



**2013-14
Second Amended
General Fund and
District Budgets**

March 2014



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Randy Liepa, Ph D.
Superintendent

Lisa Abbey
Director of Business Services

Livonia Public Schools

Business Services Office

Date: March 4, 2017

To: Randy Liepa, Ph.D., Superintendent

From: Lisa Abbey, Director of Business Services

Re: Review of 2013-2014 Second Budget Amendment

Each year we amend the budget to reflect the most current information available. We have reviewed the projected revenues and expenditures for the year, and made adjustments on various line items. The budget book includes a summary of the major changes made to the budget.

Revenues in the General Fund increased by just over \$3 million. This is primarily due to an increase in state aid for retirement of \$3.5 million (section 147c). This revenue is offset by a \$3.5 million increase in retirement costs. There were also adjustments to one time revenue from the state of approximately \$700,000.

Expenditures were adjusted for increased utility cost of just over \$300,000 due to the extremely cold winter in Michigan this year. We also adjusted maintenance overtime and supply budgets to reflect our estimates for the year. We are anticipating that tax refunds will be lower than budget by approximately \$800,000.

The overall fund balance change in this amendment is a nominal amount of \$20,000. While we have made every effort to account for any unforeseen costs, we will continue to watch for any changes due to continued cold weather, student count, changes in health care costs or other unanticipated projections. As we do each year, our final budget amendment will be in June.

Please let me know if there are any questions or concerns.

LA/kp



2014 District Shared Vision Goals

Climate and Environment

1. Students feel emotionally safe in school.

Engaged Learners

2. Students are encouraged to give their personal best.

Employee Capacity

3. Staff work collaboratively to support and improve student learning.

2014 District Academic Goals

Writing

1. All students will be proficient in writing.

Math

2. All students will be proficient in mathematics.

Reading

3. All students will be proficient in reading.

Science

4. All students will be proficient in science.

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LIVONIA PUBLIC SCHOOLS

2013/14 SECOND AMENDED BUDGETS

CRITICAL BUDGET ISSUES

Long Range
Budget Considerations

State Aid Funding

Student Enrollment

Program Reductions

Revenue Enhancement
Cost Containment Efforts

**RESOLUTION FOR BUDGET ADOPTION
BY THE BOARD OF EDUCATION
LIVONIA PUBLIC SCHOOLS**

RESOLVED, that the general appropriation for Livonia Public Schools for revenue for the fiscal year 2013-14 General Fund is amended as follows:

REVENUE	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
Local	\$ 27,857,110	\$ 28,090,039	\$ 28,008,639
State	\$ 108,368,598	\$ 105,990,825	\$ 109,078,747
Federal	\$ 40,000	\$ 40,000	\$ 41,700
Incoming Transfers & Other Transactions	\$ 2,512,000	\$ 2,184,000	\$ 2,218,376
Total Revenue	\$ 138,777,708	\$ 136,304,864	\$ 139,347,462
Beginning Fund Balance as of 7/1/2013			
Non-spendable			
Unassigned	\$ 2,984,330	\$ 2,984,330	\$ 2,984,330
Assigned	\$ 1,861,756	\$ 3,763,178	\$ 3,763,178
Total Beginning Fund Balance as of 7/1/2013	\$ 4,846,086	\$ 6,747,508	\$ 6,747,508
Total Fund Balance and Revenues Available to Appropriate	\$ 143,623,794	\$ 143,052,372	\$ 146,094,970

The property tax adopted to be levied to support General Fund Operating purposes is 18.00 mills non-homestead and 6.00 mills on Commercial Personal Property

**RESOLUTION FOR BUDGET ADOPTION
BY THE BOARD OF EDUCATION
LIVONIA PUBLIC SCHOOLS**

RESOLVED, that the general appropriation for Livonia Public Schools for expenditures for the fiscal year 2013-14 General Fund is amended as follows:

EXPENDITURES	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
INSTRUCTION			
Basic Programs	\$ 71,168,222	\$ 70,775,523	\$ 72,720,764
Added Needs	12,762,425	12,406,471	12,617,919
Adult & Continuing Education	502,786	474,607	506,336
Total Instruction	\$ 84,433,433	\$ 83,656,601	\$ 85,845,019
SUPPORTING SERVICES			
Pupil	\$ 8,905,953	\$ 9,064,851	\$ 9,410,093
Instructional Staff	6,550,881	6,532,326	6,707,134
General Administration	810,026	748,246	776,054
School Administration	9,311,066	9,158,732	9,400,298
Business	4,537,883	4,424,580	3,652,178
Operations	13,785,224	13,512,871	14,135,151
Transportation	6,922,168	6,854,112	6,941,659
Central	2,683,922	2,654,200	2,678,141
Total Supporting Services	\$ 53,507,123	\$ 52,949,918	\$ 53,700,708
COMMUNITY SERVICES			
Custody & Child Care	\$ 2,181,428	\$ 2,163,532	\$ 2,193,237
Total Community Services	\$ 2,181,428	\$ 2,163,532	\$ 2,193,237
OPERATION TRANSFERS AND OTHER			
Transfers to Other Districts	\$ 50,000	\$ 50,000	\$ 50,000
Transfers to Other Funds	1,590,054	1,467,954	1,518,000
Other Transactions	-	-	3,000
Total Operating Transfers and Other	\$ 1,640,054	\$ 1,517,954	\$ 1,571,000
TOTAL APPROPRIATED-GENERAL FUND	\$ 141,762,038	\$ 140,288,005	\$ 143,309,964
ANTICIPATED FUND BALANCE AS OF 7/1/2014			
Assigned	\$ -	\$ -	\$ -
Unassigned	\$ 1,861,756	\$ 2,764,367	\$ 2,785,006
Total Anticipated Fund Balance as of 7/1/2014	\$ 1,861,756	\$ 2,764,367	\$ 2,785,006

All unassigned fund balance is available for appropriation in the subsequent budget year.

SUMMARY - MAJOR ADJUSTMENTS - REVENUE

AREA OF BUDGET	TOTAL AMOUNT OF CHANGE	EXPLANATION	LINE ITEMS
Local Sources	(81,400)	Updated estimates for Jackson programs	55,000
		Updated estimates for tuition/student fees	(66,400)
		Other miscellaneous adjustments	(70,000)
State Sources	3,087,922	Changes in estimates in state aid for enrollment and special education	102,245
		Changes in state aid for categorical (grant) revenue	185,677
		Changes in estimates for one - time state categorical revenue - offset by decrease in property tax refunds	(700,000)
		Changes in state aid - new categorical fund to offset increased retirement costs - section 147c (offset by equal increase in expenditures)	3,500,000
Federal, Transfers and Other	36,076	Updated estimates for incoming transfers and other items	36,076
Total Increase in Revenue			3,042,598

SUMMARY - MAJOR ADJUSTMENTS - EXPENDITURES

AREA OF BUDGET	TOTAL AMOUNT OF CHANGE	EXPLANATION	LINE ITEMS
Instruction Basic Programs Share Time, Young Fives, Preschool, K-12 teachers and programs	1,945,242	Adjustment to employee costs to reflect actual staffing levels	(41,295)
		Increased cost for benefits due to increased retirement rate	1,977,212
		Decrease in substitute costs based on year-to-date actual	(14,075)
		Miscellaneous adjustments	23,400
Instruction Added Needs Special Education, Vocational Education, Learning Specialists, Summer Programs	211,452	Adjustment to employee costs to reflect actual staffing levels	(88,859)
		Increased cost for benefits due to increased retirement rate	305,255
		Miscellaneous adjustments	(4,944)
Instruction Adult Education - Basic Programs & Enrichment	31,728	Adjustments to salaries and benefits based on actual staffing levels and increased retirement costs	53,820
		Miscellaneous adjustments	(22,092)

SUMMARY - MAJOR ADJUSTMENTS - EXPENDITURES

AREA OF BUDGET	TOTAL AMOUNT OF CHANGE	EXPLANATION	LINE ITEMS
Pupil Support Counselors, Psychologists, Speech Therapists, Social Worker, Teacher Consultants	345,241	Adjustments to salaries and benefits based on actual staffing levels and increased retirement costs	324,616
		Miscellaneous adjustments	20,625
Support Staff Instructional Staff Improvement of Instruction, Library Media services, Supervision of Instructional staff	174,805	Adjustments to salaries and benefits based on actual staffing levels and retirement costs	204,816
		Miscellaneous adjustments	(30,011)
Support General Administration	27,808	Miscellaneous adjustments	27,808
Support School Administration	241,566	Adjustments to salaries and benefits based on actual staffing and increased retirement costs	238,487
		Miscellaneous adjustments	3,079
Support Business Services Fiscal Services, Printing, Building Insurance,	(772,403)	Miscellaneous adjustments	29,280
		Decrease in taxes written off	(801,683)
Support Maintenance & Operations Custodial, Maintenance, Security Services, Energy Management	622,279	Adjustments to salaries for custodial services and overtime costs	49,928
		Increased cost for benefits due to increased retirement rate	224,976
		Adjustments to utility account based on projected heating costs for the year	291,875
		Adjustments to repair, maintenance and supply accounts	55,500

SUMMARY - MAJOR ADJUSTMENTS - EXPENDITURES

AREA OF BUDGET	TOTAL AMOUNT OF CHANGE	EXPLANATION	LINE ITEMS
Support Transportation Pupil transportation	87,549	Adjustment to employee costs to reflect actual driver costs	(34,381)
		Increased cost for benefits due to increased retirement rate	132,930
		Miscellaneous adjustments	(11,000)
Central Support Research & Evaluation,	23,941	Miscellaneous adjustments	23,941
Community Services Child Care services, Other	29,705	Adjustments to salaries and benefits based on actual staffing levels and increased retirement costs	29,705
Transfers Other Expenses	53,046	Transfer to other funds - Athletic and Center Program	53,046

**MAJOR ITEMS IN THE GENERAL FUND BUDGET
THAT ARE STILL UNCERTAIN**

REVENUES

STATE AID

Under the school funding system, the majority of our funding comes from the state. Thus, if the state changes the State Aid Act or is short of funds in the state aid fund, our funding could be altered during the mid-year. We have prepared the budget assuming we will receive full foundation allowance this year.

STUDENT COUNT

The fall 2013 count is now finalized. Beginning in the 2013-14 fiscal year, the total blended membership will be based on the fall 2013 count 90% and February 2014 count at 10%. Any final adjustments to this count or any adjustment for this or past years by the state or county could alter estimated revenues.

STATE AID CATEGORICALS

We receive partial reimbursement for Vocational Education and Special Education programs. Our estimations have been put forth based on dialogue with the state and our own computations. The final amounts will not be known until sometime later in the year. Projections for "At Risk" funding may also change throughout the year based on the state's allocation.

ADULT EDUCATION FUNDING

State funding for revenue could also be prorated based on statewide participation or due to additional state reductions. Changes in other funding sources, including Federal Grants may affect programs in Adult Education.

INTEREST INCOME

May fluctuate, based on interest rates and cash flow. We see continued decreases in revenue due to lower interest rates.

SALE/RENTAL OF PROPERTY

Any activity in this area with current or potential renters/buyers could affect these budget areas.

COMMUNITY EDUCATION

We receive revenue from our Community Education programs. Revenues can fluctuate based on the number of classes and programs offered.

TAX REVENUES

Any adjustments to prior year tax assessments could cause a change in projected property tax revenues.

MAJOR ITEMS IN THE GENERAL FUND BUDGET THAT ARE STILL UNCERTAIN

EXPENDITURES

MEDICAID REIMBURSEMENT

We receive partial reimbursement for Special Education Services through Medicaid. We will not know final reimbursement amounts until year-end.

STAFFING

Any unexpected leaves or retirements (and their eventual replacements) or change in funding source could cause a change in projections.

RETIREMENT LEAVES

An amount is set aside in the budget for anticipated retirements. If more or less retirements occur than are projected, the budgets will need to be adjusted.

SUPPLY, MATERIAL AND PURCHASED SERVICE ACCOUNTS

Budgets have been allocated for the aforementioned. If even a small percentage of budgets aren't completely used or if goods are not received by June 30, this could create surplus.

EMPLOYEE INSURANCE

We are self-insured for approximately half of our employee insurances. An unusually large claim or an unusual year in total claims could cause additional cost not anticipated. Total expenditures are estimated and final numbers are not known until year end.

SPECIAL EDUCATION

This area often involves fluctuation in cost due to the nature of the positions employed. State mandates can cause adjustments in staffing during the year. Also, the extent of state and federal grants can adjust the amount of General Fund monies needed to cover the program.

LEGAL FEES

Will fluctuate based on needed use (labor, financial, etc.)

TAX WRITE-OFFS

Our property tax write-offs are uncertain until after the end of the year.

WORKER'S COMPENSATION

Claims may occur at any time. History is our only indicator until the end of the year. We have seen increased costs in the past few years.

EXPENDITURES, CON'T

MAINTENANCE

This budget area can vary greatly if unexpected repair(s) (boilers, roofs, for example) are required for our physical plant. These budgets have been reduced significantly in the past several years and are monitored closely throughout the year. Cold weather in Michigan this year has affected these budgets.

UTILITIES

This is a very large expenditure area, and final estimates cannot be completed until toward the end of the year when we know better utilization. This has been a historically cold winter and we are watching the budget closely.

LAWSUITS/GRIEVANCES

Any lawsuits or grievances settled against the school district would affect budget projections.

COUNTY SPECIAL EDUCATION SHORTFALL

We are required to fund any deficit that is applicable to our local students who are serviced by the County Special Education program. This information can come at any time during the year. Thus, if a county shortfall occurs and we are made aware of it during the year, appropriate budget adjustments will have to be made.

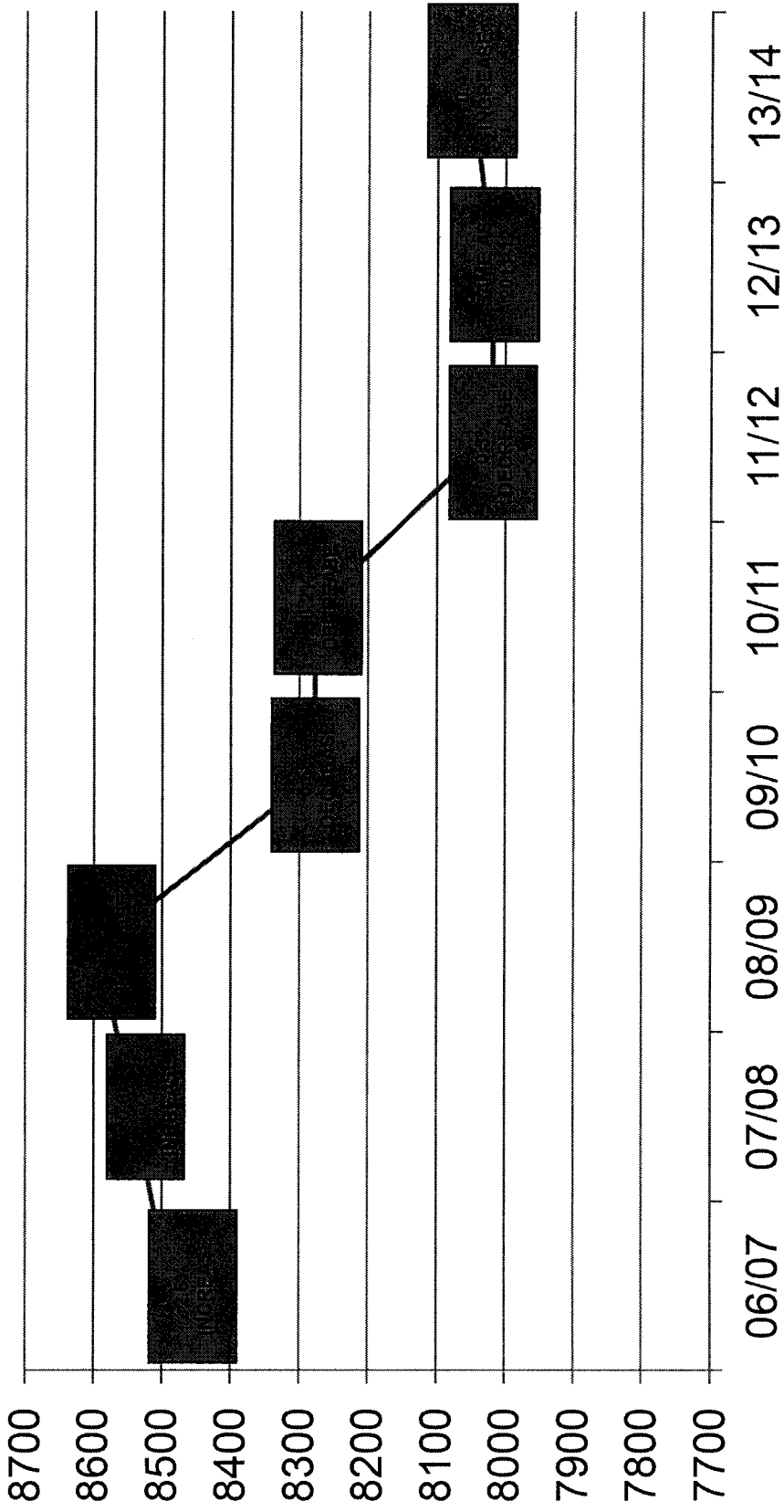
GRANTS

We receive Grant Funds from Federal, State and local sources. The funds we recorded in the Funded Projects Fund Grant Funding are not fully known until later in the year. Changes in funding may affect costs in the General Fund.

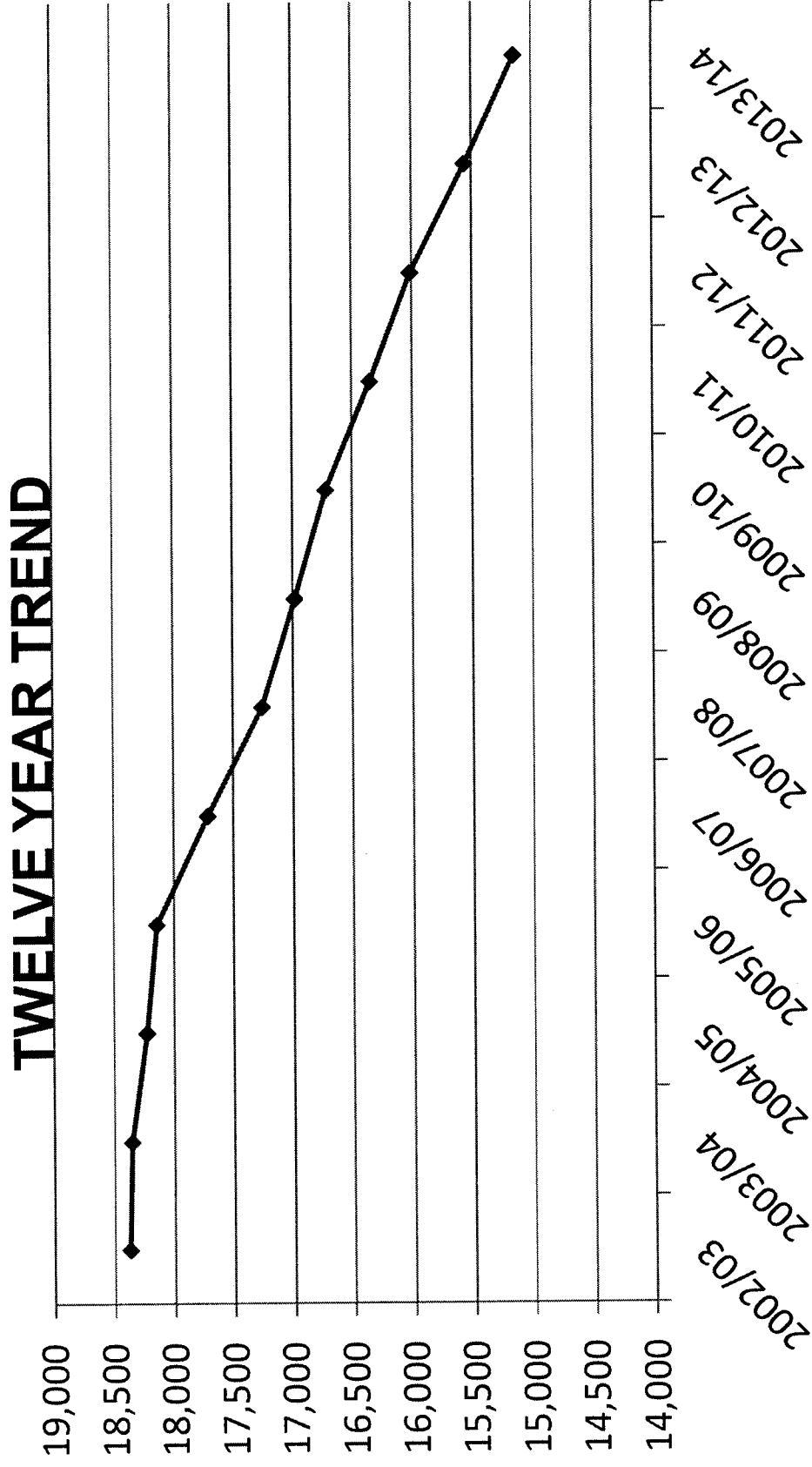
**2013/2014
AMENDED TO PROPOSED BUDGET COMPARISON**

	13/14 ADOPTED	13/14 FIRST AMENDMENT	13/14 SECOND AMENDED
REVENUES			
Local	\$ 27,857,110	\$ 28,090,039	\$ 28,008,639
State	108,368,598	105,990,825	109,078,747
Federal	40,000	40,000	41,700
Transfers and Other	2,512,000	2,184,000	2,218,376
Total Revenue	\$ 138,777,708	\$ 136,304,864	\$ 139,347,462
EXPENDITURES			
Administrators	\$ 6,325,480	\$ 6,365,671	\$ 6,279,271
Teachers, Counselors, & Other Educational	62,557,312	63,422,074	63,400,987
Programmers/Video/Dispatcher/Energy Mgr/Printing	745,862	745,796	743,282
Maintenance/ Mechanics	1,181,536	1,181,536	1,176,750
Drivers	2,027,291	2,027,291	1,976,519
Custodians/ warehouse	3,772,659	3,815,447	3,822,725
Secretaries	3,124,398	3,208,036	3,133,253
Aides/Noon monitors/childcare/other	2,850,713	2,717,365	2,806,959
Substitutes/Overtime/Termination Pay/Other	1,110,460	1,000,023	1,038,345
Health Insurance	12,972,771	12,504,721	12,504,758
Retirement	21,815,492	20,763,335	24,298,773
Employer FICA	6,325,893	6,212,335	6,239,065
Workers Compensation	368,605	355,069	355,069
Unemployment	172,482	108,482	87,187
Other Fringes	429,177	428,344	428,344
Utilities	3,205,160	3,001,204	3,436,204
Other Services: Mailing/Repairs/Insurance	5,508,375	5,420,074	5,262,119
Textbooks, Supplies (teaching/office/custodial/maint.)	3,435,621	3,308,727	3,346,178
Capital Outlay	156,867	149,767	152,167
Tax Write-Off/Interest Expense/Capital Lease	1,720,401	2,207,389	1,423,644
Transfers to Other Funds & Other Transactions	1,955,483	1,345,319	1,398,365
Total Expenditures	\$ 141,762,038	\$ 140,288,005	\$ 143,309,964
SURPLUS (DEFICIT)	\$ (2,984,330)	\$ (3,983,141)	\$ (3,962,502)
FUND EQUITY	\$ 1,861,756	\$ 2,764,367	\$ 2,785,006
Millage Rate: Non- Homestead	18.0000	18.0000	18.0000
Total Taxable Value:	\$4,100,659,751	\$4,046,415,593	\$4,046,415,593
Foundation Guarantee	\$8,019	\$8,049	\$8,049
Number of General Fund Students	15,158	14,687	14,681
Number of Special Education Center Program Students	536	432	433
Total Students	15,694	15,119	15,114

SEVEN YEAR FOUNDATION GRANT HISTORY

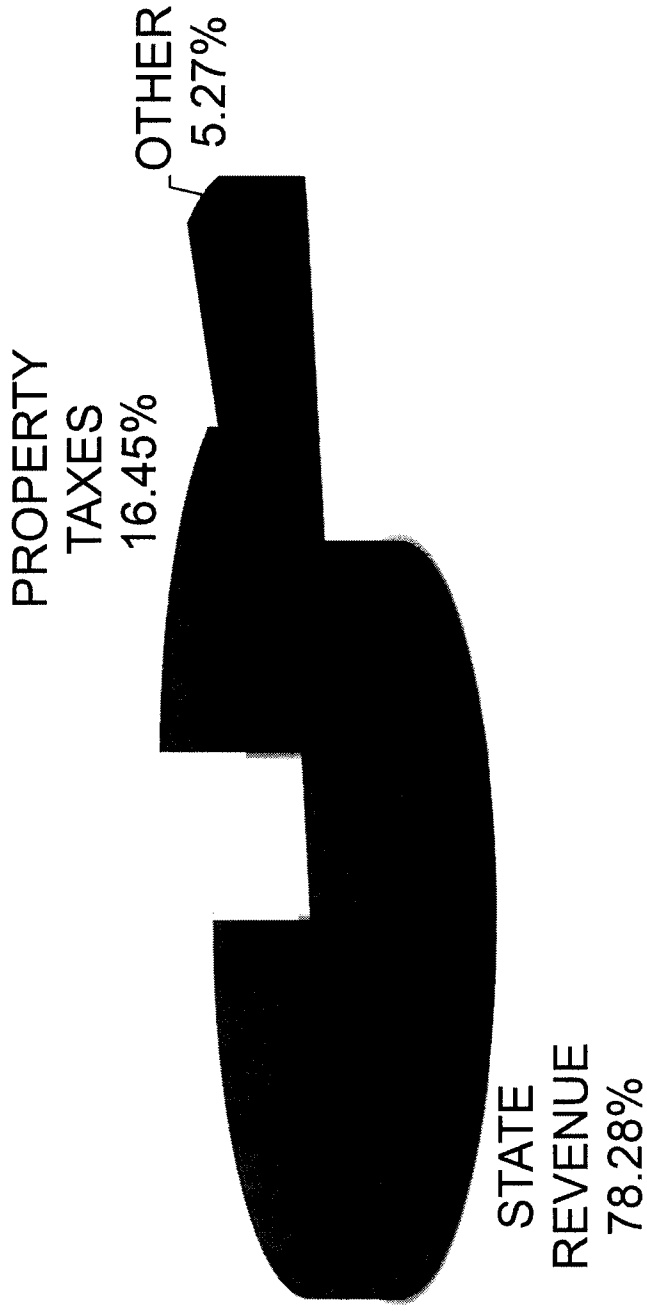


K-12 MEMBERSHIP COUNT (Blended All Funds)



2013-2014

BUDGETED REVENUES

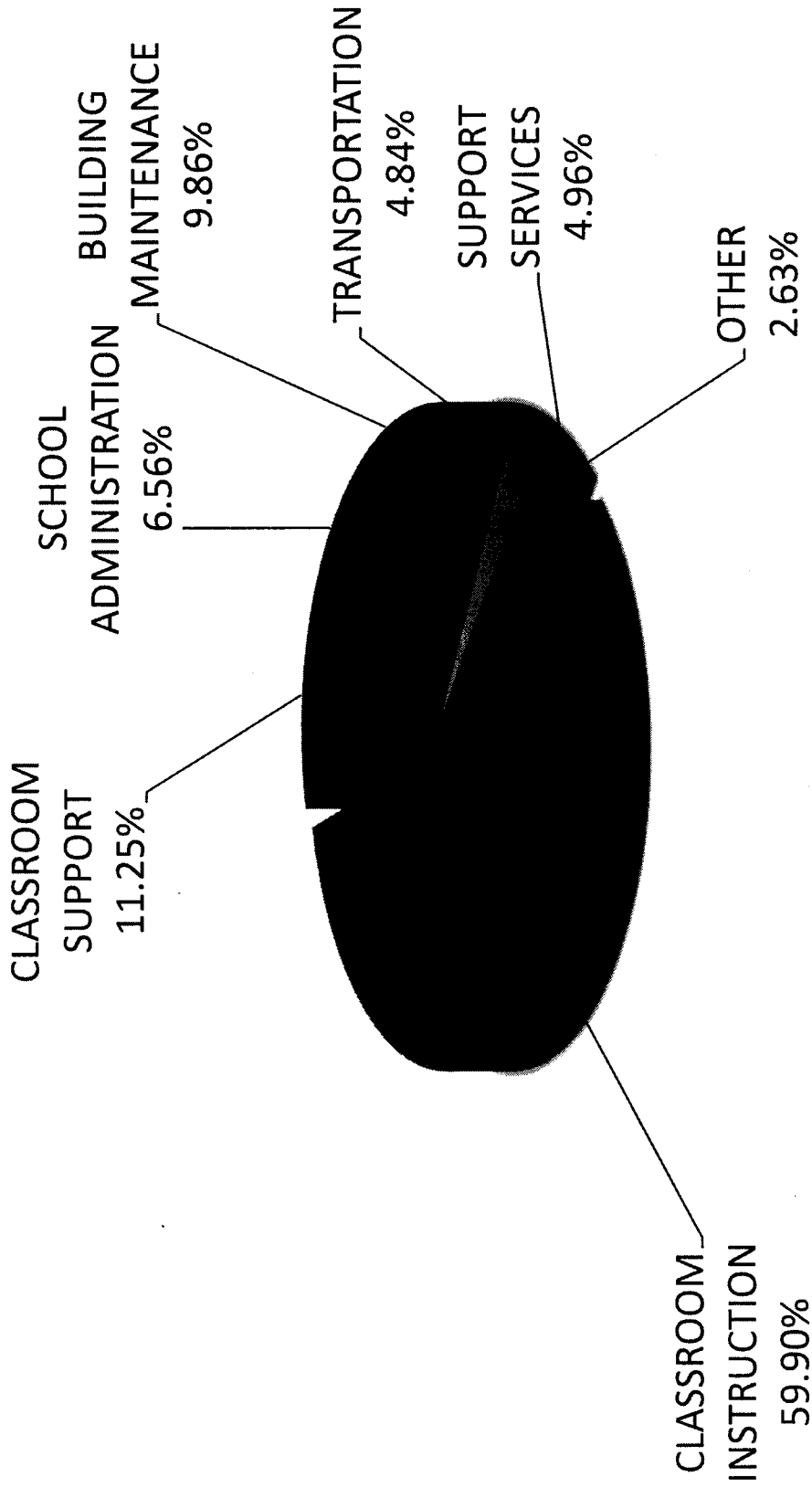


2013/2014 EXPENDITURE SUMMARY

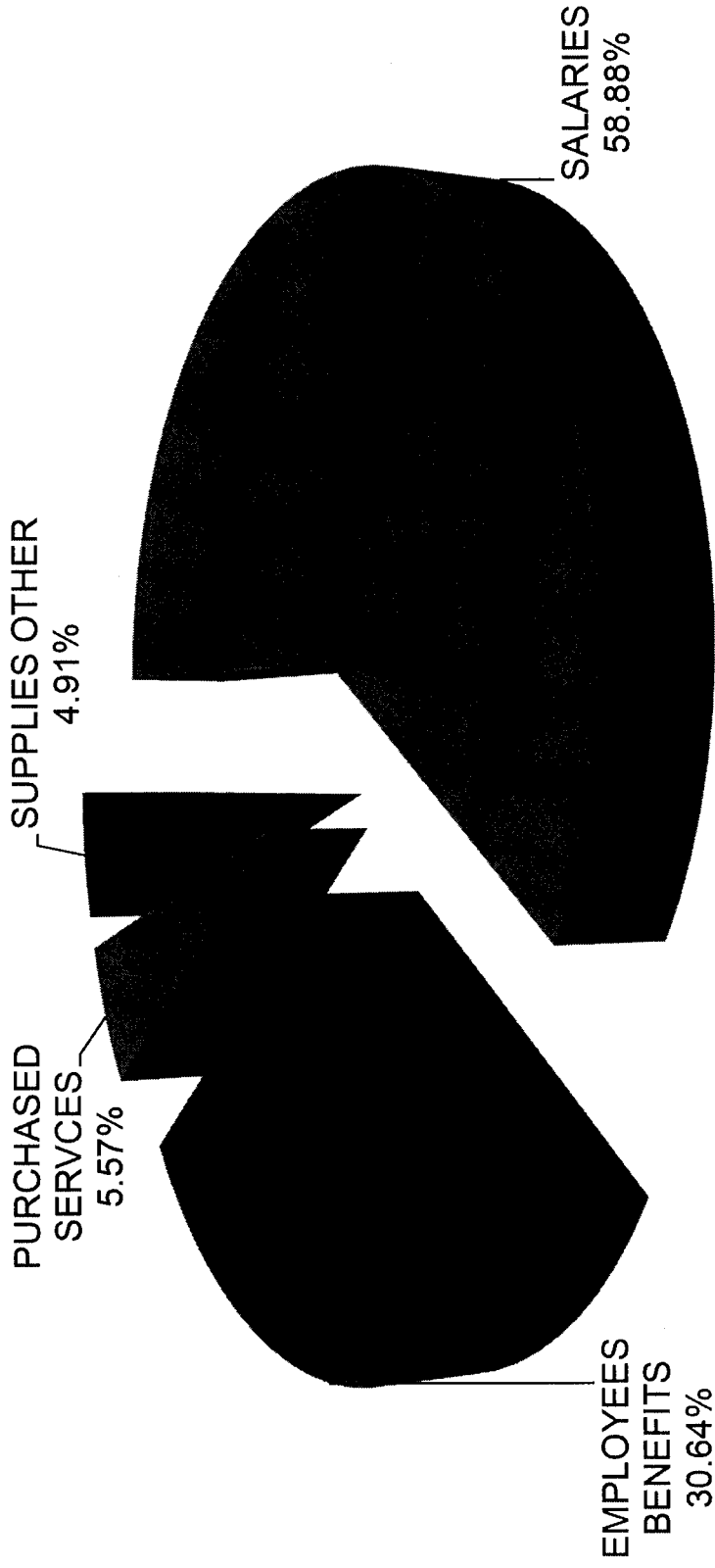
<ul style="list-style-type: none">▪ CLASSROOM INSTRUCTION Represents costs including classroom teachers for general, special, vocational and adult education, and related classroom supplies and books.	\$	85,845,019
<ul style="list-style-type: none">▪ CLASSROOM SUPPORT Support to classroom instruction, such as the library, counselors, department chairs, curriculum support, social workers, psychologists, etc.	\$	16,117,227
<ul style="list-style-type: none">▪ SCHOOL ADMINISTRATION Represents the cost of principals, their secretaries, building supplies, etc.	\$	9,400,298
<ul style="list-style-type: none">▪ MAINTENANCE OF BUILDINGS Represents the cost of maintaining and operating the buildings, such as custodians, maintenance and repair parts, utilities, etc.	\$	14,135,151
<ul style="list-style-type: none">▪ TRANSPORTATION Represents the cost of bus drivers, aides, mechanics, maintenance of bus fleet and replacement of buses.	\$	6,941,659
<ul style="list-style-type: none">▪ SUPPORT SERVICES Includes the cost for Central Office staff, Board of Education costs and other support services.	\$	7,106,373
<ul style="list-style-type: none">▪ OTHER Represents the cost of other items such as general property and liability insurance, athletics, elections, community services, tax write-offs, food service, professional services, etc.	\$	3,764,237
TOTAL	\$	143,309,964

2013/2014

BUDGETED EXPENDITURES



2013/2014 MAJOR AREAS OF BUDGETED EXPENDITURES



ELEVEN YEAR TOTAL FUND BALANCE COMPARISON



FUND BALANCE AS A
PERCENTAGE OF
GENERAL FUND
EXPENDITURES

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
	11,105,523	9,472,458	10,988,427	8,702,356	8,094,830	9,272,702	6,714,018	7,078,574	8,422,895	4,098,541	2,785,006
	7.1%	6.1%	6.9%	5.3%	5.1%	5.9%	4.5%	4.6%	5.5%	2.9%	2.0%

DEFINITIONS

General Fund

The General Fund of the Livonia Public Schools School District is established to account for the general operating expenditures and revenue of the district.

Budget

The written document that reflects the revenue and expenditure plan from July 1, 2013 to June 30, 2014. The purpose of the budget is:

- Allocation of public resources over time and among public purposes
- Accountability to the public for the expenditure of public funds
- Maintenance of financial stability of the school district

Salaries

Amounts paid to employees for Livonia Public Schools who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

Employee Benefits

Expenditures incurred for health and income protection of employees. Examples are health insurance, dental, life, optical insurance, worker's compensation, disability, unemployment compensation, etc. Also accounts for mandatory retirement and employer social security and Medicare.

Purchased Services

Amounts paid for contracted services, utilities, travel, workshops and conferences, building and maintenance services, legal fees, and other services.

Supplies and Materials

Amounts paid for material items of an expendable nature that are consumed in use. Examples are paper products, books, office and teaching supplies, etc.

Capital Outlay

Amounts paid for equipment and major facility renovations.

Transfers Fund Modifications

Transfers to other funds to support Livonia Public Schools activities. An example would be the lunch fund and the athletic program.

BUDGET DETAIL REPORT

FUNCTION	12-13 ACTUAL	13-14 ADOPTED	1ST 13-14 AMENDED	2ND 13-14 AMENDED	13-14 FINAL AMENDMENT	DESCRIPTION
INSTRUCTION-BASIC PROGRAMS						
ELEMENTARY (111)						
SALARIES	\$ 21,979,382	\$ 21,275,176	\$ 21,966,289	\$ 21,970,957		SALARY FOR ELEMENTARY CLASSROOM TEACHERS AND AIDES
EMPLOYEE BENEFITS	11,346,928	10,651,987	10,266,808	11,195,147		HEALTH OTHER INSURANCES, FICA, RETIREMENT COST, AND WORKER'S COMP COSTS FOR EMPLOYEES ABOVE
PURCHASED SERVICES	384,216	382,715	387,275	384,500		LOCAL TRAVEL - SUBSTITUTE TEACHER & PARAPRO (P/ES)
SUPPLIES AND MATERIALS	675,312	745,978	333,438	342,438		CLASSROOM TEACHING SUPPLIES/TEXTBOOKS
CAPITAL OUTLAY	13,297	6,883	6,883			INSTRUCTIONAL EQUIPMENT FOR BUILDINGS
TOTAL (111)	\$ 34,379,035	\$ 33,042,739	\$ 33,960,701	\$ 33,999,973		
MIDDLE SCHOOL (112)						
SALARIES	\$ 7,727,313	\$ 7,545,994	\$ 7,383,100	\$ 7,376,310		SALARY FOR MIDDLE SCHOOL CLASSROOM TEACHERS, AIDES, AND SUBSTITUTES
EMPLOYEE BENEFITS	3,843,684	3,658,779	3,388,115	3,703,472		HEALTH OTHER INSURANCES, FICA, RETIREMENT COST, AND WORKER'S COMP FOR EMPLOYEES ABOVE
PURCHASED SERVICES	97,890	143,030	143,030	118,030		SUBSTITUTES AND LOCAL TRAVEL BETWEEN BUILDINGS BY TEACHERS
SUPPLIES AND MATERIALS	72,880	89,348	89,999	89,999		CLASSROOM TEACHING SUPPLIES/TEXTBOOKS
TOTAL (112)	\$ 11,744,267	\$ 11,437,151	\$ 11,024,244	\$ 11,287,811		
HIGH SCHOOL (113)						
SALARIES	\$ 16,902,863	\$ 16,409,543	\$ 16,621,373	\$ 16,607,655		SALARY FOR HIGH SCHOOL CLASSROOM TEACHERS, AIDES, AND SUBSTITUTES
EMPLOYEE BENEFITS	8,503,021	8,022,072	7,638,043	8,341,983		HEALTH OTHER INSURANCES, FICA, RETIREMENT COST, AND WORKER'S COMP FOR EMPLOYEES ABOVE
PURCHASED SERVICES	249,182	253,875	253,875	253,875		SUBSTITUTES AND LOCAL TRAVEL BETWEEN BUILDINGS BY TEACHERS
SUPPLIES AND MATERIALS	198,332	228,072	539,873	538,973		CLASSROOM TEACHING SUPPLIES/TEXTBOOKS
CAPITAL OUTLAY	10,400	10,200	10,660	15,000		INSTRUCTIONAL EQUIPMENT FOR BUILDINGS
OTHER EXPENDITURES						PROFESSIONAL DUES AND FEES
TOTAL (113)	\$ 25,863,918	\$ 24,923,562	\$ 25,063,724	\$ 25,766,546		
OTHER BASIC PROGRAMS (118-119)						
SALARIES	\$ 953,177	\$ 1,074,832	\$ 1,060,212	\$ 1,052,766		SALARY FOR PRESCHOOL, YOUNG 5, SUMMER SCHOOL, AND SHARED-TIME PROGRAM TEACHERS
EMPLOYEE BENEFITS	582,162	609,983	583,812	623,388		HEALTH CARE, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	31,472	41,285	17,765	21,285		SUBSTITUTES AND LOCAL TRAVEL BETWEEN BUILDINGS BY TEACHERS
SUPPLIES AND MATERIALS	18,360	35,890	32,085	32,085		CLASSROOM TEACHING SUPPLIES/TEXTBOOKS
CAPITAL OUTLAY	824	3,000	25,000	25,400		INSTRUCTIONAL EQUIPMENT
TOTAL (118-119)	\$ 1,585,966	\$ 1,744,770	\$ 1,726,854	\$ 1,754,844		
INSTRUCTION-ADDED NEEDS						
SPECIAL EDUCATION-CLASSROOM (122)						
SALARIES	\$ 5,900,754	\$ 5,872,175	\$ 5,738,085	\$ 5,889,481		SALARY FOR SPEC. ED. K-12 CLASSROOM RESOURCE ROOM TEACHERS, AND PARAPRO'S
EMPLOYEE BENEFITS	3,284,864	3,078,681	2,864,222	3,059,152		HEALTH OTHER INSURANCES, FICA, RETIREMENT COST, AND WORKER'S COMP FOR EMPLOYEES ABOVE
PURCHASED SERVICES	178,350	131,690	131,690	137,690		SUBSTITUTES AND LOCAL TRAVEL BETWEEN BUILDINGS BY TEACHERS
SUPPLIES AND MATERIALS	8,669	20,610	23,524	23,524		CLASSROOM TEACHING SUPPLIES
TRANSFERS	2,400					TUITION PAYMENTS
TOTAL (122)	\$ 9,373,157	\$ 9,103,156	\$ 8,756,401	\$ 8,909,857		
COMPENSATORY EDUCATION (125)						
SALARIES	\$ 414,288	\$ 403,314	\$ 446,002	\$ 487,401		SALARY FOR ELEMENTARY & MIDDLE SCHOOL LEARNING SPECIALISTS
EMPLOYEE BENEFITS	224,865	233,582	238,777	272,656		HEALTH OTHER INSURANCES, RETIREMENT COSTS, AND WORKER'S COMP FOR EMPLOYEES ABOVE
PURCHASED SERVICES	1,824	1,082	1,855	2,355		LOCAL TRAVEL BETWEEN BUILDINGS BY TEACHERS AND CONTRACTED SERVICES
TOTAL (125)	\$ 641,077	\$ 637,978	\$ 686,634	\$ 762,412		
VOCATIONAL EDUCATION (127)						
SALARIES	\$ 1,788,811	\$ 1,739,831	\$ 1,755,172	\$ 1,772,387		SALARY FOR VOCATIONAL TEACHERS, AIDES, SUBSTITUTES
EMPLOYEE BENEFITS	882,134	883,123	871,769	948,212		HEALTH OTHER INSURANCES, RETIREMENT COSTS, AND WORKER'S COMP FOR EMPLOYEES ABOVE
PURCHASED SERVICES	25,765	21,300	22,700	25,200		LOCAL TRAVEL
SUPPLIES AND MATERIALS	232,766	254,683	228,795	218,851		CLASSROOM TEACHING SUPPLIES
CAPITAL OUTLAY	114,228	115,000	87,000	81,000		INSTRUCTIONAL EQUIPMENT
TOTAL (127)	\$ 3,053,633	\$ 3,014,037	\$ 2,983,436	\$ 3,045,650		
OTHER ADDED NEEDS-SUMMER PROGRAMS (129)						
SALARIES	\$	\$	\$ 3,893	\$		SALARY FOR SPECIAL ED SUMMER SCHOOL TEACHERS/AIDES
EMPLOYEE BENEFITS			2,213			FICA, RETIREMENT COST FOR EMPLOYEES ABOVE
SUPPLIES AND MATERIALS			1,388			CLASSROOM TEACHING SUPPLIES
TOTAL (129)	\$	\$	\$ 7,274	\$	\$	
INSTRUCTION-ADULT EDUCATION						
ADULT BASIC PROGRAMS (131)						
SALARIES	\$ 33,978	\$ 87,608	\$ 80,979	\$ 94,713		SALARY FOR ADULT BASIC EDUCATION AND ENGLISH AS A SECOND LANGUAGE TEACHERS

FUNCTION	12-13 ACTUAL	13-14 ADOPTED	1ST 13-14 AMENDED	2ND 13-14 AMENDED	13-14 FINAL AMENDMENT	DESCRIPTION
EMPLOYEE BENEFITS	14,030	28,492	19,709		34,400	FICA, RETIREMENT COST FOR EMPLOYEES ABOVE
PURCHASED SERVICES					100	LOCAL TRAVEL, CONTRACTED INSTRUCTION
SUPPLIES AND MATERIALS	2,234		14,350		14,350	CLASSROOM TEACHING SUPPLIES AND TEXTBOOKS
TOTAL (131)	\$ 50,242	\$ 116,100	\$ 95,038	\$ 143,563	\$	
INSTRUCTION-ADULT EDUCATION (cont.)						
HIGH SCHOOL COMPLETION (132)						
SALARIES	\$ 33,496	\$ 13,713	\$ 22,965		22,985	SALARY FOR HIGH SCHOOL LEVEL ADULT EDUCATION TEACHERS
EMPLOYEE BENEFITS	10,980	4,469	7,428	6,349	6,349	HEALTH INSURANCES, FICA, RETIREMENT COST FOR EMPLOYEES ABOVE
SUPPLIES AND MATERIALS	3,536	1,228	5,830	5,830	5,830	CLASSROOM TEACHING SUPPLIES
TOTAL (132)	\$ 48,012	\$ 19,410	\$ 36,223	\$ 37,164	\$	
ENRICHMENT PROGRAMS (137)						
SALARIES	\$ 190,589	\$ 189,600	\$ 189,600		187,000	SALARY FOR ENRICHMENT PROGRAM INSTRUCTORS AND AIDES
EMPLOYEE BENEFITS	58,888	62,714	61,764	68,839	68,839	FICA, RETIREMENT COST FOR ABOVE EMPLOYEES
PURCHASED SERVICES	45,295	104,850	84,350	64,350	64,350	CONTRACTED SERVICES FOR THE PROGRAM AND LOCAL TRAVEL
SUPPLIES AND MATERIALS	3,172	10,112	7,612	5,420	5,420	TEACHING SUPPLIES
TOTAL (137)	\$ 297,944	\$ 367,276	\$ 343,326	\$ 325,809	\$	
PUPIL SUPPORT						
COUNSELORS (212)						
SALARIES	\$ 3,354,105	\$ 3,374,357	\$ 3,337,812		3,358,638	SALARY FOR SECONDARY SCHOOL COUNSELORS AND ELEMENTARY STUDENT ASSISTANCE PROVIDERS
EMPLOYEE BENEFITS	1,644,091	1,660,789	1,596,923	1,744,277	1,744,277	HEALTH OTHER INSURANCES, FICA, RETIREMENT COST FOR EMPLOYEES ABOVE
PURCHASED SERVICES	17,485	16,600	16,600	16,600	16,600	LOCAL TRAVEL
TOTAL (212)	\$ 5,015,681	\$ 5,051,746	\$ 4,951,335	\$ 5,119,815	\$	
HEALTH SERVICES (213)						
SALARIES	116,625	116,719	116,779		121,010	SALARY FOR DISTRICT SCHOOLS HEALTH PROFESSIONALS
EMPLOYEE BENEFITS	56,090	55,707	54,534	61,011	61,011	HEALTH OTHER INSURANCES, FICA, RETIREMENT COST FOR EMPLOYEES ABOVE
PURCHASED SERVICES	10,480	23,000	20,400	15,700	15,700	VISION SCREENING
SUPPLIES AND MATERIALS	2,689	10,000	10,000	5,000	5,000	HEALTH SUPPLIES
TOTAL (213)	\$ 185,884	\$ 205,426	\$ 201,713	\$ 202,721	\$	
PSYCHOLOGISTS (214)						
SALARIES	\$ 316,781	\$ 380,000	\$ 359,064		359,083	SALARY FOR DISTRICT SCHOOL PSYCHOLOGISTS
EMPLOYEE BENEFITS	163,331	184,131	173,266	188,440	188,440	HEALTH OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	1,024	800	800	1,800	1,800	LOCAL TRAVEL BETWEEN BUILDINGS, CONFERENCES
TOTAL (214)	\$ 481,136	\$ 564,931	\$ 533,160	\$ 549,323	\$	
SPEECH THERAPISTS (215)						
SALARIES	\$ 1,418,928	\$ 1,454,337	\$ 1,408,085		1,401,426	SALARY FOR DISTRICT SPEECH PROFESSIONALS
EMPLOYEE BENEFITS	664,066	665,963	629,212	687,436	687,436	HEALTH OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	1,450	1,700	1,700	29,700	29,700	LOCAL TRAVEL BETWEEN BUILDINGS
TOTAL (215)	\$ 2,084,444	\$ 2,121,999	\$ 2,038,997	\$ 2,118,562	\$	
SOCIAL WORKERS (216)						
SALARIES	\$ 241,806	\$ 205,835	\$ 247,871		259,568	SALARY FOR DISTRICT SCHOOL SOCIAL WORKERS
EMPLOYEE BENEFITS	120,338	89,218	100,888	115,739	115,739	HEALTH OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	217	2,500	2,000	2,000	2,000	LOCAL TRAVEL BETWEEN BUILDINGS
TOTAL (216)	\$ 362,362	\$ 297,553	\$ 350,760	\$ 377,307	\$	
SPECIAL EDUCATION-TEACHER CONSULTANTS (218)						
SALARIES	\$ 25,835	\$ 28,035	\$ 264,328		263,131	SALARY FOR SPEC. ED. TEACHING CONSULTANTS (SUPPORT FOR CLASSROOM TEACHER)
EMPLOYEE BENEFITS	12,575	13,978	72,531	108,243	108,243	HEALTH OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	433	1,075	1,075	1,400	1,400	LOCAL TRAVEL BETWEEN BUILDINGS
TOTAL (218)	\$ 38,843	\$ 43,088	\$ 337,934	\$ 372,774	\$	
OTHER PUPIL SERVICES (219)						
SALARIES	\$ 404,115	\$ 388,706	\$ 411,438		387,312	SALARY FOR ACTIVITY DIRECTORS/SPONSORS/NOON MONITORS/CROWD CONTROL
EMPLOYEE BENEFITS	201,090	218,784	221,606	233,172	233,172	HEALTH OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	16,209	18,109	18,109	19,109	19,109	AUXILIARY POLICE
TOTAL (219)	\$ 616,743	\$ 625,600	\$ 651,153	\$ 640,593	\$	
INSTRUCTIONAL STAFF SUPPORT						
IMPROVEMENT OF INSTRUCTION (221)						
SALARIES	\$ 1,328,638	\$ 1,288,734	\$ 1,330,809		1,291,472	SALARY FOR DEPARTMENT HEADS, CURRICULUM COORDINATORS, IN-SERVICE SUBS AND STIPENDS
EMPLOYEE BENEFITS	562,489	566,220	562,086	604,194	604,194	HEALTH OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	209,824	284,810	306,043	293,543	293,543	CURRICULUM IN-SERVICE CONSULTANTS AND CONFERENCES

FUNCTION	12-13 ACTUAL	13-14 ADOPTED	1ST 13-14 AMENDED	2ND 13-14 AMENDED	13-14 FINAL AMENDMENT	DESCRIPTION
SUPPLIES AND MATERIALS	8,721	25,086	25,086	23,086		IN-SERVICE, CURRICULUM SUPPLIES AND TESTING MATERIALS
OTHER	1,495	2,890	2,890	2,890		PROFESSIONAL DUES AND FEES
TOTAL (221)	\$ 2,139,268	\$ 2,187,850	\$ 2,226,924	\$ 2,214,995		
LIBRARY/AUDIO VISUAL (222-223)						
SALARIES	\$ 1,700,273	\$ 1,729,881	\$ 1,688,958	\$ 1,687,234		SALARY FOR MEDIA SPECIALISTS, PARAPRO'S AND SECRETARIES
EMPLOYEE BENEFITS	800,232	757,785	720,475	791,283		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	32,801	18,173	15,000	15,300		LOCAL TRAVEL/CONFERENCES, LIBRARY MANAGEMENT SERVICES
SUPPLIES AND MATERIALS	42,808	46,815	46,815	46,815		LIBRARY BOOKS, PERIODICALS, AUDIO VISUAL SUPPLIES
OTHER	125	154	154	154		PROFESSIONAL DUES AND FEES
TOTAL (222-223)	\$ 2,576,239	\$ 2,550,408	\$ 2,480,202	\$ 2,540,586		
TECHNOLOGY/TRAINING (225)						
SALARIES	\$ 9,222		\$ 5,000	5,000		SALARY FOR SUPPORT OF TEACHER TECHNOLOGY TRAINING
EMPLOYEE BENEFITS	2,983		1,817	1,816		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	4,627	18,500				CONTRACTED SERVICES
TOTAL (225)	\$ 16,832	\$ 18,500	\$ 6,817	\$ 6,816		
SUPERVISION OF INSTRUCTIONAL STAFF/ASSESSMENT (226-227)						
SALARIES	\$ 789,383	\$ 779,804	\$ 795,450	\$ 817,387		ADMINISTRATORS AND SECRETARIES FOR GENERAL AND SPECIAL EDUCATION
EMPLOYEE BENEFITS	373,079	367,197	372,009	412,941		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	3,540	5,535	5,535	6,035		LOCAL TRAVEL/CONFERENCES
SUPPLIES AND MATERIALS	18,142	80,208	84,310	70,310		OFFICE SUPPLIES
OTHER	854	7,100	5,000	4,000		PROFESSIONAL DUES AND FEES
TOTAL (226)	\$ 1,162,978	\$ 1,239,242	\$ 1,262,304	\$ 1,310,673		
SUPERVISION OF COMMUNITY EDUCATION (229)						
SALARIES	\$ 324,887	\$ 318,728	\$ 325,324	\$ 365,289		ADULT & COMMUNITY EDUCATION ADMINISTRATION, SPECIALISTS, AND SECRETARIES
EMPLOYEE BENEFITS	179,522	161,834	159,342	187,393		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	47,424	82,449	75,800	75,800		LOCAL TRAVEL/CONFERENCES, MAIL PRINTING AND OTHER CONTRACTED SERVICES
SUPPLIES AND MATERIALS	3,232	11,144	6,413	5,102		OFFICE SUPPLIES
OTHER	50	1,425	700	700		PROFESSIONAL DUES AND FEES
TOTAL (229)	\$ 555,095	\$ 576,581	\$ 567,379	\$ 634,664		
SUPPORT-GENERAL ADMINISTRATION						
BOARD OF EDUCATION (231)						
SALARIES	\$ 23,650	\$ 20,000	\$ 20,000	\$ 20,000		BOARD OF EDUCATION MEETING STIPENDS
PURCHASED SERVICES	284,698	300,250	246,250	266,250		LEGAL, AUDIT FEES, ELECTIONS
SUPPLIES AND MATERIALS	15,076	1,152	2,000	2,000		OFFICE SUPPLIES
OTHER	110	3,000	9,000	9,000		PROFESSIONAL DUES AND STRATEGIC PLANNING
TOTAL (231)	\$ 323,534	\$ 324,402	\$ 269,250	\$ 297,250		
EXECUTIVE ADMINISTRATION (232)						
SALARIES	\$ 259,417	\$ 310,140	\$ 281,573	\$ 281,073		SUPERINTENDENT, ADMINISTRATIVE ASSISTANT
EMPLOYEE BENEFITS	111,525	118,367	126,692	140,320		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	520	2,550	2,550	2,330		TRAVEL/CONFERENCES
SUPPLIES AND MATERIALS	13,460	19,387	22,881	24,981		OFFICE SUPPLIES
OTHER	20,582	35,000	35,500	30,500		PROFESSIONAL DUES AND FEES FOR SCHOOL DISTRICT
TOTAL (232)	\$ 404,503	\$ 485,824	\$ 478,986	\$ 478,804		
SCHOOL ADMINISTRATION SUPPORT						
OFFICE OF THE PRINCIPAL (241 & 249)						
SALARIES	\$ 6,037,575	\$ 6,137,978	\$ 6,087,237	\$ 6,074,200		SALARY OF THE SCHOOL PRINCIPAL, SECRETARIES, CO-OP STUDENTS
EMPLOYEE BENEFITS	3,028,153	3,027,347	2,924,884	3,176,408		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	75,249	68,719	68,619	71,680		LOCAL TRAVEL/CONFERENCES
SUPPLIES AND MATERIALS	38,614	48,022	47,792	48,010		OFFICE SUPPLIES
OTHER	22,842	30,000	30,000	30,000		PROFESSIONAL DUES AND FEES
TOTAL (241)	\$ 9,202,232	\$ 9,311,066	\$ 9,153,732	\$ 9,400,298		
BUSINESS SUPPORT						
FISCAL SERVICES (252)						
SALARIES	\$ 624,484	\$ 638,875	\$ 648,829	\$ 648,082		SALARY OF THE BUSINESS OFFICE ADMINISTRATION/SECRETARIES
EMPLOYEE BENEFITS	328,754	351,454	326,602	353,818		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	9,652	21,383	21,383	22,900		LOCAL TRAVEL/CONFERENCES, LEGAL NOTICES
SUPPLIES AND MATERIALS	7,352	8,834	8,834	18,834		OFFICE SUPPLIES, PAPER
OTHER	378,816	350,000	387,920	387,920		PROFESSIONAL DUES AND FEES, TAX COLLECTION FEES
TOTAL (252)	\$ 1,349,058	\$ 1,371,348	\$ 1,395,768	\$ 1,433,654		

FUNCTION	12-13 ACTUAL	13-14 ADOPTED	1ST 13-14 AMENDED	2ND 13-14 AMENDED	13-14 FINAL AMENDMENT	DESCRIPTION
WAREHOUSING/MAILING/PRINTING (257-258)						
SALARIES	\$ 242,574	\$ 258,106	\$ 282,456	254,500		SALARY OF WAREHOUSE/PRINT DEPT. STAFF
EMPLOYEE BENEFITS	138,682	155,508	152,861	162,488		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	51,228	93,122	60,550	55,550		LOCAL TRAVEL/CONFERENCES
SUPPLIES AND MATERIALS	8,387	7,800	6,233	6,233		OPERATING SUPPLIES, DUES AND FEES
TOTAL (257-258)	\$ 440,871	\$ 514,536	\$ 482,100	\$ 478,748		
OTHER BUSINESS SERVICES (259)						
SALARIES				1,000		
EMPLOYEE BENEFITS				363		
PURCHASED SERVICES	\$ 712,298	\$ 888,000	\$ 821,000	812,800		PROPERTY, CASUALTY, LIABILITY INSURANCE
OTHER	2,883,505	1,788,001	1,725,712	925,712		TAX REFUNDS AND INTEREST ON OTHER FINANCING SOURCES
TOTAL (259)	\$ 3,595,803	\$ 2,652,001	\$ 2,546,712	\$ 1,738,875		
MAINTENANCE & OPERATIONS (261)						
SALARIES	\$ 5,148,475	\$ 5,193,258	\$ 5,215,442	5,264,829		SALARY FOR MAINTENANCE/CUSTODIAL STAFF, SECRETARIES, OVERTIME & SUBSTITUTES
EMPLOYEE BENEFITS	3,204,383	3,047,085	2,930,122	3,151,895		HEALTH/OTHER INSURANCES, WORKERS COMP, FICA, RETIREMENT COSTS FOR EMPLOYEES ABOVE
PURCHASED SERVICES	484,728	3,218,811	3,134,815	3,444,815		OUTSIDE CONTRACTORS FOR REPAIRS, EQUIPMENT MAINT, ALARM SERVICE, GARBAGE, PEST, ETC
PURCHASED SERVICES-UTILITIES	3,642,981	608,312	589,024	570,899		WATER, HEAT, ELECTRIC, WASTE DISPOSAL, TELEPHONE
SUPPLIES AND MATERIALS	587,433	586,334	579,827	630,327		CUSTODIAL AND MAINTENANCE SUPPLIES, TOOLS, REPAIR SUPPLIES, ETC.
CAPITAL OUTLAY	20,327	19,100	15,000	20,000		MAINTENANCE VEHICLES, EQUIPMENT & CLIMATE CONTROL IMPROVEMENTS
OTHER	2,677	2,845	2,845	2,845		PROFESSIONAL DUES AND FEES
TOTAL (261)	\$ 13,092,004	\$ 12,871,545	\$ 12,487,075	\$ 13,085,810		
ENERGY MANAGEMENT (262)						
SALARIES	73,277	76,307	71,100	71,641		SALARY FOR ENERGY MANAGER
EMPLOYEE BENEFITS	57,156	57,082	53,786	56,980		HEALTH/OTHER INSURANCES, WORKERS COMP, FICA, RETIREMENT COSTS FOR EMPLOYEES ABOVE
SUPPLIES AND MATERIALS	0	390	380	380		OFFICE SUPPLIES FOR ENERGY MANAGER
TOTAL (262)	\$ (30,433)	\$ 133,780	\$ 125,266	\$ 128,011		
SECURITY SERVICES (266)						
SALARIES	\$ 47,846	\$ 47,762				SALARY FOR ADMINISTRATOR OF SECURITY
EMPLOYEE BENEFITS	9,492	9,639				HEALTH/OTHER INSURANCES, WORKERS COMP, FICA, RETIREMENT COSTS FOR EMPLOYEES ABOVE
PURCHASED SERVICES	858,683	916,284	916,500	916,500		SECURITY MONITORING AGREEMENT/SECURITY AT SCHOOLS
SUPPLIES AND MATERIALS	1,004	5,225	2,975	2,975		OFFICE SUPPLIES FOR SECURITY SUPERVISOR
CAPITAL OUTLAY	230,400	500	500,000	500		SECURITY/MONITORING EQUIPMENT
OTHER	555	500	555	555		PROFESSIONAL DUES AND FEES FOR SECURITY SUPERVISOR
TOTAL (266)	\$ 916,921	\$ 978,910	\$ 920,530	\$ 920,530		
TRANSPORTATION (271)						
SALARIES	\$ 3,423,855	\$ 3,482,773	\$ 3,457,773	3,423,392		SALARY FOR BUS DRIVERS, AIDES, MECHANICS, SECRETARIES, AND TRANSPORTATION SUPERVISOR
EMPLOYEE BENEFITS	2,108,040	2,078,867	2,010,708	2,143,636		HEALTH/OTHER INSURANCES, WORKERS COMP, FICA, RETIREMENT COSTS FOR EMPLOYEES ABOVE
PURCHASED SERVICES	486,403	445,047	440,047	279,247		LOCAL TRAVEL, IN-SERVICE, OUTSIDE CONTRACTOR TRANSPORTATION SERVICE, MAILING
SUPPLIES AND MATERIALS	985,930	1,059,959	1,084,959	1,211,759		BUS PARTS, TIRES, BATTERIES, FUEL, OIL, ETC.
OTHER	3,622	3,260	3,260	3,260		PROFESSIONAL DUES AND FEES
OUTGOING TRANSFERS	(143,737)	(127,738)	(122,635)	(119,635)		COST OF ATHLETIC TRANSPORTATION
TOTAL (271)	\$ 6,852,113	\$ 6,922,188	\$ 6,854,112	\$ 6,941,659		
SUPPORT-CENTRAL SERVICES RESEARCH & EVALUATION (281)						
SALARIES	\$ 73,132	\$ 75,061	\$ 77,089	74,878		SALARY FOR SUPERVISOR OF STUDENT ASSESSMENT
EMPLOYEE BENEFITS	33,063	31,738	31,737	34,903		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES		100	100	100		LOCAL TRAVEL/CONFERENCES
OTHER		48	48	48		PROFESSIONAL DUES AND FEES
TOTAL (281)	\$ 106,228	\$ 106,847	\$ 108,884	\$ 109,929		
INFORMATIONAL SERVICES (282)						
SALARIES	\$ 157,085	\$ 185,582	\$ 177,715	175,577		DEPARTMENT OF COMMUNICATION STAFF
EMPLOYEE BENEFITS	67,013	65,903	68,988	75,117		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	43,034	67,890	51,780	51,780		LOCAL TRAVEL/CONFERENCES
SUPPLIES AND MATERIALS	317	2,180	3,580	3,100		OPERATING SUPPLIES, PRINTING AND POSTAGE
CAPITAL OUTLAY	0	1,000	4,000	4,000		TECHNICAL/OFFICE EQUIPMENT
OTHER		250	250	250		PROFESSIONAL DUES AND FEES
TOTAL (282)	\$ 267,448	\$ 302,605	\$ 305,823	\$ 309,824		
PERSONNEL SERVICES (283)						
SALARIES	\$ 551,482	\$ 573,827	\$ 587,329	588,141		SALARY FOR HUMAN RESOURCE DIRECTOR AND SECRETARIES
EMPLOYEE BENEFITS	252,877	276,840	271,363	286,658		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE

FUNCTION	12-13 ACTUAL	13-14 ADOPTED	1ST 13-14 AMENDED	2ND 13-14 AMENDED	13-14 FINAL AMENDMENT	DESCRIPTION
PURCHASED SERVICES	53,802	92,579	84,800	88,100		EMPLOYEE WELLNESS/EMPLOYEE PHYSICALS, OTHER CONTRACTED SERVICES
SUPPLIES AND MATERIALS	1,234	3,207	7,387	8,547		OFFICE SUPPLIES
OTHER	200	655	855	200		DUES/FEES
TOTAL (283)	\$ 55,236	\$ 96,441	\$ 93,042	\$ 96,847		
PUPIL ACCOUNTING SERVICES (284)						
SALARIES	65,250	65,250	65,250	65,375		SALARY FOR SUPERVISOR OF CHILD ACCOUNTING
EMPLOYEE BENEFITS	37,081	38,816	35,895	38,700		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	8,073	4,600	800	860		TECH SUPPORT, AUDIT SERVICES, CONFERENCES, TRAVEL
TOTAL (284)	\$ 110,404	\$ 108,666	\$ 101,945	\$ 104,935		
DATA PROCESSING (285)						
SALARIES	473,161	485,281	484,716	484,705		SALARY FOR ADMINISTRATOR OF INFORMATION TECHNOLOGY/IT APPLICATIONS SYSTEM & TECHNOLOGY SUPPORT
EMPLOYEE BENEFITS	273,973	271,794	282,509	275,321		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	414,447	418,597	425,415	425,289		LOCAL TRAVEL/CONFERENCES/SOFTWARE MAINT
SUPPLIES AND MATERIALS	12,282	35,150	21,400	15,000		OFFICE AND COMPUTER SUPPLIES, PAPER
CAPITAL OUTLAY	6,840	11,384	11,384	11,384		DISTRICT WIDE TECHNOLOGY, NETWORK HARDWARE AND SOFTWARE
OTHER	100	190	190	100		DUES/FEES
TOTAL (285)	\$ 1,180,803	\$ 1,220,398	\$ 1,205,614	\$ 1,197,809		
COMMUNITY SERVICES						
CUSTODY & CHILD CARE (350)						
SALARIES	1,543,985	1,508,185	1,506,195	1,481,205		STAFF FOR CHILD CARE/SACC PROGRAMS
EMPLOYEE BENEFITS	592,601	578,289	581,393	616,060		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	898	1,233	2,233	2,261		LOCAL TRAVEL/CONFERENCES
SUPPLIES AND MATERIALS	94,244	95,661	93,661	93,661		SUPPLIES, FOOD SERVICE
OTHER		50	50	50		DUES/FEES
TOTAL (350)	\$ 2,221,427	\$ 2,181,428	\$ 2,183,532	\$ 2,193,237		
COMMUNITY SERVICES (cont.)						
OUTGOING TRANSFERS (410-430)						
TRANSFERS TO OTHER DISTRICTS	76,484	50,000	50,000	50,000		DUAL ENROLLMENTS/ALTERNATIVE EDUCATION THROUGH OTHER DISTRICTS
TRANSFERS TO OTHER FUNDS	121,929	130,000				FUNDED PROJECTS TRANSFER ROT/OTHER
TRANSFERS TO OTHER FUNDS	33,000	33,000	23,000	23,000		FOOD SERVICE TRANSFER FOR NOON MONITORS
TRANSFERS TO OTHER FUNDS	778,237	800,000	800,000	834,000		CENTER PROGRAM TRANSFER STATE AID & PARAPRO
TRANSFERS TO OTHER FUNDS	842,734	627,054	644,954	661,000		ATHLETICS FUND SUPPORT
TOTAL (410-430)	\$ 1,482,384	\$ 1,440,054	\$ 1,317,954	\$ 1,568,000		
CAPITAL OUTLAY (452)						
CAPITAL OUTLAY (452)	6,209			3,000		CAPITAL OUTLAY
OTHER	6,209			3,000		
OTHER TRANSACTIONS (500)						
OTHER						FINANCING OF BUS LEASE/PURCHASE
TOTAL (500)						
TOTAL GENERAL FUND EXPENDITURES	\$ 144,979,905	\$ 141,762,038	\$ 140,285,005	\$ 143,309,364		

SUMMARY OF OTHER FUNDS

Enclosed are the estimates of other funds the school district will receive and appropriate in 2013-14. Since many of the funds relate to specific grants and restricted funds, we wait from year to year to find out if we will in fact receive grants to run the programs, and how much we will receive. Original budgets are adopted by the Board of Education for these funds and we amend those budgets when information becomes available to us. Listed below are the other funds.

- **SPECIAL EDUCATION FUND**

The fund where we record all revenues and expenditures for the County Special Education Center programs (ACT 18) that our school district operates.

- **DEBT RETIREMENT FUND**

The fund where we make our debt payments for the past bond issues. Revenues are derived from property taxes as approved by voters.

- **BUILDING AND SITE FUND**

Funds where we pay for capital projects (building renovation and equipment), funded through either bond issues, general fund transfers or other sources.

- **FOOD SERVICE FUND**

The fund where we record revenues and expenditures for operating our school lunch program.

- **HEALTH AND WELFARE FUND**

The fund where all expenditures for employee insurances are recorded (health, worker's compensation, etc.). The district is self-insured for approximately 50% of its expenditures and thus all claims are paid through this budget. It is funded by transfers from other budgets where the employees are funded.

- **ATHLETIC FUND**

The fund where all extra-curricular athletic activity expenditures are recorded. The general fund transfers monies to fund the program.

- **SCHOLARSHIP FUND**

The fund where donations are recorded that provides scholarships to district students.

- **LOCAL, STATE AND FEDERALLY FUNDED PROGRAMS**

The fund where we record revenues and expenditures for all federal, state and local grants that we receive (i.e., IDEA, Title I, etc.). This is shown on the financial statements as a net transfer from the general fund for its share of in-kind contributions.

SPECIAL EDUCATION FUND BUDGET

	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 1,097,020	\$ 1,102,226	\$ 1,102,226
REVENUES			
General Fund Transfer	\$ 790,953	\$ 878,480	\$ 833,817
County	13,244,569	12,629,011	12,414,139
State Foundation	4,342,285	4,232,101	4,127,395
State Categorical	4,342,285	-	431,672
Total Revenue	\$ 22,720,092	\$ 17,739,592	\$ 17,807,023
EXPENDITURES			
Instructional	\$ 12,251,573	\$ 12,149,640	\$ 12,034,233
Support	4,402,220	4,422,986	4,446,218
Outgoing Transfers and Other	1,900,000	1,900,000	1,900,000
Total Expenditures	\$ 18,553,793	\$ 18,472,626	\$ 18,380,451
SURPLUS (DEFICIT)	\$ 4,166,299	\$ (733,034)	\$ (573,428)
FUND BALANCE	\$ 5,263,319	\$ 369,192	\$ 528,798

Note: The Special Education budget is required to be amended and approved by the County several times throughout the year. Exact budget details are determined based on student enrollment and placements.

SPECIAL EDUCATION FUND EXPENDITURES BY PROGRAM

	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
PROGRAM COSTS			
Autistic	\$ 4,590,312	\$ 4,511,716	\$ 4,548,640
Skill Center	4,523,208	4,146,851	4,357,092
Least Restrictive Environment	2,764,737	3,070,326	2,914,239
Trainable Mentally Impaired	4,546,290	4,329,986	4,318,657
Visually Impaired	1,515,681	1,712,933	1,521,755
Total Program Costs	\$ 17,940,228	\$ 17,771,812	\$ 17,660,383
INDIRECT COSTS			
Total Building Expenditures	\$ 347,799	\$ 375,972	\$ 397,968
12.00% Reimbursable Indirect Costs	(1,634,234)	(1,575,158)	(1,577,900)
Costs in Excess of Building Expense	\$ (1,286,435)	\$ (1,199,186)	\$ (1,179,932)
OTHER			
Outgoing Transfer To General Fund	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000
Total Expenditures	\$ 18,553,793	\$ 18,472,626	\$ 18,380,451

DEBT RETIREMENT FUND BUDGET

	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 1,702,260	\$ 1,734,633	\$ 1,734,633
REVENUES			
Tax Revenues	\$ 18,545,765	\$ 18,294,478	\$ 17,445,765
Interest Income	25,000	25,000	25,000
Other Revenue			
Total Revenue	\$ 18,570,765	\$ 18,319,478	\$ 17,470,765
EXPENDITURES			
Bond Redemption	\$ 10,195,000	\$ 10,625,000	\$ 11,308,888
Bond Interest	8,004,704	7,603,688	7,603,689
Other	300,000	160,000	251,500
Total Expenditures	\$ 18,499,704	\$ 18,388,688	\$ 19,164,077
SURPLUS (DEFICIT)	\$ 71,061	\$ (69,210)	\$ (1,693,312)
FUND BALANCE	\$ 1,773,321	\$ 1,665,423	\$ 41,321

NOTE: The property tax adopted to cover debt is 4.6 mills.

The 2004A and 2004B Refunding Bonds were refinanced in 2014 to take advantage of lower interest rates. Fund Balance of \$2,405,000 was used to reduce \$683,888 of principal and \$1,721,112 of interest.

2013 BOND FUND BUDGET

	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 106,287,483	\$ 107,421,833	\$ 107,421,833
REVENUES			
Bond Proceeds			
Interest Revenue	\$ 20,000	\$ 100,000	\$ 130,000
Total Revenue	\$ 20,000	\$ 100,000	\$ 130,000
EXPENDITURES			
Fees and Other Costs		\$ 520,000	\$ 520,000
Capital Outlay	\$ 12,000,000	\$ 26,000,000	\$ 26,000,000
Total Expenditures	\$ 12,000,000	\$ 26,520,000	\$ 26,520,000
SURPLUS (DEFICIT)	\$ (11,980,000)	\$ (26,420,000)	\$ (26,390,000)
FUND BALANCE	\$ 94,307,483	\$ 81,001,833	\$ 81,031,833

Capital Outlay expenditures will be amended throughout the year
based on annual bond projects.

BUILDING & SITE TECHNOLOGY FUND BUDGET

	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 1,865,991	\$ 1,913,214	\$ 1,913,214
REVENUES			
Interest Income	\$ 240	\$ 250	\$ 250
Total Revenue	\$ 240	\$ 250	\$ 250
EXPENDITURES			
Technology Equipment Transfer to General Fund	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Expenditures	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
SURPLUS (DEFICIT)	\$ (999,760)	\$ (999,750)	\$ (999,750)
FUND BALANCE	\$ 866,231	\$ 913,464	\$ 913,464

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

	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 36,523	\$ 36,527	\$ 36,527
REVENUES			
Interest Income	\$ -	\$ 100	\$ 5
Total Revenue	\$ -	\$ 100	\$ 5
EXPENDITURES			
Equipment	\$ 36,523	\$ 36,627	\$ 36,532
Total Expenditures	\$ 36,523	\$ 36,627	\$ 36,532
SURPLUS (DEFICIT)	(36,523)	\$ (36,527)	\$ (36,527)
FUND BALANCE	\$ -	\$ -	\$ -

SINKING FUND CAPITAL PROJECTS BUDGET

	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 4,935,457	\$ 6,917,793	\$ 6,917,793
REVENUES			
Property Taxes	\$ 4,454,986	\$ 4,475,985	\$ 4,290,000
Interest Income	2,000	2,000	2,000
Other Income			
Total Revenue	\$ 4,456,986	\$ 4,477,985	\$ 4,292,000
EXPENDITURES			
Repairs	\$ 5,000,000	\$ 7,000,000	\$ 7,000,000
Taxes written off	\$ 100,000	\$ 100,000	\$ 100,000
Total Expenditures	\$ 5,100,000	\$ 7,100,000	\$ 7,100,000
SURPLUS (DEFICIT)	\$ (643,014)	\$ (2,622,015)	\$ (2,808,000)
FUND BALANCE	\$ 4,292,443	\$ 4,295,778	\$ 4,109,793

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.

2012 CAPITAL PROJECTS FUND BUDGET

	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 30,358	\$ 29,782	\$ 29,782
REVENUES			
Interest Income	\$ -	\$ 100	\$ -
Total Revenue	\$ -	\$ 100	\$ -
EXPENDITURES			
Capital Improvements	\$ 30,358	\$ 29,882	\$ 29,782
Total Expenditures	\$ 30,358	\$ 29,882	\$ 29,782
SURPLUS (DEFICIT)	\$ (30,358)	\$ (29,782)	\$ (29,782)
FUND BALANCE	\$ -	\$ -	\$ -

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

FOOD SERVICE FUND BUDGET

	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 662,241	\$ 737,907	\$ 737,907
REVENUES			
Local Sales	\$ 1,732,006	\$ 1,782,154	\$ 1,861,256
State Reimbursement	149,531	141,712	141,712
Federal Reimbursement	1,978,595	1,983,435	1,759,742
General Fund Support	33,000	23,000	23,000
Total Revenue	\$ 3,893,132	\$ 3,930,301	\$ 3,785,710
EXPENDITURES			
Wages & Benefits	\$ 1,439,690	\$ 1,475,258	\$ 1,489,829
Contracted Services	415,550	415,550	416,550
Food Costs	1,685,825	1,666,156	1,454,381
Non-Food Cost	241,000	337,000	327,000
Total Expenditures	\$ 3,782,065	\$ 3,893,964	\$ 3,687,760
SURPLUS (DEFICIT)	\$ 111,067	\$ 36,337	\$ 97,950
FUND BALANCE	\$ 773,308	\$ 774,244	\$ 835,857

HEALTH & WELFARE FUND BUDGET

	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 3,860,660	\$ 4,269,667	\$ 4,269,667
REVENUES			
Employee Transfers	\$ 3,142,503	\$ 3,061,550	\$ 3,182,364
Employee Paid Premiums	40,636	40,636	40,636
Employee Voluntary Insurance	262,438	262,438	297,600
Other Fund Transfers	3,793,625	3,515,786	3,530,470
General Fund Transfers	13,837,875	12,873,306	12,814,291
Total Revenue	\$ 21,077,077	\$ 19,753,716	\$ 19,865,361
EXPENDITURES			
Claims	\$ 9,812,648	\$ 5,155,774	\$ 4,855,774
Premiums	10,698,000	15,181,156	15,557,939
Administrative Fees	834,000	629,000	629,000
Voluntary Insurance	262,438	262,438	297,600
Total Expenditures	\$ 21,607,086	\$ 21,228,368	\$ 21,340,313
SURPLUS (DEFICIT)	\$ (530,009)	\$ (1,474,652)	\$ (1,474,952)
FUND BALANCE	\$ 3,330,651	\$ 2,795,015	\$ 2,794,715

Funds used to record costs of claims, fees and premiums for employees benefit costs. Estimates include the change from the self-insured health care plan to the fully insured plan effective January 1, 2014.

ATHLETIC FUND BUDGET

	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
REVENUES			
Student Fees	\$ 640,000	\$ 640,000	\$ 631,000
Gate Receipts	241,041	241,041	238,041
General Fund Transfers	627,054	644,954	660,269
Total Revenue	\$ 1,508,095	\$ 1,525,995	\$ 1,529,310
EXPENDITURES			
Coaches/Director/Stipends	\$ 634,509	\$ 652,529	\$ 654,944
Contracted Services	590,986	665,948	666,848
Supplies/Equipment/Misc.	282,600	207,518	207,518
Total Expenditures	\$ 1,508,095	\$ 1,525,995	\$ 1,529,310
SURPLUS (DEFICIT)	\$ -	\$ -	\$ -
FUND BALANCE	\$ -	\$ -	\$ -

SCHOLARSHIP FUND BUDGET

	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 43,188	\$ 44,164	\$ 44,164
REVENUES			
Donations	\$ 500	\$ 500	\$ 500
Interest Income		100	-
Total Revenue	\$ 500	\$ 600	\$ 500
EXPENDITURES			
Scholarships	\$ 4,000	\$ 4,000	\$ 4,000
Total Expenditures	\$ 4,000	\$ 4,000	\$ 4,000
SURPLUS (DEFICIT)	\$ (3,500)	\$ (3,400)	\$ (3,500)
FUND BALANCE	\$ 39,688	\$ 40,764	\$ 40,664

FUNDED PROJECTS BUDGET

	13/14 ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
REVENUES			
General Fund Transfer	205,261	\$ -	\$ -
Local	197,780	72,478	109,795
State	500,511	556,372	716,795
Federal	6,823,747	6,887,102	6,868,069
Total Revenue	\$ 7,727,299	\$ 7,515,952	\$ 7,694,659
EXPENDITURES			
Instructional	4,984,822	\$ 4,673,252	\$ 4,858,704
Support	2,584,043	2,699,469	2,697,510
Community Service	71,521	68,006	69,160
Outgoing Transfers and Other	86,913	75,225	69,285
Total Expenditures	\$ 7,727,299	\$ 7,515,952	\$ 7,694,659
SURPLUS (DEFICIT)	\$ -	\$ -	\$ -
FUND BALANCE	\$ -	\$ -	\$ -

**2013-2014
LOCAL, STATE AND FEDERALLY FUNDED PROJECTS**

	REVENUE	EXPENSE	TRANSFER
LOCAL SOURCES			
American Chemical Society	\$ 1,372	\$ 1,372	\$ -
Business Partnerships	\$ 30,499	\$ 30,499	\$ -
Bright House Networks	\$ 1,250	\$ 1,250	\$ -
City of Livonia	\$ 4,960	\$ 4,960	\$ -
Community Foundation Southeast Michigan	\$ 1,275	\$ 1,275	\$ -
Cagwin Insurance	\$ 3,000	\$ 3,000	\$ -
Grand Valley State University	\$ 22,500	\$ 22,500	\$ -
LPS Foundation	\$ 28,761	\$ 28,761	\$ -
Fuel Up To Play	\$ 821	\$ 821	\$ -
MEEMIC	\$ 493	\$ 493	\$ -
Wayne RESA	\$ 14,864	\$ 14,864	\$ -
Total Local Sources	\$ 109,795	\$ 109,795	\$ -
STATE SOURCES			
Section 22i Technology Infrastructure	\$ 310,347	\$ 310,347	\$ -
Section 99h FIRST Robotics	\$ 8,000	\$ 8,000	\$ -
Section 32d Great School Readiness	\$ 341,040	\$ 341,040	\$ -
Michigan Merit Curriculum Grant	\$ 55,000	\$ 55,000	\$ -
MDE Mini-Grant	\$ 5,295	\$ 5,295	\$ -
Total State Sources	\$ 719,682	\$ 719,682	\$ -
FEDERAL SOURCES			
Title I	\$ 1,333,711	\$ 1,333,711	\$ -
Title I School-Wide Planning Grant	\$ 6,000	\$ 6,000	\$ -
Title II Part A	\$ 385,426	\$ 385,426	\$ -
Title III Limited English	\$ 46,935	\$ 46,935	\$ -
Title III Immigrant Students	\$ 3,467	\$ 3,467	\$ -
Vocational Perkins	\$ 232,623	\$ 232,623	\$ -
IDEA Flow-Through	\$ 3,177,602	\$ 3,177,602	\$ -
IDEA Preschool Incentive	\$ 190,348	\$ 190,348	\$ -
IDEA Low-Incidence Center Program Expansion	\$ 742,705	\$ 742,705	\$ -
ABE Family Literacy	\$ 140,000	\$ 140,000	\$ -
ABE English/Civics Literacy	\$ 13,000	\$ 13,000	\$ -
Physical Education Program (PEP)	\$ 593,365	\$ 593,365	\$ -
Total Federal Sources	\$ 6,865,182	\$ 6,865,182	\$ -
Total Grants	\$ 7,694,659	\$ 7,694,659	\$ -
Funded Indirect Costs		\$ (64,376)	\$ 64,376
Net General Fund Transfer from Funded Projects	\$ 7,694,659	\$ 7,630,283	\$ 64,376