

Approved 10/10/16  
 Clean copy - 10/24/16

**CASWELL COUNTY SCHOOLS  
 BUDGET SUMMARY  
 STATE FUND  
 2016-2017**

| <b>REVENUE</b>                           |                                     |                                      |   |
|--|-------------------------------------|--------------------------------------|---|
| <b>Account Description</b>               | <b>2015-2016<br/>Adopted Budget</b> | <b>2016-2017<br/>Proposed Budget</b> | <b>Increase (Decrease)<br/>From Prior Year<br/>Budget</b> |
| 3100 State Allocations                   | \$ 18,682,143                       | \$ 19,144,360                        | \$ 462,217  |
| <b>Total Revenue</b>                     | <b>\$ 18,682,143</b>                | <b>\$ 19,144,360</b>                 | <b>\$ 462,217</b>   |
| <b>EXPENDITURES</b>                      |                                     |                                      |   |
| <b>Account Description</b>               | <b>2015-2016<br/>Adopted Budget</b> | <b>2016-2017<br/>Proposed Budget</b> | <b>Increase (Decrease)<br/>From Prior Year<br/>Budget</b> |
| 5100 Regular Instruction                 | \$10,978,760                        | \$11,027,529                         | \$48,769  |
| 5200 Special Population Services         | \$1,777,073                         | \$1,707,676                          | (\$69,397)  |
| 5300 Alternative Programs & Services     | \$574,486                           | \$722,330                            | \$147,845   |
| 5400 School Leadership                   | \$1,273,414                         | \$1,299,698                          | \$26,285  |
| 5800 School Based Support Services       | \$1,210,177                         | \$1,257,339                          | \$47,163  |
| 6100 Support & Development Services      | \$95,458                            | \$95,852                             | \$394   |
| 6200 Special Population Support          | \$62,468                            | \$42,381                             | (\$20,087)  |
| 6400 Technology Support                  | \$198,739                           | \$223,404                            | \$24,665  |
| 6540 Custodial services                  | \$742,897                           | \$761,520                            | \$18,623  |
| 6550 Transportation Services             | \$985,093                           | \$1,003,808                          | \$18,715  |
| 6580 Maintenance Services                | \$93,722                            | \$361,527                            | \$267,805   |
| 6600 Financial & Human Resource Services | \$240,016                           | \$311,412                            | \$71,396  |
| 6710 Student Testing Services            | \$37,315                            | \$38,246                             | \$931   |
| 6720 Curriculum Services                 | \$41,892                            | \$68,494                             | \$26,603  |
| 6940 Leadership Services                 | \$312,827                           | \$135,685                            | (\$177,143)   |
| 7200 Nutrition Services                  | \$57,807                            | \$87,458                             | \$29,651  |
| <b>Total Expenditures</b>                | <b>\$ 18,682,143</b>                | <b>\$ 19,144,360</b>                 | <b>\$462,217</b>  |

**Notes for corrections made per D.Barker comments**

- 5200 Was 1,686,623 - Now 1,707,676. Difference of \$21,053 due to reducing Showalters Salary in 6200 and increasing Supplies in 5200.
- 5400 Was 1,283,290 - Now 1,299,688. Difference of \$16,408 due to fixing total number of principal months and total cost to be paid using position (months) allocations.
- 5800 Was 1,248,031 - Now 1,257,339. Difference of \$9,308 due to correcting subtotal of CTE position allocation funding and guidance Services Position allocation totals
- 6200 Was 63,435 - Now 42,381. Difference of \$21,054 due to reducing Showalters Salary in 6200 and increasing Supplies in 5200.

**CASWELL COUNTY SCHOOLS**  
**2016-2017 Budget Summary**  
**CURRENT EXPENSE**

| <b>REVENUE</b>                             |   |  |   |
|--|---|--|---|
| <b>Account Description</b>                 | <b>Adopted<br/>2015-2016<br/>Budget</b> | <b>Proposed<br/>2016-2017<br/>Budget</b> | <b>Increase (Decrease)<br/>From Prior Year<br/>Budget</b> |
| 3200 NC Pre-K                              | \$127,710                               | \$165,550                                | \$37,840  |
| 3200 School Nurse Funding                  | 200,000                                 | 200,000                                  | 0   |
| 3250 Sales & Use Tax                       | 20,000                                  | 30,000                                   | 10,000  |
| 3700 Medicaid Fee For Service (must be EC) | 60,000                                  | 40,000                                   | (20,000)  |
| 3700 Medicaid MAC                          | 0                                       | 48,000                                   | 48,000  |
| 3700 Medicaid-Cost Recovery (must be EC)   | 0                                       | 90,000                                   | 90,000  |
| 4110 County Appropriation-General          | 2,469,413                               | 2,592,884                                | 123,471   |
| 4110 County Approp-Supplements             | 231,000                                 | 300,000                                  | 69,000  |
| 4410 Fines & Forfeitures                   | 80,000                                  | 80,000                                   | 0   |
| 4420 School Property Rental                | 200                                     | 200                                      | 0   |
| 4420 Civic Center Rental                   | 15,500                                  | 15,500                                   | 0   |
| 4420 Head Start Rental                     | 26,500                                  | 26,500                                   | 0   |
| 4450 Interest Earned                       | 3,600                                   | 3,600                                    | 0   |
| 4490 Activity Bus                          | 15,000                                  | 15,000                                   | 0   |
| 4490 Driver Ed Fees                        | 0                                       | 9,750                                    | 9,750   |
| 4490 Miscellaneous Revenue                 | 12,500                                  | 12,500                                   | 0   |
| 4880 Indirect Costs-Federal Programs       | 45,000                                  | 40,000                                   | (5,000)   |
| 4880 Indirect Costs-Child Nutrition        | 31,345                                  | 0  | (31,345)  |
| 4890 Local Grants - DRF 1:1                | 367,000                                 | 706,050                                  | 339,050   |
| 4890 Local Grants - Golden Leaf 1:1        | 158,912                                 | 20,000                                   | (138,912)   |
| 4890 Local Grants - DRF NCCAT/Rachel       | (25,891)                                | 0  | 25,891  |
| 4910 Fund Balance Appropriated             | 590,600                                 | 0  | (590,600)   |
| 4910 Fund Balance Appropriated - 1:1 DRF   | 300,000                                 | 0  | (300,000)   |
| 4910 Fund Balance Approp.- Signing Bonus   | 21,659                                  | 0  | (21,659)  |
| 4910 Fund Balance Approp.- EC PRC 306      |   | 22,273                                   | 22,273  |
| <b>Total Revenue</b>                       | <b>\$4,750,048</b>                      | <b>\$4,417,807</b>                       | <b>\$332,241</b>  |

(a)

| <b>EXPENDITURES</b>                        |   |  |   |
|--|---|--|---|
| <b>Account Description</b>                 | <b>Adopted<br/>2015-2016<br/>Budget</b> | <b>Proposed<br/>2016-2017<br/>Budget</b> | <b>Increase (Decrease)<br/>From Prior Year<br/>Budget</b> |
| 5100 Regular Instruction                   | \$1,271,588                             | \$1,065,965                              | (\$205,623)   |
| 5200 Special Population Services           | 26,700                                  | 152,273                                  | 125,573   |
| 5340 NC Pre-K                              | 93,064                                  | 28,702                                   | (64,362)  |
| 5400 School Leadership                     | 54,700                                  | 47,500                                   | (7,200)   |
| 5500 Co-Curricular Services-Athletics      | 158,860                                 | 159,587                                  | 727   |
| 5800 School Based Support Services         | 206,028                                 | 206,799                                  | 771   |
| 6100 Support & Development Services        | 19,000                                  | 22,500                                   | 3,500   |
| 6300 Alternative Programs Support Services | 7,304                                   | 6,000                                    | (1,304)   |
| 6400 Technology Support                    | 125,941                                 | 131,014                                  | 5,073   |
| 6510 Communication Services                | 139,000                                 | 139,000                                  | 0   |
| 6520 Printing & Copying Services           | 36,300                                  | 30,000                                   | (6,300)   |
| 6530 Public Utility & Energy Services      | 1,007,750                               | 915,021                                  | (92,729)  |
| 6550 Transportation Services               | 41,825                                  | 274,846                                  | 233,021   |
| 6580 Maintenance Services                  | 561,776                                 | 223,000                                  | (338,776)   |
| 6600 Financial & Personnel Services        | 289,068                                 | 221,445                                  | (67,623)  |
| 6710 Student Testing Services              | 3,300                                   | 3,300                                    | 0   |
| 6910 Board of Education                    | 85,380                                  | 107,519                                  | 22,139  |
| 6920 Legal Services                        | 48,500                                  | 45,000                                   | (3,500)   |
| 6930 Audit Services                        | 35,000                                  | 35,000                                   | 0   |
| 6941 Office of Superintendent              | 130,267                                 | 182,797                                  | 52,530  |
| 6942 Office of Asst. Superintendent        | 63,592                                  | 98,133                                   | 34,541  |
| 7100 Community Services                    | 130,104                                 | 82,406                                   | (47,698)  |
| 8100 Charter Schools                       | 200,000                                 | 230,000                                  | 30,000  |
| 8500 Contingency                           | 15,000                                  | 10,000                                   | (5,000)   |

|                    |             |             |           |
|--------------------|-------------|-------------|-----------|
| Total Expenditures | \$4,750,048 | \$4,417,807 | \$332,241 |
|--------------------|-------------|-------------|-----------|

- (a) 1:1 Sustainability Plan states that Caswell will set aside \$100,000 per year for 15-16, 16-17, and 17-18 for a total of \$300,000 available at the end of 17-18 to pay to sustain the 1:1 Program. If Caswell shows that they have the money set aside, Danville Regional Foundation will contribute \$50,000 each of the 3 years to that total for a grand total of \$450,000 in the 1:1 Sustainability funds. This is now shown in the Balance Sheet, per Auditor recommendation.

**CASWELL COUNTY SCHOOLS  
BUDGET SUMMARY  
FEDERAL FUND  
2016-2017**

| <b>REVENUE</b>            |  |                             |                              |  |
|---------------------------|--|-----------------------------|------------------------------|--|
| PRC<br>Account            | Description                              | 2015-2016<br>Adopted Budget | 2016-2017<br>Proposed Budget | Increase (Decrease)<br>From Prior Year<br>Budget |
| 017                       | Career & Technical Education             | \$45,358                    | \$43,926                     | (\$1,432)  |
| 049                       | IDEA Preschool                           | 40,569                      | 40,948                       | \$379  |
| 049                       | IDEA Preschool- Carryover                |                             | 94                           | \$94   |
| 050                       | ESEA Title I Basic Program               | 1,012,469                   | 872,624                      | (\$139,845)                                      |
| 050                       | ESEA Title I Basic Program- Carryover    |                             | 217,225                      | \$217,225  |
| 060                       | IDEA Title VI-B - Handicapped            | 819,634                     | 638,425                      | (\$181,209)                                      |
| 060                       | IDEA Title VI-B - Handicapped- Carryover |                             | 451,014                      | \$451,014  |
| 103                       | Improving Teacher Quality                | 160,117                     | 132,421                      | (\$27,696)                                       |
| 103                       | Improving Teacher Quality- Carryover     |                             | 70,422                       | \$70,422   |
| 109                       | Rural & Low-Income School                | 66,968                      | 59,035                       | (\$7,933)  |
| 109                       | Rural & Low-Income School- Carryover     |                             | 15,042                       | \$15,042   |
| <b>Total Revenue</b>      |  | <b>\$2,145,115</b>          | <b>\$2,541,175</b>           | <b>\$396,059</b>                                 |
| <b>EXPENDITURES</b>       |  |                             |                              |  |
| Purpose<br>Account        | Description                              | 2015-2016<br>Adopted Budget | 2016-2017<br>Proposed Budget | Increase (Decrease)<br>From Prior Year<br>Budget |
| 5100                      | Regular Instruction                      | 223,175.58                  | \$285,678.24                 | \$62,503   |
| 5200                      | Special Population Services              | 804,456                     | 804,456                      | \$0  |
| 5300                      | Alternative Programs & Services          | 941,948                     | 967,904                      | \$25,956   |
| 5400                      | School Leadership                        | 8,062                       | 6,500                        | (\$1,562)  |
| 5800                      | School Based Support Services            | 8,365                       | 10,000                       | \$1,635  |
| 6100                      | Support & Development Services           | 800                         | 800                          | \$0  |
| 6200                      | Special Population Support               | 116,291                     | 106,491                      | (\$9,800)  |
| 6300                      | Alternative Programs Support             | 66,453                      | 66,453                       | \$0  |
| 6540                      | Custodial services                       | 0                           | 0                            | \$0  |
| 6550                      | Transportation Services                  | 53,633                      | 53,633                       | \$0  |
| 6600                      | Financial & Human Resource Services      | 200                         | 200                          | \$0  |
| 7200                      | Nutrition Services                       | 0                           | 0                            | \$0  |
| 8000                      | Non-Programmed Charges                   | 95,787                      | 239,060                      | \$143,273  |
| <b>Total Expenditures</b> |  | <b>2,319,169</b>            | <b>\$2,541,175</b>           | <b>\$222,005</b>                                 |

\* Federal Programs that have not yet been awarded, but we do anticipate receiving.

*Approved  
7-25-16*

**CASWELL COUNTY SCHOOLS  
2016-2017 BUDGET SUMMARY  
CAPITAL OUTLAY FUNDS**

| <b>REVENUE</b>                       |   |  |  |   |
|--------------------------------------|---|--|--|---|
| <b>Account Description</b>           | <b>Adopted<br/>2015-2016<br/>Budget</b> | <b>Proposed<br/>2016-2017<br/>Budget</b> | <b>Proposed<br/>2016-2017<br/>Budget</b> | <b>Increase /<br/>Decrease from<br/>Previous Year</b> |
| 3250 Sales & Use Tax Refund          | \$ 5,000                                | \$ 5,000                                 | \$ 5,000                                 | \$ -  |
| 4110 County Appropriation            | \$ 300,000                              | \$ 465,000                               | \$ 465,000                               | \$ 165,000  |
| 4440 ABC Revenues                    | \$ 27,000                               | \$ 27,000                                | \$ 27,000                                | \$ -  |
| 4450 Interest Earned                 | \$ 2,000                                | \$ 2,000                                 | \$ 2,000                                 | \$ -  |
| 4910 F/B Appropriated                | \$ 377,132                              |  |  | \$ (377,132)  |
|                                      | <b>\$ 711,132</b>                       | <b>\$ 499,000</b>                        | <b>\$ 499,000</b>                        | <b>\$ (212,132)</b>                                   |
| <b>EXPENDITURES</b>                  |   |  |  |   |
| <b>Account Description</b>           | <b>Adopted<br/>2015-2016<br/>Budget</b> | <b>Proposed<br/>2016-2017<br/>Budget</b> | <b>Revised<br/>2016-2017<br/>Budget</b>  | <b>Increase /<br/>Decrease from<br/>Previous Year</b> |
| 5110 Furniture & Equipment           | \$ 40,000                               | \$ 40,000                                | \$ 42,000                                | \$ 2,000  |
| 5110 Computer Equipment              | \$ 40,000                               | \$ 40,000                                | \$ 42,000                                | \$ 2,000  |
| 5501 Furniture/Equipment - Athletics | \$ 8,795                                | \$ -                                     | \$ -                                     | \$ (8,795)  |
| 5502 Band Instruments                | \$ 1,000                                | \$ 1,000                                 | \$ 1,050                                 | \$ 50   |
| 6550 Transportation                  | \$ 94,023                               | \$ 10,000                                | \$ 10,500                                | \$ (83,523)   |
| 6580 Vehicles & Maint Equipment      | \$ 21,500                               | \$ 21,500                                | \$ 22,575                                | \$ 1,075  |
| 7200 Child Nutrition Equipment       | \$ 15,000                               | \$ 15,000                                | \$ 15,750                                | \$ 750  |
| 8500 Contingency                     | \$ 10,000                               | \$ 10,000                                | \$ 10,500                                | \$ 500  |
| 9000 School Match                    | \$ 5,000                                | \$ 5,000                                 | \$ 5,250                                 | \$ 250  |
| 9001 Plumbing                        | \$ 22,000                               | \$ 16,000                                | \$ 16,000                                | \$ (6,000)  |
| 9002 Floor Covering                  | \$ 14,349                               | \$ 12,000                                | \$ 19,600                                | \$ 5,252  |
| 9003 Painting                        | \$ 12,000                               | \$ 12,000                                | \$ 12,600                                | \$ 600  |
| 9004 Roof Repairs                    | \$ 10,000                               | \$ 10,000                                | \$ 10,500                                | \$ 500  |
| 9005 Weatherization                  | \$ 14,756                               | \$ 10,000                                | \$ 10,500                                | \$ (4,256)  |
| 9006 Landscaping                     | \$ 8,000                                | \$ 8,000                                 | \$ 8,400                                 | \$ 400  |
| 9007 Asbestos                        | \$ 1,000                                | \$ 1,000                                 | \$ 27,050                                | \$ 26,050   |
| 9008 Field Chemicals                 | \$ 3,000                                | \$ 3,000                                 | \$ 3,150                                 | \$ 150  |
| 9009 Electrical                      | \$ 7,500                                | \$ 7,500                                 | \$ 39,875                                | \$ 32,375   |
| 9010 Athletic Facilities             | \$ 20,000                               | \$ -                                     | \$ -                                     | \$ (20,000)   |
| 9011 Buildings                       | \$ 10,000                               | \$ 10,000                                | \$ 10,500                                | \$ 500  |
| 9012 Civic Center Repairs            | \$ 1,000                                | \$ 1,000                                 | \$ 1,050                                 | \$ 50   |
| 9013 Emergency Items                 | \$ 10,000                               | \$ 10,000                                | \$ 10,500                                | \$ 500  |
| 9014 Paving                          | \$ 100,000                              | \$ 36,000                                | \$ 37,800                                | \$ (62,200)   |
| 9015 Cameras                         | \$ 20,000                               | \$ 20,000                                | \$ 20,100                                | \$ 100  |
| 9016 Doors                           | \$ 3,000                                | \$ 3,000                                 | \$ 3,150                                 | \$ 150  |
| 9017 HVAC                            | \$ 131,460                              | \$ 15,000                                | \$ 100,750                               | \$ (30,710)   |
| 9018 Lighting                        | \$ 12,000                               | \$ 12,000                                | \$ 12,600                                | \$ 600  |
| 9022 Playground Replacements         | \$ 40,000                               | \$ 5,000                                 | \$ 5,250                                 | \$ (34,750)   |
| 9100 Building Improvement            | \$ 474,210                              | \$ -                                     | \$ -                                     | \$ (474,210)  |
| <b>Total Expenditures</b>            | <b>\$ 1,149,592</b>                     | <b>\$ 334,000</b>                        | <b>\$ 499,000</b>                        | <b>\$ (650,592)</b>                                   |

**CASWELL COUNTY SCHOOLS  
BUDGET SUMMARY  
CHILD NUTRITION  
2016-2017**

| <b>REVENUE</b>                       |                                     |                                      |   |
|--------------------------------------|-------------------------------------|--------------------------------------|---|
| <b>Account Description</b>           | <b>2015-2016<br/>Adopted Budget</b> | <b>2016-2017<br/>Proposed Budget</b> | <b>Increase (Decrease)<br/>From Prior Year<br/>Budget</b> |
| 3811 USDA Grants                     | \$1,399,971                         | \$1,366,484                          | (\$33,487)  |
| 4311 Sales-Breakfast                 | 7,639                               | 7,000                                | (\$639)   |
| 4314 Sales-Lunch                     | 121,262                             | 111,700                              | (\$9,562)   |
| 4318 Sales-Supplemental              | 160,000                             | 150,000                              | (\$10,000)  |
| 4322 Catered Lunches                 | 15,000                              | 12,000                               | (\$3,000)   |
| 4341 State Reimbursement - Breakfast | 1,382                               | 1,000                                | (\$382)   |
| 4450 Interest Earned on Investment   | 1,200                               | 1,500                                | \$300   |
| 4490 Miscellaneous Revenue           | 500                                 | 500                                  | \$0   |
| 4880 Indirect Cost Allocated         | 143,763                             | 120,219                              | (\$23,544)  |
| 4910 Fund Balance Appropriated       | 0                                   | 0                                    | 0   |
| <b>Total Revenue</b>                 | <b>\$1,850,717</b>                  | <b>\$1,770,403</b>                   | <b>(\$80,314)</b>   |
| <b>EXPENDITURES</b>                  |                                     |                                      |   |
| <b>Account Description</b>           | <b>2015-2016<br/>Adopted Budget</b> | <b>2016-2017<br/>Proposed Budget</b> | <b>Increase (Decrease)<br/>From Prior Year<br/>Budget</b> |
| 7200 Child Nutrition Services        | 1,750,717                           | 1,668,084                            | (\$82,633)  |
| 8000 Non-Programmed Charges          | 100,000                             | 102,319                              | \$2,319   |
| <b>Total Expenditures</b>            | <b>\$1,850,717</b>                  | <b>\$1,770,403</b>                   | <b>(\$80,314)</b>   |

*Approved*  
12-12-16

**CASWELL COUNTY SCHOOLS  
BUDGET SUMMARY  
BEFORE & AFTER SCHOOL CARE  
2016-2017**

| <b>REVENUE</b>                     |                                     |                                      |   |
|------------------------------------|-------------------------------------|--------------------------------------|---|
| <b>Account Description</b>         | <b>2015-2016<br/>Adopted Budget</b> | <b>2016-2017<br/>Proposed Budget</b> | <b>Increase (Decrease)<br/>From Prior Year<br/>Budget</b> |
| 4210 Tuition and Fees              | \$54,761                            | \$66,750                             | \$11,989  |
| 4450 Interest Earned on Investment | 200                                 | 250                                  | 50  |
| 4910 Fund Balance Appropriated     | 0                                   | 0                                    | 0   |
| <b>Total Revenue</b>               | <b>\$54,961</b>                     | <b>\$67,000</b>                      | <b>\$12,039</b>   |
| <b>EXPENDITURES</b>                |                                     |                                      |   |
| <b>Account Description</b>         | <b>2015-2016<br/>Adopted Budget</b> | <b>2016-2017<br/>Proposed Budget</b> | <b>Increase (Decrease)<br/>From Prior Year<br/>Budget</b> |
| 7100 Community Services            | 54,961                              | 67,000                               | \$12,039  |
| <b>Total Expenditures</b>          | <b>\$54,961</b>                     | <b>\$67,000</b>                      | <b>12,039</b>   |

Revenues Actuals for 2015-2016

|                    |                     |
|--------------------|---------------------|
| North Elementary   | \$ 28,164.00        |
| Oakwood Elementary | \$ 19,973.25        |
| South Elementary   | \$ 19,217.00        |
|                    | <u>\$ 67,354.25</u> |

*Approved  
12-12-16*