

|  | Line Item<br>Budget<br>Code | 2017-2018           |
|--|-----------------------------|---------------------|
| <b>Revenue</b>                                 |                             |                     |
| <i>Increase in Student Pop.From Prev. Year</i> |                             | 176                 |
| Student Population                             |                             | 2,986               |
| Special Ed Population                          |                             | 520                 |
| <i>Per Student ADM</i>                         |                             | \$11,469.79         |
| <i>Per Student ADM for Spec Ed.</i>            |                             | \$20,266.79         |
| ADM - Regular Ed Funds                         | 6940                        | \$34,248,786        |
| ADM - Special Ed Funds                         | 6940                        | \$10,538,730        |
| Camp Revenue                                   | 6981                        | \$95,363            |
| Child Care Revenue (ASC, BSC)                  | 6980                        | \$604,551           |
| Contributions & Donations                      | 6920                        | \$0                 |
| Fees for Lost & Damaged Materials              | 6991                        | \$2,666             |
| Food Service Revenue                           | 6611                        | \$541,219           |
| Food Service Federal Subsidy                   | 7600                        | \$484,641           |
| Food Service State Subsidy                     | 8531                        | \$31,419            |
| Grants - Federal, Other                        | 8590                        | \$33,575            |
| Grants - State, Other                          | 7990                        | \$30,996            |
| Health Care Employee Contributions             | 6993                        | \$718,667           |
| Health Service State Reimbursement             | 7330                        | \$51,821            |
| Interest on Investments                        | 6510                        | \$43,549            |
| IDEA Grant                                     | 6829                        | \$373,452           |
| Medical Access Revenue                         | 8810                        | \$33,688            |
| Miscellaneous Revenue                          | 6999                        | \$24,825            |
| Reconciliation with Districts                  | 6941                        | \$0                 |
| Rent Reimbursement Subsidy                     | 7320                        | \$30,123            |
| Title I Grant                                  | 8514                        | \$430,093           |
| Title II Grant                                 | 8515                        | \$16,872            |
| Title III Grant                                | 8516                        | \$34,827            |
| Utilities Rebate                               | 6992                        | \$25,134            |
| <b>Total all Sources</b>                       |                             | <b>\$48,378,125</b> |
| <b>Expenses</b>                                |                             |                     |
| <b>Personnel</b>                               |                             |                     |
| Bonuses  | 100                         | \$1,044,786         |
| Bonus - Long Term Incentive                    | 102                         | \$14,703            |
| Cash in Lieu of Benefits                       | 200                         | \$142,283           |
| Educational Reimbursement Benefit              | 240                         | \$302,649           |
| Employee Benefits                              | 210                         | 4,444,591           |

|  |         |                     |
|--|---------|---------------------|
| FICA, All Other - Employer Contributions   | 220     | \$1,639,045         |
| FICA for Bonuses - Employer Contributions  | 220-4   | \$81,051            |
| Payroll Administration Costs   | 615-1   | \$48,871            |
| PSERS - Employer Contributions   | 230     | \$4,528,920         |
| PSERS 403B Alternative - Employer Contributions  | 231     | \$295,617           |
| Salaries   | 111-191 | \$20,582,243        |
| Stipends   | 101     | \$558,863           |
| Unemployment Employer Contributions  | 250     | \$77,542            |
| Unused Paid Time Off   | 103     | \$142,035           |
| <b>Total Personnel</b>   |         | <b>\$33,903,199</b> |
|  |         |                     |
|  |         | <b>17-18</b>        |
| <b><u>Operating Expenses</u></b>   |         |                     |
| Accountants/Auditors   | 330     | \$75,404            |
| Athletic Equipment   | 751-1   | \$8,600             |
| Athletic Fees  | 601-B   | \$68,478            |
| Athletic Rentals   | 601     | \$11,704            |
| Athletic Transportation  | 519     | \$9,000             |
| Bank Charges   | 810     | \$9,558             |
| Board Expenses   | 618     | \$500               |
| Capital Lease  | 449     | \$6,991             |
| CCIU Services  | 591-1   | \$190,000           |
| Child Care (ASC, BSC)  | 892     | \$31,247            |
| Child Care (Camp)  | 890     | \$18,782            |
| Cleaning Supplies  | 600     | \$76,316            |
| Computers, Software Licenses   | 755-4   | \$150,000           |
| Computers, Hardware  | 758     | \$300,000           |
| Computers, Wiring & Installation   | 755-2   | \$80,111            |
| Contract Staff - Excluding Student Services ( <i>contracted custodial services, movers, etc.</i> ) | 410     | \$514,220           |
| Contracted Student Services (not CCIU)   | 301     | \$212,310           |
| Copy Paper   | 614-1   | \$56,667            |
| Curriculum   |         |                     |
| Educational Materials & Shipping   | 640     | \$1,190,000         |
| Educational Supplies   | 610     | \$16,993            |
| Educational Equipment Repair   | 435     | \$5,100             |
| Common Area Maintenance  |         |                     |
| '500   | 414-4   | \$3,744             |
| '515   | 414-5   | \$4,001             |
| '535   | 414-2   | \$3,622             |
| '150   | 414-3   | \$3,745             |
| '435 (includes property taxes)   | 414-6   | \$61,450            |
| '468 (includes property taxes)   | 414-7   | \$276,469           |
| '486 (includes property taxes)   | 414-8   | \$340,003           |

|   |            |           |
|---|------------|-----------|
| Facilities Construction & Capital Expenditures  |            |           |
| 500 Construction & Capital Expenditures         | 796        | \$5,000   |
| 515 Construction & Capital Expenditures         | 790        | \$20,000  |
| 535 Construction & Capital Expenditures         | 791        | \$35,000  |
| 150 Construction & Capital Expenditures         | 792        | \$5,000   |
| 435 Construction & Capital Expenditures         | 795        | \$0       |
| 468 Construction & Capital Expenditures         | 793        | \$5,000   |
| 486 Construction & Capital Expenditures         | 794        | \$5,000   |
| <u>Facility Maintenance</u>                     |            |           |
| Electrical                                      | 436        | \$26,769  |
| Elevator  | 437        | \$7,650   |
| Exterminator                                    | 460        | \$6,300   |
| HVAC  | 434-1      | \$219,300 |
| Landscaping                                     | 414        | \$5,100   |
| Plumbing  | 431        | \$8,404   |
| Repair, Maintenance, & Parts                    | 451-2      | \$41,820  |
| Snow Removal                                    | 412        | \$60,000  |
| Fees, Dues, & Memberships                       | 811        | \$18,923  |
| Food Service Equipment                          | 759        | \$25,000  |
| Food Service Costs                              | see FS sta | \$621,495 |
| Furniture                                       | 754        | \$150,000 |
| Insurance - Property, Liability, & Workers Comp | 523        | \$425,247 |
| Legal Services                                  | 331        | \$176,082 |
| Marketing                                       | 541        | \$17,589  |
| Nursing Equipment                               | 752        | \$4,624   |
| Nursing Supplies                                | 613        | \$5,152   |
| Office Equipment Lease                          | 442        | \$199,600 |
| Office Supplies                                 | 614        | \$37,491  |
| Postage   | 531        | \$23,254  |
| Playground                                      | 760        | \$0       |
| <u>Principals' Discretionary Funds</u>          |            |           |
| 500 Building                                    | 643-2      | \$8,980   |
| 515 Building                                    | 643-3      | \$4,090   |
| 535 Building                                    | 643-4      | \$4,980   |
| 150 Building                                    | 643-1      | \$13,111  |
| 468/486 Building                                | 643-7      | \$5,350   |
| Educational Services Funds                      | 643-6      | \$5,000   |
| Student Services Funds                          | 643-5      | \$5,000   |
| Professional Development                        | 242        | \$77,000  |
| <u>Property Taxes</u>                           |            |           |
| '515 Building                                   | 920-2      | \$0       |
| '150 Building                                   | 920-1      | \$0       |
| Recruitment                                     | 543        | \$2,244   |
| Security  | 350        | \$96,500  |

|   |       |                     |
|---|-------|---------------------|
| Student Placement Charges                               | 593-3 | \$237,272           |
| Student Event Supplies                                  | 619   | \$15,397            |
| Substitute Teacher Contract Service                     | 320   | \$283,679           |
| Telephone Equipment & Installation                      | 755-1 | \$12,485            |
| Utilities   |       |                     |
| Electric & Gas  | 422   | \$444,891           |
| Sewer   | 424-2 | \$46,059            |
| Telephone Voice & Data                                  | 538   | \$90,908            |
| Trash Collection  | 411   | \$42,000            |
| Water   | 424   | \$42,516            |
| Van & Bus Expenses                                      | 626   | \$53,377            |
| <b>Total Operating Expenses</b>                         |       | <b>\$7,370,653</b>  |
|   |       |                     |
| <b>Total Expenses Before Debt Service/Leases</b>        |       | <b>\$41,273,852</b> |
|   |       |                     |
| <b>Available for Debt Service and Lease Obligations</b> |       | <b>\$7,104,272</b>  |
|   |       |                     |
| 2012 Bonds (500 & 535)                                  | 919-2 | \$2,185,875         |
| 515 Lease   | 441-3 | \$0                 |
| 150 Lease   | 441-1 | \$0                 |
| 435 Lease   | 441-5 | \$140,068           |
| 468 Lease   | 441-6 | \$411,900           |
| 486 Lease   | 441-7 | \$591,670           |
| 2017 Bonds (150 & 515 & PAC)                            | new   | \$47,733            |
| <b>Total Lease and Bond Expense</b>                     |       | <b>\$3,377,245</b>  |
|   |       |                     |
| <b>Annual Net Cash Flow</b>                             |       | <b>\$3,727,027</b>  |
|   |       |                     |
|   |       | <b>17-18</b>        |