

**Free Soil Community Schools
2008-09 Opening Budget - Detailed**

2008/09
Opening
Budget
(06/30/08)

REVENUES:

LOCAL REVENUE

10-111-0000-000	Property Tax	347,061
10-119-0000-000	Delinquent Taxes	50
10-128-0000-000	Other Taxes	50
10-151-0000-000	Investment Earnings	5,500
10-192-0000-100	Gifts & Contributions	100
10-199-0000-000	Miscellaneous Revenue	4,000
	Local Source Revenue Total	356,761

STATE REVENUE

10-311-0010-000	Foundation Grant	158,739
10-312-0020-000	At-Risk Sec 31A	31,733
10-312-0120-000	Special Education	10,628
	State Source Revenue Total	201,100

FEDERAL REVENUE

10-414-0000-100	Compensatory Education Title I	15,886
10-414-0000-200	Compensatory Education Title IIA	750
10-414-0000-210	Compensatory Education Title IID	7,733
10-414-0000-500	Compensatory Education Title V	-
10-414-0000-900	REAP	10,403
10-421-0000-200	National Forest	8,200
	Federal Source Revenue Total	42,971

INCOMING & OTHER REVENUES

10-513-0000-000	Medicaid Service	1,000
10-518-0000-000	ISD Reimbursement	-
10-541-0000-000	Insurance Claim Reimbursement	25,000
10-595-0000-000	Refund of Prior Year Expenditures	2,000
10-599-0000-000	Other Financing Sources	-
	Incoming & Other Revenues	28,000

TOTAL REVENUES:

628,832

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EXPENDITURES:

INSTRUCTIONAL SERVICES:

ELEMENTARY EXPENDITURES:

ELEMENTARY SALARIES & WAGES:

11-111-1240-000	Elementary Teacher Salaries	137,996
11-111-1790-000	Retirement Incentive Payout	17,000
	TOTAL SALARIES & WAGES	154,996

ELEMENTARY EMPLOYEE BENEFITS:

11-111-2130-000	Elementary Health Insurance	43,724
11-111-2820-000	Elementary Retirement (16.54%)	22,845
11-111-2830-000	Elementary FICA/Medicare	10,250
11-111-2840-000	Elementary Workers' Compensation	275
11-111-2850-000	Elementary Unemployment	-
	TOTAL BENEFITS	77,094

OTHER ELEMENTARY EXPENSES:

11-111-3110-000	WSI Contracted Subs	5,460
11-111-5110-000	Teaching Supplies	3,000
11-111-5210-000	Textbooks	750
11-111-5990-000	Miscellaneous Materials	1,000
	TOTAL OTHER EXPENSES	10,210

TOTAL ELEMENTARY EXPENDITURES **242,300**

SPECIAL EDUCATION EXPENDITURES

SPECIAL EDUCATION SALARIES & BENEFITS:

11-122-1240-000	Special Education Teaching Salaries - 50%	23,789
11-122-2130-000	Special Education Insurance - 50%	7,447
11-122-2820-000	Special Education Retirement (16.54%) - 50%	3,938
11-122-2830-000	Special Education FICA/Medicare - 50%	1,767
11-122-2840-000	Special Education Worker's Compensation	25
11-122-2850-000	Special Education Unemployment Compensation	-
	TOTAL BENEFITS	36,965

SPECIAL EDUCATION OTHER EXPENSES:

11-122-3110-000	WSI Contracted Subs - 50%	780
11-122-5110-000	Teaching Supplies	200
11-122-5990-000	Miscellaneous Supplies	50
	TOTAL OTHER EXPENSES	1,030

TOTAL SPECIAL EDUCATION EXPENDITURES **37,995**

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COMPENSATORY EDUCATION EXPENDITURES		
COMPENSATORY EDUCATION SALARIES & WAGES:		
11-125-1240-410	REAP Teacher Salaries	6,600
11-125-1240-610	At Risk Teacher Salaries	20,176
11-125-1630-110	Title I Aides	11,880
		38,656
TOTAL SALARIES & WAGES		
COMPENSATORY EDUCATION EMPLOYEE BENEFITS:		
11-125-2130-410	REAP Insurance	2,087
11-125-2130-610	At Risk Insurance	6,381
11-125-2820-110	Title I Retirement (16.54%)	1,967
11-125-2820-410	REAP Retirement (16.54%)	1,093
11-125-2820-610	At Risk Retirement (16.54%)	3,340
11-125-2830-110	Title I FICA/Medicare	909
11-125-2830-410	REAP FICA/Medicare	490
11-125-2830-610	At Risk FICA/Medicare	1,499
		17,766
TOTAL EMPLOYEE BENEFITS		
COMPENSATORY EDUCATION OTHER EXPENDITURES		
11-125-3110-110	Title I WSI Contracted Subs	600
11-125-4900-200	Title IIA-Contracted Service	750
11-125-5110-110	Title I Teaching Supplies	530
11-125-5110-410	REAP Teaching Supplies	133
11-125-5110-610	At-Risk Teaching Supplies	336
		2,349
TOTAL OTHER EXPENDITURES		
TOTAL COMPENSATORY EDUCATION EXPENDITURES		58,770
TOTAL INSTRUCTIONAL EXPENDITURES		339,066
 SUPPORT SERVICES:		
PUPIL SUPPORT SERVICE EXPENDITURES		
11-219-1220-000	Counselor	300
11-219-1290-100	Journalism	300
11-219-1290-110	Young Authors	100
11-219-2820-000	Pupil Support Retirement (16.54%)	116
11-219-2830-000	Pupil Support FICA/Medicare	54
		869
TOTAL PUPIL SUPPORT EXPENDITURES		
 COMPUTER-ASSISTED INSTRUCTION		
11-225-5110-500	Supplies--Title VA Reg	-

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BOARD OF EDUCATION EXPENDITURES		
11-231-3170-000	Board Legal Services	10,000
11-231-3180-000	Board Audit Services	10,450
11-231-3510-000	Board Advertising	4,000
11-231-3990-000	Board Insurance & Bond Premium	7,400
11-231-4990-000	Board Election Expense	2,500
11-231-7410-000	Board Dues and Fees	100
11-231-7910-000	Board Miscellaneous Expense	1,000
		35,450
TOTAL BOARD OF EDUCATION EXPENDITURES		
 EXECUTIVE ADMINISTRATION EXPENDITURES		
EXECUTIVE ADMINISTRATION SALARIES & WAGES:		
11-232-1110-000	Superintendent Salary	12,000
11-232-1120-000	Assistant Superintendent	1,200
11-232-1620-000	Secretary Salary	25,000
		38,200
TOTAL SALARIES & WAGES		
EXECUTIVE ADMINISTRATION EMPLOYEE BENEFITS:		
11-232-2130-000	Administration Insurance	14,977
11-232-2820-000	Administration Retirement (16.54%)	4,346
11-232-2830-000	Administration FICA/Medicare	2,823
11-232-2840-000	Administration Workers' Compensation	50
		22,196
TOTAL EMPLOYEE BENEFITS		
EXECUTIVE ADMINISTRATION OTHER EXPENSES:		
11-232-3220-000	Admin Travel/Meals for Conferences	300
11-232-3430-000	Postage	2,300
11-232-4120-000	Repairs & Maintenance	750
11-232-4220-000	Copy Machine Lease	1,800
11-232-4290-000	Telephone System Lease	1,800
11-232-5910-000	Office Supplies	2,500
11-232-7410-000	Dues & Fees	775
11-232-7910-000	Miscellaneous Expense	550
		10,775
TOTAL OTHER EXPENSES		
		71,171
TOTAL EXECUTIVE ADMINISTRATION EXPENDITURES		
 FISCAL SERVICE EXPENDITURES		
11-252-1310-000	Fiscal Salary	10,530
11-252-2820-000	Administration Retirement (16.54%)	1,746
11-252-2830-000	Administration FICA/Medicare	806
11-252-5910-000	Fiscal Office Supplies	350
11-252-7410-100	Bank Service Charges	350
11-252-7900-000	Miscellaneous Expense	100
		13,882
TOTAL FISCAL SERVICE EXPENDITURES		

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OTHER BUSINESS SERVICE EXPENDITURES	
11-259-7210-100 State Aid Note Interest	6,500
11-259-7610-000 Charge-backs--P/Y Tax	1,000
	7,500
TOTAL OTHER BUSINESS SERVICE EXPENDITURES	
 OPERATIONS & MAINTENANCE EXPENDITURES	
OPERATIONS & MAINTENANCE SALARIES & BENEFITS:	
11-261-1640-000 Operations Wages	17,329
11-261-2130-000 Operations Insurance	9,361
11-261-2820-000 Operations Retirement (16.54%)	2,874
11-261-2830-000 Operations FICA/Medicare	1,263
11-261-2840-000 Operations Workers' Compensation	200
	31,027
TOTAL SALARIES & BENEFITS	
OPERATIONS & MAINTENANCE OTHER EXPENSES:	
11-261-3410-000 Telephone	5,100
11-261-3840-000 Waste & Trash Removal	1,800
11-261-4110-000 Repairs & Maintenance	26,000
11-261-4110-900 Grounds Maintenance	500
11-261-4120-000 Equipment Repair	200
11-261-5520-000 Electricity	16,875
11-261-5540-000 Heating Fuel	56,250
11-261-5990-000 Other Supplies and Materials	6,500
11-261-7410-000 Dues & Fees	75
11-261-7910-000 Operations Miscellaneous	50
	113,350
TOTAL OTHER EXPENSES	
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	144,377
 TRANSPORTATION EXPENDITURES	
TRANSPORTATION SALARIES & WAGES:	
11-271-1550-000 Garage Wages	10,397
11-271-1610-000 Transportation Wages	21,600
	31,997
TOTAL SALARIES & WAGES	
TRANSPORTATION BENEFITS:	
11-271-2130-000 Transportation Insurance - Garage Employee	5,616
Garage Employee	-
11-271-2820-000 Transportation Retirement (16.54%)	5,300
11-271-2830-000 Transportation FICA/Medicare	2,410
11-271-2840-000 Transportation Workers' Compensation	250
	13,577
TOTAL BENEFITS	

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TRANSPORTATION OTHER EXPENSES:		
11-271-3930-000	Fleet Insurance	2,992
11-271-4130-000	Vehicle Repair	250
11-271-4220-000	Radio Equipment	500
11-271-4910-000	Other Purchased Services	150
11-271-5710-000	Fuel, Oil & Grease	24,000
11-271-5720-000	Tires, Tubes, Batteries	500
11-271-5730-000	Vehicle Repair Parts	250
11-271-5790-000	Other Transportation Supplies	600
11-271-5990-000	Misc Transportation Supplies	200
11-271-7410-000	Trans Due & Fees	125
11-271-7910-000	Transportation Misc Expense	100
		29,667
TOTAL OTHER EXPENSES		29,667
TOTAL TRANSPORTATION EXPENDITURES		75,242
DATA PROCESSING EXPENDITURES:		
11-282-3410-000	Purchased Services--Internet	5,900
11-282-3410-100	Purchased Services--Computer Repair	2,500
11-284-5990-210	Supplies--Title IID Reg	7,733
		16,133
TOTAL DATA PROCESSING EXPENDITURES		16,133
OUTGOING TRANSFERS:		
11-625-8110-000	Transfer to Food Service Fund	19,965
		19,965
TOTAL OUTGOING TRANSFERS		19,965
TOTAL SUPPORT SERVICES		384,589
TOTAL EXPENDITURES		723,654
DIFFERENCE OF REVENUE/EXPENDITURES		(94,823)
FUND BALANCE (DEFICIT) JULY 1, 2008		247,789
DESIGNATED UNRESERVED FUND BALANCE		(70,000)
		82,966
PROJECTED FUND BALANCE (DEFICIT) JUNE 30, 2009		82,966

Orig: 06/29/08

Rev: