

SPECIAL EDUCATION FUND BUDGET

	12/13 ADOPTED	12/13 FIRST AMENDED
BEGINNING FUND BALANCE	\$ 787,720	\$ 1,117,758
REVENUES		
General Fund Transfer	\$ 774,760	\$ 823,449
County	12,762,093	13,729,812
State	4,281,467	4,532,797
Total Revenue	\$ 17,818,320	\$ 19,086,058
EXPENDITURES		
Instructional	\$ 11,569,911	\$ 13,165,468
Support	4,890,276	4,285,701
Outgoing Transfers and Other	1,700,000	1,700,000
Total Expenditures	\$ 18,160,187	\$ 19,151,169
SURPLUS (DEFICIT)	\$ (341,867)	\$ (65,111)
FUND BALANCE	\$ 445,853	\$ 1,052,647

NOTE: Special Education is estimated and may change throughout the year based on actual student enrollment and placements.

SPECIAL EDUCATION FUND EXPENDITURES BY PROGRAM

	12/13 ADOPTED	12/13 FIRST AMENDED
PROGRAM COSTS		
Autistic	\$ 4,687,846	\$ 4,666,695
Skill Center	4,353,816	4,894,002
Least Restrictive Environment	2,708,645	2,878,802
Trainable Mentally Impaired	4,451,971	4,778,476
Visually Impaired	1,477,881	1,502,123
Total Program Costs	\$ 17,680,159	\$ 18,720,098
INDIRECT COSTS		
Total Building Expenditures	\$ 384,119	\$ 379,084
12.00% Reimbursable Indirect Costs	(1,604,091)	(1,648,013)
Costs in Excess of Building Expense	\$ (1,219,972)	\$ (1,268,929)
OTHER		
Outgoing Transfer To General Fund	\$ 1,700,000	\$ 1,700,000
Total Expenditures	\$ 18,160,187	\$ 19,151,169

DEBT RETIREMENT FUND BUDGET

	12/13 ADOPTED	12/13 FIRST AMENDED
BEGINNING FUND BALANCE	\$ 1,619,526	\$ 1,877,138
REVENUES		
Tax Revenues	\$ 8,492,250	\$ 8,492,250
Interest Income	4,500	4,500
Other Revenue		
Total Revenue	\$ 8,496,750	\$ 8,496,750
EXPENDITURES		
Bond Redemption	\$ 4,955,000	\$ 4,955,000
Bond Interest	3,955,178	3,955,178
Other	350,000	350,000
Total Expenditures	\$ 9,260,178	\$ 9,260,178
SURPLUS (DEFICIT)	\$ (763,428)	\$ (763,428)
FUND BALANCE	\$ 856,098	\$ 1,113,710

NOTE: The property tax adopted to cover debt is 2.20 mills.

BUILDING & SITE TECHNOLOGY FUND BUDGET

	12/13 ADOPTED	12/13 FIRST AMENDED
BEGINNING FUND BALANCE	\$ 1,843,237	\$ 1,915,751
REVENUES		
Interest Income	\$ 2,000	\$ 1,000
Total Revenue	\$ 2,000	\$ 1,000
EXPENDITURES		
Technology Equipment	\$ 1,000,000	\$ 1,000,000
Transfer to General Fund		
Total Expenditures	\$ 1,000,000	\$ 1,000,000
SURPLUS (DEFICIT)	\$ (998,000)	\$ (999,000)
FUND BALANCE	\$ 845,237	\$ 916,751

Funds to be used for "Five Year Technology Plan" and other technology purchases district wide
Current year projects: Network Maintenance, upgrade network equipment, school computer labs, other.

TECHNOLOGY BOND FUND BUDGET

	12/13 ADOPTED	12/13 FIRST AMENDED
BEGINNING FUND BALANCE	\$ 36,519	\$ 36,523
REVENUES		
Interest Income	\$ -	\$ 10
Total Revenue	\$ 36,519	\$ 36,533
EXPENDITURES		
Equipment	\$ 36,519	\$ 36,533
Total Expenditures	\$ 36,519	\$ 36,533
SURPLUS (DEFICIT)	\$ -	\$ -
FUND BALANCE	\$ -	\$ -

SINKING FUND CAPITAL PROJECTS BUDGET

	12/13 ADOPTED	12/13 FIRST AMENDED
BEGINNING FUND BALANCE	\$ 4,475,327	\$ 6,531,374
REVENUES		
Property Taxes	\$ 4,563,157	\$ 4,563,157
Interest Income	3,000	3,000
Other Income		
Total Revenue	\$ 4,566,157	\$ 4,566,157
EXPENDITURES		
Repairs	\$ 5,000,000	\$ 5,000,000
Taxes written off	\$ 100,000	\$ 100,000
Total Expenditures	\$ 5,100,000	\$ 5,100,000
SURPLUS (DEFICIT)	\$ (533,843)	\$ (533,843)
FUND BALANCE	\$ 3,941,484	\$ 5,997,531

Current Year Projects may include; paving, cement, water mains, parking lot lights, storm sewers, play structures, gym floors, major building renovations, boiler repair, tunnel work, sheet metal siding, grading/drainage, and other work as needed throughout the year.

NOTE: The adopted property tax levy for the sinking fund is 1.120 mills.

SPECIAL MAINTENANCE FUND BUDGET

	12/13 ADOPTED	12/13 FIRST AMENDED
BEGINNING FUND BALANCE	\$ 194,434	\$ 47,551
REVENUES		
Interest Income	\$ -	\$ -
Total Revenue	\$ -	\$ -
EXPENDITURES		
Renovation	\$ 194,434	\$ 47,551
Total Expenditures	\$ 194,434	\$ 47,551
SURPLUS (DEFICIT)	\$ (194,434)	\$ (47,551)
FUND BALANCE	\$ -	\$ -

NOTE: Funds to be used for maintenance projects including supplies and materials district wide.
Due to budget reductions this fund will supplement General Fund maintenance costs for 2012-13.

2012 CAPITAL PROJECTS FUND BUDGET

	12/13 ADOPTED	12/13 FIRST AMENDED
BEGINNING FUND BALANCE	\$ -	\$ 138,608
REVENUES		
Interest Income		\$ -
Total Revenue		\$ -
EXPENDITURES		
Capital Improvements		\$ 138,608
Total Expenditures		\$ 138,608
SURPLUS (DEFICIT)		\$ (138,608)
FUND BALANCE	\$ -	\$ -

NOTE: Source of funds is the sale of property in 2012. Funds to be used for Capital Improvements.

FOOD SERVICE FUND BUDGET

	12/13 ADOPTED	12/13 FIRST AMENDED
BEGINNING FUND BALANCE	\$ 661,834	\$ 606,807
REVENUES		
Local Sales	\$ 1,737,958	\$ 1,778,076
State Reimbursement	133,000	133,892
Federal Reimbursement	1,836,668	1,922,026
General Fund Support	33,000	33,000
Total Revenue	\$ 3,740,626	\$ 3,866,994
EXPENDITURES		
Wages & Benefits	\$ 1,499,116	\$ 1,437,554
Contracted Services	328,550	389,850
Food Costs	1,676,964	1,750,961
Non-Food Cost	221,897	227,771
Total Expenditures	\$ 3,726,527	\$ 3,806,136
SURPLUS (DEFICIT)	\$ 14,099	\$ 60,858
FUND BALANCE	\$ 675,933	\$ 667,665

HEALTH & WELFARE FUND BUDGET

	12/13 ADOPTED	12/13 FIRST AMENDED
BEGINNING FUND BALANCE	\$ 2,710,429	\$ 3,890,669
REVENUES		
Employee Transfers	\$ 3,451,816	\$ 3,194,598
Employee Paid Premiums	108,000	40,967
Employee Voluntary Insurance	300,100	262,438
Other Fund Transfers	4,415,129	3,806,761
General Fund Transfers	15,503,752	14,251,992
Total Revenue	\$ 23,778,797	\$ 21,556,756
EXPENDITURES		
Claims	\$ 11,863,000	\$ 9,872,294
Premiums	11,077,358	10,638,000
Administrative Fees	842,006	824,000
Voluntary Insurance	300,100	262,438
Total Expenditures	\$ 24,082,464	\$ 21,596,732
SURPLUS (DEFICIT)	\$ (303,667)	\$ (39,976)
FUND BALANCE	\$ 2,406,762	\$ 3,850,693

Funds used to record costs of claims, fees and premiums for employees benefit costs.
Some of the health care costs are self-insured and final costs are not known until the year end.

ATHLETIC FUND BUDGET

	12/13 ADOPTED	12/13 FIRST AMENDED
BEGINNING FUND BALANCE	\$ -	\$ -
REVENUES		
Student Fees	\$ 638,200	\$ 638,200
Gate Receipts	219,000	219,000
General Fund Transfers	606,923	627,054
Total Revenue	\$ 1,464,123	\$ 1,484,254
EXPENDITURES		
Coaches/Director/Stipends	\$ 589,131	\$ 650,001
Contracted Services	679,142	645,653
Supplies/Equipment/Misc.	195,850	188,600
Total Expenditures	\$ 1,464,123	\$ 1,484,254
SURPLUS (DEFICIT)	\$ -	\$ -
FUND BALANCE	\$ -	\$ -

SCHOLARSHIP FUND BUDGET

	12/13 ADOPTED	12/13 FIRST AMENDED
BEGINNING FUND BALANCE	\$ 45,711	\$ 46,688
REVENUES		
Donations	\$ 500	\$ 500
Interest Income		
Total Revenue	\$ 500	\$ 500
EXPENDITURES		
Scholarships	\$ 4,000	\$ 4,000
Total Expenditures	\$ 4,000	\$ 4,000
SURPLUS (DEFICIT)	\$ (3,500)	\$ (3,500)
FUND BALANCE	\$ 42,211	\$ 43,188

FUNDED PROJECTS BUDGET

	12/13 ADOPTED	12/13 FIRST AMENDED
BEGINNING FUND BALANCE	\$ -	\$ -
REVENUES		
General Fund Transfer	\$ 213,968	\$ 207,925
Local	186,186	192,458
State	350,499	341,242
Federal	6,721,761	6,782,272
Total Revenue	\$ 7,472,414	\$ 7,523,897
EXPENDITURES		
Instructional	\$ 5,329,338	\$ 5,272,954
Support	1,815,404	1,973,615
Community Service	82,184	69,403
Outgoing Transfers and Other	245,488	207,925
Total Expenditures	\$ 7,472,414	\$ 7,523,897
SURPLUS (DEFICIT)	\$ -	\$ -
FUND BALANCE	\$ -	\$ -