

Dickinson 1 Financial Report

School Year: 2015-2016

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 11th day of July, 2016

By order of the district school board:

Attest: _____
Sarah Ricks

School Board President

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



NORTH DAKOTA DEPARTMENT OF
PUBLIC INSTRUCTION

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1000 Revenue from Local Sources		2000 Revenue from County Sources	
1100 Property Taxes		2200 Mineral Resources	
1110 General Fund Property Tax Levy	8,136,656.81	2210 Oil & Gas Production	3,750,000.03
1131 Tuition Fund Levy	0.00	2220 Coal Production	0.00
1138 Miscellaneous Fund Levy	0.00	2230 Coal Conversion	0.00
1190 Other Tax Revenue	120,763.28	2900 Other County Revenue	0.00
Total Property Taxes	<u>8,257,420.09</u>		
1200 Revenue in Lieu of Property Taxes		2999 Total County Revenue	3,750,000.03
1210 Electric Generation, Distribution and Transmission	0.00	3000 Revenue From State Sources	
1220 Telecommunications	0.00	3100 Unrestricted State Revenue	
1230 Tax Credits Reimbursed by the State	0.00	3110 Per Pupil Aid	27,635,600.40
1240 Property Owned by State or Non-Profit Agencies	0.00	3130 Transportation	290,356.36
1250 Mobile Home Tax	0.00	3140 State Child Placement	27,220.55
1290 Other Revenue In Lieu of Property Taxes	0.00	3190 Other Unrestricted State Revenue	0.00
Total Revenue in Lieu of Property Taxes	<u>0.00</u>	Total Unrestricted State Revenue	<u>27,953,177.31</u>
1300 Tuition		3200-3900 Restricted State Revenue	
1310 Regular		3200 Handicapped Program Aid	231,285.32
1311 1: Patrons	0.00	3300 Career & Tech Ed	223,743.92
1312 2: In-State	806.80	3400 Revenue Received from Cooperatives	
1313 3: Out-of-State	0.00	3410 Special Education Joint Agreements	0.00
1320 Handicapped		3420 Career & Tech Ed Joint Agreements	0.00
1321 1: Patrons	0.00	3430 Regional Education Association Joint Agreements	0.00
1322 2: In-State	106,460.35	3900 Other Restricted State Revenue	140,153.18
1323 3: Out-of-State	0.00	Total Restricted State Revenue	<u>595,182.42</u>
1330 Career & Tech Ed		3999 Total State Revenue	28,548,359.73
1331 Tuition: Career & Tech Ed - Patrons	0.00		
1332 Tuition: Career & Tech Ed - In State	0.00		
1333 Tuition: Career & Tech Ed - Out of State	0.00		
1340 Summer School			
1341 1: Patrons	0.00		
1342 2: In-State	0.00		
1343 3: Out-of-State	0.00		
1350 Adult			
1351 1: Patrons	0.00		
1352 2: In-State	0.00		
1353 3: Out-of-State	0.00		
1360 Drivers Ed			
1361 1: Patrons	0.00		
1362 2: In-State	31,810.00		
1363 3: Out-of-State	0.00		
1380 Residential Treatment			
1381 1: Patrons	0.00		
1382 2: In-State	0.00		
1383 3: Out-of-State	0.00		
Total Tution	<u>139,077.15</u>		
1400 Transportation Fees			
1410 Regular			
1411 1: Patrons	48,150.10		
1412 2: In-State	0.00		
1413 3: Out-of-State	0.00		
1420 Handicapped			
1421 1: Patrons	0.00		
1422 2: In-State	0.00		
1423 3: Out-of-State	0.00		
1430 Career & Tech Ed			
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		
Total Transportation Fees	<u>48,150.10</u>		
1500 Interest Earned	35,789.05		
1600 Food Service	0.00		
1700 Student Activities Revenue	0.00		
1800 Community Services Activies Revenue	0.00		
1900 Other Revenue From Local Sources	194,208.29		
Sub-Total (1500-1900)	<u>229,997.34</u>		
1999 Total Local Revenue	8,674,644.68		

4000 Revenue from Federal Sources		5000 Revenue from Other Sources	
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
4225 Unrestricted: U.S. Fish and Wildlife	0.00	5700 Revenue to Offset Lease Purchase	0.00
4230 Unrestricted: Direct: Mineral Leases	0.00	5900 Other Revenue	0.00
4240 Unrestricted: Bankhead Jones	0.00		
4260 Unrestricted: Johnson O'Malley	0.00		
4270 Unrestricted: PL93-638	0.00		
4290 Unrestricted: Other Unrestricted Federal Aid	0.00	5999 Total Other Revenue	0.00
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	380,214.14		
4490 Other Restricted Federal Aid	0.00		
4500 Restricted Received Through State Agency			
4510 Title 1 Program Aid	1,020,187.16		
4517 Title II Professional Development Programs	0.00		
4520 Title III English Language Acquisition	0.00		
4531 Title IDEA-B Special Education	834,937.00		
4532 Preschool Program	18,419.00		
4545 Carl Perkins Grant	113,869.00		
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	226,671.79		
4580 Career Education	0.00		
4590 Other Restricted Federal Revenue	0.00		
4595 Other Federal Aid for Special Education	58,182.13		
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		
4999 Total Federal Revenue	2,652,480.22		

General Fund Recap

001-0000 Beginning Balance	10,585,670.93
Total Revenue - Fund Group 1	43,625,484.66
Total Beginning Balance & Revenue	<u>54,211,155.59</u>
Less Expenditures - Fund Group 1	
Sections I - IV	33,544,586.42
Section V	6,003,555.61
Section VI	1,547,191.03
Total Expenditures	<u>41,095,333.06</u>
001-9999 Ending Balance	13,115,822.53

Section I - Regular Programs

	A 100 Salaries	B 200 Employee Benefits	C 300-500 Purchased Services	D 600 Supplies	E 700 Equipment	F 800 Other Objects	H Total
110-1000 Kindergarten Instruction	800,222.47	248,874.01	0.00	6,251.87	0.00	0.00	1,055,348.35
110-2100 Kindergarten Support Service	12,423.89	13,819.12	12,527.84	148.83	917.10	43.83	39,880.61
110-2410 Kindergarten Principal	76,551.14	22,974.08	0.00	0.00	0.00	0.00	99,525.22
120-1000 Elementary Instruction	5,775,770.05	1,897,675.66	6,311.51	397,740.67	35,812.82	0.00	8,113,310.71
120-2100 Elementary Support Service	1,351,497.16	428,918.56	142,015.01	39,708.47	4,993.10	1,284.63	1,968,416.93
120-2410 Elementary Principal	799,121.91	246,483.98	28,850.58	18,521.10	0.00	0.00	1,092,977.57
130-1000 Junior High Instruction	1,723,610.37	541,311.72	0.00	50,348.66	10,832.23	68.18	2,326,171.16
130-2100 Junior High Support Service	252,967.27	82,914.03	23,762.76	6,337.68	1,426.60	0.00	367,408.34
130-2410 Junior High Principal	263,627.65	77,493.62	5,609.34	18,755.23	0.00	0.00	365,485.84
140-1000 Senior High Instruction	2,701,696.75	910,781.92	19,563.24	206,185.73	7,394.90	0.00	3,845,622.54
140-2100 Senior High Support Service	430,141.65	157,089.41	44,073.49	9,242.14	37,853.20	56,842.74	735,242.63
140-2410 Senior High Principal	327,708.74	105,536.59	8,801.07	24,544.20	3,985.88	0.00	470,576.48
Total	14,515,339.05	4,733,872.70	291,514.84	777,784.58	103,215.83	58,239.38	20,479,966.38

Section I - Federal Programs

	A 100 Salaries	B 200 Employee Benefits	C 300-500 Purchased Services	D 600 Supplies	E 700 Equipment	F 800 Other Objects	H Total
261-1000 Title I Programs Instruction	457,057.90	154,291.91	64,352.35	27,759.45	0.00	7,645.00	711,106.61
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	185,561.75	61,159.96	64,240.16	0.00	0.00	2,936.24	313,898.11
295-1000 Indian Education Programs Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
296-1000 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	4,000.00	0.00	0.00	0.00	4,000.00
Total	642,619.65	215,451.87	132,592.51	27,759.45	0.00	10,581.24	1,029,004.72

Section I - Undistributed Programs

	A 100 Salaries	B 200 Employee Benefits	C 300-500 Purchased Services	D 600 Supplies	E 700 Equipment	F 800 Other Objects	H Total
000-2210 Improvement of Instruction Service	25,991.29	2,758.27	92,598.58	10,629.83	1,095.73	23,157.70	156,231.40
000-2220 Instructional Media Service	107,389.20	30,726.54	75,864.49	0.00	0.00	0.00	213,980.23
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	55,339.95	14,240.84	97,765.94	5,156.75	0.00	23,705.14	196,208.62
000-2320 Executive Admin. Superintendent Office	214,422.96	59,605.96	0.00	3,475.11	0.00	0.00	277,504.03
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	393,922.69	121,360.33	9,141.26	19,749.39	7,176.69	50.00	551,400.36
000-2600 Operation & Maintenance of Plant	1,139,958.18	341,181.24	566,894.07	706,085.04	62,735.01	0.00	2,816,853.54
000-2800 Support Service Central	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000-2900 Other Support Service	347,599.79	137,078.19	100,042.06	25,826.61	570,811.57	600.00	1,181,958.22
Total	2,284,624.06	706,951.37	942,306.40	770,922.73	641,819.00	47,512.84	5,394,136.40

Cost of Education Recap

	A 100 Salaries	B 200 Employee Benefits	C 300-500 Purchased Services	D 600 Supplies	E 700 Equipment	F 800 Other Objects	H Total
Section I - Regular Programs	14,515,339.05	4,733,872.70	291,514.84	777,784.58	103,215.83	58,239.38	20,479,966.38
Section I - Federal Programs	642,619.65	215,451.87	132,592.51	27,759.45	0.00	10,581.24	1,029,004.72
Section I - Undistributed Programs	2,284,624.06	706,951.37	942,306.40	770,922.73	641,819.00	47,512.84	5,394,136.40
Section V - Special Education	4,290,561.15	1,389,884.00	211,399.60	48,860.46	4,871.74	5,864.00	5,951,440.95
Section VI - Career & Tech Ed	1,083,629.95	376,418.93	3,931.81	66,551.70	4,899.21	0.00	1,535,431.60
999-9999 Total Cost of Education	22,816,773.86	7,422,578.87	1,581,745.16	1,691,878.92	754,805.78	122,197.46	34,389,980.05

Section II - Other Programs and Services

	A 100 Salaries	B 200 Employee Benefits	C 300-500 Purchased Services	D 600 Supplies	E 700 Equipment	F 800 Other Objects	H Total
000-2700 Student Transportation Service	17,846.66	6,612.11	567,978.80	64,919.43	439,011.24	0.00	1,096,368.24
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	620,125.00	0.00	620,125.00
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	75,681.00	0.00	0.00	0.00	75,681.00
400-2700 Extracurricular Student Transportation Service	0.00	0.00	207,118.75	27,916.29	0.00	0.00	235,035.04
400-3400 Extracurricular Student Activities	769,242.78	128,146.23	0.00	0.00	0.00	0.00	897,389.01
600-3300 Adult Education Community/Adult Education	253,208.05	68,151.08	26,368.60	30,048.12	544.00	565.57	378,885.42
105-3300 Early Childhood Education Community/Adult Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
297-3300 Headstart / Federal Early Childhood Community/Adult Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800-3300 Community Service Community/Adult Education	362,764.43	100,071.30	0.00	0.00	0.00	0.00	462,835.73
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
Total	1,403,061.92	302,980.72	877,147.15	122,883.84	1,059,680.24	565.57	3,766,319.44

Section III - Tuition & Assessments

	561 In-State Tuition	562 Out-of-State Tuition	592 Assessments Paid to Units	H Total
110-1999 Kindergarten Tuition	0.00	0.00	0.00	0.00
120-1999 Elementary Tuition	20,005.03	0.00	0.00	20,005.03
130-1999 Junior High Tuition	13,009.23	0.00	0.00	13,009.23
140-1999 Senior High Tuition	123,009.23	0.00	0.00	123,009.23
200-1999 Special Education Tuition	263,291.99	9,752.00	0.00	273,043.99
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
000-1999 Regional Ed. Tuition	0.00	0.00	0.00	0.00
Total	419,315.48	9,752.00	0.00	429,067.48

	Section IV - Transfers / Other Use of Funds						
	C 300-500 Purchased Services	D 600 Supplies	E 700 Equipment	F 830 Int. Paid/Judgem ents	G 910 Redemption of Principal	G 920 Transfers	H Total
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	2,200,000.00	2,200,000.00
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	246,092.00	246,092.00
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
Total	0.00	0.00	0.00	0.00	0.00	2,446,092.00	2,446,092.00

Total Expenditures Sections I - IV

A 100	B 200	C 300-500	D 600	E 700	F 800	G 900	H TOTAL
18,845,644.68	5,959,256.66	2,672,628.38	1,699,350.60	1,804,715.07	116,899.03	2,446,092.00	33,544,586.42

** 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

033-0000 Governance	1.0000
034-0000 Personnel	0.0000
035-0000 Business Administration	0.0000
036-0000 Buildings & Grounds	0.0000
037-0000 Instructional Research	0.0000
038-0000 Transportation	0.0000
039-0000 Other	0.0000
040-0000 TOTAL (Must equal 1.0000)	1.0000

Section V - Special Education Cost of Education

	A 100 Salaries	B 200 Employee Benefits	C 300-500 Purchased Services	D 600 Supplies	E 700 Equipment	F 800 Other Objects	H Total
205-1000 Preschool Instruction	144,376.47	34,393.91	193,427.49	10,677.80	0.00	0.00	382,875.67
210-1000 Intellectual Disability Instruction	1,422,488.40	487,657.20	2,844.91	20,054.79	4,150.88	0.00	1,937,196.18
221-1000 Hard of Hearing Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
222-1000 Deaf Instruction	65,160.00	13,580.24	0.00	0.00	0.00	0.00	78,740.24
223-1000 Deaf-Blind Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224-1000 Visually Handicapped Instruction	78,821.48	28,225.56	0.00	0.00	0.00	0.00	107,047.04
225-1000 Speech Impaired Instruction	597,786.23	195,911.04	0.00	4,390.98	0.00	0.00	798,088.25
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	566,308.50	206,080.70	0.00	914.76	0.00	0.00	773,303.96
240-1000 Learning Disabled Instruction	875,162.22	273,471.50	0.00	2,787.03	0.00	0.00	1,151,420.75
250-1000 Multiple Handicapped Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280-1000 Gifted & Talented Instruction	133,403.70	39,900.95	0.00	669.46	0.00	0.00	173,974.11
200-2110 Special Education Social Work Service	6,245.99	1,795.87	0.00	0.00	0.00	0.00	8,041.86
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	57,439.01	16,163.62	0.00	500.00	0.00	0.00	74,102.63
200-2150 Special Education Audiology Services	0.00	0.00	2,779.00	0.00	0.00	0.00	2,779.00
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	78,112.03	14,771.66	0.00	907.18	0.00	0.00	93,790.87
200-2185 Special Education Physical Therapy	14,730.27	4,749.01	9,231.90	0.00	0.00	0.00	28,711.18
200-2190 Special Education Other Student Support Service	1,365.00	278.46	0.00	0.00	0.00	0.00	1,643.46
200-2200 Special Education Support Service Instructional Staff	2,182.50	343.28	3,116.30	1,733.46	0.00	5,864.00	13,239.54
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	246,979.35	72,561.00	0.00	6,225.00	720.86	0.00	326,486.21

	A 100 Salaries	B 200 Employee Benefits	C 300-500 Purchased Services	D 600 Supplies	E 700 Equipment	F 800 Other Objects	H Total
200-2500 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
Total	4,290,561.15	1,389,884.00	211,399.60	48,860.46	4,871.74	5,864.00	5,951,440.95

Section V - Special Education Other Programs and Services

200-2700 Special Education Student Transportation Service	13,991.08	2,219.88	35,903.70	0.00	0.00	0.00	52,114.66
200-2950 Special Education Boarding Care Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Special Education	4,304,552.23	1,392,103.88	247,303.30	48,860.46	4,871.74	5,864.00	6,003,555.61
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Special Education Expenditures from Federal Funds*

	IDEA-B Basic and Discretionary	Preschool	Other Federal	Total
259-0000 Federal Funds	834,937.00	18,419.00	0.00	853,356.00

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

Section VI - Career & Technical Education Cost of Education

	A 100 Salaries	B 200 Employee Benefits	C 300-500 Purchased Services	D 600 Supplies	E 700 Equipment	F 800 Other Objects	H Total
310-1000 Agriculture Instruction	78,361.91	16,225.47	0.00	6,220.44	893.16	0.00	101,700.98
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	297,739.75	103,142.92	3,718.81	13,752.50	649.00	0.00	419,002.98
350-1000 Technology & Engineering Education Instruction	188,979.33	68,463.87	0.00	18,900.28	0.00	0.00	276,343.48
360-1000 Office Technology Instruction	124,069.31	33,700.20	213.00	11,450.85	0.00	0.00	169,433.36
380-1000 Trades/Industrial Occupations Instruction	323,011.15	127,597.44	0.00	16,227.63	3,357.05	0.00	470,193.27
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	65,627.03	25,917.94	0.00	0.00	0.00	0.00	91,544.97
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	5,841.47	1,371.09	0.00	0.00	0.00	0.00	7,212.56
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
Total	1,083,629.95	376,418.93	3,931.81	66,551.70	4,899.21	0.00	1,535,431.60

Section VI - Career & Technical Education Other Programs and Services

300-2700 Career & Tech Ed Student Transportation Service	0.00	0.00	11,759.43	0.00	0.00	0.00	11,759.43
300-3300 Career & Tech Ed Community/Adult Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Career & Technical Ed Expenditures	1,083,629.95	376,418.93	15,691.24	66,551.70	4,899.21	0.00	1,547,191.03

Fund Group 2-Special Reserve Fund

002-0000 Beginning Balance	0.00
Revenue	
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
Expenditure	
000-6300 Transfer to Other Funds	0.00
Total Expenditures	0.00
002-9999 Ending Balance	0.00

Fund Group 3-Building Fund

003-0000 Beginning Balance	14,358,833.40
Revenue	
000-1161 Building Fund Levy	1,569,708.86
000-1162 Special Assessments 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	28,778.92
000-1900 Other Revenue From Local Sources	97,311.84
000-4410 P.L. 81-815 Construction Aid	0.00
000-5100 Sale of Bonds	45,973,140.02
000-5200 Interfund Transfers	2,200,000.00
000-5500 Services Provided for Another LEA	0.00
000-5600 Grants	1,294,735.00
000-5900 Other Revenue	875,000.01
Total Revenue	52,038,674.65
Expenditure	
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	532,511.36
000-4210 Construction Services (by Staff) - Supplies	0.00
000-4210 Construction Services (by Staff) - Equipment	6,937.50
000-4210 Construction Services (by Staff) - Other Objects	0.00
000-4220 Construction Services (by Contractors) - Purchased Services	23,843,465.33
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	390,000.00
Total Expenditures	24,772,914.19
003-9999 Ending Balance	41,624,593.86

Fund Group 4-Debt Service Fund

004-0000 Beginning Balance	1,971,707.79
Revenue	
000-1171 Sinking and Interest Levy	3,894,114.87
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	0.00
000-5100 Sale of Bonds	0.00
000-5200 Interfund Transfers	390,000.00
Total Revenue	4,284,114.87
Expenditure	
000-6100 Debt Service Payments - Other Objects	822,446.46
000-6100 Debt Service Payments - Other Uses of Funds	955,000.00
000-6300 Transfer to Other Funds	0.00
000-6400 Other Use of Funds **	0.00
Total Expenditures	1,777,446.46
004-9999 Ending Balance	4,478,376.20

Fund Group 5-Food Service Fund

005-0000 Beginning Balance	79,578.56
Revenue	
000-1500 Interest Earned	0.00
000-1600 Food Service	715,354.98
000-1900 Other Revenue From Local Sources	73,726.90
000-3950 Receipts From State Sources	17,428.15
000-4550 Child Nutrition Programs	498,779.36
000-5200 Interfund Transfers	246,142.00
Total Revenue	1,551,431.39
Expenditure	
910-3100 Food Services Program - Salaries	631,922.71
910-3100 Food Services Program - Employee Benefits	200,078.89
910-3100 Food Services Program - Purchased Services	0.00
910-3100 Food Services Program - Supplies	676,102.77
910-3100 Food Services Program - Equipment	1,274.45
910-3100 Food Services Program - Other Objects	0.00
910-6300 Food Services Program Transfer to Other Funds	0.00
Total Expenditures	1,509,378.82
005-9999 Ending Balance	121,631.13

Fund Group 6-Student Activity Fund

006-0000 Beginning Balance	1,249,202.77
Revenue	
000-1500 Interest Earned	96.00
000-1700 Student Activities Revenue	359,830.60
000-1900 Other Revenue From Local Sources	1,018,526.97
000-5200 Interfund Transfers	0.00
Total Revenue	<u>1,378,453.57</u>
Expenditure	
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	9,684.60
400-2700 Extracurricular Student Transportation Service - Supplies	1,592.50
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	379,187.33
400-3400 Extracurricular Student Activities - Employee Benefits	44,360.35
400-3400 Extracurricular Student Activities - Purchased Services	39,342.30
400-3400 Extracurricular Student Activities - Supplies	820,950.41
400-3400 Extracurricular Student Activities - Equipment	134,119.41
400-3400 Extracurricular Student Activities - Other Objects	37,446.04
400-6300 Extracurricular Transfer to Other Funds	0.00
Total Expenditures	<u>1,466,682.94</u>
006-9999 Ending Balance	1,160,973.40

Fund Group 7-Trust and Agency/Consortiums

007-0000 Beginning Balance	0.00
Revenue	
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>
Expenditure	
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>
007-9999 Ending Balance	0.00

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	10,585,670.93	43,625,484.66	41,095,333.06	2,530,151.60	13,115,822.53	13,115,822.53
041-0000 Tuition Fund	0.00	0.00	0.00	0.00	0.00	0.00
056-0000 Miscellaneous Fund	0.00	0.00	0.00	0.00	0.00	0.00
048-0000 Fund Group 1 Total	10,585,670.93	43,625,484.66	41,095,333.06	2,530,151.60	13,115,822.53	13,115,822.53

	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	14,358,833.40	52,038,674.65	24,772,914.19	27,265,760.46	41,624,593.86	41,624,593.86
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	1,971,707.79	4,284,114.87	1,777,446.46	2,506,668.41	4,478,376.20	4,478,376.20
053-0000 Fund Group 5 - Food Service	79,578.56	1,551,431.39	1,509,378.82	42,052.57	121,631.13	121,631.13
054-0000 Fund Group 6 - Student Activities	1,249,202.77	1,378,453.57	1,466,682.94	(88,229.37)	1,160,973.40	1,160,973.40
055-0000 Fund Group 7 - Trust and Agency	0.00	0.00	0.00	0.00	0.00	0.00

Statement of Indebtedness

Bonds

012-0000 Balance & Bonds Issued	59,835,000.00
013-0000 Bonds Redeemed	(955,000.00)
014-0000 Outstanding Bonds	<u>58,880,000.00</u>

Certificate of Indebtedness

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

State School Construction Loans

018-0000 Outstanding Loans & Loans Issued	10,000,000.00
019-0000 Principal Payments	0.00
020-0000 Loan Balance	<u>10,000,000.00</u>

	Cost Per Pupil - Fund Group 1					Total
	Pre-School Spec. Ed	Kindergarten	1-6	7-8	9-12	
Regular Programs	0.00	1,194,754.18	11,174,705.21	3,059,065.34	5,051,441.65	20,479,966.38
Special Education Programs	382,875.67	501,097.95	2,762,628.42	768,770.21	1,536,068.70	5,951,440.95
Career & Tech Ed Programs	0.00	0.00	0.00	0.00	1,535,431.60	1,535,431.60
Federal Programs	0.00	129,370.47	653,425.28	95,087.21	151,121.76	1,029,004.72
Undistributed or District-wide (Prorated on the basis of ADM)						
Improvement of Instr. Service	3,171.21	13,773.41	75,934.90	21,130.78	42,221.10	156,231.40
Instr. Media Service	4,343.40	18,864.57	104,003.21	28,941.49	57,827.56	213,980.23
Other Staff Support Service	0.00	0.00	0.00	0.00	0.00	0.00
School Board Service	3,982.67	17,297.82	95,365.47	26,537.82	53,024.84	196,208.62
Exec. Admin. - Supt. Office	5,632.82	24,464.85	134,878.39	37,533.27	74,994.70	277,504.03
Special Area Admin. Service	0.00	0.00	0.00	0.00	0.00	0.00
Support Service - Business	11,192.40	48,611.64	268,003.30	74,578.60	149,014.42	551,400.36
Operation & Maintenance of Plant	57,176.90	248,334.76	1,369,106.89	380,988.12	761,246.87	2,816,853.54
Support Service - Central	0.00	0.00	0.00	0.00	0.00	0.00
Other Support Service	23,991.56	104,201.84	574,480.39	159,863.49	319,420.94	1,181,958.22
Total Expenditures	492,366.63	2,300,771.49	17,212,531.46	4,652,496.33	9,731,814.14	34,389,980.05
007-0000 Average Daily Membership (1)	69.77	303.03	1,670.65	464.90	928.91	3,437.26
008-0000 Average Cost Per Pupil	7,057.00	7,592.55	10,302.89	10,007.52	10,476.60	10,005.06
009-0000 Regular School Year ADA (2)	69.77	287.09	1,601.03	445.69	893.78	3,297.36
010-0000 Summer School ADA (2)	0.00	0.00	24.77	3.29	13.84	41.90

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