

**MATHEWS COUNTY PUBLIC SCHOOLS
ADOPTED AMENDED
FISCAL YEAR 2015 BUDGET**

ACCOUNT CODE	DESCRIPTION	BUDGET 2013-2014	BUDGET 2014-2015	INCREASE	% OF INCREASE
61100	INSTRUCTION				
1000	SALARIES	\$ 5,725,052.00	\$ 5,888,796.00	\$ 163,744.00	2.86%
1620	COMP EXTRACURRICULAR SUPP.	\$ 85,360.00	\$ 87,500.00	\$ 2,140.00	2.51%
1230	COMP HOMEBOUND INSTRUCTION	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
1520	COMPENSATION SUBSTITUTE TEACHERS	\$ 51,500.00	\$ 51,500.00	\$ -	0.00%
2100	FICA & MEDICARE BENEFITS	\$ 443,662.00	\$ 461,891.00	\$ 18,229.00	4.11%
2210	VRS BENEFITS	\$ 780,270.00	\$ 987,161.00	\$ 206,891.00	26.52%
2300	HEALTH INSURANCE BENEFITS	\$ 638,628.00	\$ 706,656.00	\$ 68,028.00	10.65%
2310	RETIREE HEALTH INSURANCE	\$ 10,200.00	\$ 10,200.00	\$ -	0.00%
2600	UNEMPLOYMENT COMPENSATION	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 14,380.00	\$ 14,811.00	\$ 431.00	3.00%
3013	CURRICULUM DEVELOPMENT	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
3018	SOL REMEDIATION	\$ 12,500.00	\$ 12,500.00	\$ -	0.00%
3800	ADVANCED PLACEMENT DUAL ENROLLMENT	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
3320	OFFICE EQUIPMENT/COPIER LEASES	\$ 25,100.00	\$ 41,670.00	\$ 16,570.00	66.02%
3800(2)	TUITION GOVERNOR'S PROGRAM	\$ 63,000.00	\$ 66,920.00	\$ 3,920.00	6.22%
5000	STUDENT INSURANCE	\$ 4,837.00	\$ 5,320.00	\$ 483.00	9.99%
5500	INSTRUCTIONAL CONFERENCES/TRAINING	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
6000	MEDIA SUPPLIES	\$ 9,000.00	\$ 9,000.00	\$ -	0.00%
6000(2)	GIFTED TESTING, SUPPLIES & ACTIVITIES	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
6012	INSTRUCTIONAL MATERIALS & SUPPLIES	\$ 64,000.00	\$ 89,000.00	\$ 25,000.00	39.06%
6012(2)	INSTRUCTIONAL OFFICE SUPPLIES	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%
6012(3)	PAPER/COPIER SUPPLIES	\$ 18,000.00	\$ 18,000.00	\$ -	0.00%

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8100	REPLACEMENT OF EQUIPMENT	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
9000	SUMMER SCHOOL	\$ 9,000.00	\$ 9,000.00	\$ -	0.00%
9000(2)	SUMMER SCHOOL SPECIAL EDUCATION	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
9000(3)	ADULT BASIC EDUCATION	\$ 2,118.00	\$ 2,118.00	\$ -	0.00%
3000	TITLE I PURCHASED SERVICES	\$ 10,287.00	\$ 8,560.00	\$ (1,727.00)	-16.79%
5000	TITLE I PROFESSIONAL DEVELOPMENT	\$ 200.00	\$ 200.00	\$ -	0.00%
6000	TITLE I MATERIALS & SUPPLIES	\$ 6,950.00	\$ 6,934.00	\$ (16.00)	-0.23%
3000	TITLE II-A PURCHASED SERVICES	\$ 7,883.00	\$ 5,792.00	\$ (2,091.00)	-26.53%
3000	TITLE VI-B SPECIAL ED PURCHASED SVCS	\$ 18,957.00	\$ 14,540.00	\$ (4,417.00)	-23.30%
9000(48)	TITLE VI-B SPECIAL ED TRAINING	\$ 600.00	\$ 600.00	\$ -	0.00%
6000	TITLE VI-B SPECIAL ED MATERIALS/SUPPLIES	\$ 7,860.00	\$ 3,150.00	\$ (4,710.00)	-59.92%
9000(3)	OTHER USE OF FUNDS	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
9000(30)	VOCATIONAL EDUCATION PROGRAM	\$ 11,000.00	\$ 11,000.00	\$ -	0.00%
9000(80)	CARL PERKINS GRANT	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
TOTAL INSTRUCTION		\$ 8,132,344.00	\$ 8,624,819.00	\$ 492,475.00	6.06%

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ACCOUNT CODE	DESCRIPTION	BUDGET 2013-2014	BUDGET 2014-2015	INCREASE	% OF INCREASE
62100	ADMINISTRATION, ATTENDANCE AND HEALTH SERVICES				
1000	SALARIES	\$ 483,581.00	\$ 507,150.00	\$ 23,569.00	4.87%
2100	FICA & MEDICARE BENEFITS	\$ 37,236.00	\$ 38,797.00	\$ 1,561.00	4.19%
2210	VRS BENEFITS	\$ 66,659.00	\$ 86,522.00	\$ 19,863.00	29.80%
2300	HEALTH INSURANCE BENEFITS	\$ 64,110.00	\$ 83,496.00	\$ 19,386.00	30.24%
2600	UNEMPLOYMENT COMPENSATION	\$ 900.00	\$ 900.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 850.00	\$ 850.00	\$ -	0.00%
2800	OTHER BENEFITS	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
3000	SPEECH CONTRACTED SERVICES	\$ 49,400.00	\$ 49,400.00	\$ -	0.00%
3000(2)	POLICY MANUAL	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
3000(6)	PROFESSIONAL LICENSURE	\$ 500.00	\$ 500.00	\$ -	0.00%
3000(8)	CHILD REGISTRY RESEARCH/FINGERPRINTIN	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00	50.00%
3002	AUDIT EXPENSE	\$ 13,300.00	\$ 13,300.00	\$ -	0.00%
3100	PHYSICALS & PSYCHOLOGICALS	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
3100(2)	OCCUPATIONAL (PHYSICAL THERAPY MOVED	\$ 49,400.00	\$ 49,400.00	\$ -	0.00%
3100(3)	MEDICAID CLAIMS PROCESSING	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
3100(4)	VISITING TEACHER	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
3320	COPIER LEASE	\$ 1,200.00	\$ 3,385.00	\$ 2,185.00	182.08%
3327	ERRORS & OMISSIONS (LEGAL LIABILITY)	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
5500	ADMIN., ATT., & HEALTH CONFERENCES/TRAI	\$ 6,500.00	\$ 6,500.00	\$ -	0.00%
5800	DUES AND MEMBERSHIP FEES (INCL. VSBA)	\$ 5,500.00	\$ 5,500.00	\$ -	0.00%
6001	OFFICE SUPPLIES/EQUIPMENT	\$ 5,500.00	\$ 5,500.00	\$ -	0.00%
6000(2)	HEALTH SUPPLIES	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%

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8100	REPLACEMENT OF EQUIPMENT	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
9000	OTHER PURCHASED SERVICES/OTHER USE	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
TOTAL ADMINISTRATION, ATTENDANCE & HEALTH SERVICES		\$ 828,136.00	\$ 895,700.00	\$ 67,564.00	8.16%

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ACCOUNT CODE	DESCRIPTION	BUDGET 2013-2014	BUDGET 2014-2015	INCREASE	% OF INCREASE
63100	TRANSPORTATION				
1000	SALARIES	\$ 447,091.00	\$ 447,105.00	\$ 14.00	0.00%
1173	ATHLETIC DRIVERS	\$ 16,000.00	\$ 16,000.00	\$ -	0.00%
1174	COMP EXTRACURRICULAR/FIELD TRIPS	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
1175	SUBSTITUTE DRIVERS	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
2100	FICA & MEDICARE BENEFITS	\$ 37,186.00	\$ 37,187.00	\$ 1.00	0.00%
2210	VRS BENEFITS	\$ 49,201.00	\$ 59,168.00	\$ 9,967.00	20.26%
2300	HEALTH INSURANCE BENEFITS	\$ 87,600.00	\$ 102,588.00	\$ 14,988.00	17.11%
2600	UNEMPLOYMENT COMPENSATION	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 12,237.00	\$ 12,951.00	\$ 714.00	5.83%
3000	PHYSICALS & DRUG TESTING	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
5100	FUEL (GAS AND DIESEL)	\$ 140,000.00	\$ 140,000.00	\$ -	0.00%
5300	VEHICLE INSURANCE	\$ 22,976.00	\$ 23,512.00	\$ 536.00	2.33%
5400	LEASE/RENT EQUIPMENT	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
5400(2)	RENTAL OF UNIFORMS	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
5500	TRANSPORTATION TRAINING/CONFERENCES	\$ 500.00	\$ 500.00	\$ -	0.00%
5800	OTHER USE OF FUNDS	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
6010	MATERIALS AND SUPPLIES	\$ 62,000.00	\$ 72,000.00	\$ 10,000.00	16.13%
8100	REPLACEMENT OF EQUIPMENT	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
TOTAL TRANSPORTATION		\$ 912,791.00	\$ 949,011.00	\$ 36,220.00	3.97%

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ACCOUNT CODE	DESCRIPTION	BUDGET 2013-2014	BUDGET 2014-2015	INCREASE	% OF INCREASE
64100	OPERATION AND MAINTENANCE				
1000	SALARIES	\$ 357,818.00	\$ 375,093.00	\$ 17,275.00	4.83%
2100	FICA & MEDICARE BENEFITS	\$ 27,373.00	\$ 28,695.00	\$ 1,322.00	4.83%
2210	VRS BENEFITS	\$ 46,266.00	\$ 61,138.00	\$ 14,872.00	32.14%
2300	HEALTH INSURANCE BENEFITS	\$ 71,676.00	\$ 77,260.00	\$ 5,584.00	7.79%
2600	UNEMPLOYMENT COMPENSATION	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 8,046.00	\$ 9,058.00	\$ 1,012.00	12.58%
3000	REPAIRS TO EQUIPMENT	\$ 40,000.00	\$ 50,000.00	\$ 10,000.00	25.00%
3000 (1)	CONTRACTED MAINT. OF EQUIPMENT	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
3000 (2)	CONT MAINT. OF BLDG & GROUNDS (HEAT/AIF	\$ 12,600.00	\$ 14,820.00	\$ 2,220.00	17.62%
3000 (3)	OTHER CONTRACTED SERVICES	\$ 7,500.00	\$ 7,500.00	\$ -	0.00%
3000 (4)	CONTRACTED GARBAGE DISPOSAL	\$ 9,300.00	\$ 9,300.00	\$ -	0.00%
3000 (5)	CONTRACTED PEST CONTROL	\$ 4,860.00	\$ 4,860.00	\$ -	0.00%
3000 (6)	CONTRACTED WATER TESTING	\$ 11,000.00	\$ 11,000.00	\$ -	0.00%
3000 (7)	CONTRACTED SECURITY	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
3000 (9)	SIEMENS CONTRACT	\$ 36,296.00	\$ 37,389.00	\$ 1,093.00	3.01%
5101	ELECTRICAL SERVICES	\$ 260,120.00	\$ 260,120.00	\$ -	0.00%
5202	FUEL (HEATING OIL)	\$ 139,000.00	\$ 139,000.00	\$ -	0.00%
5103	GAS (PROPANE)	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
5104	SEWERAGE	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%
5201	POSTAGE	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
5202	TELEPHONE	\$ 29,000.00	\$ 29,000.00	\$ -	0.00%
5301	LIABILITY/PROPERTY INSURANCE	\$ 33,319.00	\$ 33,319.00	\$ -	0.00%

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5400	RENTAL OF UNIFORMS	\$ 6,500.00	\$ 7,000.00	\$ 500.00	7.69%
5800	OTHER USE OF FUNDS	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
6005	CUSTODIAL SUPPLIES	\$ 30,000.00	\$ 40,000.00	\$ 10,000.00	33.33%
6007	BUILDING & MAINTENANCE MATERIALS	\$ 24,000.00	\$ 24,000.00	\$ -	0.00%
8100	REPLACEMENT OF EQUIPMENT	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
TOTAL OPERATION AND MAINTENANCE		\$ 1,214,174.00	\$ 1,278,052.00	\$ 63,878.00	5.26%

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66100	TECHNOLOGY				
1000	SALARIES	\$ 77,465.00	\$ 78,821.00	\$ 1,356.00	1.75%
2100	FICA & MEDICARE BENEFITS	\$ 5,965.00	\$ 6,030.00	\$ 65.00	1.09%
2210	VRS BENEFITS	\$ 9,418.00	\$ 11,700.00	\$ 2,282.00	24.23%
2300	HEALTH INSURANCE BENEFITS	\$ 6,816.00	\$ 9,060.00	\$ 2,244.00	32.92%
2600	UNEMPLOYMENT COMPENSATION	\$ 120.00	\$ 120.00	\$ -	0.00%
2700	WORKERS COMPENSATION	\$ 30.00	\$ 30.00	\$ -	0.00%
3324	COMPUTER REPAIR	\$ 30,300.00	\$ 30,300.00	\$ -	0.00%
5203	INTERNET/WAN	\$ 92,000.00	\$ 92,000.00	\$ -	0.00%
6024	INSTRUCTIONAL SOFTWARE	\$ 15,210.00	\$ 17,551.00	\$ 2,341.00	15.39%
6024	ADMINISTRATIVE SOFTWARE	\$ 14,850.00	\$ 18,550.00	\$ 3,700.00	24.92%
6024	TECHNOLOGY SOFTWARE	\$ 43,000.00	\$ 43,000.00	\$ -	0.00%
8000	REPLACEMENT OF EQUIPMENT	\$ 25,600.00	\$ 35,600.00	\$ 10,000.00	100.00%
8100	REPLACEMENT OF EQUIPMENT (TECH BOND)	\$ 128,000.00	\$ 128,000.00	\$ -	100.00%
TOTAL TECHNOLOGY		\$ 448,774.00	\$ 470,762.00	\$ 21,988.00	4.90%

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67100	OTHER USE OF FUNDS				
	DEBT SERVICE				
9100	DEBT SERVICE PRINCIPAL	\$ 726,055.00	\$ 812,890.00	\$ 86,835.00	11.96%
9200	DEBT SERVICE INTEREST	\$ 179,267.00	\$ 96,098.00	\$ (83,169.00)	-46.39%
TOTAL OTHER USE OF FUNDS		\$ 905,322.00	\$ 908,988.00	\$ 3,666.00	0.40%
65100	TRANSFER FUNDS				
9000	TEXTBOOK FUND	\$ 45,913.00	\$ 49,112.00	\$ 3,199.00	6.97%
1000	CAFETERIA FEDERAL REIMBURSEMENTS	\$ 287,000.00	\$ 287,000.00	\$ -	0.00%
2000	CAFETERIA STATE REIMBURSEMENTS	\$ 6,699.00	\$ 9,136.00	\$ 2,437.00	36.38%
6000	CAFETERIA PAYROLL BENEFITS	\$ 72,815.00	\$ 72,815.00	\$ -	0.00%
TOTAL TRANSFER FUNDS		\$ 412,427.00	\$ 418,063.00	\$ 5,636.00	1.37%
TOTAL EXPENDITURES FOR OPERATIONS OF SCHOOLS		\$ 12,853,968.00	\$ 13,545,395.00	\$ 691,427.00	5.38%

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STATE FUNDS					
STATE SOQ FUNDS					
<u>2402020</u>	<u>BASIC SCHOOL AID</u>	<u>\$ 2,253,038.00</u>	<u>\$ 2,529,622.00</u>	<u>\$ 276,584.00</u>	<u>12.28%</u>
<u>2402010</u>	<u>SALES TAX RECEIPTS</u>	<u>\$ 1,230,470.00</u>	<u>\$ 1,173,968.00</u>	<u>\$ (56,502.00)</u>	<u>-4.59%</u>
<u>2402040</u>	<u>REMEDIAL SUMMER SCHOOL</u>	<u>\$ 26,706.00</u>	<u>\$ 79,156.00</u>	<u>\$ 52,450.00</u>	<u>196.40%</u>
<u>2402140</u>	<u>TEXTBOOK PAYMENT</u>	<u>\$ 34,196.00</u>	<u>\$ 39,200.00</u>	<u>\$ 5,004.00</u>	<u>14.63%</u>
<u>2402170</u>	<u>VOCATIONAL EDUCATION</u>	<u>\$ 111,034.00</u>	<u>\$ 90,853.00</u>	<u>\$ (20,181.00)</u>	<u>-18.18%</u>
<u>2402070</u>	<u>GIFTED EDUCATION</u>	<u>\$ 24,049.00</u>	<u>\$ 23,989.00</u>	<u>\$ (60.00)</u>	<u>-0.25%</u>
<u>2402120</u>	<u>SPECIAL EDUCATION</u>	<u>\$ 319,286.00</u>	<u>\$ 334,320.00</u>	<u>\$ 15,034.00</u>	<u>4.71%</u>
<u>2402080</u>	<u>PREVENTION, INTERVENTION & REMEDIATION</u>	<u>\$ 52,703.00</u>	<u>\$ 65,333.00</u>	<u>\$ 12,630.00</u>	<u>23.96%</u>
<u>2402230</u>	<u>VRS RETIREMENT</u>	<u>\$ 243,046.00</u>	<u>\$ 308,800.00</u>	<u>\$ 65,754.00</u>	<u>27.05%</u>
<u>2402210</u>	<u>SOCIAL SECURITY</u>	<u>\$ 145,828.00</u>	<u>\$ 150,572.00</u>	<u>\$ 4,744.00</u>	<u>3.25%</u>
<u>2402250</u>	<u>GROUP LIFE</u>	<u>\$ 9,210.00</u>	<u>\$ 10,208.00</u>	<u>\$ 998.00</u>	<u>10.84%</u>
<u>TOTAL STATE SOQ FUNDS</u>		<u>\$ 4,449,566.00</u>	<u>\$ 4,806,021.00</u>	<u>\$ 356,455.00</u>	<u>8.01%</u>
CATEGORICAL					
<u>2402030</u>	<u>ADULT EDUCATION</u>	<u>\$ 2,118.00</u>	<u>\$ 2,118.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>2402330</u>	<u>SCHOOL LUNCH</u>	<u>\$ 6,674.00</u>	<u>\$ 6,674.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>2402460</u>	<u>HOMEBOUND</u>	<u>\$ 3,189.00</u>	<u>\$ 2,054.00</u>	<u>\$ (1,135.00)</u>	<u>-35.59%</u>
<u>TOTAL STATE CATEGORICAL FUNDS</u>		<u>\$ 11,981.00</u>	<u>\$ 10,846.00</u>	<u>\$ (1,135.00)</u>	<u>-9.47%</u>

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LOTTERY FUNDED					
2402590	FOSTER CARE	\$ 13,716.00	\$ 4,458.00	\$ (9,258.00)	-67.50%
2402650	AT RISK	\$ 39,006.00	\$ 53,512.00	\$ 14,506.00	37.19%
2402280	READING INTERVENTION	\$ 8,263.00	\$ 10,132.00	\$ 1,869.00	22.62%
2402091	MENTOR TEACHER	\$ 736.00	\$ 736.00	\$ -	0.00%
2402330	SCHOOL BREAKFAST	\$ 25.00	\$ 2,462.00	\$ 2,437.00	9748.00%
2404050	SOL ALGERBA READINESS	\$ 8,459.00	\$ 8,903.00	\$ 444.00	5.25%
2402030	ISAEF FUNDING	\$ 7,859.00	\$ 7,859.00	\$ -	0.00%
2402520	CAREER & TECHNICAL EDUCATON	\$ 3,830.00	\$ 3,688.00	\$ (142.00)	-3.71%
2403090	ENGLISH AS A SECOND LANGUAGE	\$ 1,315.00	\$ 2,562.00	\$ 1,247.00	94.83%
2402140	TEXTBOOK PAYMENT	\$ 11,717.00	\$ 9,912.00	\$ (1,805.00)	-15.40%
2402750	K-3 PRIMARY CLASS SIZE REDUCTION	\$ 73,851.00	\$ 47,834.00	\$ (26,017.00)	-35.23%
TOTAL LOTTERY FUNDED		\$ 168,777.00	\$ 152,058.00	\$ (16,719.00)	-9.91%
INCENTIVE PROGRAMS					
4104050	TECHNOLOGY BOND	\$ 128,000.00	\$ 128,000.00	\$ -	0.00%
TOTAL INCENTIVE PROGRAMS		\$ 128,000.00	\$ 128,000.00	\$ -	0.00%
ADDITIONAL SUPPORT					
	COMPENSATION SUPPLEMENT	\$ 56,183.00	\$ -	\$ (56,183.00)	-100.00%
2403900	SUPPLEMENTAL SUPPORT FOR OPERATING	\$ 38,773.00	\$ -	\$ (38,773.00)	-100.00%
TOTAL ADDITIONAL SUPPORT		\$ 94,956.00	\$ -	\$ (94,956.00)	-100.00%
TOTAL STATE FUNDS		\$ 4,853,280.00	\$ 5,096,925.00	\$ 243,645.00	5.02%

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FEDERAL FUNDS					
<u>3302020</u>	<u>TITLE I</u>	<u>\$ 166,842.00</u>	<u>\$ 165,114.00</u>	<u>\$ (1,728.00)</u>	<u>-1.04%</u>
<u>3302130</u>	<u>SCHOOL LUNCH PROGRAM</u>	<u>\$ 287,000.00</u>	<u>\$ 287,000.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>3302190</u>	<u>TITLE VI-B (SPECIAL EDUCATION)</u>	<u>\$ 273,973.00</u>	<u>\$ 252,967.00</u>	<u>\$ (21,006.00)</u>	<u>-7.67%</u>
<u>3302260</u>	<u>TITLE II-A</u>	<u>\$ 48,522.00</u>	<u>\$ 46,430.00</u>	<u>\$ (2,092.00)</u>	<u>-4.31%</u>
<u>3302300</u>	<u>CARL PERKINS VOCATIONAL ACT</u>	<u>\$ 15,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>3302150</u>	<u>E-RATE</u>	<u>\$ 36,000.00</u>	<u>\$ 36,000.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>3301100</u>	<u>MEDICAID REIMBURSEMENT</u>	<u>\$ 45,000.00</u>	<u>\$ 45,000.00</u>	<u>\$ -</u>	<u>0.00%</u>
<u>3302192</u>	<u>PRE-SCHOOL</u>	<u>\$ 9,757.00</u>	<u>\$ 9,593.00</u>	<u>\$ (164.00)</u>	<u>-1.68%</u>
<u>TOTAL FEDERAL FUNDS</u>		<u>\$ 882,094.00</u>	<u>\$ 857,104.00</u>	<u>\$ (24,990.00)</u>	<u>-2.83%</u>

**MATHEWS COUNTY PUBLIC SCHOOLS
ADOPTED AMENDED
FISCAL YEAR 2015 BUDGET**

ACCOUNT CODE	DESCRIPTION	BUDGET 2013-2014	BUDGET 2014-2015	INCREASE	% OF CHANGE
COUNTY FUNDS					
5105000	APPROP FOR OPERATION	\$ 6,136,522.00	\$ 6,605,628.00	\$ 469,106.00	7.64%
5105010	APPROP FOR CAPITAL OUTLAY	\$ 18,850.00	\$ 18,850.00	\$ -	0.00%
5105020	APPROP FOR DEBT SERVICE	\$ 905,322.00	\$ 908,988.00	\$ 3,666.00	0.40%
TOTAL COUNTY FUNDS		\$ 7,060,694.00	\$ 7,533,466.00	\$ 472,772.00	6.70%
OTHER LOCAL FUNDS					
1502010	RENTS	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%
1612020	SPECIAL FEES FROM PUPILS	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%
1803010	REBATES/ REFUNDS/REIMBURSEMENTS	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
1899050	SALE OF SUPPLIES	\$ 300.00	\$ 300.00	\$ -	0.00%
1899080	SALE OF BUSES	\$ 500.00	\$ 500.00	\$ -	0.00%
1899090	SALE OF EQUIPMENT	\$ 100.00	\$ 100.00	\$ -	0.00%
1899120	OTHER FUNDS	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
TOTAL OTHER LOCAL FUNDS		\$ 57,900.00	\$ 57,900.00	\$ -	0.00%
TOTAL REVENUE FOR OPERATING OF SCHOOLS		\$ 12,853,968.00	\$ 13,545,395.00	\$ 691,427.00	5.38%

*****REVENUES ARE BASED ON 1118 STUDENTS

**MATHEWS COUNTY PUBLIC SCHOOLS
CAFETERIA AND TEXTBOOK
ADOPTED AMENDED FISCAL YEAR 2015 BUDGETS**

MATHEWS COUNTY'S SCHOOLS CAFETERIA FUND EXPENDITURE		2013-2014	2014-2015	CHANGE	% CHANGE
<u>1000</u>	<u>COMP. FOR CAFETERIA PERSONNEL</u>	\$ 280,378.00	\$ 276,358.00	\$ (4,020.00)	-1.43%
<u>2000</u>	<u>EMPLOYEE BENEFITS</u>	\$ 94,013.00	\$ 107,770.00	\$ 13,757.00	14.63%
<u>6000</u>	<u>FOOD PRODUCTS</u>	\$ 385,000.00	\$ 385,000.00	\$ -	0.00%
<u>5000</u>	<u>OTHER USE OF FUNDS</u>	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
<u>6000</u>	<u>MATERIALS AND SUPPLIES</u>	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
TOTAL EXPENDITURES FOR CAFETERIA FUND		\$ 782,391.00	\$ 792,128.00	\$ 9,737.00	1.24%

MATHEWS COUNTY'S SCHOOLS CAFETERIA FUND REVENUE

<u>1000</u>	<u>FEDERAL REIMBURSEMENTS</u>	\$ 287,000.00	\$ 287,000.00	\$ -	0.00%
<u>2000</u>	<u>STATE REIMBURSEMENTS</u>	\$ 6,699.00	\$ 9,136.00	\$ 2,437.00	36.38%
<u>6000</u>	<u>EMPLOYEE BENEFITS TRANSFER</u>	\$ 72,815.00	\$ 72,815.00	\$ -	0.00%
<u>5000</u>	<u>SALES</u>	\$ 415,877.00	\$ 423,177.00	\$ 7,300.00	1.76%
TOTAL REVENUE FOR CAFETERIA FUND		\$ 782,391.00	\$ 792,128.00	\$ 9,737.00	1.24%

MATHEWS COUNTY SCHOOLS TEXTBOOK FUND EXPENDITURES

<u>9000</u>	<u>NEW BOOKS PURCHASED</u>	\$ 175,000.00	\$ 49,112.00	\$ (125,888.00)	-71.94%
<u>9117</u>	<u>FREIGHT ON BOOKS PURCHASED</u>	\$ 10,000.00	\$ 2,500.00	\$ (7,500.00)	-75.00%
TOTAL EXPENDITURES FOR TEXTBOOK SALES FUND		\$ 185,000.00	\$ 51,612.00	\$ (133,388.00)	-72.10%

MATHEWS COUNTY SCHOOLS TEXTBOOK FUND REVENUE

<u>9000</u>	<u>BEGINNING FUND BALANCE</u>		\$ 41,292.85	-	
<u>9000</u>	<u>TEXTBOOK FUND STATE TRANSFER</u>	\$ 45,913.00	\$ 49,112.00	\$ 3,199.00	6.97%
<u>9000</u>	<u>TEXTBOOK FUND LOCAL ACCOUNT BAL</u>	\$ 139,087.00	\$ 2,500.00	\$ (136,587.00)	-98.20%
TOTAL REVENUE FOR TEXTBOOK FUND		\$ 185,000.00	\$ 51,612.00	\$ (133,388.00)	-72.10%