pay - TA for Teacher Staff Dev			

		1,650	
3.5330.050.166.000.000.02	Sub pay - TA for Teacher Staff Dev	1,650	
3.5330.050.166.000.000.03	Sub pay - TA for Teacher Staff Dev	-	
3.5330.050.181.000.000.00	Salary - Supplements	-	
3.5330.050.197.000.000.01	Staff Dev - Instructional Stipend	11,000	
3.6300.050.184.000.000.00	Sal-Longevity	4,020	
3.5330.050.196.000.000.01	Sal - workshop	-	
3.5330.050.189.000.000.00	ST Disability Payments – 1st 6 Months	18,579	
	Total Salaries		430,740
	<u>Benefits</u>		
3.5330.050.211.000.000.00	FICA	11,182	
3.5330.050.211.000.000.01	FICA	2,938	
3.5330.050.211.000.000.02	FICA	6,824	
3.5330.050.211.000.000.00	FICA	1,422	
3.6300.050.211.000.000.00	FICA	10,587	
3.5330.050.221.000.000.00	Retirement	24,191	
3.6300.050.221.000.000.01	Retirement	2,094	
3.6300.050.221.000.000.02	Retirement	273	
3.6300.050.221.000.000.03	Retirement	-	
3.6300.050.221.000.000.00	Retirement	22,904	
3.5330.050.231.000.000.00	Health Ins	14,148	
3.6300.050.231.000.000.00	Health Ins	16,977	
3.5330.050.232.000.000.00	Workers' Compensation	23,000	
3.5340.050.232.000.000.65	Workers' Compensation	-	
3.6300.050.232.000.000.00	Workers' Compensation	1,500	
	Total Benefits		138,040
	<u>Other Cost</u>		
3.5330.050.311.000.000.00	Contracted Services	-	
3.6300.050.311.000.000.00	Contracted Services	-	
3.5330.050.312.000.000.00	Workshop Expenses	3,500	
3.5330.050.312.000.000.01	Workshop Expenses	67,130	
3.5330.050.312.000.000.03	Workshop Expenses		

		-		
3.6300.050.312.000.000.00	Workshop Expenses	25,000		
3.5330.050.312.000.000.10	Workshop Expenses	1,165		
3.5330.050.312.000.000.11	Workshop Expenses	405		
3.5330.050.312.000.000.12	Workshop Expenses	1,571		
3.6300.050.313.000.000.00	Advertising Costs	8,000		
3.6300.050.314.000.000.00	Printing and Binding	1,000		
3.5330.050.332.000.000.00	Travel Reimbursement	2,600		
3.6300.050.332.000.000.00	Travel Reimbursement	6,500		
3.6300.050.341.000.000.00	Telephone	1,700		
3.6300.050.342.000.000.00	Postage	-		
3.8100.050.392.000.000.00	Indirect Costs	88,380		
3.5330.050.411.000.000.00	Supplies & materials	5,067		
3.5330.050.411.000.000.09	Supplies & materials	10,000		
3.5880.050.411.000.000.00	Supplies & materials	16,234		
3.6300.050.411.000.000.00	Supplies & materials	53,160		
3.6300.050.418.000.000.00	Computer software & supplies	10,000		
3.6300.050.461.000.000.00	Non-capitalized equipment	12,175		
3.6300.050.462.000.000.00	Non-capitalized computer equip	20,400		
	Total Other Costs		333,987	
	Total District Wide			902,767

Private School - Annunciation

Salaries

3.5330.050.143.000.000.10	Sal-Tutor within Instr day	14,658		
	Total Salaries		14,658	

Benefits

3.5330.050.211.000.000.10	FICA	1,121		
3.5330.050.232.000.000.10	Workers' Compensation	-		
	Total Benefits		1,121	

Other Cost

3.5880.050.411.000.000.10	Supplies & materials	230		
3.5880.050.411.000.000.11	Supplies & materials	81		

3.5880.050.411.000.000.12	Supplies & materials	311	
3.5330.050.312.000.000.10	Staff Development	1,165	
3.5330.050.411.000.000.10	Supplies & materials	1,138	
3.5330.050.418.000.000.10	Computer Software	1,700	
3.5880.050.459.000.000.12	Other Food Purchases	100	
3.5880.050.459.000.000.11	Other Food Purchases	25	
3.5880.050.459.000.000.10	Other Food Purchases	75	
	Total Other Costs		4,825
	Total Private School - Annunciation		
	<u>Private School - St. Paul</u>		
	<u>Salaries</u>		
3.5330.050.143.000.000.12	Sal-Tutor within Instr day	15,879	
	Total Salaries		15,879
	<u>Benefits</u>		
3.5330.050.211.000.000.12	FICA	1,215	
3.5330.050.232.000.000.12	Workers' Compensation	-	
	Total Benefits		1,215
	<u>Other Cost</u>		
3.5880.050.411.000.000.12	Supplies & materials	1,507	
3.5330.050.418.000.000.12	Software	1,700	
3.5330.050.461.000.000.12	Non-capitalized equipment	610	
3.5330.050.312.000.000.12	Workshop expense	1,571	
3.5330.050.462.000.000.12	Computer equipment	1,800	
	Total Other Costs		7,188
	Total Private School - St. Paul		
	<u>Private School -New Bern Christian</u>		
3.5330.050.143.000.000.11	Sal-Tutor within Instr day	5,700	
3.5330.050.211.000.000.11	FICA	436	
3.5330.050.312.000.000.11	Workshop Expense	405	
3.5330.050.411.000.000.11	Instructional Supplies	328	
			6,869
	Total Private School - New Bern Christian		
	Total Private Schools		51,755

Pre-K Set aside
Salaries

3.5340.050.121.320.000.65	Sal - Teacher	38,325	
3.5340.050.162.320.000.65	Sal - Sub Teacher	824	
3.5340.050.181.320.000.65	Sal - Supplementary pay	2,300	
3.5340.050.183.320.000.65	Bonus pay	1,100	
3.5340.050.121.350.000.65	Sal - Teacher	36,750	
3.5340.050.162.350.000.65	Sal - Sub Teacher	824	
3.5340.050.181.350.000.65	Sal - Supplementary pay	2,300	
3.5340.050.232.000.000.65	Workers Comp	800	
3.5340.050.183.350.000.65	Bonus pay	1,100	
	Total Salaries		84,323

Benefits

3.5340.050.211.320.000.65	FICA	3,255	
3.5340.050.211.350.000.65	FICA	3,135	
3.5340.050.221.320.000.65	Retirement	6,905	
3.5340.050.221.350.000.65	Retirement	6,645	
3.5340.050.231.350.000.65	Health Ins	5,659	
3.5340.050.332.320.000.65	Health Ins	5,659	
	Total Benefits		31,258

Other Cost

3.5340.050.332.320.000.65	Travel	1,000	
3.5340.050.411.320.000.65	Supplies & Materials	1,210	
3.5340.050.332.350.000.65	Travel	1,000	
3.5340.050.411.350.000.65	Supplies & Materials	1,209	
	Total Other Costs		4,419
	Total Pre-K set aside		120,000

Bangert
Salaries

3.5330.050.121.304.000.00	Sal-Teacher	36,750
3.5330.050.125.304.000.00	Orientation pay	510
3.5330.050.162.304.000.00	Sub pay - regular	1,030
3.5330.050.163.304.000.00	Sub pay - staff dev absence	5,974

3.5330.050.167.304.000.00	Sal - TA sub pay reg absence	510		
3.5330.050.181.304.000.00	Sal - supplements	2,300		
3.5330.050.183.304.000.00	Bonus pay	1,100		
	Total Salaries		48,174	
	<u>Benefits</u>			
3.5330.050.211.304.000.00	FICA	3,685		
3.5330.050.221.304.000.00	Retirement	6,814		
3.5330.050.231.304.000.00	Health Ins	5,659		
	Total Benefits		16,158	
	<u>Other Cost</u>			
3.5880.050.311.304.000.00	Contract Services	200		
3.5330.050.312.304.000.00	Workshop Expenses	8,500		
3.5330.050.411.304.000.00	Supplies & materials	21,997		
3.5330.050.411.304.000.06	Supplies & materials	16,371		
3.5880.050.411.304.000.00	Supplies & materials	964		
3.5330.050.418.304.000.00	Computer Software	1,550		
3.5880.050.459.304.000.00	Other Food Purchases	900		
3.5330.050.414.304.000.00	Books	3,000		
3.5330.050.462.304.000.00	Non Capitalized Computer Equipment	20,680		
	Total Other Costs		74,162	
	Total Bangert			138,494
	<u>Quinn</u>			
	<u>Salaries</u>			
3.5330.050.121.306.000.00	Sal-Teacher	55,125		
3.5330.050.125.306.000.00	Salary - new hire orientation	510		
3.5330.050.162.306.000.00	Sub pay - regular	1,545		
3.5330.050.163.306.000.00	Sub pay - staff dev absence	3,605		
3.5330.050.167.306.000.00	Sal - TA sub reg absence	510		
3.5330.050.181.306.000.00	Sal - supplements	3,450		
3.5330.050.183.306.000.00	Bonus pay	1,650		
	Total Salaries		66,395	
	<u>Benefits</u>			
3.5330.050.211.306.000.00	FICA	5,079		

3.5330.050.221.306.000.00	Retirement	10,136		
3.5330.050.231.306.000.00	Health Ins	8,489		
	Total Benefits		23,704	
	<u>Other Cost</u>			
3.5330.050.312.306.000.00	Workshop Expenses	2,500		
3.5330.050.411.306.000.00	Supplies & materials	20,728		
3.5330.050.411.306.000.06	Supplies & materials	17,994		
3.5880.050.411.306.000.00	Supplies & materials	1,469		
3.5330.050.418.306.000.00	Computer Software	10,500		
3.5880.050.459.306.000.00	Other Food Purchases	800		
3.5330.050.461.306.000.00	Non cap equipment	2,379		
3.5330.050.462.306.000.00	Non cap computer equipment	5,750		
	Total Other Costs		62,120	
	Total Quinn			152,219
	<u>Bridgeton</u>			
	<u>Salaries</u>			
3.5330.050.121.308.000.00	Sal-Teacher	111,825		
3.5330.050.125.308.000.00	Sal - new teacher orientation pay	510		
3.5330.050.162.308.000.00	Sal - sub pay regular	3,090		
3.5330.050.163.308.000.00	Sal- sub pay staff development	2,060		
3.5330.050.167.308.000.00	Sal - TA sub pay reg absence	510		
3.5330.050.183.308.000.00	Bonus pay	3,300		
3.5330.050.181.308.000.00	Sal-Supplementary Pay	6,900		
	Total Salaries		128,195	
	<u>Benefits</u>			
3.5330.050.211.308.000.00	FICA	9,807		
3.5330.050.221.308.000.00	Retirement	20,364		
3.5330.050.231.308.000.00	Health Ins	16,977		
	Total Benefits		47,148	
	<u>Other Cost</u>			
3.5330.050.312.308.000.00	Workshop Expense	3,500		
3.5330.050.411.308.000.00	Supplies & materials	19,099		
3.5330.050.418.308.000.00	Computer Software	10,153		

3.5330.050.411.308.000.06	Supplies & materials	29,961		
3.5880.050.411.308.000.00	Supplies & materials	1,836		
3.5880.050.459.308.000.00	Other Food Purchases	1,000		
3.5330.050.461.308.000.00	Non cap equipment	7,552		
3.5330.050.462.308.000.00	Non cap computer equipment	4,050		
	Total Other Costs		77,151	
	Total Bridgeton			252,494

Brinson

Salaries

3.5330.050.121.312.000.00	Sal-Teacher	110,250		
3.5330.050.125.312.000.00	Sal - new teacher orientation pay	510		
3.5330.050.143.312.000.00	Sal-Tutors	17,388		
3.5330.050.162.312.000.00	Sal-Teacher	1,030		
3.5330.050.167.312.000.00	Sal - TA Sub pay reg absence	510		
3.5330.050.181.312.000.00	Sal - Supplements	6,900		
3.5330.050.183.312.000.00	Bonus pay	3,300		
	Total Salaries		139,888	

Benefits

3.5330.050.211.312.000.00	FICA	10,701		
3.5330.050.221.312.000.00	Retirement	20,103		
3.5330.050.231.312.000.00	Health Ins	16,977		
	Total Benefits		47,781	

Other Cost

3.5330.050.411.312.000.00	Supplies & materials	8,759		
3.5330.050.411.312.000.06	Supplies & materials	27,433		
3.5880.050.411.312.000.00	Supplies & materials	2,759		
3.5330.050.312.312.000.00	Workshop Expenses	1,000		
3.5330.050.418.312.000.00	Software	3,751		
3.5880.050.459.312.000.00	Other Food Purchases	700		
	Total Other Costs		44,402	
	Total Brinson			232,071

Vanceboro-Farm Life Elementary

Salaries

3.5330.050.121.320.000.00	Sal-Teacher	222,075		
3.5330.050.125.320.000.00	Sal - orientation pay	510		
3.5330.050.162.320.000.00	Sub pay - regular	6,180		
3.5330.050.167.320.000.00	Sal - TA Sub pay reg absence	510		
3.5330.050.181.320.000.00	Sal - Supplements	13,800		
3.5330.050.183.320.000.00	Bonus pay	6,600		
	Total Salaries		<u>249,675</u>	
	<u>Benefits</u>			
3.5330.050.211.320.000.00	FICA	19,100		
3.5330.050.221.320.000.00	Retirement	40,298		
3.5330.050.231.320.000.00	Health Ins	<u>33,954</u>		
	Total Benefits		<u>93,352</u>	
	<u>Other Cost</u>			
3.5330.050.411.320.000.00	Supplies & materials	29,329		
3.5330.050.411.320.000.06	Supplies & materials	51,721		
3.5330.050.418.320.000.00	Software	4,114		
3.5880.050.411.320.000.00	Supplies & materials	2,854		
3.5330.050.461.320.000.00	Non Cap Equipment	2,816		
3.5880.050.459.320.000.00	Other Food Purchases	<u>1,200</u>		
	Total Other Costs		<u>92,034</u>	
	Total Vanceboro-Farm Life			<u>435,061</u>
	<u>Graham Barden</u>			
	<u>Salaries</u>			
3.5330.050.121.328.000.00	Sal-Teacher	73,500		
3.5330.050.125.328.000.00	Sal - orientation pay	510		
3.5330.050.162.328.000.00	Sal - sub pay regular	2,060		
3.5330.050.167.328.000.00	Sal - TA sub pay reg absence	510		
3.5330.050.181.328.000.00	Sal - Supplements	4,600		
3.5330.050.183.328.000.00	Bonus pay	<u>2,200</u>		
	Total Salaries		<u>83,380</u>	
	<u>Benefits</u>			
3.5330.050.211.328.000.00	FICA	6,379		
3.5330.050.221.328.000.00	Retirement			

		13,458		
3.5330.050.231.328.000.00	Health Ins	11,318		
	Total Benefits		31,155	
	<u>Other Cost</u>			
3.5330.050.411.328.000.00	Supplies & materials	11,584		
3.5330.050.411.328.000.06	Supplies & materials	18,074		
3.5330.050.418.328.000.00	Software	6,420		
3.5880.050.459.328.000.00	Other Food Purchases	500		
3.5880.050.411.328.000.00	Supplies & materials	1,211		
	Total Other Costs		37,789	
	Total Graham Barden			152,324
	<u>Havelock Elementary</u>			
	<u>Salaries</u>			
3.5330.050.121.336.000.00	Sal-Teacher	110,250		
3.5330.050.125.336.000.00	Orientation pay	510		
3.5330.050.162.336.000.00	Sal-Substitute	3,090		
3.5330.050.163.336.000.00	Sal - Sub - Staff Dev	4,120		
3.5330.050.167.336.000.00	Sal - TA Sub Pay reg absence	510		
3.5330.050.183.336.000.00	Bonus Pay	3,300		
3.5330.050.181.336.000.00	Supplements	6,900		
	Total Salaries		128,680	
	<u>Benefits</u>			
3.5330.050.211.336.000.00	FICA	9,844		
3.5330.050.221.336.000.00	Retirement	20,103		
3.5330.050.231.336.000.00	Health Ins	16,977		
	Total Benefits		46,924	
	<u>Other Cost</u>			
3.5330.050.312.336.000.00	Workshop/Travel Expense	1,000		
3.5330.050.411.336.000.00	Supplies & materials	17,354		
3.5330.050.411.336.000.06	Supplies & materials	27,403		
3.5880.050.411.336.000.00	Supplies & materials	1,348		
3.5330.050.418.336.000.00	Software	6,993		
3.5880.050.459.336.000.00	Other Food Purchases	800		
3.5330.050.461.336.000.00	Non Cap Equipment			

		-		
3.5330.050.462.336.000.00	Non Cap Computer Equipment	-		
	Total Other Costs		54,898	
	Total Havelock Elementary			230,502
	<u>J T Barber</u>			
	<u>Salaries</u>			
3.5330.050.121.348.000.00	Sal-Teacher	148,575		
3.5330.050.125.348.000.00	Orientation pay	510		
3.5330.050.142.348.000.00	Sal-Teacher Assistant	23,226		
3.5330.050.162.348.000.00	Sal-Substitute	4,120		
3.5330.050.163.348.000.00	Sal - Sub pay staff dev absence	2,884		
3.5330.050.167.348.000.00	Sal - TA sub pay reg absence	510		
3.5330.050.181.348.000.00	Sal - Supplements	9,200		
3.5330.050.183.348.000.00	Sal - bonus pay	4,400		
3.5330.050.184.348.000.00	Longevity	350		
	Total Salaries		193,775	
	<u>Benefits</u>			
3.5330.050.211.348.000.00	FICA	14,824		
3.5330.050.221.348.000.00	Retirement	30,911		
3.5330.050.231.348.000.00	Health Ins	28,295		
	Total Benefits		74,030	
	<u>Other Cost</u>			
3.5330.050.312.348.000.00	Workshop Expenses	4,000		
3.5330.050.411.348.000.00	Supplies & materials	41,702		
3.5330.050.411.348.000.06	Supplies & materials	43,108		
3.5880.050.411.348.000.00	Supplies & materials	2,305		
3.5330.050.418.348.000.00	Computer software & supplies	2,619		
3.5880.050.459.348.000.00	Other Food Purchases	800		
	Total Other Costs		94,534	
	Total J T Barber			362,339
	<u>J W Smith</u>			
	<u>Salaries</u>			
3.5330.050.121.350.000.00	Sal-Teacher	113,400		
3.5330.050.125.350.000.00	Sal - Orientation pay			

		510	
3.5330.050.142.350.000.00	Sal - TA	23,000	
3.5330.050.162.350.000.00	Sal-Substitute	3,090	
3.5330.050.163.350.000.00	Sal-Substitute/St Dev	6,231	
3.5330.050.167.350.000.00	Sal-Substituting Teacher Asst	510	
3.5330.050.181.350.000.00	Sal-Supplementary Pay	6,900	
3.5330.050.183.350.000.00	Bonus pay	3,300	
3.5330.050.199.350.000.00	Overtime pay	510	
	Total Salaries		157,451
	<u>Benefits</u>		
3.5330.050.211.350.000.00	FICA	12,045	
3.5330.050.221.350.000.00	Retirement	24,516	
3.5330.050.231.350.000.00	Health Ins	22,636	
	Total Benefits		59,197
	<u>Other Cost</u>		
3.5330.050.418.350.000.00	Software	7,743	
3.5330.050.461.350.000.00	Non Cap Equipment	3,024	
3.5330.050.411.350.000.00	Supplies & materials	34,521	
3.5330.050.411.350.000.06	Supplies & materials	36,537	
3.5880.050.411.350.000.00	Supplies & materials	2,264	
3.5330.050.312.350.000.00	Workshops	6,000	
3.5880.050.459.350.000.00	Other Food	600	
	Total Other Costs		90,689
	Total J W Smith		307,337
	<u>Oaks Road</u>		
	<u>Salaries</u>		
3.5330.050.121.360.000.00	Sal-Teacher	185,325	
3.5330.050.125.360.000.00	Orientation pay	510	
3.5330.050.143.360.000.00	Tutor pay	11,040	
3.5330.050.162.360.000.00	Sal-Substitute	5,150	
3.5330.050.163.360.000.00	Sal-Sub staff dev	8,034	
3.5330.050.167.360.000.00	Sal - TA sub pay reg absence	510	
3.5330.050.183.360.000.00	Bonus pay	5,500	
3.5330.050.181.360.000.00	Sal-Supplementary Pay	11,500	
	Total Salaries		227,569
	<u>Benefits</u>		
3.5330.050.211.360.000.00	FICA		

		17,409		
3.5330.050.221.360.000.00	Retirement	33,653		
3.5330.050.231.360.000.00	Health Ins	<u>28,295</u>		
	Total Benefits		<u>79,357</u>	
	<u>Other Cost</u>			
3.5330.050.411.360.000.00	Supplies & materials	16,980		
3.5330.050.411.360.000.06	Supplies & materials	47,496		
3.5880.050.411.360.000.00	Supplies & materials	2,822		
3.5330.050.312.360.000.00	Workshop Expenses	11,500		
3.5330.050.418.360.000.00	Computer software & supplies	8,900		
3.5330.050.461.360.000.00	Non Capitalized Equipment	2,000		
3.5330.050.462.360.000.00	Non Capitalized Computer Equipment	2,000		
3.5880.050.459.360.000.00	Other Food Purchases	<u>600</u>		
	Total Other Costs		<u>92,298</u>	
	Total Oaks Road			<u>399,224</u>
	<u>Roger Bell</u>			
	<u>Salaries</u>			
3.5330.050.121.362.000.00	Sal-Teacher	73,500		
3.5330.050.162.362.000.00	Sal-Substitute	2,060		
3.5330.050.125.362.000.00	Orientation pay	510		
3.5330.050.143.362.000.00	Salary - tutor	5,948		
3.5330.050.167.362.000.00	Sal - TA sub pay reg absence	510		
3.5330.050.181.362.000.00	Sal - Supplements	4,600		
3.5330.050.183.362.000.00	Bonus pay	<u>2,200</u>		
	Total Salaries		<u>89,328</u>	
	<u>Benefits</u>			
3.5330.050.211.362.000.00	FICA	6,834		
3.5330.050.221.362.000.00	Retirement	13,458		
3.5330.050.231.362.000.00	Health Ins	<u>11,318</u>		
	Total Benefits		<u>31,610</u>	
	<u>Other Cost</u>			
3.5330.050.411.362.000.00	Supplies & materials	39,763		
3.5330.050.411.362.000.06	Supplies & materials	23,869		
3.5880.050.411.362.000.00	Supplies & materials			

		1,759		
3.5330.050.418.362.000.00	Software	8,411		
3.5330.050.461.362.000.00	Non Cap Equipment	504		
3.5330.050.462.362.000.00	Non Cap Computer Equip	5,423		
3.5880.050.459.362.000.00	Other Food Purchases	500		
	Total Other Costs		80,229	
	Total Roger Bell			201,167
	<u>Trent Park</u>			
	<u>Salaries</u>			
3.5330.050.121.364.000.00	Sal-Teacher	147,000		
3.5330.050.125.364.000.00	Orientation pay	510		
3.5330.050.143.364.000.00	Sal-Tutor	26,910		
3.5330.050.162.364.000.00	Sub pay	4,120		
3.5330.050.163.364.000.00	Sub pay - staff dev absence	5,150		
3.5330.050.167.364.000.00	Sal - TA sub pay reg absence	510		
3.5330.050.181.364.000.00	Sal - Supplement pay	9,200		
3.5330.050.183.364.000.00	Bonus pay	4,400		
	Total Salaries		197,800	
	<u>Benefits</u>			
3.5330.050.211.364.000.00	FICA	15,132		
3.5330.050.221.364.000.00	Retirement	26,748		
3.5330.050.231.364.000.00	Health Ins	22,636		
	Total Benefits		64,516	
	<u>Other Cost</u>			
3.5330.050.411.364.000.00	Supplies & materials	26,202		
3.5330.050.411.364.000.06	Supplies & materials	42,705		
3.5880.050.411.364.000.00	Supplies & materials	2,547		
3.5330.050.312.364.000.00	Workshop Expense	4,800		
3.5330.050.418.364.000.00	Software	5,430		
3.5330.050.462.364.000.00	Non Cap Computer Equipment	14,425		
3.5880.050.459.364.000.00	Other Food Purchases	800		
	Total Other Costs		96,909	
	Total Trent Park			359,225

W Jesse Gurganus Elementary
Salaries

3.5330.050.121.378.000.00	Sal-Teacher	36,750		
3.5330.050.125.378.000.00	Orientation pay	510		
3.5330.050.162.378.000.00	Sub pay - regular	1,030		
3.5330.050.167.378.000.00	Sal - TA pay reg absence	510		
3.5330.050.181.378.000.00	Sal - supplements	2,300		
3.5330.050.183.378.000.00	Bonus pay	<u>1,100</u>		
	Total Salaries		<u>42,200</u>	
	<u>Benefits</u>			
3.5330.050.211.378.000.00	FICA	3,228		
3.5330.050.221.378.000.00	Retirement	6,814		
3.5330.050.231.378.000.00	Health Ins	<u>5,659</u>		
	Total Benefits		<u>15,701</u>	
	<u>Other Cost</u>			
3.5330.050.411.378.000.00	Supplies & materials	6,353		
3.5330.050.411.378.000.06	Supplies & materials	10,727		
3.5880.050.411.378.000.00	Supplies & materials	1,043		
3.5330.050.418.378.000.00	Computer Software	14,418		
3.5880.050.459.378.000.00	Other Food Purchases	<u>500</u>		
	Total Other Costs		<u>33,041</u>	
	Total W Jesse Gurganus Elementary			<u>90,942</u>

A W Edwards
Salaries

3.5330.050.121.380.000.00	Sal-Teacher	73,500		
3.5330.050.125.380.000.00	Orientation	510		
3.5330.050.162.380.000.00	Sub pay - regular	2,060		
3.5330.050.163.380.000.00	Sub pay - staff dev absence	4,738		
3.5330.050.167.380.000.00	Sal - TA sub pay reg absence	510		
3.5330.050.181.380.000.00	Sal - Supplements	4,600		
3.5330.050.183.380.000.00	Bonus pay	<u>2,200</u>		
	Total Salaries		<u>88,118</u>	
	<u>Benefits</u>			
3.5330.050.211.380.000.00	FICA	6,741		

3.5330.050.221.380.000.00	Retirement	13,458		
3.5330.050.231.380.000.00	Health Ins	11,318		
	Total Benefits		31,517	
	<u>Other Cost</u>			
3.5330.050.312.380.000.00	Workshop Expense	2,031		
3.5330.050.411.380.000.00	Supplies & materials	15,950		
3.5330.050.411.380.000.06	Supplies & materials	19,905		
3.5880.050.411.380.000.00	Supplies & materials	2,264		
3.5330.050.418.380.000.00	Computer software	8,352		
3.5880.050.459.380.000.00	Other Food Purchases	600		
	Total Other Costs		49,102	
	Total A W Edwards			168,737
	Total ESEA Title I Basic			4,556,658

PRC 060

IDEA VI-B Children with Disabilities

District Wide

Salaries

3.5210.060.121.000.00	Sal - Teacher	974,820.00		
3.5210.060.142.000.00	Sal - Teacher Asst	662,756.00		
3.5210.060.148.000.00	Sal - Non Cert Instructor	84,290.00		
3.5210.060.162.000.00	Sal - Substitute Pay	42,000.00		
3.5210.060.165.000.00	Sal - Substitute/TA	10,208.00		
3.5210.060.167.000.00	Sal - TA Sub for T	651.00		
3.5210.060.181.000.00	Sal - Supplements	55,200.00		
3.5210.060.184.000.00	Sal - Longevity	5,000.00		
3.5210.060.199.000.00	Sal - Overtime Pay	18,750.00		
3.5230.060.121.000.00	Sal - PS Teacher	179,918.00		
3.5230.060.162.000.00	Sal - Substitute Pay	2,000.00		
3.5230.060.181.000.00	Sal - Supplements	9,200.00		
3.5230.060.184.000.00	Sal - Longevity	0.00		
3.6200.060.113.000.00	Sal - Asst. Director	63,092.00		
3.6200.060.129.000.00	Sal - Held Harmless	6,700.00		
3.6200.060.131.000.00	Sal - Instr. Support I	99,750.00		
3.6200.060.151.000.00	Sal - Clerical	100,347.00		
3.6200.060.181.000.00	Sal - Supplement	4,600.00		
3.6200.060.183.000.00	Sal - Bonus	0.00		
3.6200.060.184.000.00	Sal - Longevity	4,000.00		
3.6550.060.147.000.00	Sal - Bus Monitor	108,000.00		
3.6550.060.199.000.00	Sal - OT/Bus Monitor	7,560.00		
	Total Salaries		2,438,842	

Benefits

3.5210.060.211.000.00	FICA	141,806.00
3.5210.060.221.000.00	Retirement	298,143.00

3.5210.060.231.000.00	Hospitalization	328,222.00		
3.5210.060.232.000.00	Workers Comp	10,000.00		
3.5210.060.233.000.00	Unemployment Insurance	1,000.00		
3.5230.060.211.000.00	FICA	14,621.00		
3.5230.060.221.000.00	Retirement	31,299.00		
3.5230.060.231.000.00	Hospitalization	22,636.00		
3.5230.060.232.000.00	Workers Comp	1,500.00		
3.5230.060.233.000.00	Unemployment Insurance	500.00		
3.6200.060.211.000.00	FICA	21,304.00		
3.6200.060.221.000.00	Retirement	46,090.00		
3.6200.060.231.000.00	Hospitalization	33,954.00		
3.6200.060.232.000.00	Workers Comp	1,000.00		
3.6200.060.233.000.00	Unemployment Insurance	500.00		
3.6550.060.211.000.00	FICA	8,840.00		
3.6550.060.221.000.00	Retirement	2,730.00		
3.6550.060.231.000.00	Heath Insurance	5,659.00		
3.6550.060.232.000.00	Workers Comp	4,000.00		
3.6550.060.233.000.00	Unemployment Insurance	500.00		
	Total Benefits		974,304.00	
	<u>Other Costs</u>			
3.6200.060.332.000.00	Travel	3,000.00		
3.5210.060.411.000.00	Supplies	49,717.00		
3.8100.060.392.000.00	Indirect Cost	68,554.00		
	Total Other Costs		121,271.00	
			3,534,417	
	Total IDEA VI-B Children with Disabilities			3,534,417.00
<u>PRC 082</u>	<u>IDEA - VI-B State Improvement</u>			
	<u>District Wide</u>			
3.5210.082.312.000.000.11	Workshop Expense	1,178		
3.5210.082.197.000.000.11	Workshop Instructor	200		
3.5210.082.211.000.000.11	FICA	15		
3.5210.082.211.000.000.11	Retirement	33		
3.5210.082.411.000.000.11	Supplies	1,000		
3.5210.082.411.000.000.22	Supplies	201		
3.5210.082.232.000.000.00	Workers Comp	20		
3.8100.082.392.000.000.00	Indirect Cost	53		
	Total Other Costs		2,700	
	Total District Wide		2,700	
	Total IDEA - VI-B State Improvement			2,700

<u>PRC 103</u>	<u>Improving Teacher Quality</u> <u>District Wide</u> <u>Salaries</u>		
3.6110.103.113.000.000.00	Sal-Director	27,720	
3.6620.103.113.000.000.50	Sal-Director	63,750	
3.5110.103.134.000.000.00	Sal-Teacher Mentor	92,138	
3.6110.103.135.000.000.00	Sal - Instructional Facilitators	126,473	
3.5870.103.163.000.000.01	Sal - Substitute St Dev	10,300	
3.5870.103.163.000.000.02	Sal - Substitute St Dev	22,660	
3.5870.103.163.000.000.05	Sal - Substitute St Dev	-	
3.5870.103.163.000.000.50	Sal - Substitute St Dev	-	
3.5110.103.183.000.000.00	Sal - bonus pay	1,650	
3.5110.103.181.000.000.00	Sal-Supplementary Pay	3,450	
3.6110.103.181.000.000.00	Sal-Supplementary Pay	5,520	
3.6110.103.184.000.000.00	Sal-Longevity	4,004	
3.5110.103.184.000.000.00	Sal-Longevity	4,500	
3.5110.103.187.000.000.00	Local Salary Differential	11,268	
3.6110.103.187.000.000.00	Local Salary Differential	5,712	
3.6110.103.183.000.000.00	Bonus Pay	3,080	
3.6620.103.211.000.000.00	Bonus Pay	1,100	
3.5870.103.197.000.000.01	Instructor Stipends	10,313	
3.5110.103.189.000.000.00	ST Disability Payments – 1st 6 Months	5,010	
	Total Salaries		<u>398,648</u>
	<u>Benefits</u>		
3.5110.103.211.000.000.00	FICA	9,028	
3.5870.103.211.000.000.01	FICA	1,577	
3.5870.103.211.000.000.02	FICA	1,733	
3.5870.103.211.000.000.05	FICA	-	
3.5870.103.211.000.000.50	FICA	-	
3.6110.103.211.000.000.00	FICA	13,197	
3.6620.103.211.000.000.50	FICA	4,961	

3.5110.103.221.000.000.00	Retirement	19,531	
3.5870.103.221.000.000.01	Retirement	1,707	
3.5870.103.221.000.000.05	Retirement	-	
3.6110.103.221.000.000.00	Retirement	24,345	
3.6620.103.221.000.000.00	Retirement	10,733	
3.5110.103.231.000.000.00	Health Ins	8,489	
3.6110.103.231.000.000.00	Health Ins	13,582	
3.6620.103.231.000.000.00	Health Ins	5,659	
3.5110.103.232.000.000.00	Workers' Compensation	1,000	
3.5870.103.232.000.000.00	Workers' Compensation	1,000	
3.6110.103.232.000.000.00	Workers' Compensation	1,650	
3.6620.103.232.000.000.00	Workers' Compensation	800	
	Total Benefits		118,992
	<u>Other Cost</u>		
3.6620.103.311.000.000.00	Contracted Services	1,000	
3.5400.103.312.000.000.00	Workshop Expenses	10,000	
3.5870.103.312.000.000.01	Workshop Expenses	33,868	
3.5870.103.312.000.000.02	Workshop Expenses	21,000	
3.5870.103.312.000.000.05	Workshop Expenses	-	
3.5870.103.312.000.000.10	Workshop Expenses	1,620	
3.5870.103.312.000.000.11	Workshop Expenses	2,939	
3.5870.103.312.000.000.12	Workshop Expenses	1,620	
3.5870.103.312.000.000.06	Workshop Expenses	155,000	
3.6110.103.312.000.000.00	Workshop Expenses	2,500	
3.6110.103.312.000.000.50	Workshop Expenses	3,000	
3.6620.103.312.000.000.50	Workshop Expenses	3,000	
3.6620.103.313.000.000.50	Advertising Costs	1,000	
3.6620.103.314.000.000.50	Printing and Binding	500	
3.5110.103.332.000.000.00	Travel Reimbursement	5,000	
3.6110.103.332.000.000.00	Travel Reimbursement	2,500	

3.6620.103.332.000.000.50	Travel Reimbursement	1,000		
3.5110.103.352.000.000.50	Employee Education Reimbursement	-		
3.5110.103.361.000.000.00	Membership Dues and Fees	6,800		
3.8100.103.392.000.000.00	Indirect Costs	12,093		
3.6620.103.411.000.000.50	Supplies & materials	2,499		
	Total Other Costs		266,939	
	Total District Wide			784,579
	Total Improving Teacher Quality			784,579
<u>PRC 104</u>	<u>Language Acquisition Grant</u>			
	<u>District Wide</u>			
	<u>Salaries</u>			
3.5270.104.135.000.000.00	Sal-Instr Facilitator	53,710		
3.5270.104.163.000.000.00	Sal-Substitute/St Dev	1,030		
3.5270.104.183.000.000.00	Bonus Pay	1,100		
3.5270.104.181.000.000.00	Sal-Supplementary Pay	2,300		
3.5270.104.184.000.000.00	Sal-Longevity	-		
	Total Salaries		58,140	
	<u>Benefits</u>			
3.5270.104.211.000.000.00	FICA	4,448		
3.6550.104.211.000.000.00	FICA	-		
3.5270.104.221.000.000.00	Retirement	9,452		
3.6550.104.221.000.000.00	Retirement	-		
3.5270.104.231.000.000.00	Health Ins	5,659		
3.5270.104.232.000.000.00	Workers' Compensation	600		
3.6550.104.232.000.000.00	Workers' Compensation	-		
3.5270.104.233.000.000.00	State Unemployment Insurance	-		
	Total Benefits		20,159	
	<u>Other Cost</u>			
3.5270.104.312.000.000.00	Workshop Expenses	6,000		
3.5270.104.314.000.000.00	Printing and Binding	-		
3.5270.104.332.000.000.00	Travel Reimbursement	-		
3.5330.104.311.000.000.00	Contract Services	-		

3.5330.104.333.000.000.00	Field Trips	-			
3.5330.104.411.000.000.00	Supplies & materials	6,079			
3.5330.104.418.000.000.00	Computer Software	12,000			
3.5330.104.461.000.000.00	Non-capitalized equipment	-			
3.5330.104.462.000.000.00	Computer Equipment	-			
3.5350.104.411.000.000.00	Supplies & materials	-			
3.5880.104.459.000.000.00	Food purchases	-			
3.5880.104.411.000.000.00	Supplies & materials	-			
3.6550.104.331.000.000.00	Pupil Transportation	-			
3.8100.104.392.000.000.00	Indirect Costs	1,517			
3.8100.104.392.000.000.04	Indirect Costs	-			
	Total Other Costs		25,596		
	Total District Wide			103,895	
	Total Language Acquisition Grant				103,895

PRC 111 Language Acquisition - Significant District Wide

3.5330.111.143.000.000.00	Salary - Tutor	7,038			
3.5330.111.211.000.000.00	FICA	538			
3.5330.111.411.000.000.00	Instructional Supplies	18			
3.8100.111.392.000.000.00	Indirect Costs	155			
	Total Costs		7,749		
	Total District Wide			7,749	
	Total - Language Acquisition - Significant				7,749

PRC 118 IDEA - VIB Special Needs Target Assistance District Wide

3.5210.118.312.000.000.03	Workshop Expenses	1,500			
3.5210.118.411.000.000.03	Supplies & materials	461			
3.8100.118.392.000.000.00	Indirect Costs	39			
	Total Costs		2,000		
	Total District Wide			2,000	
	Total - IDEA - VIB Special Needs Target Assistance				2,000

<u>PRC 119</u>	<u>IDEA - Targeted Assistance for Preschool</u>			
	<u>District Wide</u>			
	<u>Salaries</u>			
3.5230.119.163.000.555.00	Sal - Instructional Support	<u>1,000</u>		
	Total Salaries		<u>1,000</u>	
	<u>Benefits</u>			
3.5230.119.211.000.555.00	FICA	<u>77</u>		
	Total Benefits		<u>77</u>	
	<u>Other Cost</u>			
3.5230.119.312.000.555.00	Workshop Expenses	2,505		
3.5230.119.312.000.000.01	Workshop Expense - PS Coord	900		
3.5230.119.411.000.555.00	Supplies & materials	1,500		
3.8100.119.392.000.555.00	Indirect Cost	<u>118</u>		
	Total Other Costs		<u>5,023</u>	
	Total District Wide			<u>6,100</u>
	Total - IDEA - Targeted Assistance for Preschool			6,100
Total Federal Grant Funds				<u><u>9,321,428</u></u>