

# Dickinson 1 Financial Report

School Year: 2013-2014

County: 45 District: 001

## --AFFIDAVIT OF BUSINESS MANAGER--

I do solemnly swear that to the best of my knowledge and belief the information within is a true and correct report of all revenue and expenditures of the school district.

Vince Reep

Business Manager

## ---SCHOOL BOARD APPROVAL---

This report has been examined by the school district board and compared with revenue and expenditure statements of the school district.

This report is found correct in every particular and is hereby approved

This 14th day of July, 2014

By order of the district school board:

Attest: Kris Fehr

School Board President

Distribution: File one copy with the county superintendent of schools. Maintain one copy on file with the school district.

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**1000 Revenue from Local Sources****2000 Revenue from County Sources**

<b>1100 Property Taxes</b>		<b>2200 Mineral Resources</b>	
1110 General Fund Property Tax Levy	6,844,042.83	2210 Oil & Gas Production	1,531,250.00
1131 Tuition Fund Levy	0.00	2220 Coal Production	0.00
1190 Other Tax Revenue	115,907.11	2230 Coal Conversion	0.00
<b>Total Tax Revenue</b>	<b>6,959,949.94</b>	2900 Other County Revenue	0.00
<b>1200 Revenue in Lieu of Property Taxes</b>	<b>0.00</b>		
<b>1300 Tuition</b>		<b>2999 Total County Revenue</b>	<b>1,531,250.00</b>
<b>1310 Regular</b>		<b>3000 Revenue From State Sources</b>	
1311 1: Patrons	0.00	<b>3100 Unrestricted State Revenue</b>	
1312 2: In-State	1,022.86	3110 Per Pupil Aid	22,547,077.30
1313 3: Out-of-State	0.00	3130 Transportation	227,110.76
<b>1320 Handicapped</b>		3140 State Child Placement	0.00
1321 1: Patrons	0.00	3190 Other Unrestricted State Revenue	809,221.00
1322 2: In-State	47,969.28	<b>Total Unrestricted State Revenue</b>	<b>23,583,409.06</b>
1323 3: Out-of-State	0.00	<b>3200-3900 Restricted State Revenue</b>	
<b>1330 Career &amp; Tech Ed</b>		3200 Handicapped Program Aid	41,953.54
1331 Tuition: Career & Tech Ed - Patrons	0.00	3300 Career & Tech Ed	256,192.84
1332 Tuition: Career & Tech Ed - In State	0.00	3400 Revenue Received from Cooperatives	
1333 Tuition: Career & Tech Ed - Out of State	0.00	3410 Special Education Joint Agreements	0.00
<b>1340 Summer School</b>		3420 Career & Tech Ed Joint Agreements	0.00
1341 1: Patrons	0.00	3430 Regional Education Association Joint Agreements	0.00
1342 2: In-State	0.00	3900 Other Restricted State Revenue	156,740.18
1343 3: Out-of-State	0.00	<b>Total Restricted State Revenue</b>	<b>454,886.56</b>
<b>1350 Adult</b>		<b>3999 Total State Revenue</b>	<b>24,038,295.62</b>
1351 1: Patrons	0.00		
1352 2: In-State	0.00		
1353 3: Out-of-State	0.00		
<b>1360 Drivers Ed</b>			
1361 1: Patrons	26,112.50		
1362 2: In-State	0.00		
1363 3: Out-of-State	0.00		
<b>Total Tuition</b>	<b>75,104.64</b>		
<b>1400 Transportation Fees</b>			
<b>1410 Regular</b>			
1411 1: Patrons	17,037.50		
1412 2: In-State	0.00		
1413 3: Out-of-State	0.00		
<b>1420 Handicapped</b>			
1421 1: Patrons	0.00		
1422 2: In-State	0.00		
1423 3: Out-of-State	0.00		
<b>1430 Career &amp; Tech Ed</b>			
1431 Transportation Fees: Career & Tech Ed - Patrons	0.00		
1432 Transportation Fees: Career & Tech Ed - In State	0.00		
1433 Transportation Fees: Career & Tech Ed - Out of State	0.00		
<b>Total Transportation Fees</b>	<b>17,037.50</b>		
<b>1500 Interest Earned</b>	<b>24,017.31</b>		
<b>1600 Food Service</b>	<b>0.00</b>		
<b>1700 Student Activities Revenue</b>	<b>0.00</b>		
<b>1800 Community Services Activities Revenue</b>	<b>0.00</b>		
<b>1900 Other Revenue From Local Sources</b>	<b>182,666.91</b>		
<b>Sub-Total (1500-1900)</b>	<b>206,684.22</b>		
<b>1999 Total Local Revenue</b>	<b>7,258,776.30</b>		

<b>4000 Revenue from Federal Sources</b>		<b>5000 Revenue from Other Sources</b>	
4100 Unrestricted Received Direct		5100 Sale of Bonds	0.00
4110 Title VIII Impact Aid	0.00	5200 Interfund Transfers	0.00
4200 Unrestricted Through State or County Agency		5300 Sale/Comp. for Loss of Fixed Assets	0.00
4210 Unrestricted: Taylor Grazing	0.00	5400 Refund of Prior Year Expenditures	0.00
4220 Unrestricted: Flood Control	0.00	5500 Services Provided for Another LEA	0.00
4230 Unrestricted: Direct: Mineral Leases	0.00	5700 Revenue to Offset Lease Purchase	0.00
4240 Unrestricted: Bankhead Jones	0.00	5900 Other Revenue	0.00
4260 Unrestricted: Johnson O'Malley	0.00		
4270 Unrestricted: PL93-638	0.00		
4290 Unrestricted: Other Unrestricted Federal Aid	0.00	<b>5999 Total Other Revenue</b>	<b>0.00</b>
4400 Restricted Received Direct			
4410 P.L. 81-815 Construction Aid	0.00		
4420 ESAA - Emergency School Assistance Aid	0.00		
4440 Indian Education Program	0.00		
4450 Title XII School Facilities	0.00		
4460 Headstart	322,992.29		
4490 Other Restricted Federal Aid	0.00		
4500 Restricted Received Through State Agency			
4510 Title I Program Aid	1,013,276.40		
4517 Title II Professional Development Programs	0.00		
4520 Title III English Language Acquisition	0.00		
4531 Title IDEA-B Special Education	710,404.00		
4532 Preschool Program	17,969.00		
4545 Carl Perkins Grant	0.00		
4549 Other Career & Tech Ed Programs	0.00		
4550 Child Nutrition Programs	0.00		
4559 Nutritional Education & Training Programs	0.00		
4560 Adult Education Programs	0.00		
4575 Title IV School and Community Programs	0.00		
4579 Other Community Education Programs	199,354.33		
4580 Career Education	0.00		
4590 Other Restricted Federal Revenue	0.00		
4595 Other Federal Aid for Special Education	43,584.48		
4700 Revenue Received Through an Intermediate Agency			
4710 Workforce Investment Act (WIA Classroom)	0.00		
4790 Other Federal Revenue	0.00		
4800 Federal Revenue in Lieu of Taxes	0.00		
4900 Federal Revenue for/on Behalf of LEA			
4910 Special Education Joint Agreements	0.00		
4920 Career & Tech Ed Joint Agreements	0.00		
4930 Regional Education Association Joint Agreements	0.00		
<b>4999 Total Federal Revenue</b>	<b>2,307,580.50</b>		

**General Fund Recap**

001-0000 Beginning Balance	7,002,275.46
Total Revenue - Fund Group 1	35,135,902.42
Total Beginning Balance & Revenue	<u>42,138,177.88</u>
Less Expenditures - Fund Group 1	
Sections I - IV	25,932,809.89
Section V	4,760,121.12
Section VI	1,298,768.46
Total Expenditures	<u>31,991,699.47</u>
001-9999 Ending Balance	10,146,478.41

**Section I - Regular Programs**

	<b>A 100 Salaries</b>	<b>B 200 Employee Benefits</b>	<b>C 300-500 Purchased Services</b>	<b>D 600 Supplies</b>	<b>E 700 Equipment</b>	<b>F 800 Other Objects</b>	<b>H Total</b>
110-1000 Kindergarten Instruction	631,181.77	193,935.52	0.00	5,709.93	8,842.56	0.00	839,669.78
110-2100 Kindergarten Support Service	34,396.00	14,898.00	17,726.00	395.00	91.00	2,904.00	70,410.00
110-2410 Kindergarten Principal	67,128.12	18,657.97	0.00	0.00	0.00	0.00	85,786.09
120-1000 Elementary Instruction	4,488,168.11	1,414,486.93	12,512.08	536,645.68	57,394.20	0.00	6,509,207.00
120-2100 Elementary Support Service	1,229,969.14	368,265.54	100,393.33	36,151.17	6,877.97	1,572.92	1,743,230.07
120-2410 Elementary Principal	705,652.04	201,153.24	24,097.48	12,240.44	0.00	0.00	943,143.20
130-1000 Junior High Instruction	1,326,166.79	417,716.35	521.00	81,995.94	14,900.40	0.00	1,841,300.48
130-2100 Junior High Support Service	210,019.26	182,846.97	18,184.80	6,561.35	5,547.46	5,857.00	429,016.84
130-2410 Junior High Principal	148,410.93	39,898.74	7,951.57	12,008.91	0.00	0.00	208,270.15
140-1000 Senior High Instruction	2,207,721.51	699,864.71	12,871.11	56,189.46	10,414.64	0.00	2,987,061.43
140-2100 Senior High Support Service	392,268.36	142,237.38	2,333.42	11,402.05	61,200.66	21,257.50	630,699.37
140-2410 Senior High Principal	288,469.05	85,936.51	8,626.20	25,331.03	300.00	0.00	408,662.79
<b>Total</b>	<b>11,729,551.08</b>	<b>3,779,897.86</b>	<b>205,216.99</b>	<b>784,630.96</b>	<b>165,568.89</b>	<b>31,591.42</b>	<b>16,696,457.20</b>

**Section I - Federal Programs**

	<b>A 100 Salaries</b>	<b>B 200 Employee Benefits</b>	<b>C 300-500 Purchased Services</b>	<b>D 600 Supplies</b>	<b>E 700 Equipment</b>	<b>F 800 Other Objects</b>	<b>H Total</b>
261-1000 Title I Programs Instruction	403,858.14	134,166.87	86,237.45	43,393.70	4,878.30	5,240.00	677,774.46
266-1000 Nutrition Ed. & Training Prog. Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270-1000 Title III English Language Acquisition Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290-1000 Title II Professional Development Programs Instruction	220,760.71	49,090.31	49,594.35	0.00	0.00	22,585.57	342,030.94
295-1000 Indian Education Programs Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
298-1000 Title IV School and Community Programs Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
298-1000 Other Federal Programs Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>624,618.85</b>	<b>183,257.18</b>	<b>135,831.80</b>	<b>43,393.70</b>	<b>4,878.30</b>	<b>27,825.57</b>	<b>1,019,805.40</b>

**Section I - Undistributed Programs**

	<b>A 100 Salaries</b>	<b>B 200 Employee Benefits</b>	<b>C 300-500 Purchased Services</b>	<b>D 600 Supplies</b>	<b>E 700 Equipment</b>	<b>F 800 Other Objects</b>	<b>H Total</b>
000-2210 Improvement of Instruction Service	10,198.00	942.28	49,367.99	12,968.33	0.00	19,089.66	92,566.26
000-2220 Instructional Media Service	52,626.24	21,366.25	55,996.69	0.00	0.00	0.00	129,989.18
000-2290 Other Instruction Support Serv.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000-2310 School/Governance Board Services	48,385.69	11,483.07	60,768.09	2,563.12	0.00	18,360.20	141,560.17
000-2320 Executive Admin. Superintendent Office	191,499.07	49,697.03	0.00	2,037.05	0.00	0.00	243,233.15
000-2330 Special Area Admin. Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000-2500 Support Service Business	353,491.46	102,513.98	7,754.80	18,882.96	14,250.91	329.00	497,223.11
000-2600 Operation & Maintenance of Plant	911,185.18	291,056.11	513,318.17	716,243.90	333,997.45	0.00	2,765,800.81
000-2800 Support Service Central	0.00	0.00	117,571.58	0.00	0.00	0.00	117,571.58
000-2900 Other Support Service	271,531.05	99,452.23	108,721.55	55,940.23	361,141.81	490.00	897,276.87
<b>Total</b>	<b>1,838,916.69</b>	<b>576,510.95</b>	<b>913,498.87</b>	<b>808,635.59</b>	<b>709,390.17</b>	<b>38,268.86</b>	<b>4,885,221.13</b>

**Cost of Education Recap**

	<b>A 100 Salaries</b>	<b>B 200 Employee Benefits</b>	<b>C 300-500 Purchased Services</b>	<b>D 600 Supplies</b>	<b>E 700 Equipment</b>	<b>F 800 Other Objects</b>	<b>H Total</b>
Section I - Regular Programs	11,950,311.79	3,828,988.17	254,811.34	784,630.96	165,568.89	54,176.99	17,038,488.14
Section I - Federal Programs	403,858.14	134,166.87	86,237.45	43,393.70	4,878.30	5,240.00	677,774.46
Section I - Undistributed Programs	1,838,916.69	576,510.95	913,498.87	808,635.59	709,390.17	38,268.86	4,885,221.13
Section V - Special Education	3,390,086.13	1,076,058.60	199,073.24	32,884.18	12,823.12	2,215.00	4,713,140.27
Section VI - Career & Tech Ed	930,531.01	305,334.91	4,592.38	45,229.53	9,057.59	0.00	1,294,745.42
<b>999-9999 Total Cost of Education</b>	<b>18,513,703.76</b>	<b>5,921,059.50</b>	<b>1,458,213.28</b>	<b>1,714,773.96</b>	<b>901,718.07</b>	<b>99,900.85</b>	<b>28,609,369.42</b>

**Section II - Other Programs and Services**

	<b>A 100 Salaries</b>	<b>B 200 Employee Benefits</b>	<b>C 300-500 Purchased Services</b>	<b>D 600 Supplies</b>	<b>E 700 Equipment</b>	<b>F 800 Other Objects</b>	<b>H Total</b>
000-2700 Student Transportation Service	16,452.08	5,663.30	279,481.10	115,761.73	(10,379.00)	0.00	406,979.21
000-3600 Services Provided for Another LEA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000-4100 Facility Acq. (Buildings/Land)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000-4210 Construction Services (by Staff)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000-4220 Construction Services (by Contractors)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400-2700 Extracurricular Student Transportation Service	0.00	0.00	150,314.44	32,006.37	0.00	0.00	182,320.81
400-3400 Extracurricular Student Activities	647,713.60	98,817.95	0.00	0.00	0.00	0.00	746,531.55
600-3300 Adult Education Community/Adult Education	233,770.87	58,431.78	17,005.01	30,507.13	1,845.25	250.00	341,810.04
800-3300 Community Service Community/Adult Education	333,318.19	78,832.80	0.00	0.00	0.00	0.00	412,150.99
910-3100 Food Services Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
990-3200 Other Enterprise Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1,231,254.74</b>	<b>241,745.83</b>	<b>446,800.55</b>	<b>178,275.23</b>	<b>(8,533.75)</b>	<b>250.00</b>	<b>2,089,792.60</b>

**Section III - Tuition & Assessments**

	<b>561 In-State Tuition</b>	<b>562 Out-of-State Tuition</b>	<b>592 Assessments Paid to Units</b>	<b>H Total</b>
110-1999 Kindergarten Tuition	0.00	0.00	0.00	0.00
120-1999 Elementary Tuition	1,095.82	0.00	0.00	1,095.82
130-1999 Junior High Tuition	22,542.18	0.00	0.00	22,542.18
140-1999 Senior High Tuition	30,677.29	0.00	0.00	30,677.29
200-1999 Special Education Tuition	205,035.63	72,961.64	0.00	277,997.27
200-2799 Special Education Student Transportation Service	0.00	0.00	0.00	0.00
205-1999 Preschool Tuition	0.00	0.00	0.00	0.00
300-1999 Career & Tech Ed Tuition	0.00	0.00	0.00	0.00
300-2799 Career & Tech Ed Student Transportation Service	0.00	0.00	0.00	0.00
<b>Total</b>	<b>259,350.92</b>	<b>72,961.64</b>	<b>0.00</b>	<b>332,312.56</b>

**Section IV - Transfers / Other Use of Funds**

	<b>C</b> <b>300-500</b> <b>Purchased</b> <b>Services</b>	<b>D</b> <b>600</b> <b>Supplies</b>	<b>E</b> <b>700</b> <b>Equipment</b>	<b>F</b> <b>830</b> <b>Int.</b> <b>Paid/Judgement</b>	<b>G</b> <b>910</b> <b>Redemption of</b> <b>Principal</b>	<b>G</b> <b>920</b> <b>Transfers</b>	<b>H</b> <b>Total</b>
000-6100 Debt Service Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000-6400 Other Use of Funds **	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000-6320 Transfer to Special Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000-6330 Transfer to Capital Projects	0.00	0.00	0.00	0.00	0.00	809,221.00	809,221.00
000-6340 Transfer to Sinking and Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000-6350 Transfer to Food Service	0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00
000-6360 Transfer to Student Activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000-6370 Transfer to Trust and Agency	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>909,221.00</b>	<b>909,221.00</b>

**Total Expenditures Sections I - IV**

<b>A</b> <b>100</b>	<b>B</b> <b>200</b>	<b>C</b> <b>300-500</b>	<b>D</b> <b>600</b>	<b>E</b> <b>700</b>	<b>F</b> <b>800</b>	<b>G</b> <b>900</b>	<b>H</b> <b>TOTAL</b>
15,424,341.36	4,781,411.82	2,033,660.77	1,814,935.48	871,303.61	97,935.85	909,221.00	25,932,809.89

\*\* School districts must obtain approval from the Department of Public Instruction prior to reporting expenditures in this category. See the NDSFARM handbook for descriptions of allowable expenditures.

**Indirect Cost Questionnaire**

Please indicate the percent of the expenditures for Executive Administration - Superintendent's Office (Page 4, row 000-2320) that are attributed to each of the following activities. This information is used to calculate an indirect cost rate that is applicable to supplementary programs, such as Title 1, in order to use a portion of the grant to cover administrative costs. If the questionnaire is not complete, no indirect cost rate will be calculated for the school district.

033-0000 Governance	0.0300
034-0000 Personnel	0.4500
035-0000 Business Administration	0.1500
036-0000 Buildings & Grounds	0.2000
037-0000 Instructional Research	0.1200
038-0000 Transportation	0.0250
039-0000 Other	0.0250
040-0000 TOTAL (Must equal 1.0000)	1.0000



**Section V - Special Education Cost of Education**

	<b>A 100 Salaries</b>	<b>B 200 Employee Benefits</b>	<b>C 300-500 Purchased Services</b>	<b>D 600 Supplies</b>	<b>E 700 Equipment</b>	<b>F 800 Other Objects</b>	<b>H Total</b>
205-1000 Preschool Instruction	139,360.80	36,762.84	177,111.24	9,580.24	0.00	0.00	362,814.92
210-1000 Mental Retardation Instruction	950,942.66	334,499.08	0.00	7,680.29	0.00	0.00	1,293,122.03
221-1000 Hard of Hearing Instruction	1,200.00	223.91	0.00	45.02	0.00	0.00	1,468.93
222-1000 Deaf Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
223-1000 Deaf-Blind Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224-1000 Visually Handicapped Instruction	69,231.60	23,067.05	0.00	0.00	0.00	0.00	92,298.65
225-1000 Speech Impaired Instruction	483,585.08	152,513.90	0.00	2,081.09	0.00	0.00	638,180.07
226-1000 Physically Impaired Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
227-1000 Other Health Impaired Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
228-1000 Traumatic Brain Injury Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
229-1000 Autism Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230-1000 Emotionally Disturbed Instruction	535,643.02	180,136.53	219.12	606.34	0.00	0.00	716,605.01
240-1000 Learning Disabled Instruction	691,687.64	211,177.69	0.00	1,368.94	0.00	0.00	904,234.27
250-1000 Multiple Handicapped Instruction	60,077.73	11,898.14	4,232.97	3,353.03	10,342.74	0.00	89,904.61
280-1000 Gifted & Talented Instruction	115,961.00	32,082.86	0.00	220.98	0.00	0.00	148,264.84
200-2110 Special Education Social Work Service	5,439.00	1,448.74	1,417.52	0.00	0.00	0.00	8,305.26
200-2120 Special Education Counseling Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-2132 Special Education Adaptive Physical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-2140 Special Education Psychological Services/Testing	48,951.00	13,039.60	0.00	782.02	0.00	0.00	62,772.62
200-2150 Special Education Audiology Services	0.00	0.00	4,970.00	0.00	0.00	0.00	4,970.00
200-2160 Special Education Speech Pathology Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-2170 Special Education Medical Services/Diagnosis & Evaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-2180 Special Education Occ. Therapy	71,740.02	13,048.12	0.00	0.00	0.00	0.00	84,788.14

	A 100 Salaries	B 200 Employee Benefits	C 300-500 Purchased Services	D 600 Supplies	E 700 Equipment	F 800 Other Objects	H Total
200-2185 Special Education Physical Therapy	12,460.14	3,809.65	4,428.55	0.00	0.00	0.00	20,698.34
200-2190 Special Education Other Student Support Service	2,121.00	390.27	0.00	0.00	0.00	0.00	2,511.27
200-2200 Special Education Support Service Instructional Staff	3,020.00	248.98	5,666.34	0.00	0.00	2,215.00	11,150.32
200-2310 Special Education School/Governance Board Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-2330 Special Education Special Area Admin. Service	198,665.64	61,713.24	1,027.50	7,166.23	2,480.38	0.00	271,052.99
200-2500 Special Education Support Service Business	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-2600 Special Education Operation & Maintenance of Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-2800 Special Education Support Service Central	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-2900 Special Education Other Support Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>3,390,086.13</b>	<b>1,076,058.60</b>	<b>199,073.24</b>	<b>32,884.18</b>	<b>12,823.12</b>	<b>2,215.00</b>	<b>4,713,140.27</b>

**Section V - Special Education Other Programs and Services**

200-2700 Special Education Student Transportation Service	12,422.86	1,872.32	32,885.65	0.00	0.00	0.00	46,980.83
200-2950 Special Education Boarding Care Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Special Education</b>	<b>3,402,509.01</b>	<b>1,077,930.92</b>	<b>231,758.89</b>	<b>32,884.18</b>	<b>12,823.12</b>	<b>2,215.00</b>	<b>4,760,121.12</b>

**Special Education Expenditures from Federal Funds\***

	IDEA-B Basic and Discretionary	Preschool	Other Federal	Total
259-0000 Federal Funds	710,404.00	17,969.00	0.00	728,373.00

\*Please indicate the portion of Total Special Education expenditures that were paid from Federal Funds.

**Section VI - Career & Technical Education Cost of Education**

	<b>A 100 Salaries</b>	<b>B 200 Employee Benefits</b>	<b>C 300-500 Purchased Services</b>	<b>D 600 Supplies</b>	<b>E 700 Equipment</b>	<b>F 800 Other Objects</b>	<b>H Total</b>
310-1000 Agriculture Instruction	44,229.41	18,555.22	462.00	3,289.42	0.00	0.00	66,538.05
320-1000 Distributive Education/Marketing Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330-1000 Health Careers Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340-1000 Family & Consumer Science Instruction	244,489.79	69,956.10	3,605.10	12,296.38	0.00	0.00	330,347.37
350-1000 Technology & Engineering Education Instruction	193,150.60	60,994.51	0.00	13,788.62	1,288.08	0.00	269,221.81
360-1000 Office Technology Instruction	107,342.40	29,714.76	189.66	4,254.78	0.00	0.00	141,501.60
380-1000 Trades/Industrial Occupations Instruction	280,205.34	104,036.51	335.62	11,600.33	7,769.51	0.00	403,947.31
392-1000 Diversified Coop Programs Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
394-1000 Special Needs Programs Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
398-1000 WIA (Classroom) Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
399-1000 Special Projects Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-2100 Career & Tech Ed Support Service	56,034.59	20,964.73	0.00	0.00	0.00	0.00	76,999.32
300-2210 Career & Tech Ed Improvement of Instruction Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-2330 Career & Tech Ed Special Area Admin. Service	5,078.88	1,113.08	0.00	0.00	0.00	0.00	6,191.96
300-2500 Career & Tech Ed Support Service Business	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-2600 Career & Tech Ed Operation & Maintenance of Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-2900 Career & Tech Ed Other Support Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>930,531.01</b>	<b>305,334.91</b>	<b>4,592.38</b>	<b>45,229.53</b>	<b>9,057.59</b>	<b>0.00</b>	<b>1,294,745.42</b>

**Section VI - Vocational Education Other Programs and Services**

300-2700 Career & Tech Ed Student Transportation Service	0.00	0.00	4,023.04	0.00	0.00	0.00	4,023.04
300-3300 Career & Tech Ed Community/Adult Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Career &amp; Technical Ed Expenditures</b>	<b>930,531.01</b>	<b>305,334.91</b>	<b>8,615.42</b>	<b>45,229.53</b>	<b>9,057.59</b>	<b>0.00</b>	<b>1,298,768.46</b>

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**Fund Group 2-Special Reserve Fund**

002-0000 Beginning Balance	0.00
<b>Revenue</b>	
000-1181 Special Reserve Fund Levy	0.00
000-1190 Other Tax Revenue	0.00
000-1200 Revenue in Lieu of Property Taxes	0.00
000-1500 Interest Earned	0.00
000-5200 Interfund Transfers	0.00
000-5250 General Fund Loan Repayment	0.00
Total Revenue	0.00
<b>Expenditure</b>	
000-6300 Transfer to Other Funds	0.00
Total Expenditures	0.00
<b>002-9999 Ending Balance</b>	<b>0.00</b>

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**Fund Group 3-Building Fund**

003-0000 Beginning Balance	5,188,726.57
<b>Revenue</b>	
000-1161 Building Fund Levy	1,073,455.59
000-1162 Special Assessments Fund Levy	0.00
000-1190 Other Tax Revenue	656,250.00
000-1200 Revenue in Lieu of Property Taxes	0.00
000-1500 Interest Earned	0.00
000-1900 Other Revenue From Local Sources	72,537.47
000-4410 P.L. 81-815 Construction Aid	0.00
000-5100 Sale of Bonds	0.00
000-5200 Interfund Transfers	809,221.00
000-5500 Services Provided for Another LEA	0.00
000-5600 Grants	0.00
000-5900 Other Revenue	0.00
Total Revenue	2,611,464.06
<b>Expenditure</b>	
000-4100 Facility Acq. (Buildings/Land) - Equipment	0.00
000-4210 Construction Services (by Staff) - Salaries	0.00
000-4210 Construction Services (by Staff) - Employee Benefits	0.00
000-4210 Construction Services (by Staff) - Purchased Services	445,143.50
000-4210 Construction Services (by Staff) - Supplies	0.00
000-4210 Construction Services (by Staff) - Equipment	0.00
000-4210 Construction Services (by Staff) - Other Objects	7,675.00
000-4220 Construction Services (by Contractors) - Purchased Services	2,051,454.92
000-6200 School Const. Repayments - Other Objects	0.00
000-6200 School Const. Repayments - Other Uses of Funds	0.00
000-6300 Transfer to Other Funds	383,000.00
Total Expenditures	2,887,273.42
<b>003-9999 Ending Balance</b>	<b>4,912,917.21</b>

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**Fund Group 4-Debt Service Fund**

004-0000 Beginning Balance	85,528.45
<b>Revenue</b>	
000-1171 Sinking and Interest Levy	0.00
000-1173 Bond Judgement Levy	0.00
000-1190 Other Tax Revenue	0.00
000-1500 Interest Earned	0.00
000-1900 Other Revenue From Local Sources	362,096.09
000-5100 Sale of Bonds	0.00
000-5200 Interfund Transfers	383,000.00
Total Revenue	745,096.09
<b>Expenditure</b>	
000-6100 Debt Service Payments - Other Objects	123,802.51
000-6100 Debt Service Payments - Other Uses of Funds	590,000.00
000-6300 Transfer to Other Funds	0.00
000-6400 Other Use of Funds **	0.00
Total Expenditures	713,802.51
<b>004-9999 Ending Balance</b>	<b>116,822.03</b>

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**Fund Group 5-Food Service Fund**

005-0000 Beginning Balance	59,159.54
<b>Revenue</b>	
000-1500 Interest Earned	0.00
000-1600 Food Service	690,130.95
000-1900 Other Revenue From Local Sources	67,247.14
000-3950 Receipts From State Sources	37,802.81
000-4550 Child Nutrition Programs	426,759.23
000-5200 Interfund Transfers	100,000.00
Total Revenue	1,321,940.13
<b>Expenditure</b>	
910-3100 Food Services Program - Salaries	536,962.41
910-3100 Food Services Program - Employee Benefits	160,141.97
910-3100 Food Services Program - Purchased Services	0.00
910-3100 Food Services Program - Supplies	637,175.74
910-3100 Food Services Program - Equipment	2,075.95
910-3100 Food Services Program - Other Objects	0.00
910-6300 Food Services Program Transfer to Other Funds	0.00
Total Expenditures	1,338,356.07
<b>005-9999 Ending Balance</b>	<b>44,743.60</b>

**Fund Group 6-Student Activity Fund**

006-0000 Beginning Balance	1,045,278.14
<b>Revenue</b>	
000-1500 Interest Earned	0.00
000-1700 Student Activities Revenue	380,817.82
000-1900 Other Revenue From Local Sources	846,886.59
000-5200 Interfund Transfers	0.00
Total Revenue	<u>1,227,704.41</u>
<b>Expenditure</b>	
400-2700 Extracurricular Student Transportation Service - Salaries	0.00
400-2700 Extracurricular Student Transportation Service - Employee Benefits	0.00
400-2700 Extracurricular Student Transportation Service - Purchased Services	7,744.34
400-2700 Extracurricular Student Transportation Service - Supplies	(737.74)
400-2700 Extracurricular Student Transportation Service - Equipment	0.00
400-2700 Extracurricular Student Transportation Service - Other Objects	0.00
400-3400 Extracurricular Student Activities - Salaries	114,514.21
400-3400 Extracurricular Student Activities - Employee Benefits	14,718.64
400-3400 Extracurricular Student Activities - Purchased Services	131,562.42
400-3400 Extracurricular Student Activities - Supplies	723,720.86
400-3400 Extracurricular Student Activities - Equipment	71,528.51
400-3400 Extracurricular Student Activities - Other Objects	25,068.83
400-6300 Extracurricular Transfer to Other Funds	0.00
Total Expenditures	<u>1,088,120.07</u>
<b>006-9999 Ending Balance</b>	<b>1,184,862.48</b>

**Fund Group 7-Trust and Agency/Consortiums**

007-0000 Beginning Balance	0.00
<b>Revenue</b>	
000-1500 Interest Earned	0.00
000-1900 Other Revenue From Local Sources	0.00
000-3900 Other Restricted State Revenue	0.00
000-4500 Restricted Received Through State Agency	0.00
000-5200 Interfund Transfers	0.00
Total Revenue	<u>0.00</u>
<b>Expenditure</b>	
000-1000 Instruction - Salaries	0.00
000-1000 Instruction - Employee Benefits	0.00
000-1000 Instruction - Purchased Services	0.00
000-1000 Instruction - Supplies	0.00
000-1000 Instruction - Equipment	0.00
000-1000 Instruction - Other Objects	0.00
000-2000 Support - Salaries	0.00
000-2000 Support - Employee Benefits	0.00
000-2000 Support - Purchased Services	0.00
000-2000 Support - Supplies	0.00
000-2000 Support - Equipment	0.00
000-2000 Support - Other Objects	0.00
000-3500 Trust and Agency - Salaries	0.00
000-3500 Trust and Agency - Employee Benefits	0.00
000-3500 Trust and Agency - Purchased Services	0.00
000-3500 Trust and Agency - Supplies	0.00
000-3500 Trust and Agency - Equipment	0.00
000-3500 Trust and Agency - Other Objects	0.00
000-6300 Transfer to Other Funds	0.00
Total Expenditures	<u>0.00</u>
<b>007-9999 Ending Balance</b>	<b>0.00</b>

**Statement of Changes and Fund Balances for General and Special Funds**

	Beginning Balance	Revenue	Expenditures	Revenue:Over/ Under	Ending Fund Balance	Ending Cash Balance
040-0000 General Fund	7,002,275.46	35,135,902.42	31,991,699.47	3,144,202.95	10,146,478.41	10,146,478.41
041-0000 Tuition Fund	0.00	0.00	0.00	0.00	0.00	0.00
048-0000 Fund Group 1 Total	7,002,275.46	35,135,902.42	31,991,699.47	3,144,202.95	10,146,478.41	10,146,478.41
<b>048-0000 Fund Group 1 Total</b>	<b>14,004,550.92</b>	<b>70,271,804.84</b>	<b>63,983,398.94</b>	<b>6,288,405.90</b>	<b>20,292,956.82</b>	<b>20,292,956.82</b>

	Beginning Balance	Revenue	Expenditures	Revenue:Over/ Under	Ending Fund Balance	Ending Cash Balance
049-0000 Fund Group 2 - Special Reserve	0.00	0.00	0.00	0.00	0.00	0.00
050-0000 Fund Group 3 - Building Fund	5,188,726.57	2,811,464.06	2,887,273.42	(275,809.36)	4,912,917.21	4,912,917.21
051-0000 Fund Group 3 - Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
052-0000 Fund Group 4 - Debt Service	85,528.45	745,096.09	713,802.51	31,293.58	116,822.03	116,822.03
053-0000 Fund Group 5 - Food Service	59,159.54	1,321,940.13	1,336,356.07	(14,415.94)	44,743.60	56,642.22
054-0000 Fund Group 6 - Student Activities	1,045,278.14	1,227,704.41	1,088,120.07	139,584.34	1,184,862.48	1,184,862.48
055-0000 Fund Group 7 - Trust and Agency	0.00	0.00	0.00	0.00	0.00	0.00

Statement of Indebtedness

<u>Bonds</u>	
012-0000 Balance & Bonds Issued	6,985,000.00
013-0000 Bonds Redeemed	(590,000.00)
014-0000 Outstanding Bonds	6,395,000.00

<u>Certificate of Indebtedness</u>	
015-0000 Outstanding Cert. & Cert. Issued	0.00
016-0000 Certificates Paid	0.00
017-0000 Outstanding Cert.	0.00

<u>State School Construction Loans</u>	
018-0000 Outstanding Loans & Loans Issued	0.00
019-0000 Principal Payments	0.00
020-0000 Loan Balance	0.00



	Cost Per Pupil - Fund Group 1					Total
	Pre-School Spec. Ed	Kindergarten	1-6	7-8	9-12	
Regular Programs	0.00	996,865.87	9,514,025.64	2,488,587.47	4,039,009.16	17,038,488.14
Special Education Programs	362,814.92	412,452.69	2,139,133.90	626,539.24	1,172,199.52	4,713,140.27
Career & Tech Ed Programs	0.00	0.00	0.00	0.00	1,294,745.42	1,294,745.42
Federal Programs	0.00	90,550.67	446,924.47	67,506.34	72,792.98	677,774.46
Undistributed or District-wide (Prorated on the basis of ADM)						
Improvement of Instr. Service	1,295.81	8,653.32	44,879.34	13,144.88	24,592.91	92,566.26
Instr. Media Service	1,819.88	12,151.70	63,023.27	18,459.13	34,535.40	129,989.18
Other Staff Support Service	0.00	0.00	0.00	0.00	0.00	0.00
School Board Service	1,981.66	13,233.39	68,633.28	20,102.27	37,609.57	141,560.17
Exec. Admin. - Supt. Office	3,404.95	22,738.02	117,927.88	34,540.35	64,621.95	243,233.15
Special Area Admin. Service	0.00	0.00	0.00	0.00	0.00	0.00
Support Service - Business	6,960.49	46,481.61	241,071.03	70,608.23	132,101.75	497,223.11
Operation & Maintenance of Plant	38,717.67	258,553.71	1,340,956.26	392,757.89	734,815.28	2,765,800.81
Support Service - Central	1,645.85	10,990.87	57,002.79	16,695.77	31,236.30	117,571.58
Other Support Service	12,560.73	83,879.60	435,030.98	127,417.91	238,387.65	897,276.87
<b>Total Expenditures</b>	<b>431,201.76</b>	<b>1,956,551.45</b>	<b>14,468,608.84</b>	<b>3,876,359.48</b>	<b>7,876,647.89</b>	<b>28,609,369.42</b>
<b>Total Expenditures</b>	<b>862,403.52</b>	<b>3,913,102.90</b>	<b>28,937,217.68</b>	<b>7,752,718.96</b>	<b>15,753,295.78</b>	<b>57,218,738.84</b>
007-0000 Average Daily Membership (1)	45.30	302.51	1,568.93	459.53	659.74	3,236.01
008-0000 Average Cost Per Pupil	9,518.80	6,467.72	9,221.96	8,435.49	9,161.66	8,840.94
009-0000 Regular School Year ADA (2)	45.30	286.65	1,495.77	432.34	625.26	3,085.32
010-0000 Summer School ADA (2)	0.00	0.00	23.25	2.88	10.19	36.32

Note 1: ADM information should include ALL students educated in the district for regular, special ed., and district-supervised home-based instruction, and summer school programs

Note 2: ADA information should be split so that regular, special ed., and district supervised home-based instruction programs are reported on line 9, and summer school programs are reported on line 10.