

**BENTONVILLE PUBLIC SCHOOLS  
BUDGET & FUND BALANCE SUMMARY 2013-14  
Budget Year 2013-14**

| <i>Description</i>        | <i>Beginning<br/>Fund Balance<br/>7/1/2013</i> | <i>Year End<br/>Projection<br/>Revenues</i> | <i>Year End<br/>Projection<br/>Expenses</i> | <i>Year End<br/>Projection<br/>Variance</i> | <i>Projected<br/>Fund Balance<br/>6/30/2014</i> |
|---------------------------|--|---|---|---|---|
| Fund 1 - Certified Salary | 0  | 0   | 67,512,816                                  | (67,512,816)                                | (67,512,816)                                    |
| Fund 2 - Operating        | 24,411,995                                     | 130,505,744                                 | 53,233,630                                  | 77,272,114                                  | 101,684,189                                     |
| Fund 2 - Categorical      | 225,093  | 4,734,466                                   | 1,474,135                                   | 3,260,332                                   | 3,485,425                                       |
| Fund 4 - Debt Service     | 0  | 195,216                                     | 12,639,761                                  | (12,444,545)                                | (12,444,545)                                    |
| <b>Subtotal Operating</b> | <b>24,637,088</b>                              | <b>135,435,426</b>                          | <b>134,860,342</b>                          | <b>575,084</b>                              | <b>25,212,252</b>                               |
| Percent of Fund Balance   | <b>18.27%</b>                                  |   |   |   | <b>18.70%</b>                                   |
| Fund 3 - Building         | 8,103,677                                      | 0   | 7,171,680                                   | (7,171,680)                                 | 931,997   |
| Fund 3 - Transfers        |  | 0   | 0   |   |   |
| Fund 5 - Capital Outlay   | 446,047  | 2,986,828                                   | 2,919,728                                   | 67,100                                      | 513,146   |
| Fund 6 - Federal Grants   | 1,432,023                                      | 4,527,630                                   | 2,713,440                                   | 1,814,190                                   | 3,246,213                                       |
| Fund 7 - Activity         | 2,113,017                                      | 2,432,669                                   | 2,412,928                                   | 19,741                                      | 2,132,758                                       |
| Fund 8 - Cafeteria        | 55,870   | 5,974,198                                   | 5,741,321                                   | 232,876                                     | 288,746   |
| <b>Subtotal Other</b>     | <b>12,150,633</b>                              | <b>15,921,325</b>                           | <b>20,959,098</b>                           | <b>(5,037,773)</b>                          | <b>7,112,860</b>                                |
| <b>TOTALS</b>             | <b>36,787,721</b>                              | <b>151,356,751</b>                          | <b>155,819,440</b>                          | <b>(4,462,690)</b>                          | <b>32,325,112</b>                               |

\*Portion of the year reported **100%**

**BENTONVILLE PUBLIC SCHOOLS**  
**Fund Comparison Report 2013-14**  
**Budget Year 2013-14**

|                           | <i>FY 2010-11</i>    | <i>FY 2011-12</i>    | <i>FY 2012-13</i>    | <i>FY 2013-14</i>    |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
|                           | <i>Actual</i>        | <i>Actual</i>        | <i>Unaudited</i>     | <i>Budget</i>        |
| <b>Revenue</b>            |                      |                      |                      |                      |
| FUND 2 Operation          | \$110,965,607        | \$130,617,536        | \$130,681,045        | \$135,240,210        |
| FUND 4 Debt Services      | \$144,135            | \$140,587            | \$205,182            | \$195,216            |
| <b>Subtotal Operation</b> | <b>\$111,109,742</b> | <b>\$130,758,123</b> | <b>\$130,886,227</b> | <b>\$135,435,426</b> |
| FUND 3 Building           | \$34,087,131         | \$30,396,675         | \$2,477,041          | \$0                  |
| FUND 5 Capital Outlay     | \$2,607,074          | \$3,450,492          | \$2,986,828          | \$2,986,828          |
| FUND 6 Federal Grants     | \$8,457,344          | \$4,249,564          | \$3,390,006          | \$4,527,630          |
| FUND 7 Activity           | \$2,677,484          | \$2,740,841          | \$2,912,669          | \$2,432,669          |
| FUND 8 Cafeteria          | \$4,997,374          | \$5,165,772          | \$5,237,679          | \$5,974,198          |
| Total Revenues            | <b>\$163,936,149</b> | <b>\$176,761,468</b> | <b>\$147,890,450</b> | <b>\$151,356,751</b> |
| <b>Expenses</b>           |                      |                      |                      |                      |
| FUND 1 Certified Salaries | \$53,258,865         | \$57,064,748         | \$64,499,396         | \$67,512,816         |
| FUND 2 Operation          | \$45,390,626         | \$49,654,731         | \$55,478,906         | \$54,707,765         |
| FUND 4 Debt Services      | \$9,818,498          | \$14,561,611         | \$12,901,603         | \$12,639,761         |
| <b>Subtotal Operation</b> | <b>\$108,467,989</b> | <b>\$121,281,090</b> | <b>\$132,879,905</b> | <b>\$134,860,342</b> |
| FUND 3 Building           | \$5,514,777          | \$29,389,908         | \$31,204,988         | \$7,171,680          |
| FUND 5 Capital Outlay     | \$2,762,205          | \$3,767,882          | \$3,092,843          | \$2,919,728          |
| FUND 6 Federal Grants     | \$8,400,339          | \$4,928,491          | \$4,085,515          | \$2,713,440          |
| FUND 7 Activity           | \$2,612,972          | \$2,522,465          | \$2,832,928          | \$2,412,928          |
| FUND 8 Cafeteria          | \$5,022,991          | \$5,400,058          | \$5,425,083          | \$5,741,321          |
| Total Expenses            | <b>\$127,266,496</b> | <b>\$167,289,894</b> | <b>\$179,521,262</b> | <b>\$155,819,440</b> |
| <b>Operation Variance</b> | <b>\$2,641,753</b>   | <b>\$9,477,033</b>   | <b>(\$1,993,678)</b> | <b>\$575,084</b>     |
| Begin Operation Balance   | \$14,761,534         | \$17,403,287         | \$26,861,011         | \$24,637,088         |

Revenue Expenses Summary

**BENTONVILLE PUBLIC SCHOOLS**  
**Fund Comparison Report 2013-14**  
**Budget Year 2013-14**

|                           | <i>FY 2010-11</i>    | <i>FY 2011-12</i>    | <i>FY 2012-13</i>    | <i>FY 2013-14</i>    |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
|                           | <i>Actual</i>        | <i>Actual</i>        | <i>Unaudited</i>     | <i>Budget</i>        |
| <b>Revenue</b>            |                      |                      |                      |                      |
| FUND 2 Operation          | \$110,965,607        | \$130,617,536        | \$130,681,045        | \$135,240,210        |
| FUND 4 Debt Services      | \$144,135            | \$140,587            | \$205,182            | \$195,216            |
| <b>Subtotal Operation</b> | <b>\$111,109,742</b> | <b>\$130,758,123</b> | <b>\$130,886,227</b> | <b>\$135,435,426</b> |
| FUND 3 Building           | \$34,087,131         | \$30,396,675         | \$2,477,041          | \$0                  |
| FUND 5 Capital Outlay     | \$2,607,074          | \$3,450,492          | \$2,986,828          | \$2,986,828          |
| FUND 6 Federal Grants     | \$8,457,344          | \$4,249,564          | \$3,390,006          | \$4,527,630          |
| FUND 7 Activity           | \$2,677,484          | \$2,740,841          | \$2,912,669          | \$2,432,669          |
| FUND 8 Cafeteria          | \$4,997,374          | \$5,165,772          | \$5,237,679          | \$5,974,198          |
| Total Revenues            | <b>\$163,936,149</b> | <b>\$176,761,468</b> | <b>\$147,890,450</b> | <b>\$151,356,751</b> |

**Expenses**

\*2012-13 variance due to purchase of ALE building.

**BENTONVILLE PUBLIC SCHOOLS**  
**Revenue & Expenditure Source Summary Funds 1, 2 & 4**  
**Budget Year 2013-14**

3rd Q ADM                                    13,541.22                                    14,102.23                                    14,821.73                                    15,301.00

|                                 | <i>FY 2010-11</i><br><i>Actual</i> | <i>FY 2011-12</i><br><i>Actual</i> | <i>FY 2012-13</i><br><i>Unaudited</i> | <i>FY 2013-14</i><br><i>Budget</i> |
|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|
| <b>Revenue Fund 1,2 &amp; 4</b> |                                    |                                    |                                       |                                    |
| Property Tax-Current            | \$35,937,132                       | \$42,388,069                       | \$32,202,419                          | \$33,007,479                       |
| Property Tax-Jan/June           | \$16,542,564                       | \$25,182,125                       | \$26,805,717                          | \$27,449,054                       |
| Property Tax Delinquent         | \$5,236,946                        | \$3,901,476                        | \$3,685,987                           | \$2,865,389                        |
| Other Local Taxes               | \$3,086,123                        | \$3,997,385                        | \$3,538,021                           | \$3,496,386                        |
| Interest                        | \$42,886                           | \$50,506                           | \$68,007                              | \$40,000                           |
| Other Local Sources             | \$3,249,801                        | \$3,176,328                        | \$3,875,772                           | \$3,772,923                        |
| Subtotal Local Sources          | \$64,095,452                       | \$78,695,889                       | \$70,175,924                          | \$70,631,231                       |
| State Foundation                | \$38,640,267                       | \$43,183,135                       | \$49,489,947                          | \$55,537,022                       |
| State Enhanced                  | \$0                                | \$0                                | \$0                                   | \$0                                |
| URT 98%                         | \$355,772                          | \$0                                | \$0                                   | \$0                                |
| Student Growth                  | \$2,814,473                        | \$3,476,383                        | \$4,419,159                           | \$3,068,640                        |
| Other State Sources             | \$5,008,890                        | \$5,201,768                        | \$6,073,837                           | \$6,003,317                        |
| Subtotal State Sources          | \$46,897,458                       | \$51,861,286                       | \$60,505,738                          | \$64,608,979                       |
| Subtotal Local & State          | \$110,992,910                      | \$130,557,175                      | \$130,681,662                         | \$135,240,210                      |
| Other Nonrevenue Sources        | \$116,832                          | \$200,948                          | \$204,565                             | \$195,216                          |
| Total Revenues                  | \$111,109,742                      | \$130,758,123                      | \$130,886,227                         | \$135,435,426                      |

|   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| <b>Expenses-Function (Funds 1, 2 &amp; 4)</b> |               |               |               |               |
| Instruction                                   | \$62,615,790  | \$67,590,494  | \$74,708,479  | \$79,618,269  |
| Support Services Students                     | \$6,111,514   | \$6,657,993   | \$7,520,597   | \$7,929,235   |
| Support Services Instruction                  | \$3,398,315   | \$3,965,067   | \$4,773,425   | \$4,393,818   |
| District Administration                       | \$1,686,433   | \$1,249,186   | \$1,206,675   | \$1,671,734   |
| School Administration                         | \$5,820,740   | \$5,958,187   | \$6,721,472   | \$6,961,247   |
| Central Services                              | \$2,884,715   | \$4,050,667   | \$4,333,401   | \$3,887,320   |
| Maintenance & Operation                       | \$8,673,687   | \$9,019,303   | \$9,356,561   | \$10,090,890  |
| Transportation                                | \$5,170,842   | \$5,544,852   | \$5,871,202   | \$5,012,675   |
| Noninstruction Operations                     | \$2,287,455   | \$2,551,881   | \$2,867,076   | \$2,635,392   |
| Subtotal Expenditures                         | \$98,649,491  | \$106,587,630 | \$117,358,889 | \$122,200,581 |
| Facilities                                    | \$0           | \$0           | \$63,802      | \$20,000      |
| Other Uses                                    | \$9,818,498   | \$14,693,460  | \$15,457,214  | \$12,639,761  |
| Total Function Expenses                       | \$108,467,989 | \$121,281,090 | \$132,879,905 | \$134,860,342 |

Source Summary

**BENTONVILLE PUBLIC SCHOOLS**  
**Expenditure by Object Report for Fund 1, 2 &4**  
**Budget Year 2013-14**

3rd Q ADM                                      13,541.22                                      14,102.23                                      14,821.73                                      15,301.00

| DESCRIPTION                  | <i>FY 2010-11</i><br><i>Actual</i> | <i>FY 2011-12</i><br><i>Actual</i> | <i>FY 2012-13</i><br><i>Unaudited</i> | <i>FY 2013-14</i><br><i>Budget</i> | <i>FY 2013-14</i><br><i>% Budget</i> |
|------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|--------------------------------------|
| Certified Salaries           | \$ 53,215,302                      | \$ 56,952,867                      | \$ 63,571,906                         | 67,512,816                         | 50.06%                               |
| Classified Salaries          | 13,434,305                         | 14,199,472                         | 15,808,744                            | 15,987,343                         | 11.85%                               |
| Substitutes                  | 945,981                            | 1,211,668                          | 1,163,328                             | 0                                  | 0.00%                                |
| Unused Sick Leave            | 59,980                             | -                                  | -                                     |                                    | 0.00%                                |
| Cert Benefits                | 12,670,540                         | 13,745,415                         | 15,375,503                            | 15,774,670                         | 11.70%                               |
| Class Benefits               | 3,956,870                          | 3,988,895                          | 4,388,299                             | 3,836,741                          | 2.84%                                |
| Early Severance              | -                                  | 660,534                            | 635,824                               | 635,830                            | 0.47%                                |
| Purchased Services           | 47,591                             | 15,605                             | 25,606                                | 27,000                             | 0.02%                                |
| Instructional Services       | 5,318                              | 96,470                             | 159,732                               | 91,000                             | 0.07%                                |
| Cert Substitute Service      |                                    |                                    |                                       | 1,111,114                          | 0.82%                                |
| Student Assessment           |                                    |                                    |                                       | 33,250                             | 0.02%                                |
| Cert. Prof. Development      | 108,991                            | 174,655                            | 119,524                               | 327,334                            | 0.24%                                |
| Class. Prof Development      | 49,287                             | 16,944                             | 10,286                                | 33,300                             | 0.02%                                |
| Pupil Services               | -                                  | 388                                | -                                     | 0                                  | 0.00%                                |
| Accounting                   | 32,882                             | 30,433                             | 37,574                                | 34,800                             | 0.03%                                |
| Legal                        | 115,737                            | 60,199                             | 45,924                                | 52,000                             | 0.04%                                |
| Medical                      | 162,770                            | 23,270                             | 8,814                                 | 12,825                             | 0.01%                                |
| Infor Tech                   | -                                  | 20,188                             | 32,439                                | 29,747                             | 0.02%                                |
| Other Professional           | 334,797                            | 405,224                            | 439,071                               | 310,255                            | 0.23%                                |
| Software Support             |                                    |                                    | 144,395                               | 292,700                            | 0.22%                                |
| Other Purchase Service       | 198,747                            | 500,929                            | 453,811                               | 898,247                            | 0.67%                                |
| Water & Sewer                | 420,792                            | 409,275                            | 458,651                               | 512,147                            | 0.38%                                |
| Sanitation                   | 249,691                            | 287,430                            | 246,971                               | 277,598                            | 0.21%                                |
| Class Substitute Service     |                                    |                                    |                                       | 176,121                            | 0.13%                                |
| Cleaning Services            | 3,029,222                          | 3,268,427                          | 3,669,882                             | 3,732,077                          | 2.77%                                |
| Lawn Care                    | 202,639                            | 137,108                            | 209,948                               | 211,350                            | 0.16%                                |
| Repairs & Maintenance        | 588,372                            | 781,879                            | 756,806                               | 753,300                            | 0.56%                                |
| Rental                       | 385,138                            | 356,187                            | 336,526                               | 385,008                            | 0.29%                                |
| Other Property Service       | 4,583                              | 10,979                             | 54,020                                | 13,245                             | 0.01%                                |
| Property & Liability Insuran | 221,143                            | 245,790                            | 56,484                                | 221,516                            | 0.16%                                |
| Fleet Insurance              | 105,114                            | 61,997                             | 67,252                                | 66,250                             | 0.05%                                |
| Student Accident Ins         | 14,200                             | 14,200                             | 13,774                                | 13,774                             | 0.01%                                |
| Telephone                    | 151,823                            | 168,830                            | 158,614                               | 159,865                            | 0.12%                                |
| Postage                      | 73,266                             | 62,130                             | 110,059                               | 114,611                            | 0.08%                                |
| Netwok Systems               | 9,950                              | 19,523                             | 49,095                                | 50,000                             | 0.04%                                |
| Advertising                  | 9,967                              | 10,914                             | 9,628                                 | 12,550                             | 0.01%                                |
| Printing & Binding           | 190,559                            | 300,265                            | 224,228                               | 146,408                            | 0.11%                                |
| Tuitions                     | 247,744                            | 177,188                            | 178,522                               | 170,000                            | 0.13%                                |
| Travel                       | 216,753                            | 296,455                            | 277,423                               | 301,131                            | 0.22%                                |
| Meals                        | 250,420                            | 351,548                            | 300,478                               | 256,969                            | 0.19%                                |
| General Supplies & Materia   | 2,324,970                          | 2,425,699                          | 2,853,231                             | 2,385,073                          | 1.77%                                |
| Allocation (\$500) Supplies  | 155,532                            | 156,066                            | 172,373                               | 204,000                            | 0.15%                                |
| Natural Gas                  | 252,305                            | 184,901                            | 269,488                               | 329,280                            | 0.24%                                |
| Electricity                  | 1,704,408                          | 1,807,983                          | 1,863,875                             | 2,042,486                          | 1.51%                                |
| Gasoline & Diesel            | 723,238                            | 695,330                            | 874,606                               | 876,459                            | 0.65%                                |
| Library Books & Periodical:  | 80,059                             | 68,600                             | 77,956                                | 83,712                             | 0.06%                                |
| Textbooks                    | 630,216                            | 798,222                            | 517,550                               | 936,250                            | 0.69%                                |
| Technology Supplies          | 51,058                             | 99,814                             | 70,696                                | 64,303                             | 0.05%                                |
| Software                     | 148,207                            | 291,463                            | 245,093                               | 214,808                            | 0.16%                                |
| Other Supplies               | -                                  | -                                  | 2,634                                 | 1,100                              | 0.00%                                |
| Bldg & Land Improvement      | -                                  | -                                  | -                                     |                                    | 0.00%                                |
| Equipment                    | 165,176                            | 455,950                            | 398,777                               | 64,813                             | 0.05%                                |
| Dues & Fees                  | 507,057                            | 540,929                            | 468,571                               | 427,406                            | 0.32%                                |
| Judgment                     | -                                  | -                                  | -                                     |                                    | 0.00%                                |
| Interest                     | 6,791,836                          | 7,408,398                          | 8,278,521                             | 8,022,438                          | 5.95%                                |
| Taxes                        | 3,373                              | 152                                | 7,293                                 | 7,000                              | 0.01%                                |
| Misc Expenditures            | 49,392                             | 4,605                              | 7,167                                 | 9,000                              | 0.01%                                |
| Other Uses of Funds          | 3,065,677                          | 7,147,333                          | 4,617,323                             | 4,617,324                          | 3.42%                                |
| Fund Transfers               | 105,013                            | 132,199                            | 2,555,611                             |                                    | 0.00%                                |
| <b>TOTALS</b>                | <b>108,467,989</b>                 | <b>121,280,923</b>                 | <b>132,879,905</b>                    | <b>134,860,343</b>                 |                                      |

**BENTONVILLE PUBLIC SCHOOLS**  
**Expenditure by Object Report for Fund 1, 2 & 4**  
**Budget Year 2013-14**

3rd Q ADM    13,541.22                      14,102.23                      14,821.73                      15,301.00

| DESCRIPTION                    | <i>FY 2010-11<br/>Actual</i> | <i>FY 2011-12<br/>Actual</i> | <i>FY 2012-13<br/>Unaudited</i> | <i>FY 2013-14<br/>Budget</i> | <i>FY 2013-14<br/>% Budget</i> | <i>FY 2013-14<br/>% Budget</i> |
|--------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|--------------------------------|--------------------------------|
| Certified Salaries             | \$ 53,215,302                | \$ 56,952,867                | \$ 63,571,906                   | 67,512,816                   | 50.06%                         | 50.06%                         |
| Classified Salaries            | 13,434,305                   | 14,199,472                   | 15,808,744                      | 15,987,343                   | 11.85%                         | 61.92%                         |
| Cert Benefits                  | 12,670,540                   | 13,745,415                   | 15,375,503                      | 15,774,670                   | 11.70%                         | 73.61%                         |
| Interest                       | 6,791,836                    | 7,408,398                    | 8,278,521                       | 8,022,438                    | 5.95%                          | 79.56%                         |
| Other Uses of Funds            | 3,065,677                    | 7,147,333                    | 4,617,323                       | 4,617,324                    | 3.42%                          | 82.99%                         |
| Class Benefits                 | 3,956,870                    | 3,988,895                    | 4,388,299                       | 3,836,741                    | 2.84%                          | 85.83%                         |
| Cleaning Services              | 3,029,222                    | 3,268,427                    | 3,669,882                       | 3,732,077                    | 2.77%                          | 88.60%                         |
| General Supplies & Materials   | 2,324,970                    | 2,425,699                    | 2,853,231                       | 2,385,073                    | 1.77%                          | 90.37%                         |
| Electricity                    | 1,704,408                    | 1,807,983                    | 1,863,875                       | 2,042,486                    | 1.51%                          | 91.88%                         |
| Cert Substitute Service        |                              |                              |                                 | 1,111,114                    | 0.82%                          | 92.70%                         |
| Textbooks                      | 630,216                      | 798,222                      | 517,550                         | 936,250                      | 0.69%                          | 93.40%                         |
| Other Purchase Service         | 198,747                      | 500,929                      | 453,811                         | 898,247                      | 0.67%                          | 94.07%                         |
| Gasoline & Diesel              | 723,238                      | 695,330                      | 874,606                         | 876,459                      | 0.65%                          | 94.72%                         |
| Repairs & Maintenance          | 588,372                      | 781,879                      | 756,806                         | 753,300                      | 0.56%                          | 95.27%                         |
| Early Severance                | -                            | 660,534                      | 635,824                         | 635,830                      | 0.47%                          | 95.75%                         |
| Water & Sewer                  | 420,792                      | 409,275                      | 458,651                         | 512,147                      | 0.38%                          | 96.12%                         |
| Dues & Fees                    | 507,057                      | 540,929                      | 468,571                         | 427,406                      | 0.32%                          | 96.44%                         |
| Rental                         | 385,138                      | 356,187                      | 336,526                         | 385,008                      | 0.29%                          | 96.73%                         |
| Natural Gas                    | 252,305                      | 184,901                      | 269,488                         | 329,280                      | 0.24%                          | 96.97%                         |
| Cert. Prof. Development        | 108,991                      | 174,655                      | 119,524                         | 327,334                      | 0.24%                          | 97.21%                         |
| Other Professional             | 334,797                      | 405,224                      | 439,071                         | 310,255                      | 0.23%                          | 97.44%                         |
| Travel                         | 216,753                      | 296,455                      | 277,423                         | 301,131                      | 0.22%                          | 97.67%                         |
| Software Support               |                              |                              | 144,395                         | 292,700                      | 0.22%                          | 97.88%                         |
| Sanitation                     | 249,691                      | 287,430                      | 246,971                         | 277,598                      | 0.21%                          | 98.09%                         |
| Meals                          | 250,420                      | 351,548                      | 300,478                         | 256,969                      | 0.19%                          | 98.28%                         |
| Property & Liability Insurance | 221,143                      | 245,790                      | 56,484                          | 221,516                      | 0.16%                          | 98.45%                         |
| Software                       | 148,207                      | 291,463                      | 245,093                         | 214,808                      | 0.16%                          | 98.60%                         |
| Lawn Care                      | 202,639                      | 137,108                      | 209,948                         | 211,350                      | 0.16%                          | 98.76%                         |
| Allocation (\$500) Supplies    | 155,532                      | 156,066                      | 172,373                         | 204,000                      | 0.15%                          | 98.91%                         |
| Class Substitute Service       |                              |                              |                                 | 176,121                      | 0.13%                          | 99.04%                         |
| Tuitions                       | 247,744                      | 177,188                      | 178,522                         | 170,000                      | 0.13%                          | 99.17%                         |
| Telephone                      | 151,823                      | 168,830                      | 158,614                         | 159,865                      | 0.12%                          | 99.29%                         |
| Printing & Binding             | 190,559                      | 300,265                      | 224,228                         | 146,408                      | 0.11%                          | 99.40%                         |
| Postage                        | 73,266                       | 62,130                       | 110,059                         | 114,611                      | 0.08%                          | 99.48%                         |
| Instructional Services         | 5,318                        | 96,470                       | 159,732                         | 91,000                       | 0.07%                          | 99.55%                         |
| Library Books & Periodicals    | 80,059                       | 68,600                       | 77,956                          | 83,712                       | 0.06%                          | 99.61%                         |
| Fleet Insurance                | 105,114                      | 61,997                       | 67,252                          | 66,250                       | 0.05%                          | 99.66%                         |
| Equipment                      | 165,176                      | 455,950                      | 398,777                         | 64,813                       | 0.05%                          | 99.71%                         |
| Technology Supplies            | 51,058                       | 99,814                       | 70,696                          | 64,303                       | 0.05%                          | 99.76%                         |
| Legal                          | 115,737                      | 60,199                       | 45,924                          | 52,000                       | 0.04%                          | 99.79%                         |
| Network Systems                | 9,950                        | 19,523                       | 49,095                          | 50,000                       | 0.04%                          | 99.83%                         |
| Accounting                     | 32,882                       | 30,433                       | 37,574                          | 34,800                       | 0.03%                          | 99.86%                         |
| Class. Prof Development        | 49,287                       | 16,944                       | 10,286                          | 33,300                       | 0.02%                          | 99.88%                         |
| Student Assessment             |                              |                              |                                 | 33,250                       | 0.02%                          | 99.91%                         |
| Infor Tech                     | -                            | 20,188                       | 32,439                          | 29,747                       | 0.02%                          | 99.93%                         |
| Purchased Services             | 47,591                       | 15,605                       | 25,606                          | 27,000                       | 0.02%                          | 99.95%                         |
| Student Accident Ins           | 14,200                       | 14,200                       | 13,774                          | 13,774                       | 0.01%                          | 99.96%                         |
| Other Property Service         | 4,583                        | 10,979                       | 54,020                          | 13,245                       | 0.01%                          | 99.97%                         |
| Medical                        | 162,770                      | 23,270                       | 8,814                           | 12,825                       | 0.01%                          | 99.98%                         |
| Advertising                    | 9,967                        | 10,914                       | 9,628                           | 12,550                       | 0.01%                          | 99.99%                         |
| Misc Expenditures              | 49,392                       | 4,605                        | 7,167                           | 9,000                        | 0.01%                          | 99.99%                         |
| Taxes                          | 3,373                        | 152                          | 7,293                           | 7,000                        | 0.01%                          | 100.00%                        |
| Other Supplies                 | -                            | -                            | 2,634                           | 1,100                        | 0.00%                          | 100.00%                        |
| Substitutes                    | 945,981                      | 1,211,668                    | 1,163,328                       | 0                            | 0.00%                          | 100.00%                        |
| Unused Sick Leave              | 59,980                       | -                            | -                               |                              | 0.00%                          | 100.00%                        |
| Pupil Services                 | -                            | 388                          | -                               | 0                            | 0.00%                          | 100.00%                        |
| Bldg & Land Improvement        | -                            | -                            | -                               |                              | 0.00%                          | 100.00%                        |
| Judgment                       | -                            | -                            | -                               |                              | 0.00%                          | 100.00%                        |
| Fund Transfers                 | 105,013                      | 132,199                      | 2,555,611                       |                              | 0.00%                          | 100.00%                        |
| <b>TOTALS</b>                  | <b>108,467,989</b>           | <b>121,280,923</b>           | <b>132,879,905</b>              | <b>134,860,343</b>           |                                |                                |