

STILLWATER PUBLIC SCHOOLS



Operating Budget
Fiscal Year
2013 - 2014



STILLWATER PUBLIC SCHOOLS

MISSION STATEMENT

“The mission of the Stillwater School District is to provide a learning environment that respects the individual needs of its students and helps them to reach their full potential.”

Students First...Walk the Talk



STILLWATER PUBLIC SCHOOLS

STILLWATER, OKLAHOMA

OPERATING BUDGET – 2013-2014 FISCAL YEAR

BOARD OF EDUCATION

Debra Vincent, President	2013-2018
John Price, Vice-President	2010-2015
Eric Gudgel, Member	2009-2014
Camille DeYong , Member	2013-2016
Kevin Clark, Member	2012-2017
Annette Jones, Clerk	
Phillip Storm, Treasurer	

Administration:

Ann Caine, Ed.D., Superintendent

Terry McCarty, Assistant Superintendent for Operations

Gay Washington, Ed.D., Assistant Superintendent for Educational Services

Executive Summary: Fiscal Year 2014 Operating Budget

During fiscal year 2013, the district spent down a significant portion of its fund balance. Expenditures exceeded Revenues by over one million dollars, which reduced the fund balance from \$5,749,447 to \$4,701,370.

In FY 2014, the district will again decrease the fund balance significantly. Ending fund balance is projected to be \$3,348,309. Pressures on revenue this year include reductions caused by federal sequestration, the loss of our Federal Homeless Grant, and the elimination of intangible property from the tax rolls.

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GENERAL FUND

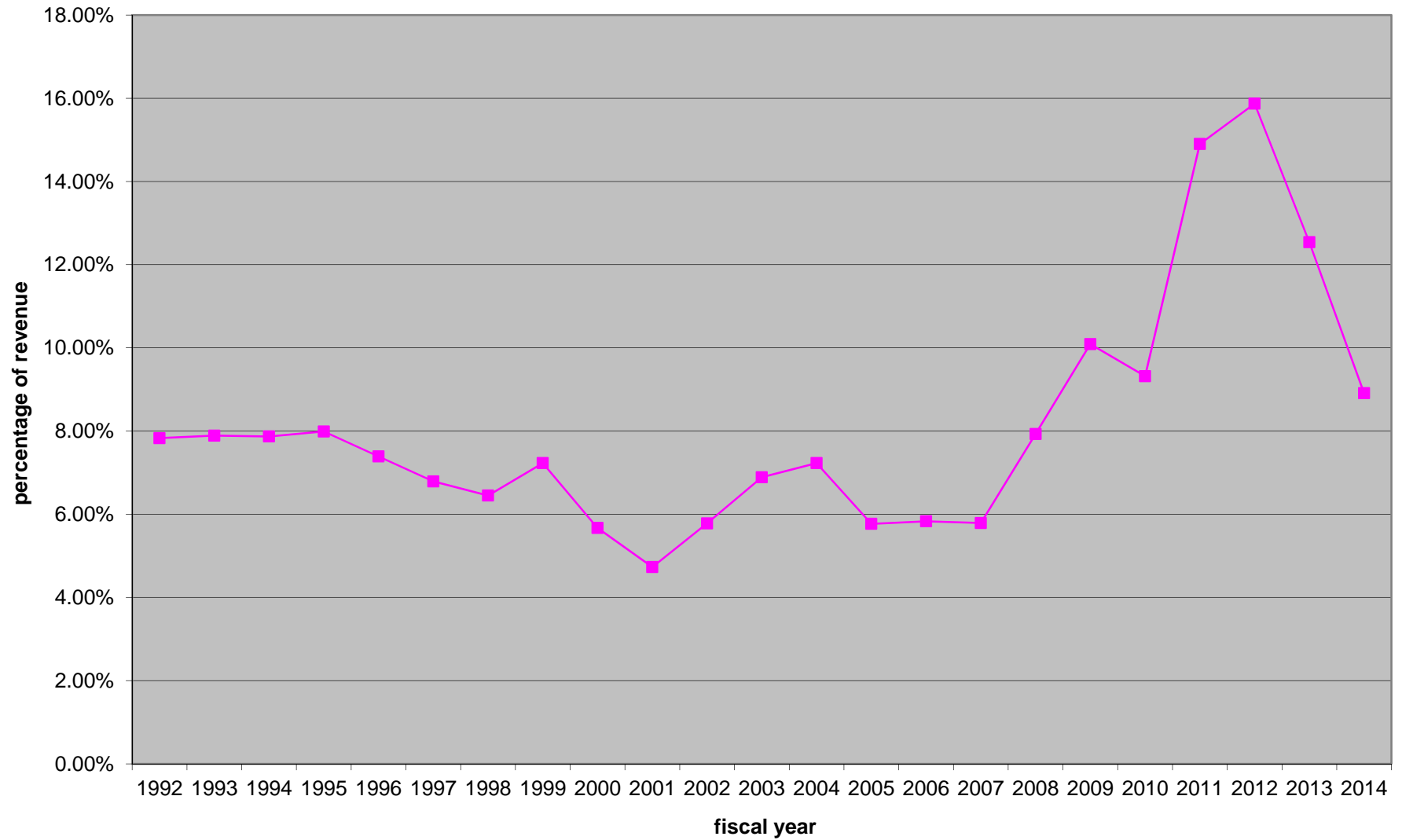
The General Fund is the general operating fund of the district and reports such expenditures as salaries, benefits, purchased services, supplies and material, utilities, transportation, maintenance, capital outlay and special programs.

General Fund Summary

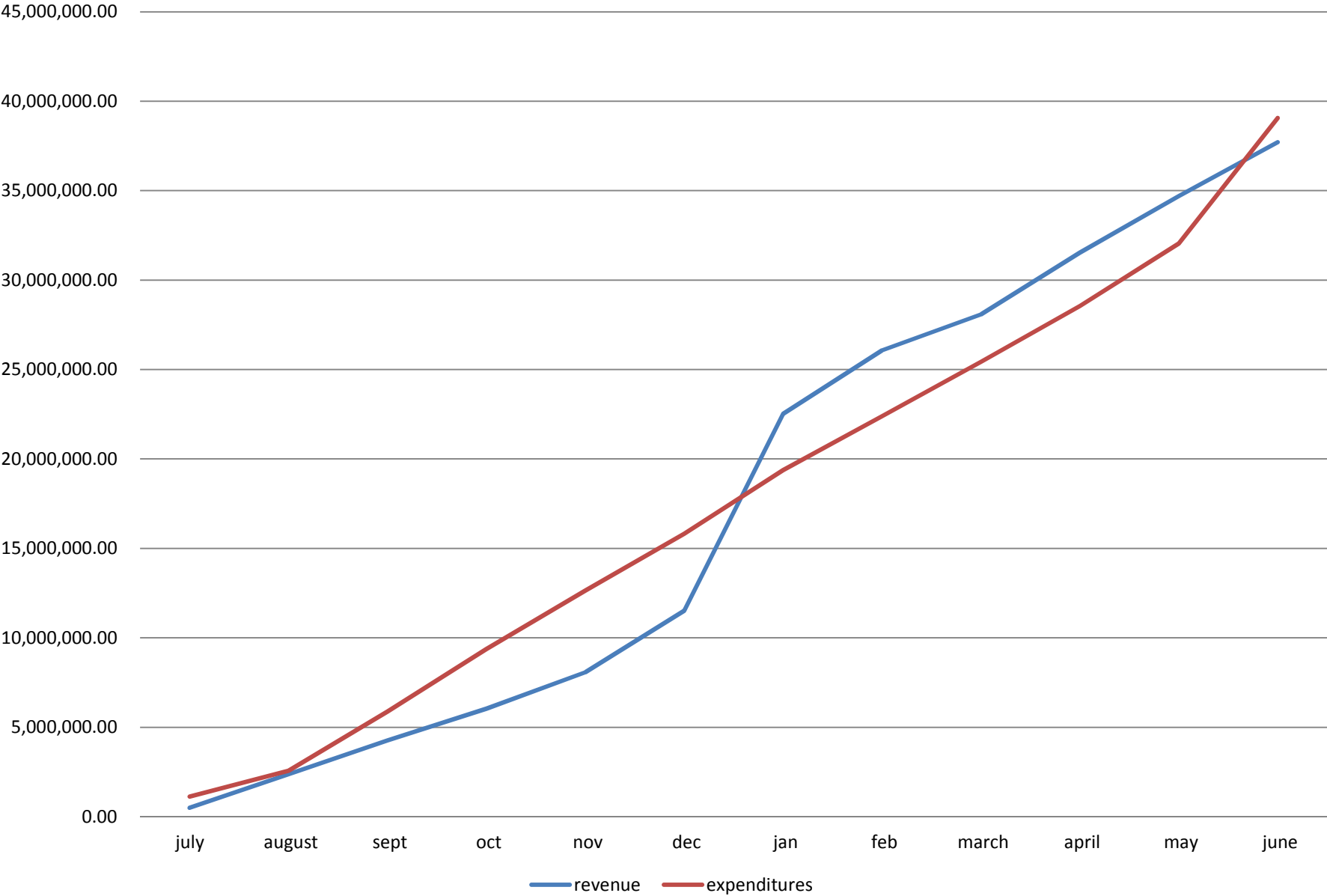
STILLWATER PUBLIC SCHOOLS GENERAL FUND OVERVIEW

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
Beginning Fund Balance	\$1,736,937.63	\$1,845,923.33	\$2,726,484.48	\$4,401,738.17	\$3,376,857.66	\$5,626,571.65	\$5,749,447.21	\$4,701,369.77
Revenue	31,854,403.64	34,360,587.13	35,040,578.26	34,132,833.53	34,864,780.57	36,236,579.17	37,493,722.54	37,704,652.45
One-Time Federal Stimulus Funds			<u>866,591.20</u>	<u>2,114,663.21</u>	<u>2,884,861.99</u>			
Total Revenue including Stimulus			35,907,169.46	36,247,496.74	37,749,642.56			
Expenditures	31,750,153.36	33,491,857.26	34,242,443.61	37,294,531.15	35,515,753.00	36,116,290.15	38,546,614.86	39,057,713.66
Prior Year Lapsed Appropriations	4,735.42	(114.36)	7,754.96	18,425.85	13,983.55	955.50	1,654.93	
Estopped Warrants		11,945.64	2,772.88	3,728.05	1,840.88	1,631.04	3,159.95	
Ending Fund Balance	\$1,845,923.33	\$2,726,484.48	\$4,401,738.17	\$3,376,857.66	\$5,626,571.65	\$5,749,447.21	\$4,701,369.77	\$3,348,308.56
Fund Balance as a Percentage of Total Revenue	5.79%	7.93%	12.26%	9.32%	14.90%	15.87%	12.54%	8.88%
total students		5,420.04	5,468.32	5,618.98	5,715.88	5,833.90	5,978.44	6,020.00
total revenue per student		\$6,339.54	\$6,566.40	\$6,450.90	\$6,604.34	\$6,211.38	\$6,271.49	\$6,263.23
total expenditures per student		\$6,179.26	\$6,261.97	\$6,637.24	\$6,213.52	\$6,190.76	\$6,447.60	\$6,487.99

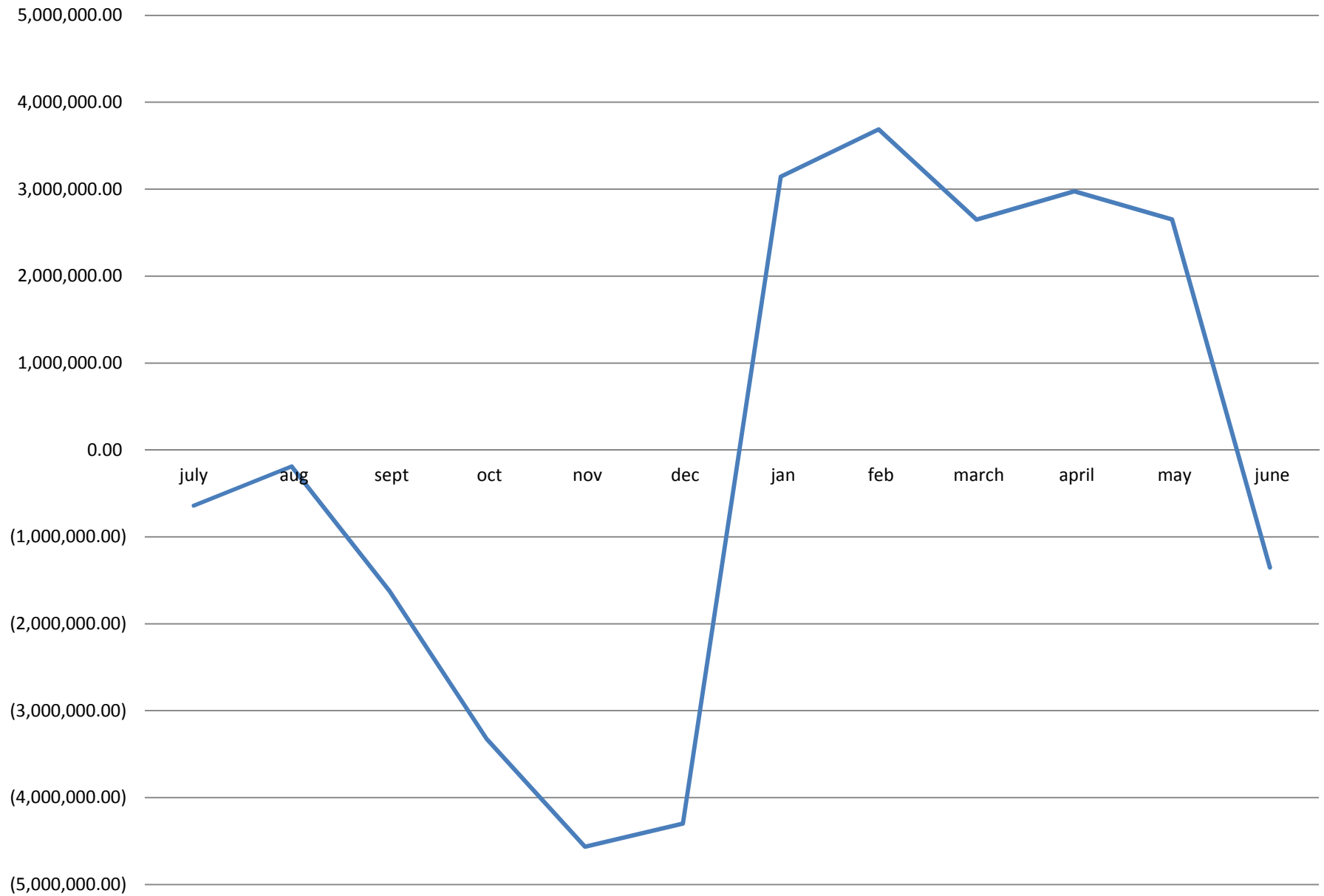
General Fund Balance History



Projected Cash Flow 2013-14

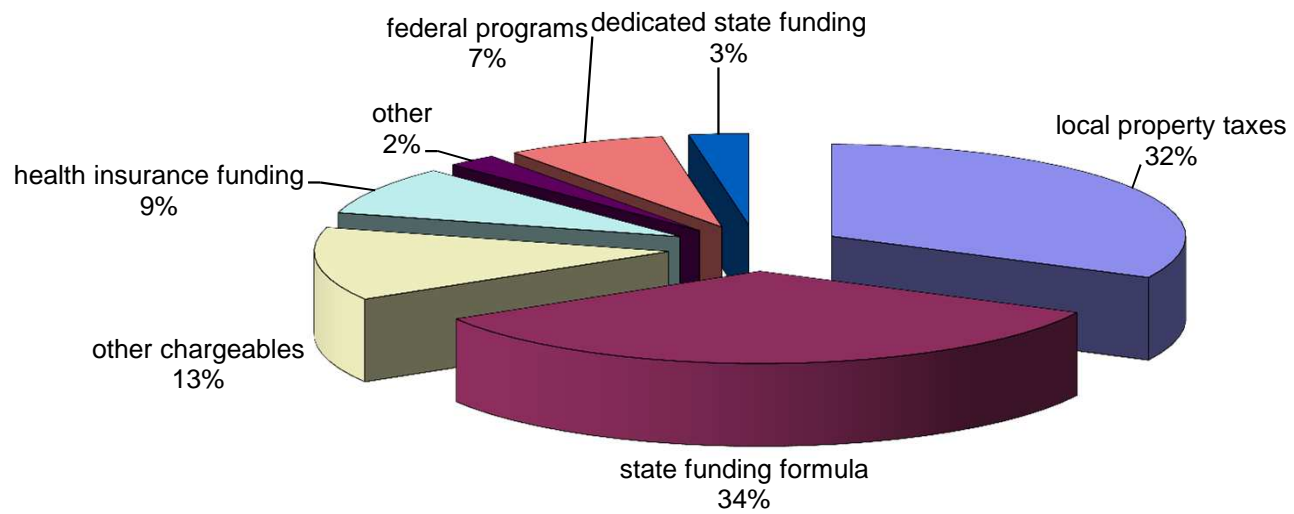


net cash flow 2014



General Fund Revenue

District Funding Sources, General Fund Budgeted Revenue, Fiscal Year 2013-2014



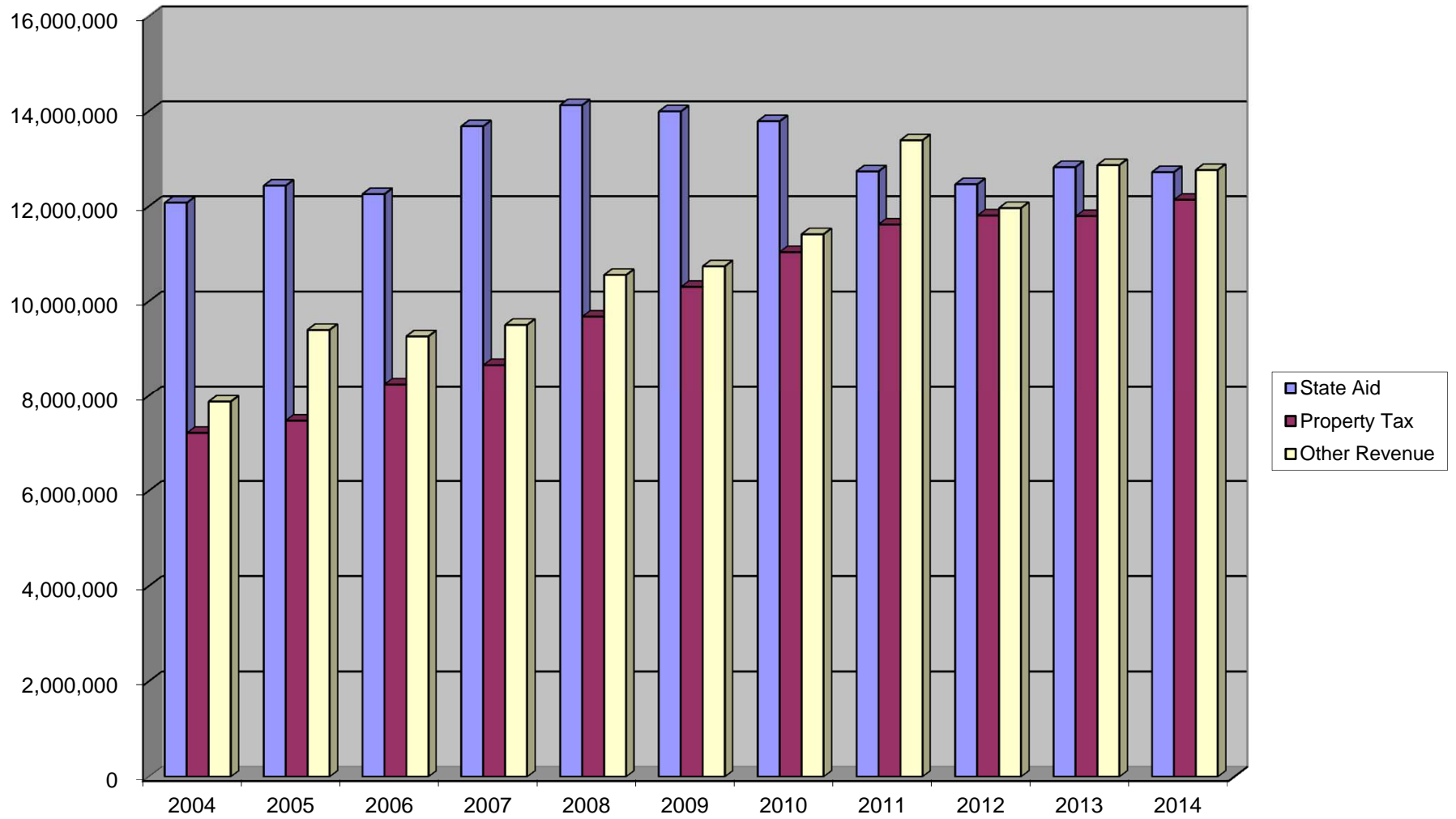
Stillwater Public Schools
General Fund Revenue Collections

	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Actual	2013-2014 Budget
local sources							
ad-valorem current	9,988,051.59	10,706,720.77	11,283,705.37	11,433,095.15	11,547,426.10	11,577,617.31	11,920,234.00
ad-valorem prior	316,016.20	334,697.82	337,847.71	372,195.64	350,000.00	214,802.44	220,000.00
summer school	24,740.00	20,050.00	16,650.00	0.00	35,000.00	52,510.00	35,000.00
activity reimbursements	59,366.79	56,384.44	82,414.94	89,873.13	80,000.00	54,563.37	60,000.00
other tuitions and fees	4,753.00	5,700.00	13,875.00	15,380.00	15,000.00	3,370.00	3,500.00
interest earnings	187,101.29	195,001.33	207,311.94	107,438.21	95,000.00	50,568.09	51,000.00
rental of facilities	29,800.75	43,587.75	17,929.06	5,969.00	15,000.00	40,641.25	41,000.00
insurance refunds	9,170.13	18,078.13	23,248.44	8,742.02	3,000.00	2,310.52	3,000.00
misc. reimbursements	127,994.42	45,226.69	254,766.48	266,546.55	115,000.00	500,427.72	275,000.00
mineral royalties	6,960.85	2,540.96	2,483.23	2,507.17	2,500.00	2,153.68	71,000.00
other local revenue	10,891.56	383.33	4,394.71	11,595.60	11,000.00	50,465.35	15,000.00
TOTAL LOCAL	10,764,846.58	11,428,371.22	12,244,626.88	12,313,342.47	12,268,926.10	12,549,429.73	12,694,734.00
intermediate sources							
4-mill	960,871.51	1,042,453.70	1,225,619.32	1,327,989.17	1,350,000.00	1,411,292.46	1,460,000.00
mortgage tax	229,951.52	198,658.86	195,243.50	262,035.54	265,000.00	275,518.10	290,000.00
TOTAL INTERMEDIATE	1,190,823.03	1,241,112.56	1,420,862.82	1,590,024.71	1,615,000.00	1,686,810.56	1,750,000.00
state sources							
gross production	248,309.95	192,821.14	231,897.67	193,670.80	200,000.00	246,696.69	235,000.00
motor vehicle	1,932,635.37	1,932,635.37	1,937,505.26	2,026,579.49	2,046,140.80	2,109,621.29	2,125,000.00
rea	152,504.64	162,169.43	143,271.29	159,983.02	165,000.00	156,584.25	160,000.00
school land earnings	515,663.19	713,558.52	809,035.15	894,506.19	822,946.00	826,273.41	855,000.00
vehicle tax stamps	6,253.24	6,073.00	6,306.67	5,685.98	6,000.00	6,726.69	7,000.00
farm implement	4,663.08	3,180.35	4,762.65	3,536.44	4,000.00	5,568.34	6,000.00
other dedicated rev		6,240.39	3,941.17	274.25	200.00	110.86	100.00
state aid	13,996,599.00	13,790,730.00	12,737,008.00	12,464,777.00	12,521,439.00	12,829,705.00	12,722,290.00
teacher mentor stipend	6,520.38	4,832.46		0.00			
health benefit allowance	2,542,381.17	2,612,606.64	2,652,089.48	2,684,303.60	2,941,000.00	3,146,446.83	3,197,421.12
alternative education	149,250.00	137,459.00	137,459.00	130,984.00	130,984.00	105,202.00	105,202.00
arts in education	2,500.00	2,303.00		0.00			
staff development	19,885.00	18,378.00	20,229.00	0.00			37,927.00
national board certified	444,955.13	433,335.00	344,674.82	435,000.00	435,000.00	380,000.00	380,000.00
reading sufficiency	58,737.88	70,516.58	31,877.55	33,828.85	19,443.15	39,458.15	30,000.00
textbooks	281,249.00	283,397.00	287,053.00	290,129.00	290,582.00	293,154.00	291,415.00
adult basic education	42,059.00	42,417.00	47,031.00	0.00			17,586.96
drivers education	3,795.94	5,137.97	2,750.15	2,840.40	3,000.00	4,615.37	5,000.00
advanced placement	9,100.00	16,400.00	18,205.00			20,910.00	15,000.00
other state sources	37,065.13	44,268.00	35,705.00	29,831.00	76,613.45	49,701.00	40,000.00
career tech salary	101,040.00	101,848.00	107,580.00	103,700.00	103,700.00	114,550.00	125,400.00
career tech capital outlay	0.00	9,364.00		10,000.00	14,790.00	36,113.06	10,000.00
rehabilitation	0.00						
TOTAL STATE	20,555,167.10	20,589,670.85	19,558,381.86	19,469,630.02	19,780,838.40	20,371,436.94	20,365,342.08

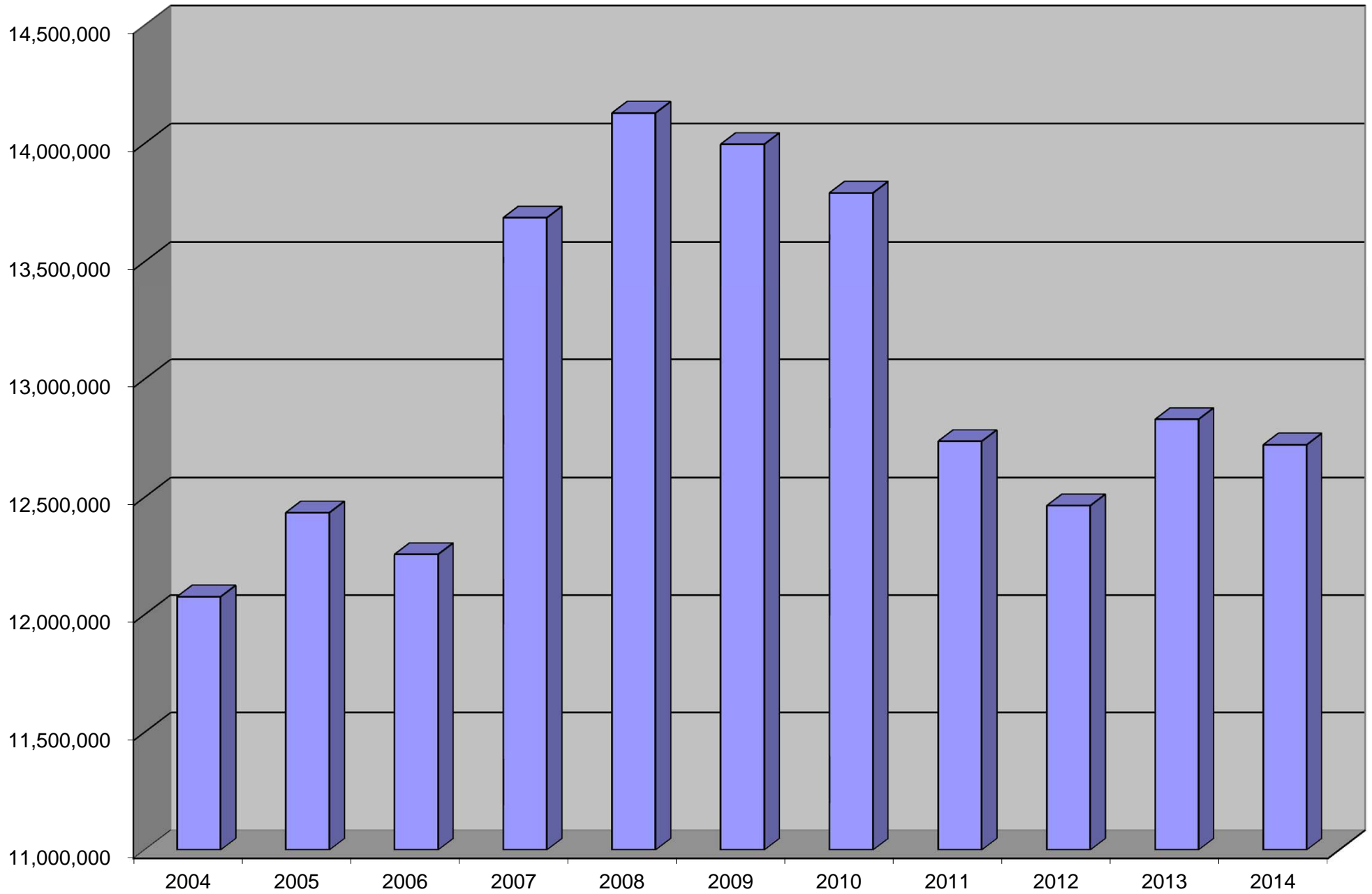
Stillwater Public Schools
General Fund Revenue Collections

	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Actual	2013-2014 Budget
federal sources							
indian education	68,453.00	78,950.00	78,605.00	84,763.00	109,497.00	109,497.00	139,335.00
title 1	846,089.19	852,931.72	888,310.40	951,318.94	972,184.48	890,020.92	883,265.03
title 1 school support	26,500.00	26,500.00	20,444.64	17,999.04	29,500.00	18,603.14	29,500.00
title 2a	211,910.33	266,856.67	203,484.23	168,254.81	218,047.19	204,511.43	195,974.66
title 2b							
title 2d	7,338.09	8,150.35	3,709.50	391.44			
title III immigrant ed	0.00	16,358.02	10,293.22				
title III limited english	12,243.09	17,920.53	16,588.10	18,033.06	18,000.00	31,294.66	38,799.60
idea discretionary	0.00	9,885.00	5,440.00	0.00	5,000.00	10,000.00	
idea early intervention	4,016.69	411.38	44,424.84	44,404.58	23,040.00	2,633.67	768.60
idea flowthrough private	0.00	10,447.00	5,115.90	3,588.83	7,130.00	4,220.00	5,064.08
idea flowthrough	1,048,864.77	878,933.22	1,112,697.04	1,100,409.00	1,089,372.09	1,087,409.99	1,141,480.80
idea project echo	0.00					2,446.64	
idea preschool	27,084.36	21,660.20	17,962.14	25,578.48	29,800.47	29,800.47	29,880.28
personnel development	0.00	1,981.04	10,902.38	0.00			
title 4 drug education	18,419.81	18,983.41	7,000.74				
title 5	0.00						
homeless	13,468.87	87,451.55	61,154.44	66,257.52	91,946.66	84,374.60	5,094.28
medicaid	129,587.93	185,255.72	249,803.97	242,631.88	265,000.00	259,831.48	260,000.00
adult basic education	62,182.72	72,846.97	55,077.82	74,494.01	78,242.00	71,646.57	75,505.04
rehabilitation svcs	3,024.29	4,083.76	5,855.94	3,940.29	4,000.00	1,195.46	1,000.00
carl perkins tech now	0.00	24,752.00			21,121.30	24,886.39	25,000.00
carl perkins	50,558.41	55,434.00	57,248.71	61,517.09	56,280.00	53,672.89	63,909.00
TOTAL FEDERAL	<u>2,529,741.55</u>	<u>2,639,792.54</u>	<u>2,854,119.01</u>	<u>2,863,581.97</u>	<u>3,018,161.19</u>	<u>2,886,045.31</u>	<u>2,894,576.37</u>
GRAND TOTAL	<u>\$35,040,578.26</u>	<u>\$35,898,947.17</u>	<u>\$36,077,990.57</u>	<u>\$36,236,579.17</u>	<u>\$36,682,925.69</u>	<u>\$37,493,722.54</u>	<u>\$37,704,652.45</u>
ADDITIONAL FUNDS PROVIDED THROUGH ARRA STIMULUS PROGRAM							
title 1 stimulus	258,875.93	59,483.77	212,920.13				
title 1 neglected stimulus	3,100.31	4,671.92					
idea flowthrough stimulus	589,151.54	268,930.46	445,251.86				
idea preschool stimulus	15,463.42	15,463.42					
jobs stimulus			1,013,480.00				
TOTAL REVENUE	<u>\$35,907,169.46</u>	<u>\$36,247,496.74</u>	<u>\$37,749,642.56</u>				
total students	5,468.32	5,618.98	5,715.88	5,833.90	5,958.00	5,978.44	6,020.00
Revenue per student	\$6,566.40	\$6,450.90	\$6,604.34	\$6,211.38	\$6,156.92	\$6,271.49	\$6,263.23

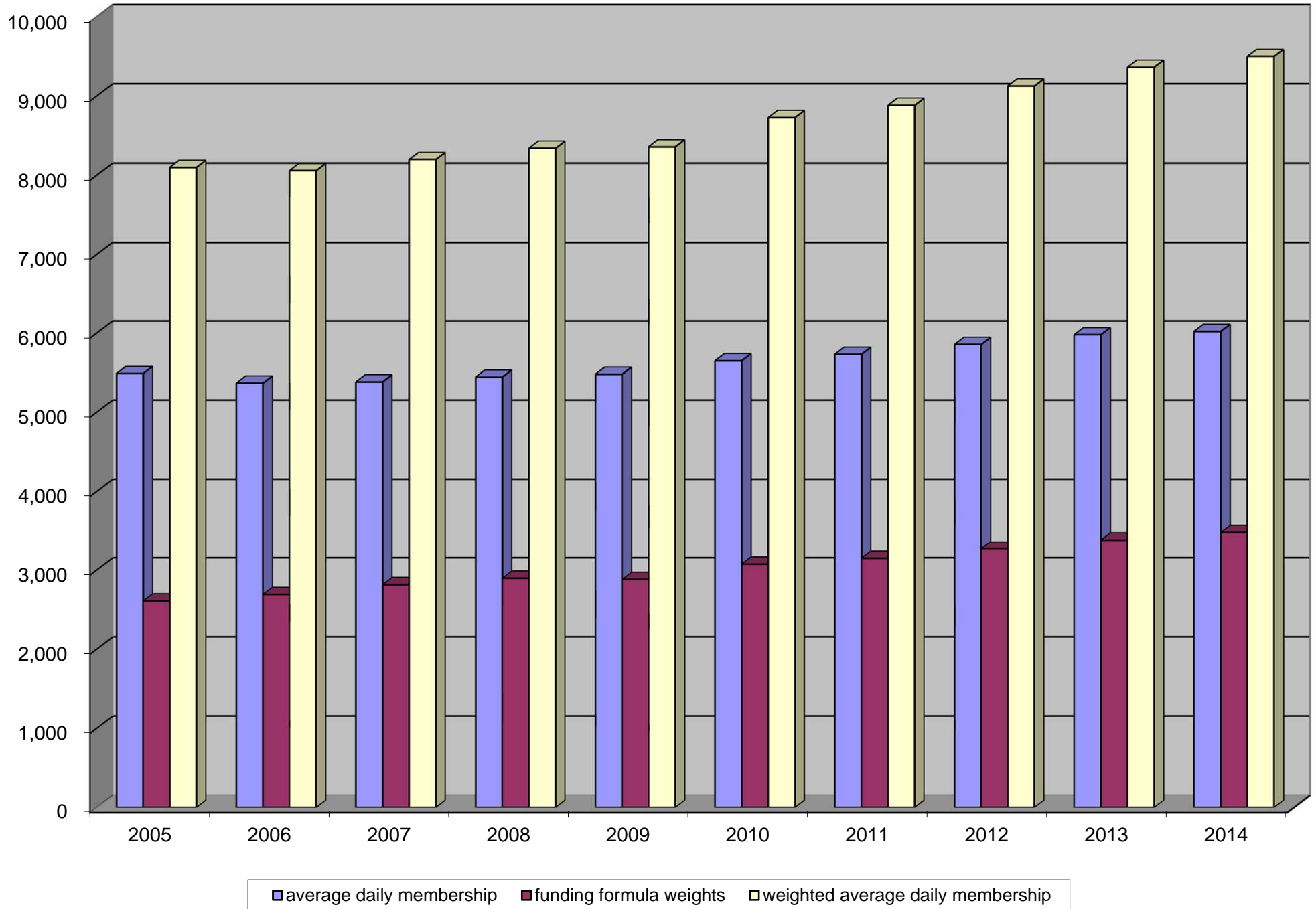
General Fund Revenue Source Comparison



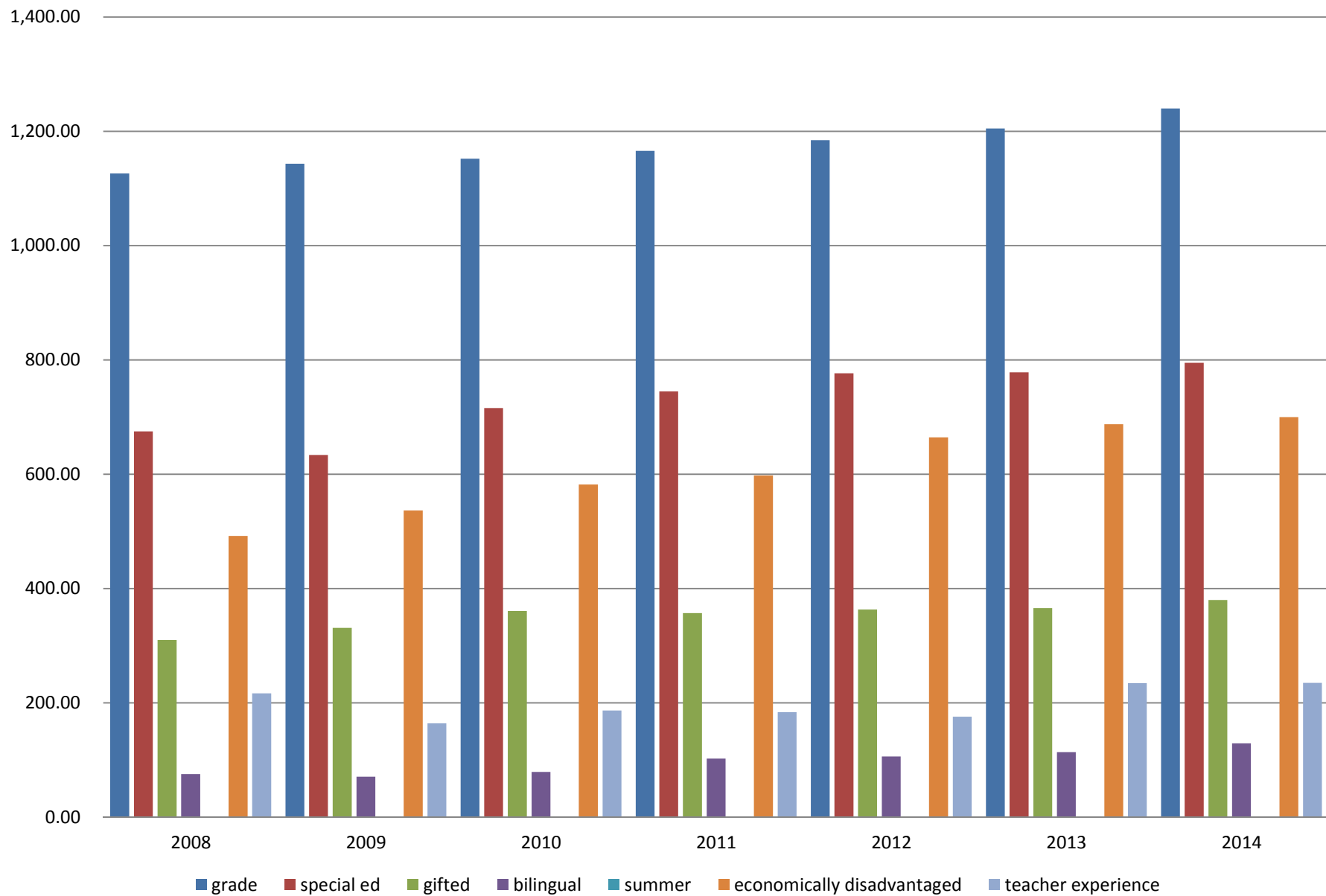
State Funding History



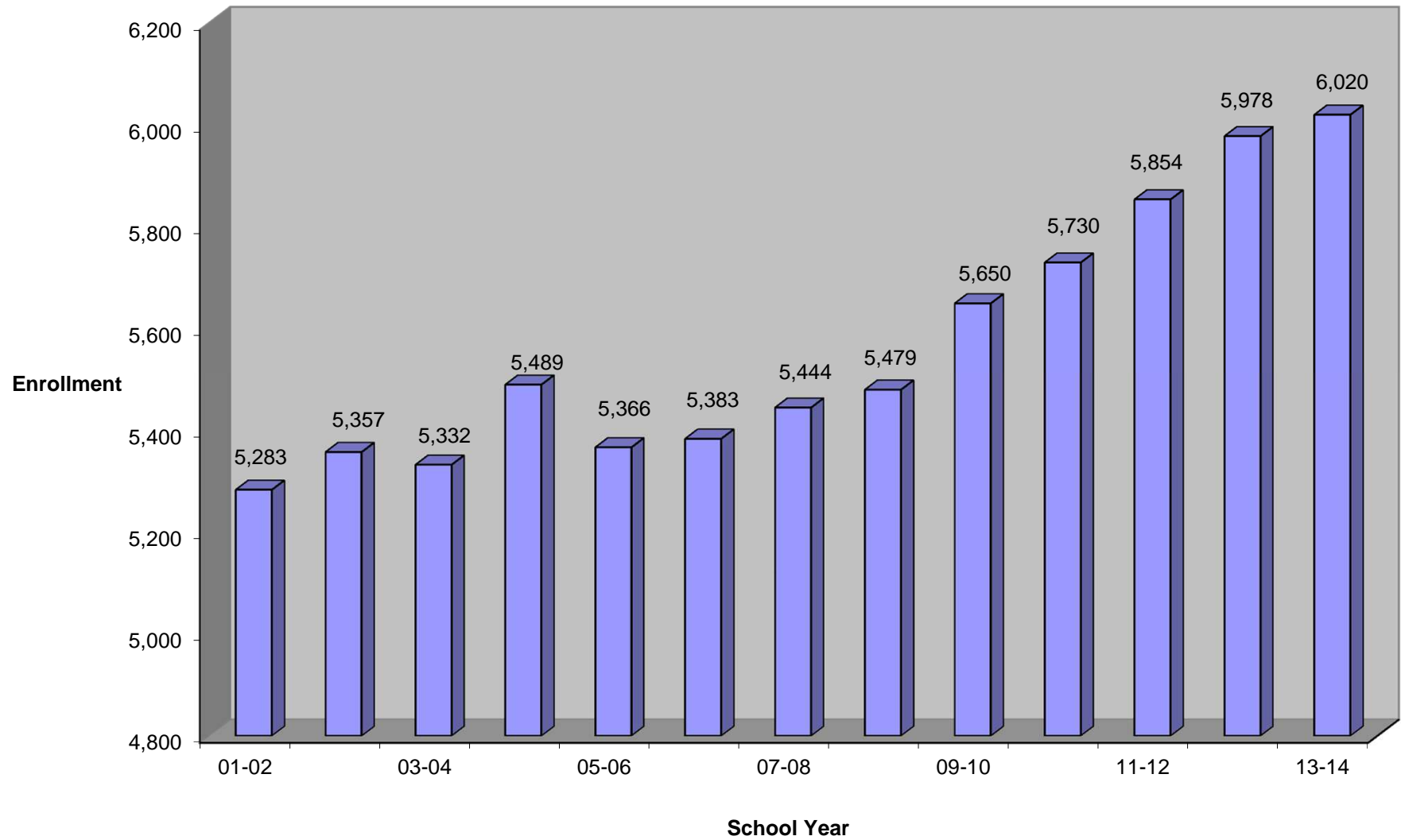
Weighted Average Daily Membership for State Funding Formula



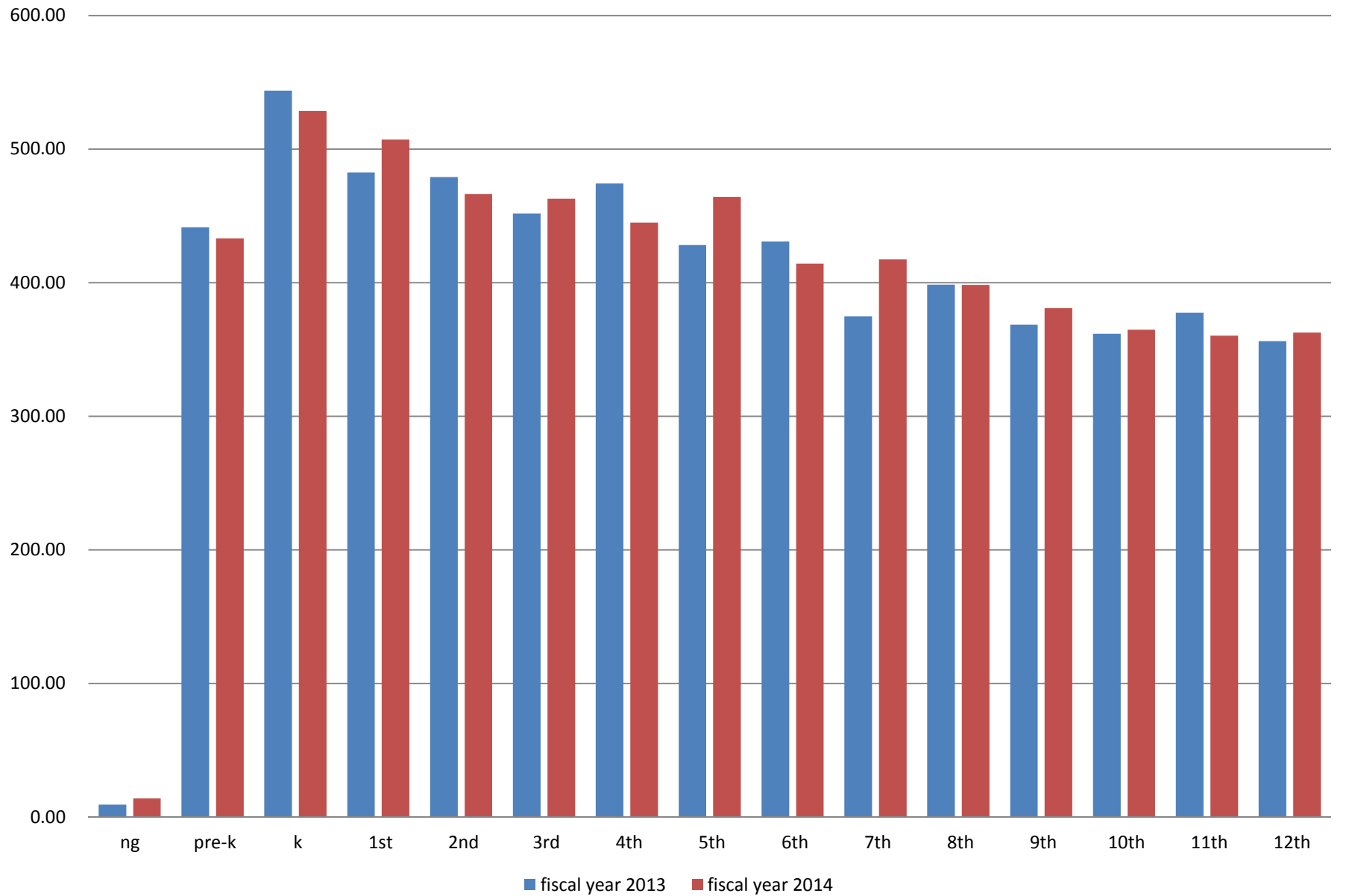
Funding Formula Weights



STILLWATER PUBLIC SCHOOLS STUDENT MEMBERSHIP



First Quarter ADM



Student Count Comparison By Site

First quarter ADM for school years 2012-2013 and 2013-2014

	1st quarter last year ADM	1st quarter this year ADM projected	difference ADM	percentage change
high school	1,020.35	1,027.80	7.45	0.73%
junior high	765.61	779.50	13.89	1.81%
middle school	805.67	831.80	26.13	3.24%
lincoln	76.81	59.90	(16.91)	-22.02%
highland park	459.56	585.10	125.54	27.32%
richmond	575.61	525.90	(49.71)	-8.64%
sangre ridge	527.53	566.80	39.27	7.44%
skyline	577.34	496.70	(80.64)	-13.97%
westwood	590.19	550.80	(39.39)	-6.67%
will rogers	511.17	520.30	9.13	1.79%
methodist church	8.20	9.00	0.80	9.76%
child development lab	20.00	17.40	(2.60)	-13.00%
headstart	<u>40.40</u>	<u>49.00</u>	<u>8.60</u>	21.29%
total	<u>5,978.44</u>	<u>6,020.00</u>	<u>41.56</u>	0.70%

SUMMARY OF STUDENT ENROLLMENT

Stillwater Public Schools

	fiscal year 2003		fiscal year 2004		fiscal year 2005		fiscal year 2006		fiscal year 2007		fiscal year 2008	
	1st qtr	full year	1st qtr	full year	1st qtr	full year	1st qtr	full year	1st qtr	full year	1st qtr	full year
preschool half-day	266.07	271.30	266.13	263.26	50.68	49.45	36.29	33.54	24.56	24.37	28.82	25.41
preschool full day	72.16	72.26	98.20	99.73	324.47	320.01	342.29	346.32	388.76	393.91	410.59	414.46
kindergarten half-day	388.86	397.24	387.00	401.51	16.51	10.77	10.90	7.50	1.24	1.06	0.00	0.00
kindergarten full day	0.00	0.00	0.00	0.00	428.23	414.86	444.12	434.81	463.02	461.66	490.36	486.81
1st grade	376.70	382.76	379.40	377.46	409.40	395.00	401.00	397.97	417.34	415.39	428.86	428.15
2nd grade	371.55	378.16	374.20	374.51	375.32	358.20	387.29	382.13	395.46	388.85	421.84	417.22
3rd grade	394.30	401.50	368.30	367.92	382.05	368.61	357.05	351.01	374.32	378.13	379.11	385.53
4th grade	377.34	380.49	399.15	394.42	371.30	356.70	362.67	361.33	336.44	330.98	374.50	374.12
5th grade	371.91	379.77	365.30	370.86	417.93	400.05	354.21	355.82	363.27	363.58	335.66	336.63
6th grade	344.98	356.67	360.58	361.31	384.51	369.64	394.52	385.77	354.17	352.42	335.00	338.29
7th grade	342.64	351.84	363.03	364.93	368.66	360.78	361.74	359.15	379.02	378.41	342.18	348.43
8th grade	364.34	370.57	362.25	362.16	377.90	366.83	366.55	362.90	352.51	350.90	389.05	389.18
9th grade	410.80	403.98	378.78	380.14	391.68	385.20	388.76	390.56	375.41	369.18	373.66	370.09
10th grade	425.70	439.91	380.33	389.14	392.61	379.96	394.07	384.62	390.29	385.82	362.80	364.03
11th grade	434.27	429.11	424.23	396.15	395.98	374.45	371.38	361.09	386.41	372.56	375.57	374.16
12th grade	396.48	384.73	412.75	384.67	393.80	362.74	384.36	362.26	370.37	355.60	384.98	355.94
non-graded	<u>19.36</u>	<u>23.25</u>	<u>12.50</u>	<u>15.30</u>	<u>7.59</u>	<u>10.05</u>	<u>8.62</u>	<u>9.21</u>	<u>10.73</u>	<u>15.29</u>	<u>10.66</u>	<u>11.59</u>
Total ADM	5,357.46	5,423.54	5,332.13	5,303.47	5,488.62	5,283.30	5,365.82	5,285.99	5,383.32	5,338.11	5,443.64	5,420.04
formula weights	2,416.62	2,427.37	2,347.33	2,343.11	2,609.36	2,651.99	2,691.46	2,672.42	2,814.62	2,802.99	2,895.52	2,888.63
Total Weighted ADM	<u>7,774.08</u>	<u>7,850.91</u>	<u>7,679.46</u>	<u>7,646.58</u>	<u>8,097.98</u>	<u>7,935.29</u>	<u>8,057.28</u>	<u>7,958.41</u>	<u>8,197.94</u>	<u>8,141.10</u>	<u>8,339.16</u>	<u>8,308.67</u>

SUMMARY OF STUDENT ENROLLMENT

Stillwater Public Schools

	fiscal year 2009		fiscal year 2010		fiscal year 2011		fiscal year 2012		fiscal year 2013		fiscal year 2014	
	1st qtr	full year	1st qtr	full year	1st qtr	full year	1st qtr	full year	1st qtr	full year	1st qtr projected	full year
preschool half-day	12.73	12.44	19.60	13.73	24.67	15.71	12.48	9.28	15.93	14.90	11.90	
preschool full day	393.05	397.77	403.24	407.65	410.95	425.17	438.48	441.20	425.40	426.90	421.30	
kindergarten half-day	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
kindergarten full day	514.86	520.40	490.20	495.62	494.62	495.66	497.90	499.86	543.62	542.70	528.50	
1st grade	445.84	444.06	493.78	484.70	493.48	487.11	482.74	482.36	482.43	477.50	507.00	
2nd grade	442.84	450.45	442.56	435.97	466.57	465.85	481.55	478.44	479.14	472.40	466.30	
3rd grade	390.39	391.31	433.98	433.02	436.26	433.49	474.10	480.54	451.79	444.40	462.80	
4th grade	374.61	374.02	398.27	399.78	412.10	415.00	427.07	428.09	474.29	473.00	445.00	
5th grade	371.91	376.53	389.07	387.46	394.33	397.68	426.79	426.00	428.19	426.00	464.20	
6th grade	340.02	339.58	375.40	370.99	381.67	374.98	388.98	382.80	430.81	429.60	414.30	
7th grade	341.02	339.59	349.58	351.96	365.29	366.56	376.40	374.64	374.86	379.70	417.50	
8th grade	363.41	361.91	356.02	351.26	347.24	344.23	376.07	373.59	398.61	388.00	398.40	
9th grade	397.18	392.08	367.09	364.09	354.60	353.36	353.98	354.03	368.55	361.30	381.10	
10th grade	359.23	359.03	398.31	400.07	369.57	374.46	359.00	360.98	361.83	359.20	364.80	
11th grade	361.86	356.86	347.22	352.80	395.64	394.25	360.86	359.77	377.52	368.60	360.30	
12th grade	360.11	343.14	380.47	356.41	367.74	351.57	386.02	366.03	356.26	332.00	362.60	
non-graded	<u>9.59</u>	<u>9.15</u>	<u>5.31</u>	<u>13.47</u>	<u>15.34</u>	<u>20.80</u>	<u>11.74</u>	<u>15.90</u>	<u>9.21</u>	<u>14.90</u>	<u>14.00</u>	
Total ADM	5,478.65	5,468.32	5,650.10	5,618.98	5,730.07	5,715.88	5,854.16	5,833.51	5,978.44	5,911.10	6,020.00	
formula weights	2,879.52	2,879.04	3,076.13	3,072.95	3,151.41	3,154.05	3,270.32	3,267.89	3,385.61	3,371.93	3,480.00	
Total Weighted ADM	<u>8,358.17</u>	<u>8,347.36</u>	<u>8,726.23</u>	<u>8,691.93</u>	<u>8,881.48</u>	<u>8,869.93</u>	<u>9,124.48</u>	<u>9,101.40</u>	<u>9,364.05</u>	<u>9,283.03</u>	<u>9,500.00</u>	

Stillwater Public Schools

Detail of State Funding Formula Weights

Notice of final state aid allocation weights are received from the SDE in December/January.
 If current weights (based on first quarter enrollment) are higher than the initial weights, then these weights are used to calculate current year funding.

	final 2007-08	final 2008-09	final 2009-10	final 2010-11	final 2011-12	final 2012-13	projected 2013-14
Average Daily Membership	5,443.64	5,478.65	5,650.10	5,730.07	5,854.16	5,978.44	6,020.00
Grade Weights	1,126.05	1,143.14	1,151.78	1,165.61	1,184.27	1,204.83	1,240.00
Special Ed Weights	675.10	633.80	715.80	744.95	776.55	778.20	795.00
Gifted Weights	310.08	331.16	360.74	357.00	363.12	365.84	380.00
Bilingual Weights	75.50	71.00	79.00	102.25	106.25	113.75	129.00
Summer Program Weight						1.20	1.00
Economically Disadvantaged Weight	492.00	536.50	582.00	598.00	664.50	687.25	700.00
Teacher Experience Weight	<u>216.79</u>	<u>163.92</u>	<u>186.81</u>	<u>183.60</u>	<u>175.63</u>	<u>234.54</u>	<u>235.00</u>
Total Formula Weights	<u>8,339.16</u>	<u>8,358.17</u>	<u>8,726.23</u>	<u>8,881.48</u>	<u>9,124.48</u>	<u>9,364.05</u>	<u>9,500.00</u>

Initial state aid allocation weights are received from the SDE in July and are based on the higher of the last two years ending student numbers. If the district were declining in enrollment, these weights could be used for current year funding.

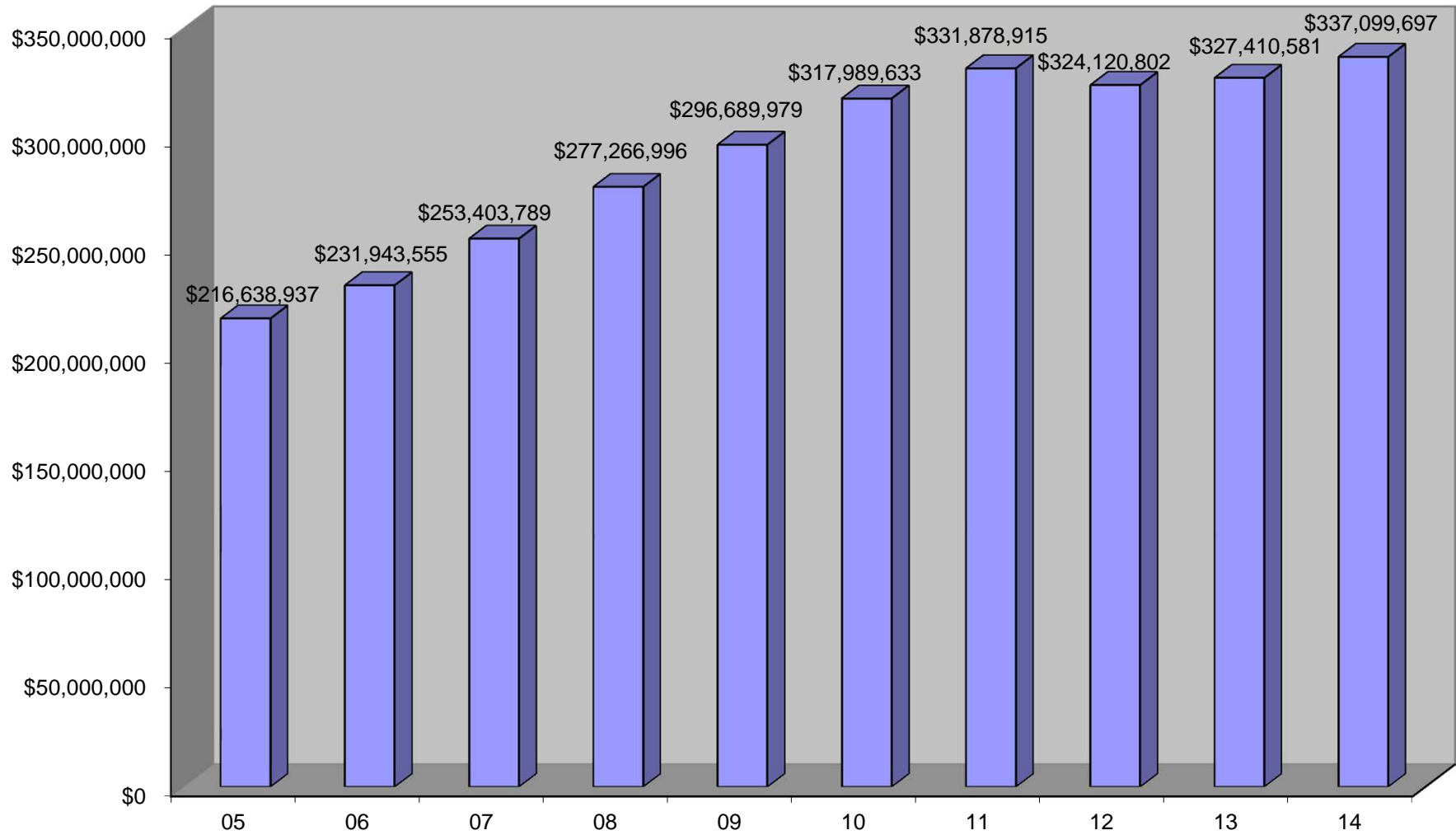
	initial 2007-08	initial 2008-09	initial 2009-10	initial 2010-11	initial 2011-12	initial 2012-13	initial 2013-14
Average Daily Membership	5,338.11	5,420.04	5,468.32	5,618.98	5,715.88	5,833.51	5,916.25
Grade Weights	1,089.42	1,120.06	1,142.90	1,149.44	1,168.53	1,182.36	1,193.59
Special Ed Weights	642.85	675.10	633.80	715.80	744.95	776.55	778.20
Gifted Weights	295.46	310.08	331.16	360.74	357.00	363.12	365.84
Bilingual Weights	55.50	75.50	71.00	79.00	102.25	106.25	113.50
Summer Program Weight	12.00	0.00	0.00	0.00	0.00	0.00	1.20
Economically Disadvantaged Weight	484.50	492.00	536.50	582.00	598.00	664.50	687.25
Teacher Experience Weight	<u>223.26</u>	<u>215.89</u>	<u>163.68</u>	<u>185.97</u>	<u>183.32</u>	<u>175.11</u>	232.35
Total Formula Weights	<u>8,141.10</u>	<u>8,308.67</u>	<u>8,347.36</u>	<u>8,691.93</u>	<u>8,869.93</u>	<u>9,101.40</u>	<u>9,288.18</u>

STILLWATER PUBLIC SCHOOLS

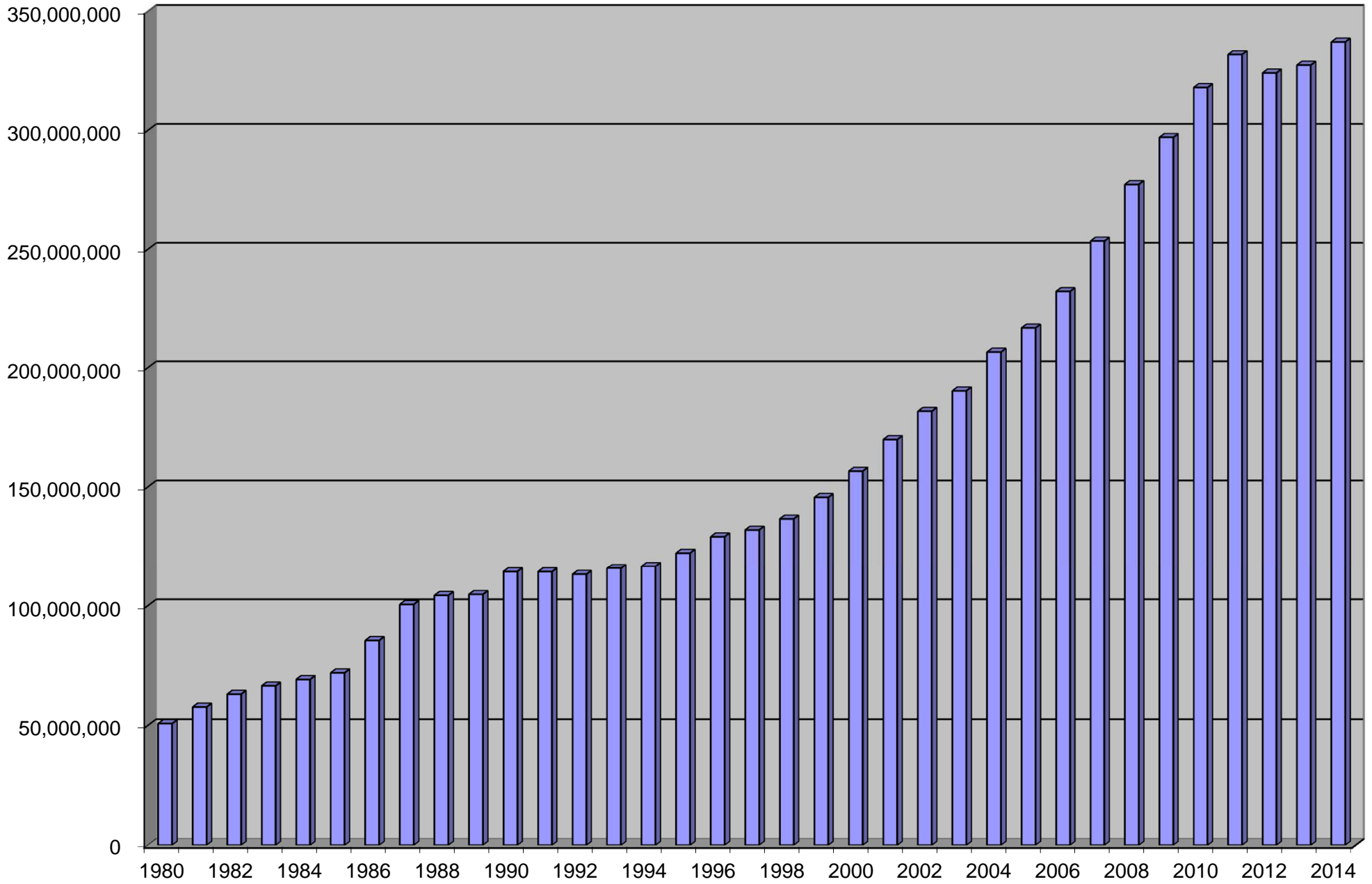
State Aid Summary

	2008-2009 Final Allocation Dated 6/5/2009	2009-2010 Final Allocation Dated 6/30/2010	2010-2011 Final Allocation Dated 1/7/2011	2011-2012 Final Allocation Dated 6/8/2012	2012-2013 Initial Allocation Dated 8/21/2012	2012-2013 Projected Final Allocation Dated 6/10/2013	2012-2013 Final Allocation Dated 6/10/2013	2013-2014 Initial Allocation Dated 7/17/2013	2013-2014 Projected Final Allocation Dated 7/17/2013	
Weighted Average Daily Membership	8,358.17	8,726.23	8,881.48	9,124.48	9,101.40	9,261.35	9,364.05	9,288.18	9,500.00	1st quarter student count
\$ Per Student (State-Wide Factors)	<u>\$3,275.60</u>	<u>\$3,210.05</u>	<u>\$3,113.40</u>	<u>\$3,040.20</u>	<u>\$3,039.20</u>	<u>\$3,039.20</u>	<u>\$3,035.00</u>	<u>\$3,038.60</u>	<u>\$3,028.60</u>	set by state department
Sub-Total	\$27,378,022	\$28,011,635	\$27,651,600	\$27,740,244	\$27,660,975	\$28,147,095	\$28,419,892	\$28,223,064	\$28,771,700	
Transportation Average Daily Haul	<u>127.656</u>	<u>148.344</u>	<u>141.647</u>	<u>152.197</u>	<u>150.683</u>	<u>150.683</u>	<u>160.086</u>	<u>160.637</u>	<u>160.637</u>	
Sub-Total	\$27,505,678	\$28,159,979	\$27,793,247	\$27,892,441	\$27,811,658	\$28,297,778	\$28,579,978	\$28,383,701	\$28,932,337	
Less "Chargeables"										
Ad-Valorem	(10,101,270)	(10,799,481)	(11,273,214)	(11,386,740)	(11,386,741)	(11,500,608)	(11,479,498)	(11,479,497)	(11,812,402)	state estimate of current receipts
4-Mill	(653,827)	(720,654)	(781,841)	(919,214)	(969,628)	(995,992)	(996,036)	(1,100,293)	(1,058,469)	75% of prior year receipts
School Land Earnings	(451,903)	(515,663)	(713,559)	(809,035)	(891,186)	(894,506)	(894,506)	(723,714)	(826,273)	100% of prior year receipts
Gross Production	(255,218)	(248,310)	(192,821)	(231,898)	(200,184)	(198,671)	(193,671)	(245,941)	(246,697)	100% of prior year receipts
Motor Vehicle	(1,921,635)	(1,932,635)	(1,932,635)	(1,937,505)	(1,986,773)	(2,026,579)	(2,026,579)	(2,109,621)	(2,109,621)	100% of prior year receipts
Rural Electric	<u>(125,226)</u>	<u>(152,505)</u>	<u>(162,169)</u>	<u>(143,271)</u>	<u>(153,543)</u>	<u>(159,983)</u>	<u>(159,983)</u>	<u>(153,332)</u>	<u>(156,584)</u>	100% of prior year receipts
Total "Chargeables"	<u>(13,509,079)</u>	<u>(14,369,248)</u>	<u>(15,056,239)</u>	<u>(15,427,664)</u>	<u>(15,588,055)</u>	<u>(15,776,339)</u>	<u>(15,750,273)</u>	<u>(15,812,398)</u>	<u>(16,210,047)</u>	
Total State Aid Funding	<u>\$13,996,599</u>	<u>\$13,790,731</u>	<u>\$12,737,008</u>	<u>\$12,464,777</u>	<u>\$12,223,603</u>	<u>\$12,521,439</u>	<u>\$12,829,705</u>	<u>\$12,571,303</u>	<u>\$12,722,290</u>	

STILLWATER PUBLIC SCHOOLS NET ASSESSED VALUATION



Stillwater Public Schools Historical Net Assessed Valuation



General Fund Expenditures

STILLWATER PUBLIC SCHOOLS			Page 1					
General Fund Total Expenditures Sorted By Project Codes								
Code	DESCRIPTION	2010	2011	2012	2013	2013	Variance	2014
		Actual	Actual	Actual	Budgeted	Actual		Budget
Locally Assigned Codes								
1	high school site budget	27,707.52	9,424.09	8,422.33	18,033.51	16,887.93	1,145.58	6,916.65
2	junior high site budget	12,545.26	6,142.82	8,880.45	15,371.50	12,748.26	2,623.24	5,167.02
3	middle school site budget	6,247.97	9,648.16	7,835.07	15,677.25	11,603.03	4,074.22	5,680.44
4	highland park site budget	85.68	0.00	0.00	9,249.04	277.60	8,971.44	13,551.83
5	richmond site budget	1,990.63	269.08	3,742.93	3,203.65	3,104.14	99.51	3,900.26
6	sangre ridge site budget	2,827.92	1,350.94	0.00	4,965.26	1,882.65	3,082.61	8,556.16
7	skyline site budget	8,852.35	2,044.56	0.00	3,004.24	2,865.60	138.64	4,824.90
8	westwood site budget	2,156.98	0.00	4,123.00	3,398.32	3,200.00	198.32	4,222.34
9	will rogers site budget	752.17	515.00	0.00	7,573.52	4,587.37	2,986.15	7,476.11
10	lincoln site budget	1,944.44	998.04	0.00	2,568.52	964.37	1,604.15	1,109.40
11	curriculum/instruction	64,545.19	128,091.58	90,160.07	130,000.00	114,522.59	15,477.41	150,000.00
12	nursing supplies	12,831.04	8,675.54	8,345.99	8,000.00	8,214.26	(214.26)	8,000.00
13	instructional supplies	97,629.58	77,561.61	92,444.26	90,000.00	92,154.34	(2,154.34)	92,000.00
14	custodial supplies	165,920.28	129,091.32	107,073.36	110,000.00	115,611.68	(5,611.68)	120,000.00
19	site library budgets	77,009.30	2,700.42	0.00	84,470.00	75,293.48	9,176.52	89,983.00
21	summer school					11,117.07	(11,117.07)	11,000.00
22	extended school year	2,681.42		20,461.24	20,000.00	53,227.87	(33,227.87)	53,000.00
23	public information	41,100.00	23,959.07	157.50	15,000.00	15,000.00	0.00	15,000.00
24	instrumental-band	14,839.83	15,120.06	15,000.00	15,000.00	15,375.45	(375.45)	15,000.00
25	instrumental-orchestra	10,119.31	7,843.72	9,732.80	10,000.00	4,378.28	5,621.72	10,000.00
26	legal services	107,762.88	39,115.37	57,964.47	60,000.00	24,442.71	35,557.29	30,000.00
27	audit services	15,000.00	15,000.00	15,000.00	10,000.00	10,000.00	0.00	15,000.00
28	postage and freight	33,320.30	34,453.36	33,438.28	34,000.00	53,081.61	(19,081.61)	30,000.00
29	admin/board travel	25,620.46	18,309.43	32,340.04	33,000.00	37,673.24	(4,673.24)	48,000.00
31	printing and publishing	13,497.35	11,245.31	6,020.06	6,000.00	10,946.09	(4,946.09)	10,000.00
32	data processing	16,168.02	557.65	12,919.35	13,000.00	12,910.73	89.27	12,900.00
33	misc non-instructional	97,465.12	103,478.15	87,668.58	90,000.00	128,346.02	(38,346.02)	120,000.00
34	testing	14,861.22	15,807.16	6,716.04	7,000.00	7,657.85	(657.85)	7,500.00
35	special ed supplies	3,656.35	1,042.99	0.00			0.00	
36	non-admin travel	17,585.91	21,775.86	27,097.01	28,000.00	21,444.38	6,555.62	21,000.00
37	facilities rental	12,000.00	18,000.00	18,000.00	18,000.00	16,500.00	1,500.00	16,000.00
38	copier usage	112,029.37	103,911.33	0.00	0.00		0.00	
39	misc instructional	20,402.19	19,931.54	16,080.06	16,000.00	17,449.60	(1,449.60)	17,000.00
41	student attendance svcs						0.00	
42	human resources				145,000.00	147,917.33	(2,917.33)	85,000.00
44	safe routes to school					3,501.88	(3,501.88)	
45	fleet fuel	176,149.56	223,267.15	258,890.51	260,000.00	269,094.86	(9,094.86)	265,000.00
46	school resource officers			28,194.59	75,000.00	75,939.02	(939.02)	76,000.00
47	vehicle maintenance	75,819.28	120,285.22	114,256.15	115,000.00	207,479.38	(92,479.38)	124,000.00
48	misc transportation	15,620.76	13,127.91	3,654.05	5,000.00	7,471.72	(2,471.72)	7,000.00
49	electricity	472,599.31	509,890.00	721,271.88	725,000.00	708,505.22	16,494.78	700,000.00
51	gas	90,000.00	90,000.00	87,918.72	90,000.00	88,062.60	1,937.40	90,000.00
52	telephone & internet	177,326.53	188,196.17	208,562.76	208,000.00	203,806.43	4,193.57	203,000.00
53	water & sewage	80,233.15	79,911.90	141,964.12	150,000.00	145,950.90	4,049.10	150,000.00
54	building maintenance	69,051.48	42,783.06	11,432.80	10,000.00	11,451.33	(1,451.33)	10,000.00
55	grounds maintenance	18,468.57	16,829.83	2,796.50	3,000.00	1,539.00	1,461.00	2,000.00
56	vocal music	3,611.25	3,769.99	4,424.45	3,500.00	4,133.05	(633.05)	4,000.00
57	drama productions	9,579.57	9,581.70	8,395.20	10,000.00	9,136.21	863.79	9,000.00
58	athletics	26,925.62	0.00	22,014.74	38,225.52	30,144.85	8,080.67	30,000.00
59	instructional equip repair	2,176.00	2,095.00	2,470.00	2,000.00	1,890.00	110.00	2,000.00
61	liability bonds	2,670.00	2,670.00	2,670.00	2,670.00	2,670.00	0.00	2,700.00
62	unemployment comp	46,950.00	45,170.00	15,790.00	25,000.00	13,350.00	11,650.00	16,000.00
63	workers comp	225,343.00	256,249.00	281,363.00	330,877.00	330,877.00	0.00	347,376.00
64	property insurance	206,380.95	236,549.18	240,093.00	253,520.00	249,088.00	4,432.00	269,958.00
65	tuition refund			130.00		75.00	(75.00)	
66	pac		4,956.14	4,030.11	4,000.00	4,001.49	(1.49)	4,000.00
67	county revaluation	216,890.50	204,033.35	200,931.33	200,000.00	201,432.44	(1,432.44)	201,000.00
68	music transportation			0.00			0.00	
77	osha supplies	13,528.87	32,236.70	19,983.45	15,000.00	14,328.38	671.62	14,000.00
92	technology	4,746.03	5,474.15	2,330.55	2,500.00	1,624.09	875.91	50,000.00
93	medicaid matching	65,000.00	65,559.16	87,586.03	75,000.00	93,539.33	(18,539.33)	90,000.00
104	fire marshall requirements							
105	textbook carryover	306,761.72						

STILLWATER PUBLIC SCHOOLS			Page 2					
General Fund Total Expenditures Sorted By Project Codes								
Code	DESCRIPTION	2010	2011	2012	2013	2013	Variance	2014
		Actual	Actual	Actual	Budgeted	Actual		Budget
Locally Assigned Codes								
106	admin prof training	7,288.88						
151	administrative salaries	410,523.17	415,274.90	303,560.92	436,853.00	452,891.22	(16,038.22)	475,000.00
152	adm secretaries salaries	507,359.84	523,114.31	592,837.31	614,200.00	628,839.75	(14,639.75)	642,045.00
153	board clerk/treasurer	15,723.02	15,606.91	15,535.80	15,600.00	15,628.64	(28.64)	15,600.00
154	principals salaries	1,274,171.75	1,314,863.63	1,323,997.19	1,371,661.09	1,368,547.35	3,113.74	1,450,000.00
155	certified salaries	14,802,533.61	12,982,389.44	17,189,169.76	18,360,791.00	17,930,279.17	430,511.83	18,253,024.00
156	site secretaries salary	483,469.81	484,067.09	488,102.43	512,000.00	545,938.74	(33,938.74)	557,403.00
157	office/library assistants	445,655.01	412,315.05	431,213.56	446,306.03	440,027.81	6,278.22	449,268.00
158	teacher assistants	1,425,503.48	1,261,477.34	1,354,824.49	1,451,853.71	1,574,193.81	(122,340.10)	1,650,000.00
159	computer technicians	315,933.00	254,310.82	236,881.27	248,409.00	230,764.76	17,644.24	293,611.00
161	substitute teachers	307,176.80	290,103.05	288,264.90	270,000.00	256,991.25	13,008.75	250,000.00
162	summer school salaries	6,249.14	22,752.47	5,222.88	5,300.00	606.83	4,693.17	
163	nurses/contract therapist	290,375.15	226,085.17	347,154.97	350,000.00	206,538.01	143,461.99	200,000.00
164	transportation salaries	791,960.26	740,041.47	760,843.26	788,233.62	763,329.88	24,903.74	779,360.00
165	temporary services	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	0.00	12,000.00
166	maint/grounds salaries	764,271.65	701,353.29	707,062.67	700,000.00	754,655.57	(54,655.57)	750,000.00
167	athletics assistants	77,228.19	94,791.54	91,183.04	98,441.17	124,845.76	(26,404.59)	128,849.00
168	after school art	4,970.37	9,995.91	9,930.62	10,000.00	9,610.73	389.27	9,600.00
169	audio/visual svcs	1,481.90	1,127.60	860.86	1,000.00	1,555.64	(555.64)	1,500.00
171	warehouse salaries	152,390.55	145,983.03	137,535.20	142,348.93	147,832.49	(5,483.56)	150,937.00
173	night alt ed salaries	18,421.32	13,618.69	21,069.44	21,000.00	25,163.86	(4,163.86)	20,000.00
174	local homebound svcs	48,647.02	50,133.68	47,431.84	48,000.00	40,273.11	7,726.89	40,000.00
176	attendance - personal day	25,233.54	21,165.40	36,729.63	25,000.00	0.00	25,000.00	
179	classroom cover salaries	7,775.17	8,158.23	7,204.43	7,000.00	12,111.84	(5,111.84)	12,000.00
181	directors/coordinators	923,899.91	988,539.60	1,043,554.20	1,021,122.15	1,072,469.21	(51,347.06)	1,104,991.00
185	curriculum workshops	18,544.05	10,200.83	14,544.45	15,000.00	13,342.95	1,657.05	3,000.00
186	pdi						0.00	
187	pdc						0.00	
188	school site security	12,750.94	12,879.93	13,191.10	13,000.00	13,870.11	(870.11)	
189	pac salaries		11,318.26	2,865.51	2,000.00	4,668.30	(2,668.30)	4,000.00
197	ged testing	19,529.51	20,844.49	26,982.33	25,000.00	19,775.73	5,224.27	15,000.00
198	student activities reimb	42,807.23	35,722.55	21,025.44	20,000.00	22,719.95	(2,719.95)	21,000.00
199	attendance incentive	53,025.92	145,514.66	94,876.81	115,000.00	158,451.72	(43,451.72)	160,000.00
Total Locally Assigned Codes		26,613,888.38	24,204,449.11	28,786,433.14	30,775,928.03	30,578,401.90	197,526.13	31,153,010.11
Codes Assigned for Programs Funded (partially) By State Funds								
308	teacher leader effectiveness					9,575.00	(9,575.00)	
311	staff development	20,416.11	21,700.35	14,744.44	20,000.00	14,760.18	5,239.82	37,927.00
312	national certified bonus	466,795.13	371,043.09	468,277.50	468,277.50	409,070.00	59,207.50	409,000.00
317	drivers education	14,617.77	13,217.89	14,843.94	15,000.00	16,090.14	(1,090.14)	16,000.00
319	adult education state	41,273.80	44,278.65	4,864.28			0.00	17,586.96
331	health ins-in lieu of-cert	70,428.78	72,172.69	72,122.94	72,000.00	68,294.04	3,705.96	68,000.00
332	health ins-in lieu of-sup	290,749.45	310,353.97	320,622.37	320,000.00	323,714.42	(3,714.42)	320,000.00
333	textbooks	302,905.29	59,903.42		290,582.00	291,289.86	(707.86)	291,415.00
334	health insurance certified	1,845,936.24	1,855,637.71	1,908,258.16	1,900,000.00	2,056,990.86	(156,990.86)	2,065,000.00
335	health insurance support	693,300.30	623,394.40	639,968.90	645,000.00	699,363.40	(54,363.40)	715,000.00
336	arts in education	1,620.51					0.00	
337	state arts council	5,000.00	0.00				0.00	
361	ACE technology					20,669.00	(20,669.00)	
362	ace remediation	31,520.64	33,968.06	19,972.06	46,209.92	28,814.74	17,395.18	14,563.18
364	character education grant						0.00	
365	AP training grant					18,029.60	(18,029.60)	
366	reading sufficiency summe	5,938.33	1,630.75	2,831.37		2,625.57	(2,625.57)	
367	reading sufficiency	51,535.95	21,250.87	37,426.53	30,403.53	30,403.53	0.00	30,000.00
368	a.p. equip and materials		7,388.10				0.00	
369	a.p. incentive	9,743.57	15,036.27	250.00			0.00	
388	aternalive ed grant	352,531.64	331,611.87	287,160.49	297,211.11	292,938.92	4,272.19	298,212.00
411	vocational	508,267.46	500,084.94	508,002.17	525,782.25	579,385.08	(53,602.83)	589,814.00
412	vocational incentive	65,322.67	69,592.01	70,361.59	71,000.00	72,840.24	(1,840.24)	73,000.00
Total Coded to State Programs		4,777,903.64	4,352,265.04	4,369,706.74	4,701,466.31	4,934,854.58	(233,388.27)	4,945,518.14

STILLWATER PUBLIC SCHOOLS			Page 3					
General Fund Total Expenditures Sorted By Project Codes								
CODE	DESCRIPTION	2010	2011	2012	2013	2013	Variance	2014
		Actual	Actual	Actual	Budgeted	Actual		Budget
Codes Assigned for Programs Funded (partially) by Federal Funds								
421	carl perkins	55,221.96	57,398.71	61,626.29	56,280.00	56,208.67	71.33	63,909.00
424	Tech Now grant	24,752.00			21,121.30	24,886.39	(3,765.09)	25,000.00
456	Job Training-OJT	5,584.99	6,950.99	7,015.73	7,000.00	5,003.64	1,996.36	5,000.00
469	education lottery fund			10,000.00		36,113.06	(36,113.06)	
491	career tech matching	9,387.28					0.00	
511	title I	850,341.69	866,485.05	1,042,154.52	917,926.78	894,398.26	23,528.52	875,261.15
514	even start						0.00	
518	title I neglected	10,223.01	13,749.86	2,325.00	15,794.93	13,993.75	1,801.18	6,745.08
541	title II part a	250,729.56	203,096.75	114,520.44	211,722.06	216,318.46	(4,596.40)	177,842.50
543	technical assistance	26,500.00	20,444.64	17,999.04	29,500.00	18,603.14	10,896.86	29,500.00
546	title II part d-technology	5,834.65	2,975.78	391.44			0.00	
548	title II part d-prof devlpmt	2,315.70	733.72	0.00			0.00	
551	title IV safe & drug free	19,983.41	6,000.74				0.00	
556	title V part a						0.00	
561	indian education	78,950.00	78,605.00	84,763.00	109,497.00	109,497.00	0.00	139,335.00
571	title III immigrant education	23,610.41	3,299.45				0.00	
572	title III limited english	17,624.09	16,614.03	23,046.87	20,000.00	27,735.54	(7,735.54)	38,799.60
596	title xc homeless	103,287.13	57,879.22	63,113.45	75,982.71	73,792.10	2,190.61	5,094.28
613	idea discretionary	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	
615	project echo	440.00		979.12		1,955.48	(1,955.48)	
621	idea flowthrough	885,113.87	1,161,515.09	1,042,583.96	1,089,372.09	1,069,569.43	19,802.66	1,141,480.80
622	idea stimulus						0.00	
623	idea early intervention		44,424.84	44,434.58	23,040.00	22,251.40	788.60	768.60
625	idea flowthrough private	10,447.00	5,115.90	3,588.83	7,130.00	7,326.78	(196.78)	5,064.08
641	idea preschool	21,660.20	21,745.42	21,795.20	29,800.47	29,800.47	0.00	29,880.28
651	personnel development	4,898.98	9,734.44				0.00	
698	medicaid	120,220.71	159,175.21	340,390.19	350,000.00	342,211.05	7,788.95	340,000.00
731	adult education federal	66,740.78	54,673.22	74,422.61	78,242.00	78,693.76	(451.76)	75,505.04
Total Coded to Federal Programs		2,598,867.42	2,795,618.06	2,960,150.27	3,047,409.34	3,033,358.38	14,050.96	2,959,185.41
TOTALS		\$33,990,659.44	\$31,352,332.21	\$36,116,290.15	\$38,524,803.18	\$38,546,614.86	(\$21,811.68)	\$39,057,713.66
ADDITIONAL EXPENDITURES RELATED TO ARRA STIMULUS FUNDS								
516	title 1 ARRA	321,931.28	211,542.37					
534	title 1 ARRA neglected	6,200.62						
622	spec-ed ARRA	762,444.72	333,183.09					
624	early intervention svcs	105,591.85	65,689.98					
643	spec-ed preschool ARRA	30,926.84						
782	state aid arra portion	1,902,834.41	2,308,134.35					
787	state textbook arra		231,391.00					
789	state aid arra gsf	173,941.99	0.00					
790	jobs stimulus		1,013,480.00					
Total Coded to ARRA Federal		3,303,871.71	4,163,420.79					
TOTAL EXPENDITURES		\$37,294,531.15	\$35,515,753.00					

Stillwater Public Schools

General Fund Expenditure Detail Sorted by Object Codes

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Object Code	Description	Fiscal Year 2009-10 Actual	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Budget	Fiscal Year 2012-13 Actual	Variance	Fiscal Year 2013-14 Budget
110	regular certified salaries	17,395,002.44	17,100,039.89	17,391,024.13	18,549,709.97	18,028,478.19	521,231.78	18,389,048.00
114	unused sick leave for certified staff	39,975.00	100,690.00	65,165.00	67,100.00	70,017.50	(2,917.50)	70,000.00
115	salary in lieu of other fringe for certified staff	70,428.78	72,172.69	72,122.94	72,122.00	68,294.04	3,827.96	68,000.00
120	regular non-certified salaries	5,200,843.96	4,753,958.18	4,922,316.17	5,194,597.24	5,331,994.07	(137,396.83)	5,437,834.75
124	unused sick leave for non-certified staff	9,282.75	34,475.00	22,969.50	25,000.00	32,167.36	(7,167.36)	30,000.00
125	salary in lieu of other fringe for non-certified staff	290,749.45	310,353.97	320,622.37	320,600.00	323,714.42	(3,114.42)	323,000.00
130	temporary salaries - certified	162,941.61	218,808.46	264,946.44	260,000.00	180,979.61	79,020.39	170,000.00
140	temporary salaries - non-certified	333,116.52	254,000.16	198,267.23	195,000.00	280,319.58	(85,319.58)	275,000.00
170	stipends - certified	43,997.88	23,260.00	18,060.00	17,000.00	89,693.25	(72,693.25)	89,000.00
171	bonus for certified staff	741,049.71	645,713.78	740,335.22	740,300.00	670,697.81	69,602.19	650,000.00
180	stipends - non-certified	12,097.50	12,294.33	24,484.80	28,000.00	6,950.00	21,050.00	7,000.00
192	extra duty - certified	303,498.05	297,846.30	268,413.62	269,000.00	333,390.00	(64,390.00)	350,000.00
193	extra duty - non-certified	11,882.05	22,321.97	14,572.71	14,500.00	26,904.92	(12,404.92)	26,000.00
196	travel stipend	4,895.38	1,091.33	1,017.48	1,000.00	1,141.05	(141.05)	1,000.00
total salaries		24,619,761.08	23,847,026.06	24,324,317.61	25,753,929.21	25,444,741.80	309,187.41	25,885,882.75
213	health and accident insurance - certified personnel	1,845,936.24	1,855,637.71	1,908,258.16	1,918,000.00	2,056,990.86	(138,990.86)	2,140,000.00
219	other group insurance - certified personnel	13,119.48	13,944.96	14,276.04	14,300.00	14,388.30	(88.30)	15,000.00
223	health and accident insurance - non-certified personnel	693,300.30	623,394.40	639,968.90	640,000.00	699,363.40	(59,363.40)	740,000.00
231	F.I.C.A. - employers contribution - certified personnel	1,350,871.22	1,330,474.57	1,357,952.93	1,408,197.19	1,410,801.30	(2,604.11)	1,439,017.00
241	F.I.C.A. - employers contribution - non-certified personnel	432,695.61	396,732.16	401,810.50	416,677.49	440,024.39	(23,346.90)	448,825.00
251	retirement - district paid - certified personnel	1,000,183.07	975,022.61	993,273.05	1,000,024.15	1,043,245.14	(43,220.99)	1,064,110.00
252	retirement - federal matching - certified personnel	164,313.46	236,796.11	105,835.85	108,232.59	120,882.16	(12,649.57)	123,300.00
253	retirement - employers contribution - certified personnel	1,775,703.27	1,772,422.22	1,802,916.11	1,850,934.63	1,903,318.22	(52,383.59)	1,941,385.00
261	retirement - district paid - non-certified personnel	41,193.46	34,926.60	35,412.29	36,651.72	40,243.77	(3,592.05)	41,000.00
262	retirement - federal matching - non-certified personnel	17,866.12	6,028.51	6,739.10	7,846.83	7,863.22	(16.39)	8,000.00
263	retirement - employers contribution - non-certified personnel	236,690.47	213,718.27	228,648.59	236,651.29	261,700.31	(25,049.02)	266,934.00
271	unemployment compensation - certified personnel	28,170.00	20,992.00	9,474.00	12,500.00	8,010.00	4,490.00	4,000.00
273	workers compensation - certified personnel	135,205.80	153,749.40	168,817.80	198,526.20	198,526.20	0.00	208,425.00
281	unemployment compensation - non-certified personnel	18,780.00	24,178.00	6,316.00	7,500.00	5,340.00	2,160.00	5,000.00
283	workers compensation - non-certified personnel	90,137.20	102,499.60	112,545.20	132,350.80	132,350.80	0.00	138,950.00
total benefits/unemployment comp/workers comp		7,844,165.70	7,760,517.12	7,792,244.52	7,988,392.89	8,343,048.07	(354,655.18)	8,583,946.00
310	official/administrative services	13,009.05	14,678.06	0.00	15,000.00	0.00	15,000.00	0.00
320	professional education services	202,293.58	200,281.42	125,930.50	150,000.00	180,704.00	(30,704.00)	170,000.00
330	other professional services	620,827.34	643,063.33	556,544.00	700,000.00	464,510.26	235,489.74	440,000.00
340	technical services	18,658.02	3,900.00	43,934.59	90,000.00	92,429.75	(2,429.75)	93,000.00
350	legal services			57,964.47	50,000.00	24,442.71	25,557.29	30,000.00
360	professional employee training and development services	64,431.19	53,450.38	40,406.95	90,000.00	113,749.93	(23,749.93)	100,000.00
total purchased professional and technical services		919,219.18	915,373.19	824,780.51	1,095,000.00	875,836.65	219,163.35	833,000.00
410	utility services	50,233.15	49,911.90	89,977.07	85,000.00	95,000.00	(10,000.00)	85,000.00
420	cleaning services	44,775.35	44,644.93	64,130.29	70,000.00	63,650.48	6,349.52	55,000.00
430	repairs and maintenance services	107,527.41	120,357.85	66,605.06	70,000.00	113,782.32	(43,782.32)	99,857.91
440	rentals or lease services	217,706.66	240,191.80	85,641.84	100,000.00	39,125.14	60,874.86	30,000.00
450	construction services - outside contractors						0.00	
490	other purchased property services	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	0.00	12,000.00
total purchased property services		432,242.57	467,106.48	318,354.26	337,000.00	323,557.94	13,442.06	281,857.91
513	student transportation services by outside agency or person	1,361.80	4,406.10	0.00	0.00	0.00	0.00	
515	student out-of-district travel - lodging services	674.64	1,164.00	1,188.00	1,000.00	0.00	1,000.00	
516	student out-of-district travel - meal services	0.00				0.00	0.00	
521	fleet insurance			23,454.00	25,000.00	0.00	25,000.00	
523	property insurance	163,560.95	190,805.18	216,639.00	168,429.00	249,088.00	(80,659.00)	269,857.00
524	student transportation vehicle insurance	42,820.00	45,744.00			0.00	0.00	
525	surety bonds	2,670.00	2,670.00	2,670.00	2,670.00	2,670.00	0.00	2,670.00
529	other insurance services			30.00		30.00		
530	communication services	209,160.79	221,404.24	242,262.36	265,000.00	338,680.72	(73,680.72)	300,000.00
540	advertising	2,379.71	1,981.66	1,346.67	1,000.00	4,574.25	(3,574.25)	4,500.00
550	printing and binding	12,624.74	10,223.63	7,122.24	8,000.00	8,606.34	(606.34)	8,000.00
563	to other LEA's outside the state		10,575.00	28,350.00	30,000.00	5,798.52	24,201.48	5,000.00
580	staff travel	80,429.13	57,359.00	70,025.26	80,000.00	78,438.62	1,561.38	80,000.00
total other purchased services		515,681.76	546,332.81	593,087.53	581,099.00	687,886.45	(106,787.45)	670,027.00
610	general supplies	716,263.64	372,715.09	324,779.41	350,000.00	394,300.72	(44,300.72)	380,000.00
624	electricity	471,409.31	508,395.00	719,776.88	725,000.00	707,010.22	17,989.78	700,000.00

Stillwater Public Schools
General Fund Expenditures Grouped by Object Codes

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Object Code	Fiscal Year 2009-10 Actual	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Budget	Fiscal Year 2012-13 Actual	Variance	Fiscal Year 2013-14 Budget
625 gasoline	190,202.91	244,256.25	282,796.73	290,000.00	282,192.97	7,807.03	280,000.00
627 natural gas	90,000.00	90,000.00	87,918.72	95,000.00	88,062.60	6,937.40	90,000.00
641 books	134,990.71	56,591.93	95,957.62	90,000.00	120,219.19	(30,219.19)	120,000.00
642 periodicals	296.10	296.10	296.10		484.00	(484.00)	
643 state adopted textbooks	382,250.63	25,655.82		290,582.00	273,137.01	17,444.99	271,000.00
644 supplemental textbooks (non-state adopted)	175,799.41	37,141.90			18,152.85	(18,152.85)	20,000.00
645 workbooks	1,307.13	771.09	1,873.00	2,000.00	193.86	1,806.14	
646 binding and repair	2,424.50				0.00	0.00	
647 newspapers	936.50	507.90	313.11	300.00	920.06	(620.06)	1,000.00
648 magazines	6,030.85	2,935.10	3,882.24	3,800.00	4,118.18	(318.18)	4,000.00
651 appliances		1,876.64	1,071.95		471.04	(471.04)	
652 audiovisual	21,783.68	10,479.05	1,551.73	1,600.00	7,256.73	(5,656.73)	7,000.00
653 technology related equipment	171,144.96	54,769.17	205,814.80	305,000.00	269,404.26	35,595.74	240,000.00
654 furniture and fixtures	11,887.99	25,152.62	4,561.91	8,000.00	6,858.89	1,141.11	7,000.00
655 instruments	769.00	2,781.70	1,555.00	1,500.00	8,436.00	(6,936.00)	8,000.00
656 machinery					24,920.01	(24,920.01)	25,000.00
657 uniforms		502.12	7,888.25	7,800.00	24,841.35	(17,041.35)	25,000.00
658 furniture and fixtures		141.41	59.97		21.88	(21.88)	
659 other equipment	7,189.31				0.00	0.00	
681 co-curricular supplies		195,647.02	150,161.00	175,000.00	153,719.68	21,280.32	140,000.00
682 awards, gifts, decorations		2,059.42	8,160.18	8,200.00	12,858.76	(4,658.76)	10,000.00
683 extra-curricular supplies		5,732.35	2,798.82	3,000.00	25,556.07	(22,556.07)	25,000.00
total supplies	2,384,686.63	1,638,407.68	1,901,217.42	2,356,782.00	2,423,136.33	(66,354.33)	2,353,000.00
733 technology related equipment	3,038.22	0.00	2,820.00	3,000.00	0.00	3,000.00	
736 machinery					2,810.00		
739 other equipment	13,399.62	0.00			0.00	0.00	
760 vehicles	0.00				0.00	0.00	
total property	16,437.84	0.00	2,820.00	3,000.00	2,810.00	190.00	
810 dues and fees	33,390.00	33,850.00	36,453.80	40,000.00	50,616.34	(10,616.34)	50,000.00
860 staff registration and tuition	90,447.93	31,638.77	22,610.00	28,000.00	90,583.00	(62,583.00)	95,000.00
870 county assessments/valuation fees	216,890.50	204,033.35	200,931.33	225,000.00	201,432.44	23,567.56	201,000.00
890 other miscellaneous expenditures	12,017.50	12,812.28	11,416.50	12,000.00	9,051.50	2,948.50	9,000.00
total other objects	352,745.93	282,334.40	271,411.63	305,000.00	351,683.28	(46,683.28)	355,000.00
930 reimbursement	209,590.46	68,026.04	88,056.67	104,600.08	93,914.33	10,685.75	95,000.00
970 intrafund transfers						0.00	
total other uses of funds	209,590.46	68,026.04	88,056.67	104,600.08	93,914.33	10,685.75	95,000.00
Grand Total	37,294,531.15	35,525,123.78	36,116,290.15	38,524,803.18	38,546,614.85	(21,811.67)	39,057,713.66

Salary and Benefits

Stillwater Public Schools

General Fund Salary Detail Sorted by Project Code

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	2008-09 actual salaries	2009-10 actual salaries	2010-11 actual salaries	2011-12 actual salaries	2012-13 actual salaries	2013-14 projected salaries
Locally Assigned Codes						
project #	description					
6	sangre ridge site budget					
11	curriculum/instruction					
21	summer school					
22	11,258	2,681		20,461	51,428	51,000
42	TLE					
58	athletics					
92	technology					
151	307,722	410,523	415,275	303,561	452,891	475,000
152	483,816	507,360	523,114	592,837	628,840	642,045
153	15,209	15,723	15,607	15,536	15,629	15,600
154	1,188,041	1,274,172	1,314,864	1,323,997	1,368,547	1,450,000
155	16,434,413	14,753,028	12,933,496	17,105,308	17,796,030	18,118,024
156	473,829	483,470	483,947	488,102	545,939	557,403
157	467,144	445,452	412,285	431,214	440,028	449,268
158	1,285,536	1,425,503	1,261,435	1,354,824	1,574,194	1,650,000
159	198,807	315,933	254,125	236,881	230,765	293,611
161	309,919	307,177	290,103	288,265	256,991	250,000
162	1,236	6,249	22,752	5,223	1,295	
163	118,623	85,691	44,688	122,495	135,119	140,000
164	708,737	791,960	740,041	760,843	763,330	779,360
166	697,106	763,938	701,179	707,063	754,656	750,000
167	55,763	77,228	94,792	91,183	124,846	128,849
168	3,537	3,857	7,192	7,938	9,611	9,600
169	1,004	1,482	1,128	861	1,556	1,500
171	115,834	152,391	145,983	137,535	147,832	150,937
173	21,848	18,421	13,619	21,069	25,164	20,000
174	42,015	48,354	49,978	46,976	39,583	40,000
176	30,666	25,234	21,165	36,730		
179	7,236	7,775	8,158	7,204	12,112	12,000
181	742,587	923,900	988,540	1,043,554	1,072,469	1,104,991
185	32,143	14,267	7,442	4,767	6,392	3,000
188	65,524	12,751	12,880	13,191	13,870	
189	PAC events					
197	GED testing					
198	40,556	42,807	35,723	21,025	22,720	21,000
199	75,133	53,026	145,515	94,877	158,452	160,000
<hr/>						
Total Locally Coded Salaries and Benefits	<u>23,935,242</u>	<u>22,978,089</u>	<u>20,966,727</u>	<u>25,303,700</u>	<u>26,672,629</u>	<u>27,293,188.00</u>

Assigned for Programs Funded (partially) by State Funds

311	state funded staff development	6,983	7,380	7,134	5,344	3,878	27,927
312	national board certified bonus	444,955	466,795	371,043	468,278	409,070	409,000
317	drivers education	16,882	14,618	13,218	14,844	16,090	16,000
319	adult education (state grant)	41,090	41,274	39,737	4,864		17,587
331/335	health insurance flexible benefit	2,569,986	2,900,415	2,861,559	2,940,972	3,148,363	3,168,000
362	ace remediation	8,336	5,351	27,006	13,310	27,056	14,563
365	advanced placement training					7,526	
366	reading sufficiency summer	15,193	5,938	1,631	2,831	2,626	
367	reading sufficiency	18,588	15,465	8,667	14,465	15,126	15,000
388	alternative education	377,043	352,532	331,612	287,160	292,939	298,212
411	vocational staff	451,565	508,268	500,085	508,030	579,385	589,814
<hr/>							
Total State Coded Salaries and Benefits	<u>3,950,621</u>	<u>4,318,036</u>	<u>4,161,691</u>	<u>4,260,098</u>	<u>4,502,058</u>	<u>4,556,103.14</u>	

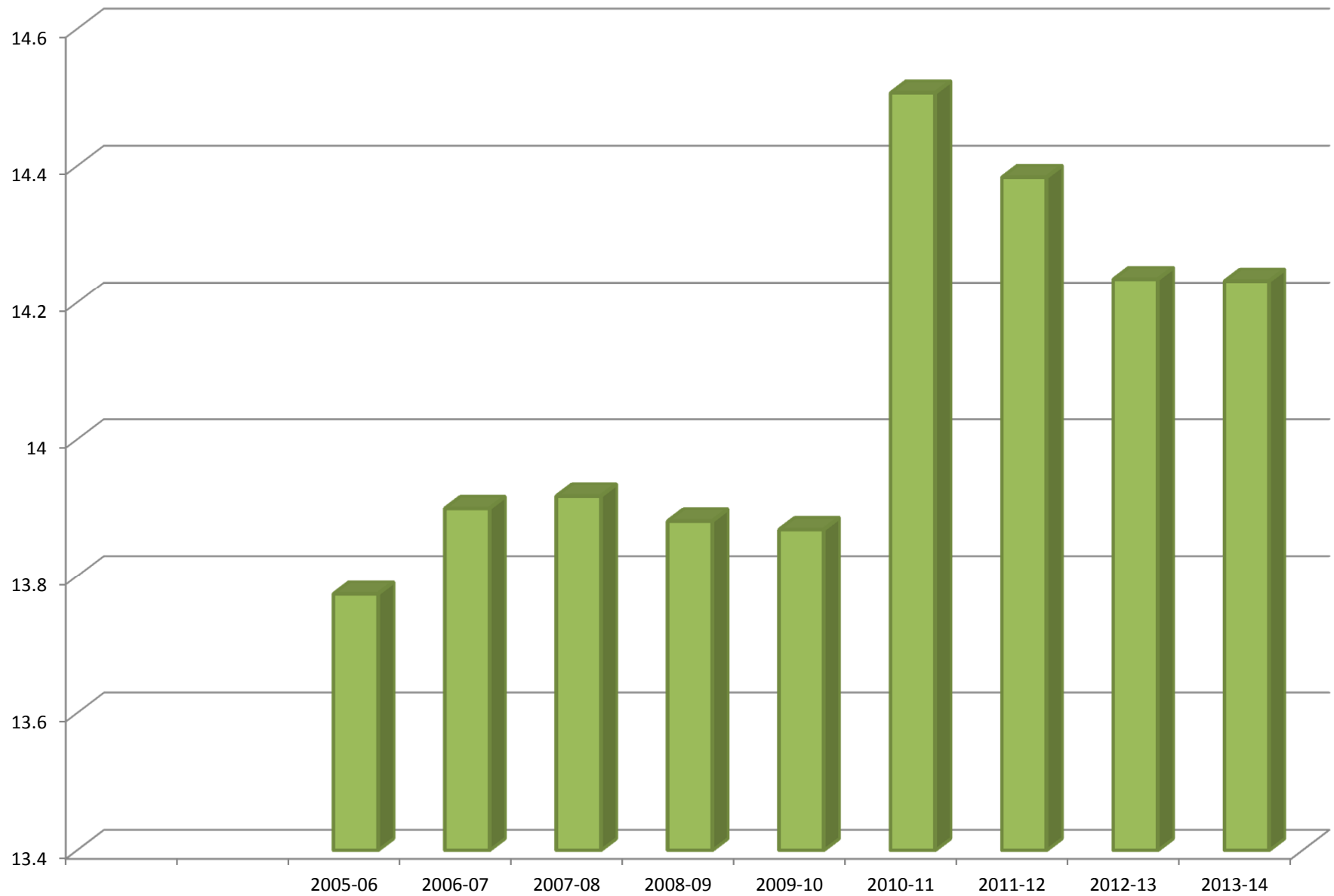
Stillwater Public Schools

General Fund Salary Detail by Project Code

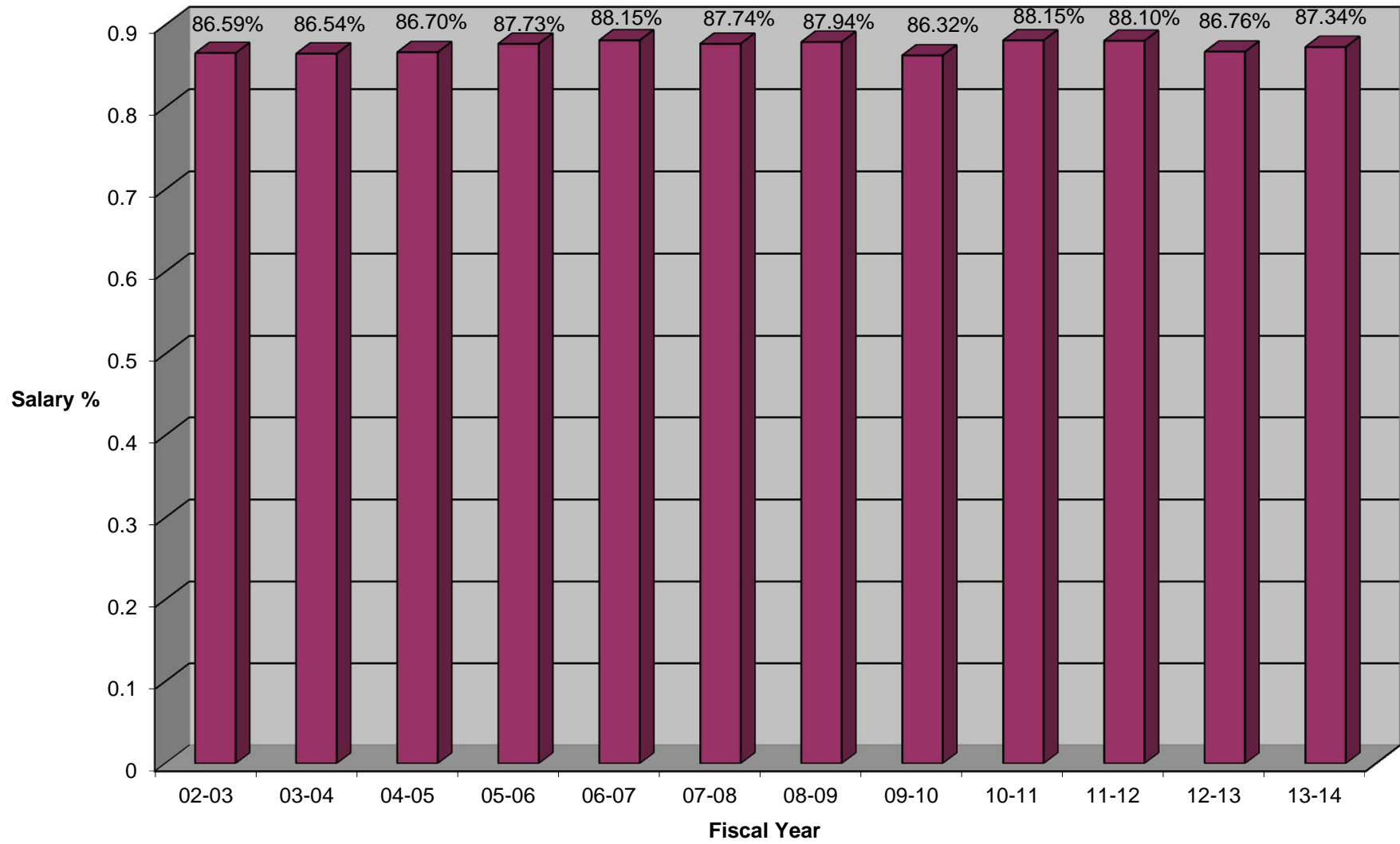
page 2

		2008-09 actual salaries	2009-10 actual salaries	2010-11 actual salaries	2011-12 actual salaries	2012-13 actual salaries	2013-14 projected salaries
Assigned for Programs Funded (partially) by Federal Funds							
project #	description						
421	carl perkins program	32,365	32,851	31,669	31,775	16,731	18,000
456	rehabilitation services	5,244	5,585	6,951	7,016	5,004	5,000
511	title I	742,468	749,212	772,958	798,917	760,929	740,261
516	title I stimulus		191,570	178,642			
518	title I neglected		9,805	13,750			
534	title I neglected stimulus		6,201				
541	title 2A	185,702	207,790	193,189	108,778	144,239	102,843
543	technical assistance grant	26,500	26,500	17,987	17,999	18,531	29,500
546	title 2D technology	5,480	5,835	2,976	0		
548	title 2D professional development	1,858	2,316	734	0		
551	title 4 safe/drug free	18,420	18,785				
561	indian education	59,653	57,512	65,603	71,493	86,368	116,335
571	title 3 immigrant education		11,516	609			
572	title 3 limited english	6,498	6,706	12,742	13,522	20,172	30,000
596	title 10C homeless grant	19,957	39,675	26,284	60,634	47,168	5,094
621	idea flowthrough	902,548	769,103	992,573	954,556	952,059	1,026,481
622	idea flowthrough stimulus	25,915	412,976	66,012			
623	early intervening services			44,425	39,928	22,251	769
624	early intervention stimulus		105,592	65,690			
625	idea flowthrough private schools		10,447	5,116	0		
641	idea preschool	27,084	21,660	21,745	21,795	29,800	29,880
643	idea preschool stimulus		30,927				
651	state personnel development grant		869	1,077			
698	medicaid	110,101	33,859	49,613	57,443	92,946	90,000
731	adult education (federal grant)	58,769	61,443	54,357	71,757	72,679	70,000
782	state aid ARRA stabilization funds		1,902,834	2,308,134			
787	ARRA textbook			231,391			
789	state aid ARRA GSF funds		173,942				
790	Education Jobs Stimulus Funds			1,013,480	0	0	
Total Federal Coded Salaries and Benefits		<u>2,228,562</u>	<u>4,895,511</u>	<u>6,177,706</u>	<u>2,255,612</u>	<u>2,268,876</u>	<u>2,264,162.61</u>
General Fund Total Salaries and Benefits		<u>\$30,114,425</u>	<u>\$32,191,636</u>	<u>\$31,306,124</u>	<u>\$31,819,410</u>	<u>\$33,443,562.87</u>	<u>\$34,113,453.75</u>

Total ratio of students to certified staff



Total Salaries as a Percentage of General Fund Expenditures



Non-Salary Expenditures

Stillwater Public Schools

Detail Analysis of Non-Salary Expenditures

General Fund Fiscal Year 2012-2013 Actual and 2013-2014 Budgeted

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locally assigned project codes

		object codes	200 series	300 series	400 series	500 series	600 series	700 series	800 series	900 series	project total	Budgeted
			employee	professional	property	other	supplies &	property	other	other	Fy 13	project total
project	description		benefits	services	services	services	consumables		(dues, fees,	uses		Fy 14
#			(workers comp, & unemployment)						& tuition)	(reimbursement)		
1	high school				775.26	374.00	15,738.67				16,887.93	6,916.65
2	junior high					57.00	11,361.25		1,330.00		12,748.25	5,167.02
3	middle school					2,969.00	7,034.03		1,600.00		11,603.03	5,680.44
4	highland park						277.60				277.60	13,551.83
5	richmond					1,570.00			1,534.14		3,104.14	3,900.26
6	sangre ridge					1,570.00	312.65				1,882.65	8,556.16
7	skyline						2,135.60		730.00		2,865.60	4,824.90
8	westwood						3,200.00				3,200.00	4,222.34
9	will rogers					17.67	2,711.70		1,858.00		4,587.37	7,476.11
10	lincoln					145.00	819.37				964.37	1,109.40
11	curriculum			17,282.08	25.00	15,061.04	59,785.73		22,193.00		114,346.85	150,000.00
12	nurses supplies						7,944.26		270.00		8,214.26	8,000.00
13	instructional supplies						92,154.34				92,154.34	92,000.00
14	custodial supplies				10,993.58		104,618.10				115,611.68	120,000.00
19	library site budgets					64.00	75,229.48				75,293.48	89,983.00
21	summer school						402.39			300.00	702.39	
22	extended school year						1,800.00				1,800.00	2,000.00
23	public information			15,000.00							15,000.00	15,000.00
24	band				5,990.72		8,161.73		1,223.00		15,375.45	15,000.00
25	orchestra				475.00		3,903.28				4,378.28	10,000.00
26	legal services			24,442.71							24,442.71	30,000.00
27	audit services			10,000.00							10,000.00	15,000.00
28	postage and freight					53,081.61					53,081.61	30,000.00
29	travel admin			770.00		27,554.24			9,349.00		37,673.24	48,000.00
31	printing and publishing					10,946.09					10,946.09	10,000.00
32	data processing			12,910.73							12,910.73	12,900.00
33	non-instructional misc			63,189.38	15,468.38	30.00	25,510.76		24,147.50		128,346.02	120,000.00
34	testing						7,657.85				7,657.85	7,500.00
36	travel non-admin					20,580.38			864.00		21,444.38	21,000.00
37	facilities rental				16,500.00						16,500.00	16,000.00
38	copier usage										0.00	
39	instructional misc			5,055.00	700.00		5,749.60		5,945.00		17,449.60	17,000.00
42	human resources			20,103.00		8,719.94	118,508.63				147,331.57	85,000.00
44	safe routes to school						3,501.88				3,501.88	
45	fleet fuel						269,094.86				269,094.86	265,000.00
46	school resource officers			75,939.02							75,939.02	76,000.00
47	vehicle maintenance				98,223.34		108,048.84		1,207.20		207,479.38	124,000.00
48	transportation misc			4,783.00	180.00	167.24	2,191.48		150.00		7,471.72	7,000.00

Stillwater Public Schools

Detail Analysis of Non-Salary Expenditures

General Fund Fiscal Year 2012-2013 Actual and 2013-2014 Budgeted

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locally assigned project codes (continued)

project #	description	object codes	200 series	300 series	400 series	500 series	600 series	700 series	800 series	900 series	project total	Budgeted project total
			employee benefits (workers comp, & unemployment)	professional services	property services	other services	supplies & consumables	property	other (dues, fees, & tuition)	other uses (reimbursement)	Fy 13	Fy 14
49	utilities - electricity					1,495.00	707,010.22				708,505.22	700,000.00
51	utilities - gas						88,062.60				88,062.60	90,000.00
52	telephone and internet					203,806.43					203,806.43	203,000.00
53	utilities - water/trash				145,950.90						145,950.90	150,000.00
54	building maintenance			2,340.00	4,136.50		4,974.83				11,451.33	10,000.00
55	grounds maintenance				1,539.00						1,539.00	2,000.00
56	vocal music						3,652.05		481.00		4,133.05	4,000.00
57	performing arts center				2,118.50	802.65	6,215.06				9,136.21	9,000.00
58	athletics					2,452.10	27,692.75				30,144.85	30,000.00
59	equipment repair				1,890.00						1,890.00	2,000.00
61	liability bonds					2,670.00					2,670.00	2,700.00
62	unemployment		13,350.00								13,350.00	16,000.00
63	workers compensation		330,877.00								330,877.00	347,376.00
64	property/liability ins					249,088.00					249,088.00	269,958.00
65	tuition refunds									75.00	75.00	
66	drama productions						4,001.49				4,001.49	4,000.00
67	county re-evaluation								201,432.44		201,432.44	201,000.00
77	osha supplies			2,193.00			12,135.38				14,328.38	14,000.00
92	technology					561.59			1,062.50		1,624.09	50,000.00
93	medicaid matching									93,539.33	93,539.33	90,000.00
155	teaching staff			134,249.26							134,249.26	135,000.00
156	site secretaries										0.00	
157	office/library assistants										0.00	
158	teaching assistants										0.00	
159	computer technicians										0.00	
163	contracted therapists			71,418.75							71,418.75	60,000.00
165	temporary services				12,000.00						12,000.00	12,000.00
166	maintenance/custodial										0.00	
168	after school art										0.00	
174	homebound services					690.52					690.52	
185	curriculum workshops								6,951.00		6,951.00	
197	ged testing					1,560.60	2,553.00		8,476.50		12,590.10	10,000.00
total locally coded			<u>344,227.00</u>	<u>459,675.93</u>	<u>316,966.18</u>	<u>606,034.10</u>	<u>1,794,151.46</u>	<u>0.00</u>	<u>290,804.28</u>	<u>93,914.33</u>	<u>3,905,773.28</u>	<u>3,859,822.11</u>

Stillwater Public Schools

Detail Analysis of Non-Salary Expenditures

General Fund Fiscal Year 2012-2013 Actual and 2013-2014 Budgeted

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codes assigned for programs funded (partially) by state funds

project #	description	object codes	200 series	300 series	400 series	500 series	600 series	700 series	800 series	900 series	project total	Budgeted project total
			employee benefits (workers comp, & unemployment)	professional services	property services	other services	supplies & consumables	property	other (dues, fees, & tuition)	other uses (reimbursement)	Fy 13	Fy 14
308	TLE					9,575.00					9,575.00	
311	staff development						216.48		10,666.00		10,882.48	10,000.00
333	textbooks						291,289.86				291,289.86	291,415.00
361	ace technology						20,669.00				20,669.00	
362	ace remediation						1,758.37				1,758.37	
365	ap training					984.00			9,520.00		10,504.00	
367	reading sufficiency			7,000.00			8,277.54				15,277.54	15,000.00
368	ap equipment/materials										0.00	
369	ap incentive										0.00	
412	vocational incentive				3,203.67	2,919.96	65,337.61		1,379.00		72,840.24	73,000.00
total coded to state funds			<u>0.00</u>	<u>7,000.00</u>	<u>3,203.67</u>	<u>13,478.96</u>	<u>387,548.86</u>	<u>0.00</u>	<u>21,565.00</u>	<u>0.00</u>	<u>432,796.49</u>	<u>389,415.00</u>

codes assigned for programs funded (partially) by federal funds

421	carl perkins					2,779.81	33,214.34	2,810.00	674.00		39,478.15	45,909.00
424	carl perkins technology					770.00	20,926.39		3,190.00		24,886.39	25,000.00
469	education lottery fund						36,113.06				36,113.06	
511	title 1			51,143.74		20,094.71	54,230.98		8,000.00		133,469.43	135,000.00
516	title 1 arra										0.00	
518	title 1 neglected			13,993.75							13,993.75	6,745.08
541	title 2a			47,400.00	436.00	570.26	11,607.97		12,065.00		72,079.23	75,000.00
543	technical assistance						72.60				72.60	
546	title 2d technology										0.00	
561	indian education			737.00		5,652.45	11,847.89		4,892.00		23,129.34	23,000.00
571	title 3 immigration										0.00	
572	title 3 limited english					4,908.44	1,130.12		1,525.00		7,563.56	8,799.60
596	homeless					3,770.79	22,223.35		630.00		26,624.14	
613	idea discretionary						5,000.00				5,000.00	
615	idea project ecco			1,955.48							1,955.48	
621	idea flowthrough			84,864.55		11,766.73	13,066.48		7,813.00		117,510.76	115,000.00
623	idea early intervention										0.00	
625	idea private school						7,326.78				7,326.78	5,064.08
698	medicaid			208,566.20	2,952.09	15,597.44	21,124.20		525.00		248,764.93	250,000.00
731	adult education					2,462.76	3,551.85				6,014.61	5,505.04
total coded to federal funds			<u>0.00</u>	<u>408,660.72</u>	<u>3,388.09</u>	<u>68,373.39</u>	<u>241,436.01</u>	<u>2,810.00</u>	<u>39,314.00</u>	<u>0.00</u>	<u>763,982.21</u>	<u>695,022.80</u>
Grand Totals			<u>344,227.00</u>	<u>875,336.65</u>	<u>323,557.94</u>	<u>687,886.45</u>	<u>2,423,136.33</u>	<u>2,810.00</u>	<u>351,683.28</u>	<u>93,914.33</u>	<u>5,102,551.98</u>	<u>4,944,259.91</u>

BUILDING FUND

The Building Fund shall consist of all monies derived from the proceeds of a Building Fund levy not to exceed five (5) mills in any one fiscal year. It is to be used for the erecting, remodeling, repair, and maintenance of school buildings and sites and for the purchasing of furniture and equipment.

STILLWATER PUBLIC SCHOOLS
BUILDING FUND BUDGET 2013-2014

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Actual	2013-14 Budget
Beginning Balance	\$221,131.12	\$308,680.81	\$498,463.63	\$1,372,766.38	\$871,463.91	\$1,199,118.28	\$1,199,118.28	\$726,261.24
REVENUE								
ad-valorem current	1,338,248.34	1,426,828.21	1,529,530.70	1,618,445.67	1,633,752.25	1,650,089.77	1,654,404.29	1,702,382.01
ad-valorem prior	40,664.92	43,458.20	47,097.67	46,793.69	51,988.52	50,000.00	29,151.78	30,000.00
insurance reimbursement			1,882,338.35	0.00	0.00		0.00	
other	7,568.03	65,232.59	14,400.00	11,363.03	37,907.48	1,000.00	46,235.07	5,000.00
flex benefit	107,145.36	131,233.78	58,247.24	62,627.40	426,472.00	196,000.00	196,000.05	196,000.00
total	\$1,493,626.65	\$1,666,752.78	\$3,531,613.96	\$1,739,229.79	\$2,150,120.25	\$1,897,089.77	\$1,925,791.19	\$1,933,382.01
EXPENDITURES								
1 high school budget	6,584.38	8,680.00	7,273.00	4,502.23	0.00	9,685.65	9,657.00	6,916.65
2 junior high budget	6,104.99	7,143.98	2,713.59	353.89	209.30	11,779.03	11,871.11	5,167.02
3 middle school budget	4,714.07	5,075.00	5,633.98	3,969.67	0.00	6,097.48	6,082.14	5,680.44
4 highland park budget	2,354.68	1,287.88	903.62	0.00	0.00	11,727.48	1,384.45	13,551.83
5 richmond budget	3,210.44	2,923.26	3,581.35	2,498.61	0.00	5,888.00	6,030.94	3,900.26
6 sangre ridge budget	2,513.90	1,447.11	1,937.49	7,214.62	0.00	6,798.71	1,974.95	8,556.16
7 skyline budget	3,743.89	2,074.65	2,119.67	3,555.33	0.00	7,730.71	6,902.11	4,824.90
8 westwood budget	2,595.00	4,032.47	3,648.67	0.00	0.00	8,478.34	8,400.00	4,222.34
9 will rogers budget	2,835.25	1,978.77	3,221.87	790.00	0.00	7,902.80	3,879.79	7,476.11
10 lincoln budget	630.00	612.90	311.93	938.30	0.00	705.29	142.59	1,109.40
49 electricity	366,695.45	339,270.39	196,000.00	197,172.47	47,061.22	55,000.00	61,036.39	62,000.00
51 gas	93,323.11	44,411.48	105,577.35	57,443.69	12,986.92	20,000.00	32,668.51	35,000.00
53 water/sewer	26,415.94	40,204.57	68,438.98	91,567.44	67,753.87	75,000.00	74,808.17	76,000.00
64 property insurance						55,986.02	55,986.02	61,118.50
71 property acquisition	44,812.49	26,133.04	33,212.40	33,212.40	388,396.52	33,312.40	98,069.21	303,980.00
75 roof repair			1,009,219.30	675,397.00		500,000.00	499,824.00	0.00
78 highland pk construction							20,553.75	41,107.50
79 will rogers construction					144,386.67	285,600.00	285,598.22	117,600.00
166 maint/grounds salaries	732,637.80	857,127.56	1,043,913.80	1,001,729.78	999,712.41	1,100,000.00	1,048,491.41	1,085,000.00
331/5 flex benefit	107,145.36	134,566.90	169,900.54	169,772.91	161,958.97	165,000.00	165,287.47	170,000.00
Total	\$1,406,316.75	\$1,476,969.96	\$2,657,607.54	\$2,250,118.34	\$1,822,465.88	\$2,366,691.91	\$2,398,648.23	\$2,013,211.11
Prior year lapsed appropriations	239.79		296.33	9,586.08	0.00		0.00	
Ending Fund Balance	\$308,680.81	\$498,463.63	\$1,372,766.38	\$871,463.91	\$1,199,118.28	\$729,516.14	\$726,261.24	\$646,432.14

Stillwater Public Schools
Summary of Split Budget Items
Budget Year 2013-2014

		electricity	gas	water/sewer/ trash	maintenance salaries	maintenance health ins	totals
	project code	49	51	53	166	331/335	
2013-2014	General Fund	700,000.00	90,000.00	150,000.00	750,000.00	120,000.00	1,810,000.00
	Building Fund	62,000.00	35,000.00	76,000.00	1,085,000.00	170,000.00	1,428,000.00
	Child Nutrition Fund	<u>40,000.00</u>					<u>40,000.00</u>
	Total	<u>802,000.00</u>	<u>125,000.00</u>	<u>226,000.00</u>	<u>1,835,000.00</u>	<u>290,000.00</u>	<u>3,278,000.00</u>
2012-2013	General Fund	708,505.22	88,062.60	145,950.90	754,655.57	115,000.00	1,812,174.29
	Building Fund	61,036.39	32,668.51	74,808.17	1,048,491.41	165,287.47	1,382,291.95
	Child Nutrition Fund	<u>40,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,000.00</u>
	Total	<u>809,541.61</u>	<u>120,731.11</u>	<u>220,759.07</u>	<u>1,803,146.98</u>	<u>280,287.47</u>	<u>3,234,466.24</u>
2011-2012	General Fund	721,271.88	87,918.72	141,964.12	707,062.67	114,548.07	1,772,765.46
	Building Fund	47,061.22	12,986.92	67,753.87	999,712.41	161,958.97	1,289,473.39
	Child Nutrition Fund	<u>40,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,000.00</u>
	Total	<u>808,333.10</u>	<u>100,905.64</u>	<u>209,717.99</u>	<u>1,706,775.08</u>	<u>276,507.04</u>	<u>3,102,238.85</u>
2010-2011	General Fund	509,890.00	90,000.00	79,911.90	701,353.29	111,449.64	1,492,604.83
	Building Fund	197,172.47	57,443.69	91,567.44	1,001,729.78	169,772.91	1,517,686.29
	Child Nutrition Fund	<u>40,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,000.00</u>
	Total	<u>747,062.47</u>	<u>147,443.69</u>	<u>171,479.34</u>	<u>1,703,083.07</u>	<u>281,222.55</u>	<u>3,050,291.12</u>
2009-10	General Fund	472,599.31	90,000.00	80,233.15	764,271.65	113,758.64	1,520,862.75
	Building Fund	196,000.00	105,577.35	68,438.98	1,043,913.80	169,900.54	1,583,830.67
	Child Nutrition Fund	<u>40,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,000.00</u>
	Total	<u>708,599.31</u>	<u>195,577.35</u>	<u>148,672.13</u>	<u>1,808,185.45</u>	<u>283,659.18</u>	<u>3,144,693.42</u>
2008-09	General Fund	300,000.00	110,000.00	68,785.49	698,555.83	101,304.03	1,278,645.35
	Building Fund	339,270.39	44,411.48	40,204.57	857,127.56	134,566.90	1,415,580.90
	Child Nutrition Fund	<u>40,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,000.00</u>
	Total	<u>679,270.39</u>	<u>154,411.48</u>	<u>108,990.06</u>	<u>1,555,683.39</u>	<u>235,870.93</u>	<u>2,734,226.25</u>

CHILD NUTRITION FUND

Revenues received from federal and state sources, student and adult lunches, student breakfasts, snack bar, ala carte items and extra milk. Expenditures for preparation and implementing meals, meal supplements, and promoting nutritional programs and balanced meals, are the activities exercised in promoting the Child Nutrition Program.

CHILD NUTRITION FUND BUDGET - FISCAL YEAR 2013-2014

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Projected	2012-13 Actual	2013-14 Projected
Beginning Balance	\$212,757.53	\$235,693.68	\$231,505.25	\$253,895.89	\$243,670.66	\$323,896.62	\$263,423.34	\$263,423.34	\$274,004.38
Revenue									
local sources									
student lunches	693,546.32	729,405.75	761,187.17	865,802.57	835,642.26	790,701.65	791,000.00	711,061.34	715,000.00
adult meals	37,284.40	35,187.47	39,823.50	57,008.27	44,111.24	42,438.57	43,000.00	30,944.32	32,000.00
other local	21,566.73	31,274.29	21,422.52	24,093.52	26,563.61	21,557.26	22,000.00	17,815.69	18,000.00
total local	752,397.45	795,867.51	822,433.19	946,904.36	906,317.11	854,697.48	856,000.00	759,821.35	765,000.00
state sources									
flexible benefit	114,537.69	124,509.04	144,335.00	132,913.00	131,707.95	134,000.00	140,000.00	139,999.97	140,000.00
state reimb.									
state matching	25,241.94	26,507.89	27,182.55	25,901.46	32,713.28	34,569.70	35,000.00	36,050.56	36,000.00
total state	139,779.63	151,016.93	171,517.55	158,814.46	164,421.23	168,569.70	175,000.00	176,050.53	176,000.00
federal sources									
lunches	590,533.52	615,244.25	674,387.15	809,945.63	856,717.50	869,298.34	990,000.00	1,104,018.14	1,015,000.00
breakfasts	254,638.90	265,824.52	301,751.08	323,963.26	332,767.12	326,134.59	361,000.00	436,906.29	440,000.00
summer program	23,908.05	32,108.02	13,490.53	30,708.44	29,009.58	26,820.19	27,000.00	36,884.10	39,776.39
other federal				7,411.18	9,893.73	0.00		0.00	
total federal	869,080.47	913,176.79	989,628.76	1,172,028.51	1,228,387.93	1,222,253.12	1,378,000.00	1,577,808.53	1,494,776.39
Total Revenue	1,761,257.55	1,860,061.23	1,983,579.50	2,277,747.33	2,299,126.27	2,245,520.30	2,409,000.00	2,513,680.41	2,435,776.39
Expenditures									
labor	796,607.06	847,743.03	897,795.99	988,752.17	1,030,511.63	1,007,378.22	1,042,000.00	1,084,928.45	1,160,000.00
food/other	941,756.74	1,013,752.30	1,059,522.42	1,280,354.74	1,182,112.57	1,296,917.45	1,466,600.00	1,363,628.24	1,365,000.00
equipment		9,314.47	3,876.85	20,745.18	9,658.86	2,531.77	55,000.00	54,729.85	9,500.00
Total Expenditures	1,738,363.80	1,870,809.80	1,961,195.26	2,289,852.09	2,222,283.06	2,306,827.44	2,563,600.00	2,503,286.54	2,534,500.00
Estopped Warrants			6.40	32.81	995.28	187.70		187.17	
Lapsed Appropriations	42.40	6,560.14		1,846.72	2,387.47	646.16			
Ending Fund Balance	\$235,693.68	\$231,505.25	\$253,895.89	\$243,670.66	\$323,896.62	\$263,423.34	\$108,823.34	\$274,004.38	\$175,280.77

School year 2012-2013

Adult Meals Served	10,238
A la Carte Sales	\$275,497.67
After School Snacks Served	25,732
Breakfast Served	298,625
School Lunch Served	531,068
Summer Breakfast Served 2013	3,894
Summer Lunch Served 2013	9,241
School Operating Days	173
Summer Operating Days	39
School Sites Served	11
Sites offering breakfast at no charge for PK and K	1
Sites offering breakfast at no charge for all students	4

SINKING FUND

The Sinking Fund shall consist of all funds derived from ad valorem taxes and is used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest. (See enclosed Sinking Fund Payment Schedule).

SINKING FUND BUDGET 2013-2014

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
Beginning Cash Balance	\$5,587,246.78	\$5,584,088.53	\$5,459,459.59	\$6,295,820.77	\$5,461,747.64	\$5,471,384.50	\$5,714,641.86	\$6,499,685.08
Revenue								
ad-valorem-current year	5,522,262.45	6,464,016.18	6,303,727.03	7,096,865.44	8,002,599.60	8,809,470.21	7,497,736.50	8,903,164.91
ad-valorem-prior years	146,356.01	184,807.17	209,587.57	209,500.87	216,160.10	249,724.59	152,904.45	150,000.00
accrued interest on bonds		13,109.92	15,305.20	3,072.92	17,465.73	232.92	12,278.33	
premium on sale of bonds		110,200.00	52,970.00	36,596.40	54,456.50	1,720.00	233,010.90	
other					2,612.43	200.89	71.79	
total revenue	5,668,618.46	6,772,133.27	6,581,589.80	7,346,035.63	8,293,294.36	9,061,348.61	7,896,001.97	9,053,164.91
Expenditures								
bond principal payments	4,785,000.00	6,320,000.00	4,735,000.00	7,015,000.00	7,325,000.00	7,755,000.00	6,230,000.00	8,255,000.00
bond interest payments	875,613.75	566,631.25	1,001,270.00	1,165,108.76	958,657.50	1,063,091.25	880,958.75	888,577.50
judgement payments	11,162.96	10,130.96	8,958.62	0.00	0.00	0.00	0.00	
total expenditures	5,671,776.71	6,896,762.21	5,745,228.62	8,180,108.76	8,283,657.50	8,818,091.25	7,110,958.75	9,143,577.50
Ending Cash Balance	\$5,584,088.53	\$5,459,459.59	\$6,295,820.77	\$5,461,747.64	\$5,471,384.50	\$5,714,641.86	\$6,499,685.08	\$6,409,272.49

STILLWATER PUBLIC SCHOOLS
BONDED INDEBTEDNESS SCHEDULE

effective date 7/1/2013	Issued 6-1-06 original amount \$4,750,000	Issued 12-1-07 original amount \$3,500,000	Issued 5-1-08 original amount \$11,000,000	Issued 10-1-08 original amount \$6,000,000	Issued 3-1-10 original amount \$4,000,000	Issued 6-1-11 original amount \$750,000	Issued 6-1-11 original amount \$11,750,000	Issued 6-1-12 original amount \$2,150,000	Issued 6-1-13 original amount \$13,000,000	Fiscal Year Totals
Fiscal Year 2014 principal interest	525,000.00 60,800.00	385,000.00 62,090.00	1,220,000.00 232,600.00	1,500,000.00 26,250.00	1,000,000.00 40,000.00	175,000.00 8,750.00	1,300,000.00 259,937.50	2,150,000.00 13,975.00	184,175.00	8,255,000.00 888,577.50
Fiscal Year 2015 principal interest	525,000.00 40,850.00	385,000.00 48,903.75	1,220,000.00 189,900.00		1,000,000.00 20,000.00	175,000.00 6,562.50	1,300,000.00 233,937.50		4,330,000.00 184,175.00	8,935,000.00 724,328.75
Fiscal Year 2016 principal interest	550,000.00 20,900.00	385,000.00 35,525.00	1,220,000.00 147,200.00			225,000.00 3,937.50	1,300,000.00 207,937.50		4,330,000.00 130,050.00	8,010,000.00 545,550.00
Fiscal Year 2017 principal interest		385,000.00 21,953.75	1,220,000.00 98,400.00				1,300,000.00 181,937.50		4,340,000.00 65,100.00	7,245,000.00 367,391.25
Fiscal Year 2018 principal interest		420,000.00 7,560.00	1,240,000.00 49,600.00				1,300,000.00 149,437.50			2,960,000.00 206,597.50
Fiscal Year 2019 principal interest							1,300,000.00 120,187.50			1,300,000.00 120,187.50
Fiscal Year 2020 principal interest							1,300,000.00 81,187.50			1,300,000.00 81,187.50
Fiscal Year 2021 principal interest							1,350,000.00 42,187.50			1,350,000.00 42,187.50
Total Outstanding principal interest	1,600,000.00 122,550.00	1,960,000.00 176,032.50	6,120,000.00 717,700.00	1,500,000.00 26,250.00	2,000,000.00 60,000.00	575,000.00 19,250.00	10,450,000.00 1,276,750.00	2,150,000.00 13,975.00	13,000,000.00 563,500.00	39,355,000.00 2,976,007.50

SINKING FUND PAYMENT SCHEDULE
STILLWATER PUBLIC SCHOOLS

FISCAL YEAR 2013-2014										FISCAL YEAR 2014-2015							
Bond Issue	Pmt Date	9/1/13	10/1/13	11/1/13	12/1/13	3/1/14	4/1/14	5/1/14	6/1/14	9/1/14	10/1/14	11/1/14	12/1/14	3/1/15	4/1/15	5/1/15	6/1/15
6/1/2006 original issue \$4,750,000	interest principal				30,400.00				30,400.00 525,000.00				20,425.00				20,425.00 525,000.00
12/1/2007 original issue \$3,500,000	interest principal				34,317.50 385,000.00				27,772.50				27,772.50 385,000.00				21,131.25
5/1/2008 original issue \$11,000,000	interest principal			116,300.00				116,300.00 1,220,000.00				94,950.00				94,950.00 1,220,000.00	
10/1/2008 original issue \$6,000,000	interest principal		26,250.00 1,500,000.00														
5/1/2009 original issue \$6,000,000	interest principal																
3/1/2010 original issue \$4,000,000	interest principal	20,000.00				20,000.00 1,000,000.00				10,000.00				10,000.00 1,000,000.00			
6/1/2011 original issue \$750,000	interest principal				4,375.00				4,375.00 175,000.00				3,281.25				3,281.25 175,000.00
6/1/2011 original issue \$11,750,000	interest principal				129,968.75				129,968.75 1,300,000.00				116,968.75				116,968.75 1,300,000.00
6/1/2012 original issue \$2,150,000	interest principal				6,987.50				6,987.50 2,150,000.00								
6/1/2013 original issue \$13,000,000	interest principal								184,175.00				92,087.50				92,087.50 4,330,000.00
TOTAL INTEREST		20,000.00	26,250.00	116,300.00	206,048.75	20,000.00	0.00	116,300.00	383,678.75	10,000.00	0.00	94,950.00	260,535.00	10,000.00	0.00	94,950.00	253,893.75
TOTAL PRINCIPAL		0.00	1,500,000.00	0.00	385,000.00	1,000,000.00	0.00	1,220,000.00	4,150,000.00	0.00	0.00	0.00	385,000.00	1,000,000.00	0.00	1,220,000.00	6,330,000.00
TOTAL PAYMENT		20,000.00	1,526,250.00	116,300.00	591,048.75	1,020,000.00	0.00	1,336,300.00	4,349,503.75	10,000.00	0.00	94,950.00	553,447.50	1,010,000.00	0.00	1,314,950.00	2,161,806.25

SINKING FUND PAYMENT SCHEDULE
STILLWATER PUBLIC SCHOOLS

		FISCAL YEAR 2015-2016								FISCAL YEAR 2016-2017							
Bond Issue	Pmt Date	9/1/15	10/1/15	11/1/15	12/1/15	3/1/16	4/1/16	5/1/16	6/1/16	9/1/16	10/1/16	11/1/16	12/1/16	3/1/17	4/1/17	5/1/17	6/1/17
6/1/2006 original issue \$4,750,000	interest principal				10,450.00				10,450.00 550,000.00								
12/1/2007 original issue \$3,500,000	interest principal				21,131.25 385,000.00				14,393.75				14,393.75 385,000.00				7,560.00
5/1/2008 original issue \$11,000,000	interest principal			73,600.00				73,600.00 1,220,000.00				49,200.00				49,200.00 1,220,000.00	
10/1/2008 original issue \$6,000,000	interest principal																
5/1/2009 original issue \$6,000,000	interest principal																
3/1/2010 original issue \$4,000,000	interest principal																
6/1/2011 original issue \$750,000	interest principal				1,968.75				1,968.75 225,000.00								
6/1/2011 original issue \$11,750,000	interest principal				103,968.75				103,968.75 1,300,000.00				90,968.75				90,968.75 1,300,000.00
6/1/2012 original issue \$2,150,000	interest principal																
					65,025.00				65,025.00 4,330,000.00				32,550.00				32,550.00 4,340,000.00
TOTAL INTEREST		0.00	0.00	73,600.00	202,543.75	0.00	0.00	73,600.00	195,806.25	0.00	0.00	49,200.00	137,912.50	0.00	0.00	49,200.00	131,078.75
TOTAL PRINCIPAL		0.00	0.00	0.00	385,000.00	0.00	0.00	1,220,000.00	6,405,000.00	0.00	0.00	0.00	385,000.00	0.00	0.00	1,220,000.00	5,640,000.00
TOTAL PAYMENT		0.00	0.00	73,600.00	522,518.75	0.00	0.00	1,293,600.00	2,205,781.25	0.00	0.00	49,200.00	490,362.50	0.00	0.00	1,269,200.00	1,398,528.75

Addendum

SOURCE OF REVENUE DIMENSION DEFINITIONS

- 1000 DISTRICT SOURCES OF REVENUE. Revenue from local sources is the money generated from within the boundaries of the district and available to the district for its use.
- 1100 TAXES LEVIED/ASSESSED FOR THE LEA. Compulsory charges levied by the LEA to finance services performed for the common benefit.
- 1110* **AD VALOREM TAX LEVY (CURRENT YEAR).** Taxes levied on the assessed value of real, personal, and public service property located within the LEA boundaries which, within legal limits, is to be raised for school purposes.
- 1120* **AD VALOREM TAX LEVY (PRIOR YEARS).** Taxes collected from ad valorem tax levies made in previous years (delinquent taxes).
- 1121 First Prior Year.
- 1122 All Other.
- 1130* **REVENUE IN LIEU OF TAXES.** Payments made out of general revenues by a local governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation on the same basis as privately owned property. Such revenue would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the local governmental unit.
- 1140* **REVENUE FROM LOCAL GOVERNMENTAL UNITS OTHER THAN LEAs.** Revenue from the appropriations of another local governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes. This classification could include revenue from townships, municipalities, counties, etc. In a city school system, the municipality would be considered a local governmental unit. In this instance, revenue from the county would be considered revenue from an intermediate source and coded in the 2000 revenue series.
- 1190* **OTHER TAXES.** Other forms of taxes by a local governmental unit other than an LEA, such as licenses and permits.
- 1200 TUITION AND FEES. Revenue from individuals, welfare agencies, private sources, and other LEAs for education provided by the LEA.
- 1210 ADULT EDUCATION. Revenue received for activities providing educational opportunities for adults.
- 1211* **Adult Education—Full Time—Formula Programs.** Revenue collected for full-time adult students attending classes in career and technology schools.
- 1212* **Adult Education—Short Term.** Revenue collected for short-term adult students attending classes in the evenings.
- 1213* **Adult Education—Student Fee's—Other Programs.** Revenue collected for adult students attending classes other than as listed above. (This may also include other nonprofit organizations. For example, Dollar General Literacy Foundation, and George Kaiser Foundation).

- 1214* GED Testing Fees.** Revenue collected for individuals completing their high school education through the GED program.
- 1215* Adult Education.** Revenue collected from businesses and industry to cover the cost of classes.
- 1220* CONTINUING EDUCATION.** Revenue received as tuition for students attending continuing education schools in the LEA.
- 1230* SUMMER SCHOOL TUITION.** Revenue received as tuition for students attending summer school.
- 1240 TRANSFER FEES.** Revenue received from regular day school for students attending regular school in a district where they are not legal residents.
- 1241* Transfer Fees—Per Capita Costs.** Revenue received from regular day school for students living in other districts.
- 1242* Transfer Fees—Special Education.** Revenue received from the sending district to provide instruction of special education students from other districts.
- 1243* Transfer Fees—Kindergarten.** Revenue received from sending district to provide instruction for students attending kindergarten classes whose legal residence is another school district.
- 1244* Transfer Fees—Gifted and Talented.** Revenue received from the sending districts to provide instruction of gifted and talented students from other districts.
- 1245* Transfer Fees—Special Students (Treatment Facilities).** Revenue received from other districts, parents, or facilities for educational costs during the time students were placed in a public or private residential child care or treatment facility.
- 1246* Transfer Fees—Alternative Education.** Revenue received from a sending district to provide instruction of alternative education students.
- 1250 REGULAR PROGRAM TUITION.** Revenue collected for students attending regular school that do not have a legal basis for attendance, including nonresident, overage, and underage students.
- 1251* Nonresident Tuition.** Revenue collected for students attending regular school in a district where they are not legal residents.
- 1252* Overage Tuition.** Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.
- 1253* Underage Tuition.** Revenue collected for students attending regular school before legal age.
- 1260* EXTENDED SCHOOL CARE.** Revenue collected from individuals, private sources and/or the Department of Human Services to provide for custodial care of students in the elementary schools.

- 1290* OTHER TUITION AND FEES.** All revenue received as tuition and fees not covered above. This would include revenue from the Department of Human Services for school-sponsored child care for students' children.
- 1300 **EARNINGS ON INVESTMENTS.** Revenue received as profit on holdings in savings or investments.
- 1310* INTEREST EARNINGS.** Interest received on investments in U.S. Treasury bills, certificates of deposits of banks and trust companies, authorized bonds, savings accounts or savings certificates of savings and loan associations, banks or trust companies.
- 1320* DIVIDENDS ON INSURANCE POLICIES.** Revenue received for dividends on school insurance policies.
- 1340* ACCRUED INTEREST ON BOND SALES.** Interest received on bonds sold.
- 1350* INTEREST ON TAXES.** Revenue from penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.
- 1351 Earnings of Interest on Protested Taxes. Revenue received from the county for interest earnings on monies paid in protest by taxpayers and held in escrow.
- 1352 Earnings of Interest on Unapportioned Taxes. Revenue received from the county for interest earnings on monies collected for taxes before they are apportioned and paid to the school district.
- 1353 Earnings of Interest on Assessed Penalty Payments. Revenue received from the interest earned from penalties for the payment of taxes after the due date.
- 1360* EARNINGS FROM OKLAHOMA COMMISSION ON SCHOOL FUNDS MANAGEMENT.** Revenue received from residuals or interest earnings due to participation in the Oklahoma Commission on School Funds Management program.
- 1390* OTHER EARNINGS ON INVESTMENTS.** Revenue from holdings invested for earning purposes not listed above.
- 1400 **RENTALS, DISPOSALS, AND COMMISSIONS.** Revenue received for the use of school property, sales and commissions.
- 1410* RENTAL OF SCHOOL FACILITIES.** Rental received for the use of school facilities.
- 1420* RENTAL OF PROPERTY OTHER THAN SCHOOL FACILITIES.** Revenue received for the use of property owned by the district, except school facilities.
- 1430* SALES OF BUILDINGS AND/OR REAL ESTATE.** Revenue received for the sale of buildings or real estate belonging to the school district.
- 1440* SALES OF EQUIPMENT, SERVICES, AND MATERIALS.** Revenue received for the sale of school equipment, services, or materials.

- 1450* BOOKSTORE REVENUE.** Revenue of sales resulting from the operation of a bookstore that is a school or system enterprise.
- 1460* COMMISSIONS.** Revenue received as commissions for telephone service, vending machines, etc.
- 1470* SHOP REVENUE.** Revenue of income as the result of operating various types of trades and industrial art classes.
- 1490 OTHER RENTALS, DISPOSALS, AND COMMISSIONS. All other revenue received for rentals, disposals, and commissions not listed above.
- 1491* Resale—Carpentry House.** Receipts from sale of a home constructed by the carpentry class for resale.
- 1492* Resale—Program Live/Work.**
- 1493* Resale—Industry Training.**
- 1500 REIMBURSEMENTS. Cash or other assets received as repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit, department, individual, firm, or corporation. Child nutrition program reimbursements for the current year should not be coded here, but under Source of Revenue 5150.
- 1510* INSURANCE LOSS RECOVERIES.** Reimbursement for liabilities paid by the school district that were losses covered by insurance.
- 1520* LIFE INSURANCE PREMIUM REIMBURSEMENTS.** Reimbursements of premiums and reserves for self-insurance.
- 1530* DAMAGES TO SCHOOL PROPERTY.** Reimbursement from any source for payments for damages to school property.
- 1540* LOST TEXTBOOKS.** Revenue from reimbursement by all sources for lost textbooks.
- 1550* WORKERS' COMPENSATION.** Revenue paid to the district by school employees for wages paid under workers' compensation during the time the employee was receiving full salary from the district.
- 1560* MEDIA SERVICES.** Revenue received from all sources for services performed on a contract basis for media services.
- 1570* CUSTODIAN SERVICES AND UTILITIES.** Reimbursement from outside organizations for wages paid for custodial services and utilities.
- 1580* SCHOOL—SPONSORED ACTIVITY TRANSPORTATION FEES.** Revenue received from outside organizations for school-sponsored activity transportation.
- 1590* MISCELLANEOUS REIMBURSEMENTS.** Revenue received from outside entities for goods or services not classified above.

- 1600 **OTHER LOCAL SOURCES OF REVENUE.** Other revenue from local sources not classified above.
- 1610* CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES (INDICATE EXACT SOURCE BY PROJECT REPORTING CODE).** Revenue received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
- 1620* COMMUNITY SERVICES.** Revenue for providing services other than public school and adult education for purposes relating to the community as a whole or some segment of the community.
- 1630* INSURANCE PREMIUM.** Revenue received by the school district for insurance coverage for employees, either by payroll deduction or direct pay. (This would include revenue received for district's share of self-insurance premiums).
- 1640* ENDOWMENTS (INDICATE EXACT SOURCE BY PROJECT REPORTING CODE).** Revenue received from which the income may be expended, but whose principal must remain intact.
- 1650* DISTRICT CONTRACTS.** Revenue received by the district for services performed by the district on a contract basis such as transportation, data processing, or food service. (Include here the reimbursement of monies from the co-op fund to the general fund of LEA).
- 1660* MINERAL ROYALTIES AND LEASE REVENUE.** Revenue received for mineral royalties and lease agreements on land owned by the district.
- 1670* TRANSFER OF FUND BALANCE FROM OTHER DISTRICTS.** Revenue received unconditionally from another district without expectation of repayment.
- 1680* REFUND OF PRIOR YEAR'S EXPENDITURES.** If expenditure and refund occur in current year, code the refund as Correcting Entry 5600 and reclass the refunded portion of the expenditure to Correcting Entry 5600. Workman's compensation reimbursement and e-rate would be coded here.
- 1690* MISCELLANEOUS REVENUE FROM DISTRICT SOURCES.** All other money received from local sources.
- 1691 Flexible Benefit. Revenue received by the school district by payroll deduction for employees participating in the flexible benefit plan.
- 1692 All Other Miscellaneous Revenue. All other miscellaneous revenue received from local sources not listed above.
- 1700 **CHILD NUTRITION PROGRAMS.** Revenue received from local food sales to students and adults.
- 1710* STUDENT LUNCHES, BREAKFASTS, SPECIAL MILK PROGRAM.** Revenue from the sale of any item under the National School Lunch Program, School Breakfast Program, and Special Milk Program specific to the reimbursable meals served.

- 1720* A LA CARTE or CATERING REVENUE.** Revenue from the sale of any food/beverage item in the cafeteria which is specific to A LA CARTE (students and/or adults) and Catering sales only. Examples of catering sales are when food/beverages are prepared/served by Child Nutrition at any PTA, athletic, student activity banquets or functions, appreciation functions, school board meeting, etc.
- 1730* ADULT LUNCHES/BREAKFASTS.** Revenue received from adults for meals.
- 1740* SUMMER FOOD SERVICE ADULT REVENUE.**
- 1760* CONTRACT LUNCHES, BREAKFASTS, MILK AND SUPPLEMENTS.** Revenue received from meals and/or milk sold to programs or institutions outside the school system, i.e., daycare centers, or private schools.
- 1790* OTHER DISTRICT REVENUE (CHILD NUTRITION PROGRAMS).** Revenue received from other district sources which concern the school child nutrition program.
- 1792 Gifts and Donations. Revenue received from a philanthropic function, private individual, or private organization for which no repayment or special service to the contributor is expected.
- 1793 Guest and/or Intern Lunches (reimbursed by LEA). Revenue received for meals served to guests and paid for by school funds other than the school child nutrition programs account.
- 1794 Commodity Rebate. Revenue from discounts received for purchasing food products in the prior year. Current year rebate use Source of Revenue 5600, Correcting Entry.
- 1795 Promotional Rebate. Revenue received from vendors in the form of a rebate in the prior year. Current year rebate use Source of Revenue 5600, Correcting Entry.
- 1796 Other Sales. Revenue received for the sale of, supplies, surplus inventories and/or equipment, and recyclable materials.
- 1800 ATHLETICS.** Revenue received for all school—sponsored athletic activities.
- 1810* ADMISSIONS.** Revenue received from the sale of tickets for single school events.
- 1811 Single Game Receipts. Revenue received from the sale of tickets for single school athletic events.
- 1812 Student Activity Tickets. Revenue received from the sale of student athletic tickets.
- 1813 Season Tickets. Revenue received from the sale of season tickets for athletic events.
- 1820* ADVERTISING AND PROGRAM SALES.** Revenue derived from athletic sales and advertising.
- 1830* CONCESSIONS.** Revenue received from the sale of food and drinks from concession activities.

- 1840* DUES AND MEMBERSHIPS.** Revenue received for memberships in or dues to athletic organizations or clubs.
- 1850* FEES, PENALTIES, AND FINES.** Revenue from entry fees to athletic events, including any prorated portion received from sale of athletic activities.
- 1860* GAME CONTRACTS AND GUARANTEES.** Revenue derived from contractual arrangements with other schools.
- 1870* STATE PLAY—OFF REVENUE.** Revenue received from state play-off.
- 1880* SUPPLIES AND MATERIALS SOLD TO STUDENTS.** Revenue received from the sale of supplies and materials sold to students.
- 1890* OTHER ATHLETIC REVENUE.** All revenue received for athletic activities that cannot be classified above.
- 1900 **SCHOOL ACTIVITIES (ACTIVITY FUND [60] ONLY).** Revenue from school-sponsored activities.
- 1910* ADMISSIONS.** Revenue received from the sale of tickets for single school events.
- 1911 Carnivals. Revenue derived from the sale of tickets to carnivals.
- 1912 Dances. Revenue derived from the sale of tickets to school-sponsored dances.
- 1913 Parties. Revenue derived from the sale of tickets to school-sponsored parties.
- 1914 Promenades. Revenue derived from the sale of tickets to school-sponsored promenades.
- 1915 School or Class Plays. Revenue derived from the sale of tickets to school-sponsored school or class plays.
- 1919 Other Admissions. Revenue from school-sponsored activities (except athletics) not listed above.
- 1920* CONCESSION SALES.** Revenue received from the sale of food and drink from concession activities.
- 1950* REVENUE FROM MERCHANDISE PURCHASED FOR RESALE (EXCEPT STUDENT STORE).** Revenue collected from the sale of merchandise purchased for resale (except student store).
- 1960* STUDENT ACTIVITY TICKETS.** Revenue received from the sale of student activity tickets.
- 1970* STUDENT CLUBS AND ORGANIZATIONS.** Revenue received for use by student clubs and organizations.
- 1971 Dues and/or Fees. Revenue received for memberships in or dues to school organizations or clubs.

1972 Donations. Revenue received from a philanthropic foundation, private individual, or organization for a school activity for which no repayment or special service to the contributor is expected.

1980* STUDENT STORE SALES. Revenue from sales by students or student-sponsored stores.

1990* OTHER SCHOOL ACTIVITY FUND RECEIPTS. All revenue received for school activities that cannot be identified above.

2000 **INTERMEDIATE SOURCES OF REVENUE.** Revenue from intermediate sources is the amount of money from funds collected by an intermediate administrative unit or a political subdivision between the district and the state, and distributed to districts in amounts that differ in proportion to those which were collected within such systems.

2100* COUNTY FOUR MILL AD VALOREM TAX. A tax levy by county government on the net assessed valuation of property of the county. Proceeds are apportioned by the county treasurer based on preceding school year average daily attendance.

2200* COUNTY APPORTIONMENT (MORTGAGE TAX). A mortgage tax apportioned to the school districts of each county annually on the basis of enumeration.

2300* RESALE OF PROPERTY FUND DISTRIBUTION. County revenue consisting of revenue from penalties and interest on delinquent ad valorem taxes, and receipts from sale of property for delinquent ad valorem taxes on property.

2900* OTHER INTERMEDIATE SOURCES OF REVENUE. All other money received from intermediate sources which is not earmarked for a specific purpose.

3000 **STATE SOURCES OF REVENUE.** Revenue from state sources provided to LEAs in the form of grants or other types of allocations.

3100 **DEDICATED REVENUE.** All revenue generated at the state level by taxes, license fees, or other fees that are set aside by the state to be used for the operation of the common schools in the state.

3110* GROSS PRODUCTION TAX. This is a tax on oil, gas, and other minerals produced in the county. One-tenth of the total sum collected is apportioned on the basis of average daily attendance to that county's schools which offer instruction in Grades K-12. (Royalty tax would not be coded here, but to Source of Revenue 3190).

3120* MOTOR VEHICLE COLLECTIONS. Monies apportioned and distributed monthly by the Oklahoma Tax Commission from motor vehicle collections, according to the Oklahoma Vehicle License and Registration Act.

3130* RURAL ELECTRIC COOPERATIVE TAX. Tax distributed by the Oklahoma Tax Commission of the collections on rural electric installations within the school district.

3140* STATE SCHOOL LAND EARNINGS (STATE APPORTIONMENT). Money earned by the holdings of the State School Land Commission and apportioned to the schools on the basis of average daily attendance of the school district.

- 3150* VEHICLE TAX STAMP.** Apportionment of 49 percent (49%) of collections from the sale of tax stamps. The allocation is on an average daily attendance basis. Not considered chargeable income in the state aid formula.
- 3160* FARM IMPLEMENT TAX STAMP.** Monies allocated by the county treasurer at the end of every calendar month on collections received from the sale of farm implement tax stamps. Not considered chargeable income in the state aid formula.
- 3190* OTHER DEDICATED REVENUE.** Any other registration or license fees, taxes, or penalties collected at the state level and distributed to the school districts that cannot be classified in one of the dedicated revenues listed above. Royalty tax would be included here. Not considered chargeable income in the state aid formula.
- 3200 **STATE AID—GENERAL OPERATIONS—NONCATEGORICAL.** Revenue appropriated by the Legislature and apportioned to the schools for general operations.
- 3210* FOUNDATION AND SALARY INCENTIVE AID.** Revenue received from the state aid formula from the State Department of Education. Gifted and Talented funds would be included here.
- 3230* MENTOR TEACHER STIPEND.** Revenue appropriated by the Legislature for classroom teachers responsible for providing guidance and assistance to a beginning teacher.
- 3250* EDUCATION FLEXIBLE BENEFIT ALLOWANCE.**
- 3300 **STATE AID—COMPETITIVE GRANTS—CATEGORICAL.** Revenue received from the state and appropriated by the Legislature to fund specific programs or to accomplish specific objectives.
- 3310* ALTERNATIVE AND HIGH CHALLENGE EDUCATION.** Grant revenue received from the State Department of Education for students who are in educational programs affiliated with a public school.
- 3330* COMMUNITY EDUCATION.** Grant revenue received from the State Department of Education to bring community members together to identify and link community needs and resources in a manner that helps people raise the quality of life in their community.
- 3360* INSTRUCTIONAL—COOPERATIVE AND TECHNOLOGICAL EDUCATION (ICTE).** A broad, line-item grant appropriation from the Legislature to support small school cooperative grants and special contractual projects.
- 3390* SCHOOL/COMMUNITY NETWORK FOR ARTS-IN-EDUCATION.** Grant or contractual revenue received to provide every student, K-12, access to all the arts, including music, art, drama, and dance. Access is provided through skill development in a specific art form, infusion of the arts into other basic skills, and through the use of arts to reach the special learner, both gifted and handicapped.

- 3400 **STATE—CATEGORICAL.** Revenue received from the state and appropriated by the Legislature to fund specific programs or to accomplish specific objectives.
- 3410 **PROFESSIONAL DEVELOPMENT.** A line-item appropriation from the Legislature to increase standards in teacher education programs and upgrade professional abilities.
- 3411* Professional Development.** Revenue received from the State Department of Education for continuation of local professional development programs for certified personnel.
- 3412* Nationally Board Certified Bonus.** Subject to availability of funds, a bonus in the amount prescribed shall be provided to Oklahoma teachers, psychologists, speech-language pathologists, and audiologists holding National Board certification.
- 3414* Great Expectations Summer Institute.** Scholarships for teachers and administrators to attend Northeastern State University Great Expectations Summer Institute for Teachers.
- 3415* Reading Sufficiency Act.** School districts may be reimbursed up to \$150 for each enrolled first, second, and third grade student of the current school year who is found in need of remediation based on the school district's annual reading sufficiency plan.
- 3420* STATE TEXTBOOK.** Revenue appropriated by the Legislature and allocated to the LEA for the purchase of textbooks.
- 3430* ADULT EDUCATION MATCHING.** Revenue appropriated by the Legislature to match federal funds to establish or maintain adult education programs that will enable all adults to acquire basic literacy skills; complete secondary school; and become more employable, productive, and responsible citizens.
- 3440* DRIVER EDUCATION.** Revenue appropriated by the Legislature and allocated to the LEA as a reimbursement for providing a driver education program during the preceding school year.
- 3450* SPECIAL CONTRACTS.** Revenue received for special contracts.
- 3460* VERY SPECIAL ARTS—OKLAHOMA.** Revenue received by the state as an affiliate of Very Special Arts—USA. The program serves as a coordinating force to school districts and local communities to promote arts programming and festivals which reach all areas of the disabled population.
- 3470* ADVANCED PLACEMENT INCENTIVES.** Revenue received for professional development, course material, equipment, and school incentive.
- 3480* SCHOOL CONSOLIDATION ASSISTANCE.** Expenditures of restricted funds provided from various sources to assist in the transition to a consolidated or annexed district on a voluntary basis.
- 3490* MUTUAL SUPERINTENDENT CONTRACT ASSISTANCE.** Assistance to school districts which have entered into a mutual contract with a superintendent as authorized pursuant to O.S. 70 § 5-106A, in paying up to 50% of superintendent's salary for no more than three consecutive years (\$150,000.00 maximum).

- 3500 SPECIAL PROGRAMS. Revenue appropriated for special purposes. Uses and limitations are specified by the legal authority establishing the programs, and the funds cannot be used or diverted to other uses.
- 3570* OKLAHOMA PARENTS AS TEACHERS GRANT (OPAT).** Revenue for the cost to provide parent educators practical information and guidance regarding the development of language, cognition, social skills, and motor development.
- 3600 OTHER STATE SOURCES OF REVENUE. All state revenue not classified above.
- 3610* ADDITIONAL HOMESTEAD REIMBURSEMENT.** Reimbursement from the state for double-homestead exemption allowance for a family earning less than \$4,000 annual income.
- 3620* STATE LAND REIMBURSEMENT.** Reimbursement from the state through the county for state-owned land within the county which, if it were in private ownership, would be classified as agricultural land and for which no state agency is making in-lieu ad valorem payments.
- 3630* DEPARTMENT OF HUMAN SERVICES.** Revenue received from the Department of Human Services. Revenue could be for reimbursement or for flat grants.
- 3640* DEPARTMENT OF HEALTH.** Revenue received from the Department of Health. Revenue could be for reimbursement or for a flat grant.
- 3650* Tobacco Settlement Endowment Trust (TSET).** Revenue received from the Tobacco Settlement Endowment Trust for the Healthy Schools Incentive Grant Program.
- 3690* OTHER MISCELLANEOUS SOURCES OF STATE REVENUE.** Miscellaneous sources of state revenue not listed above. For tracking of funds, assign a local Project Reporting Code.
- 3700 CHILD NUTRITION PROGRAMS. Revenue received from the state for food to students and adults.
- 3710* STATE REIMBURSEMENT.** State money appropriated by the Legislature to reimburse school districts' partial costs for student lunches.
- 3720* STATE MATCHING.** Revenue received from the state for purpose of matching federal funds.
- 3800 STATE VOCATIONAL PROGRAMS.
- 3810 STATE VOCATIONAL PROGRAMS PAYMENTS
- 3811* Comprehensive High School Vocational Salaries Reimbursement.** Amount allocated for each approved vocational program in addition to all other funds allocated.
- 3812* Vocational Programs Assistance Grants.** Revenue allocated for approved vocational programs.
- 3813* Local Directors.** Revenue allocated for administration of vocational programs.

- 3819* Formula Operations.** Revenue received in providing vocational training for students enrolled in approved vocational programs.
- 3820* Oklahoma Tuition Aid Grant (OTAG).**
- 3830 BUSINESS AND INDUSTRY SERVICES. Revenue received to conduct career vocational education.
- 3832* Training for Industry Growth (TIG).**
- 3833* Existing Industry Initiative.** Revenue received to allow workers to upgrade their skills in order to meet the technological changes implemented by the firms to remain competitive.
- 3834* Training for Industries (TIPS).**
- 3836* Bid Assistance Center.** State revenue related to activities that assist business and industry in obtaining government contracts.
- 3837* Broker Agent (Manufacturing Alliance).**
- 3838* Oklahoma Manufacturers' Exchange.**
- 3839* Rural Economic Development.**
- 3840 SHORT—TERM ADULT TRAINING. Revenue received for adults and out-of-school youth that are not in a regularly prescribed program of studies. These monies are to develop skills and knowledge to meet various immediate and long range needs.
- 3841* Certified Nurse Aide II.** Revenue intended to provide upgrade training for nurse aides.
- 3842* Construction Education Project.**
- 3843* Transportation Joint Venture.**
- 3844* Firefighter Training.**
- 3848* Safety.** Revenue received to provide safety training and resources to business and industry.
- 3850 OTHER VOCATIONAL AID.
- 3852* Temporary Assistance for Needy Families (TANF).** State revenue intended to provide basic education and job training assistance.
- 3856* Dropout Recovery.**
- 3860 OTHER VOCATIONAL AND TECHNICAL EDUCATION SERIES.
- 3861* Statewide Programs.** Revenue received for eligible programs to serve students.
- 3862* Youth Apprenticeship.**
- 3864* Teacher Mentor/Staff Development.** Revenue related to activities that provide inservice training to teachers.

- 3866* Inmate Training.** Revenue received for programs and services that relate to inmate training.
- 3867* Summer Orientation.** Revenue related to activities for seventh through tenth graders where they learn to make career choices based on interest.
- 3870 COLLEGE CREDIT ANDS SCHOOL IMPROVEMENT.
- 3875* Oklahoma Higher Learning Access Program (OHLAP).**
- 3879* High Schools That Work.**
- 3880 SCHOOL COMMUNICATIONS AND ENERGY INDUSTRY.
- 3881* Oil & Gas Training**
- 3889* Telecommunications Training (Telephone Bills).**
- 3890* CAPITAL OUTLAY.**
- 3892* OK EDUCATION LOTTERY FUND.**
- 4000 FEDERAL SOURCES OF REVENUE. Revenue collected by the federal government and distributed to state and local educational agencies for the purpose of providing financial support for programs, projects, services, and activities which enhance educational opportunities for citizens.
- 4100 GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT.
- 4120* FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA).** Funds received to provide major disaster assistance for replacing or repairing damaged or destroyed supplies, equipment, books, and for repairing minor damages to facilities.
- 4130* TITLE VIII—IMPACT AID.** Formula grants to provide financial assistance to local educational agencies upon which financial burdens are placed when the tax base of the district is reduced through the federal acquisition of real property or when a sudden and substantial increase in school attendance results from federal activities; for education of children residing on federal property or where parents are employed on federal property. (CFDA Number 84.041)
- 4131 ARRA—IMPACT AID CONSTRUCTION FUNDS.** Funds to provide construction assistance to local educational agencies (LEAs) where the presence of certain children living on federal property places a financial burden on the LEAs that educate them. (CFDA Number 84.401A) (Grant Award Number S401A100102)
- 4140* TITLE VII—PART A, INDIAN EDUCATION.** Revenue received to support the efforts to meet the unique educational and culturally related academic needs of American Indian students so that they can meet the challenging academic achievement standards they are expected to meet. (CFDA Number 84.060)
- 4150* ROTC.** Federal funds received directly by the LEA for reimbursement for a portion of the salaries of instructional and support staff for ROTC programs.

4160 OPERATIONS.

4161* In-Lieu Tax Public Housing. Revenue to replace the loss of tax revenue resulting from property exempted from taxation.

4162* Flood Control. Revenue received through the Flood Control Act of Congress 1941 to counties where flood control projects are located. One-fourth of all such funds received in the county are distributed to the school districts in the county on the basis of enumeration. (CFDA Number 12.112)

4163* Forest Reserve Rentals. Revenue received from federal funds by LEAs on federally held forest properties within the LEA boundaries. (CFDA Number 10.665)

4164* Submarginal Lands. Revenue from the use of submarginal lands and certain other lands shall be apportioned as follows: Two-thirds of the revenue is apportioned to the affected school districts of the county in the direct ratio of the number of acres of such land within each school district to the total number of acres of lands which were purchased by the federal government under the provision of the Bankhead-Jones Farm Tenant Act. (CFDA Number 10.666)

4165* Asbestos Abatement. Revenue received from federal funds for the purpose of inspecting, writing management plans, or abatement.

4166* National Science Foundation.

4170* TITLE I, PART H, SCHOOL DROPOUT PREVENTION. Funds to provide for school dropout prevention and reentry and to raise academic achievement levels by providing grants that challenge all children to attain their highest academic potential; and ensure that all students have substantial and ongoing opportunities to attain their highest academic potential through schoolwide programs proven effective in school dropout prevention and reentry. (CFDA Number 84.360)

4180* TITLE VI—SUBPART 1, SMALL, RURAL SCHOOL ACHIEVEMENT PROGRAM. (CFDA Number 84.358A)

GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE
STATE DEPARTMENT OF EDUCATION

4200 IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED. *No Child Left Behind Act of 2001*, Title I.

4210* PART A, IMPROVING BASIC PROGRAMS. The purpose of these funds is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging academic achievement standards and assessments. (CFDA Number 84.010)

4211* ARRA, TITLE I, PART A. (CFDA Number 84.389)

4212* ARRA, TITLE I, 1003 G SUPPLEMENTAL. (CFDA Number 84.388)

4213* SUPPLEMENTAL SCHOOL IMPROVEMENT GRANTS.
(CFDA Number 84.377A)

- 4230* PART C, MIGRANT EDUCATION.** Revenue granted to support high-quality and comprehensive educational programs for migratory children; ensure migratory children are provided with appropriate educational services; ensure migratory children receive full and appropriate opportunities to meet challenging academic content and achievement standards; and to design programs to help migratory children overcome educational disruption, cultural and language barriers, social isolation, various health-related problems, and other factors that inhibit the ability of such children to do well in school. (CFDA Number 84.011)
- 4240* PART D, NEGLECTED AND DELINQUENT.** Revenue granted to improve educational services for neglected or delinquent children; to provide such children with services to make a successful transition to further schooling or employment; and prevent at-risk students from dropping out of school or provide returning students with needed services and support. (CFDA Number 84.013)
- 4270 TITLE II—PREPARING, TRAINING, AND RECRUITING HIGH-QUALITY TEACHERS AND PRINCIPALS.
- 4271* Part A, Teacher and Principal Training and Recruiting Fund.** Grants to increase student achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in the schools. (CFDA Number 84.367)
- 4273* Part B, Mathematics and Science Partnerships.**
(CFDA Number 84.366)
- 4280 TITLE III—LANGUAGE INSTRUCTION FOR LIMITED ENGLISH PROFICIENT AND IMMIGRANT STUDENTS.
- 4281* Part A, English Language Acquisition, Language Enhancement, and Academic Achievement.** Grants to help ensure that children who are limited English proficient, including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English, and meet challenging academic content and achievement standards. (CFDA Number 84.365)
- 4282* Part B, Improving Language Instruction Educational Programs.** Grants to help ensure that limited English proficient children master English by promoting systemic improvement and reform; develop language skills and multicultural understanding; and develop programs that strengthen and improve the professional training of educational personnel who work with limited English proficient children.
- 4300 INDIVIDUALS WITH DISABILITIES. Revenue to assure the effective education of disabled children.
- 4310* INDIVIDUALS WITH DISABILITIES, P.L. 105-17, IDEA—PART B.** Project grant revenue held in reserve by the State Department of Education for apportionment to districts to be used in priority areas for disabled children. (CFDA Number 84.027)
- 4340* PRESCHOOL AGED 3-5, P.L. 105-17 (SECTION 619), IDEA—PART B.** Project grants for demonstration projects for disabled preschool children three through five years of age as of December 1 each year. (CFDA Number 84.173)
- 4350* STATE PERSONNEL DEVELOPMENT GRANT.** (CFDA Number 84.323A)

- 4374* ARRA, EDUCATIONAL TECHNOLOGY.** (CFDA Number 84.386)
- 4400 No Child Left Behind Act of 2001, CONTINUED.
- 4440 TITLE IV—21ST CENTURY SCHOOLS.
- 4441* Part A, Safe and Drug-Free Schools and Communities.** Grants to prevent violence in and around schools; prevent illegal use of alcohol, tobacco, and drugs. (CFDA Number 84.186)
- 4443* Part B, 21st Century Community Learning Centers.** Grants to establish or expand community learning centers that provide opportunities for academic enrichment, provide additional services and programs; and family literacy and related educational development. (CFDA Number 84.287)
- 4460 TITLE V—PROMOTING INFORMED PARENTAL CHOICE AND INNOVATIVE PROGRAMS.
- 4461* Part A, State Grants for Innovative Programs.** Grants to develop and implement education programs to improve school, student, and teacher performance, including professional development activities and class size reduction programs. (CFDA Number 84.298)
- 4462* Part B, Public Charter Schools.** Grants to provide financial assistance for the planning, program design, and initial implementation of charter schools. (CFDA Number 84.282)
- 4470* TITLE VI—SUBPART 2, RURAL AND LOW-INCOME SCHOOL PROGRAM.** (CFDA Number 84.358B)
- 4480* TITLE X—PART C, EDUCATION FOR HOMELESS CHILDREN AND YOUTH.** Grants to ensure that homeless children and youth are afforded the same free, appropriate public education as provided to other children and youth; and ensure that such children and youth have an opportunity to meet the challenging student academic achievement standards to which all students are held. (CFDA Number 84.196)
- 4490* ARRA, TITLE X, PART C, HOMELESS.** (CFDA Number 84.387)
- 4500 GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH OTHER STATE AND INTERMEDIATE SOURCES.
- 4550* Johnson-O'Malley Program.** Revenue received from the Bureau of Indian Affairs allocated for students verified as a tribal member or eligible for tribal membership and enrolled in the public schools. Funds are used for educational and supplemental programs. (CFDA Number 15.130)
- 4560* Head Start Funds to Schools.** (CFDA Number 93.600)
- 4570* ARRA, COBRA Co-Payment.**
- 4580* Medicaid Resources.** Revenue received as reimbursement for provision of services through the general fund to eligible students who qualify for Medicaid in accordance with contract with the Oklahoma Health Care Authority. (CFDA Number 93.778)

- 4581* ARRA, Medicaid Resources.** Revenue received as local matching offset reimbursement for services through the general fund to eligible students who qualify for Medicaid in accordance with contract with the Oklahoma Health Care Authority. (CFDA Number 93.7780041)
- 4590* YouthBuild.** A community development program for low income people ages sixteen(16) through twenty four (24) who work toward their GED credential or high school diplomas, learn job skills, and build affordable housing for their community. (CFDA Number 17.274)
- 4591* ARRA, Adult Education Grant from Local Workforce Investment Board.** (CFDA Number 17.258)
- 4592* ARRA, Youth Grant from Local Workforce Investment Board.** (CFDA Number 17.259)
- 4593* ARRA, Dislocated Worker Grant from Local Workforce Investment Board.** (CFDA Number 17.260)
- 4600 OTHER FEDERAL SOURCES OF REVENUE THROUGH STATE DEPARTMENT OF EDUCATION OR STATE DEPARTMENT OF CAREER AND VOCATIONAL EDUCATION.
- 4610 ADULT EDUCATION.
- 4611* Adult Education, Title II, P.L. 105-220.** Revenue received from federal sources to establish adult education programs that will enable all adults to acquire basic literacy skills, complete secondary school, and become more employable, productive and responsible citizens. (CFDA Number 84.002)
- 4613* Temporary Assistance for Needy Families (TANF).** Revenue received from federal sources to provide adult basic education distributed to the school districts through the State Department of Education. (CFDA Number 93.588)
- 4614* ARRA, Vocational Rehabilitation.**
- 4616* Workforce Incentive Act.** (CFDA Number 17.255)
- 4617* Rehabilitation Services.** (CFDA Number 84.126)
- 4618* Rural Health.** Funds to assist in recruiting and training health care workers in rural areas. (CFDA Number 93.241)
- 4680 MISCELLANEOUS FEDERAL SOURCES OF REVENUE.
- 4682* REAC³H.** Funds received from Ed Jobs funds to support Reach coaches. (CFDA Number 84.410)
- 4683* Education Jobs Fund.** Formula grant to assist local educational agencies (LEAs) in saving or creating education jobs. (State Aid Formula) (CFDA Number 84.410)

- 4684* ARRA, State Clean Diesel Grant Program.** Reduce diesel emissions and improve air quality. (Grant/Award Number 96690001 must use project 788 with CFDA Number 66.040).
State Clean Diesel Grant Program. Reduce diesel emissions and improve air quality. (Grant/Award Number 96685301 must use project 770 with CFDA Number 66.040).
- 4685* Learn and Serve America Program.** (CFDA Number 94.004)
- 4686* ARRA, Education Stabilization Fund.** (CFDA Number 84.394)
- 4687* ARRA, Government Service Fund.** (CFDA Number 84.397)
- 4688* ARRA, National Clean Diesel Funding Assistance Program.** Reduce diesel emissions and improve air quality. (Grant/Award Number 96695801) (CFDA Number 66.039)
- 4689* Other Miscellaneous Sources of Federal Revenue.** Miscellaneous sources of federal revenue not listed above. Unless otherwise noted, to track funds, assign a local Project Reporting code.
- 4700 CHILD NUTRITION PROGRAMS. Revenue received from federal sources for provision of child nutrition programs
- 4710* LUNCHES.** (CFDA Number 10.555)
- 4720* BREAKFASTS.** (CFDA Number 10.553)
- 4730* SPECIAL MILK.** (CFDA Number 10.556)
- 4740* SUMMER FOOD SERVICE PROGRAM.**
(CFDA Number 10.559)
- 4750* CHILD AND ADULT CARE FOOD PROGRAM.**
(CFDA Number 10.558)
- 4760* FRESH FRUIT/VEGETABLE PROGRAM.** (CFDA Number 10.582)
- 4770* ARRA, EQUIPMENT ASSISTANCE GRANT, CHILD NUTRITION.** (CFDA Number 10.579)
- 4800 FEDERAL VOCATIONAL EDUCATION. Formula grants to extend, improve, and maintain programs of vocational education, to develop new programs, to furnish equal opportunity in vocational programs, and to enable youth in need of earnings to continue their education by providing part-time employment.
- 4820 CARL D. PERKINS VOCATIONAL AND APPLIED TECHNOLOGY EDUCATION ACT.
- 4821* Carl D. Perkins Vocational and Applied Technology Education Act.** Revenue received from entitlement funds to provide specialized program services and activities for serving secondary disadvantaged and handicapped students. (CFDA Number 84.048)
- 4822* ARRA, Carl Perkins.**

4830 BUSINESS AND INDUSTRY SERVICES. Revenue received to conduct career vocational education.

4836* Bid Assistance Center. Federal revenue related to activities that assist business and industry in obtaining government contracts. (CFDA Number 12.002)

4847* Occupational Safety and Health Association Safety Training for Oil and Gas. (CFDA Number 17.502)

4850* Workforce Investment Act (WIA), Discretionary. Funds for programs and services certified as WIA eligible to serve adult and out-of-school youth. (CFDA Number 17.250)

4852* Temporary Assistance for Needy Families (TANF). Federal revenue intended to provide basic education and job training assistance. (CFDA Number 93.558)

4867* Youth Offender Grant.

4868* At-Risk Youth Grant. (CFDA Number 17.268)

4870 Educational Grants through the federal government to encourage, enhance, and improve educational learning.

4873* Rural Utilities Services (RUS). (CFDA Number 10.855)

4874* Pell Grants. Financial aid for eligible students. (CFDA Number 84.063)

4876* College Work-Study. Revenue received for work experience for eligible students. (CFDA Number 84.033)

4877* Supplemental Educational Opportunity Grant. (CFDA Number 84.007)

4881* Oil Field Training. (CFDA Number 17.260)

4882* Computer Security Training Project.

4890* CAPITAL OUTLAY. Revenue received from restricted funds allocated by the State Department of Career and Technology Education to be used for purchase of equipment, construction, or remodeling to be used in vocational programs.

5000 NONREVENUE RECEIPTS. Receipts deposited in the fund that are not new revenue to the district, but the return of assets.

5100 RETURN OF ASSETS. Return of monies used for investments and financial management procedures.

5110 BOND SALES. Return of principal only for investments authorized by resolution of the LEA board.

5111* PREMIUM ON BONDS SOLD. The excess of the price at which a bond is acquired or sold over its face value. The price does not include accrued interest at the date of acquisition or sale.

5112* PROCEEDS FROM SALE OF ORIGINAL BONDS. This account should be coded under the capital project funds and includes proceeds from the sales of original bonds, except that if bonds are sold at a premium, only those proceeds representing the par value of the bonds constitute revenue for the capital project funds.

5113* ARBITRAGE REBATE LIABILITY. The simultaneous buying and selling of the same negotiables or commodities in different markets in order to make an immediate riskless profit.

5120* CASH OR CHANGE. Return of money set aside for the purpose of providing change.

5130* PETTY CASH. Return of money set aside on an imprest basis for the purpose of paying small obligations for which the issuance of a warrant would be too expensive and time consuming.

5150* CHILD NUTRITION PROGRAMS. Reimbursement received from the child nutrition fund for expenditures paid originally from another fund.

5160* ACTIVITY FUND REIMBURSEMENT. Reimbursement received from the activity fund for expenditures paid originally from another fund.

5190* MISCELLANEOUS REVENUE TRANSFERRED.

5200* REVENUE FROM SCHOOL FUNDS MANAGEMENT PROGRAM. Revenue received as cash “draw downs” used on a temporary basis by a school district during times of negative cash flow. In order to prevent overstating collections, the receipts for this kind of collection should be recorded under this classification only when the school district is a participant in a school funds management program. The repayment of these funds to the bank should be done by a treasurer’s check or wire transfer. Do not issue a warrant for the repayment.

5300* INSUFFICIENT FUNDS—RETURN CHECKS. To be used to correct revenue accounts due to checks returned for insufficient funds on school activity accounts and child nutrition program operations. This code must be cleared at the end of the fiscal year.

5600* CORRECTING ENTRY. To be used to correct revenue accounts due to refunds, rebates, etc. Examples: Refund of current year’s expenditures, reclassification of original expenditures, and receipts for rebates. This code must not be a negative at the end of the fiscal year.

5800* CHARTER SCHOOLS. Revenue received for per capita costs as provided by the district.

6000 BALANCE SHEET ACCOUNTS.

6100 CASH ACCOUNTS.

6110* CASH FORWARD. The amount derived from unappropriated revenue from the previous years (e.g., overcollections and unanticipated income), and/or lapsed

appropriations from previous years, (e.g., overcollections and unanticipated income), and/or lapsed from other districts.

6130* PRIOR—YEAR LAPSED APPROPRIATIONS. Unencumbered balance of expenditure appropriations from prior years.

6140* ESTOPPED WARRANTS BY STATUTE. Warrants statutorily canceled. Warrants are legal tender for one fiscal year succeeding the fiscal year during which issued.

6200* INTERFUND TRANSFER. Amounts available from another fund which may not be repaid. Must be a zero balance at year end.

BUDGETED EXPENDITURE CODES

- 1 HIGH SCHOOL SITE BUDGET.** Instructional and teacher supplies, equipment, instructional aides, supplements to student organizational activities.
- 2 JUNIOR HIGH SITE BUDGET.** Instructional and teacher supplies, equipment, instructional aides, supplements to student organizational activities.
- 3 MIDDLE SCHOOL.** Instructional and teacher supplies, equipment, instructional aides, supplements to student organizational activities.
- 4 HIGHLAND PARK.** Instructional and teacher supplies, equipment, instructional aides, supplements to student organizational activities.
- 5 RICHMOND.** Instructional and teacher supplies, equipment, instructional aides, supplements to student organizational activities.
- 6 SANGRE RIDGE.** Instructional and teacher supplies, equipment, instructional aides, supplements to student organizational activities.
- 7 SKYLINE.** Instructional and teacher supplies, equipment, instructional aides, supplements to student organizational activities.
- 8 WESTWOOD.** Instructional and teacher supplies, equipment, instructional aides, supplements to student organizational activities.
- 9 WILL ROGERS.** Instructional and teacher supplies, equipment, instructional aides, supplements to student organizational activities.
- 10 LINCOLN ACADEMY.** Instructional and teacher supplies, equipment, instructional aides, supplements to student organizational activities.
- 11 CURRICULUM/INSTRUCTION.** Instructional aids, materials, and training stipends as required district-wide.
- 12 NURSING SUPPLIES.** Medical items used in caring for student health needs during day-to-day school activities.
- 13 SUPPLY INVENTORY.** Instructional supplies for all sites stored at warehouse.
- 14 CUSTODIAL SUPPLIES.** All building upkeep items; floor cleaners, wax, paper products, etc.
- 16 EQUIPMENT FOR INSTRUCTION.** Purchase of hardware and equipment.
- 19 LIBRARY ALLOCATIONS.** Purchase of library books, magazines/materials for enrichment.
- 21 READING COMPREHENSION.** Implementation of principal's goal of improved reading comprehension.
- 22 EXTENDED SCHOOL YEAR (ESY).** Students with multiple disabilities may be eligible for summer intervention services. This program is offered in conjunction with the Individual Education Plan.

BUDGETED EXPENDITURE CODES

- 23 PUBLIC INFORMATION.** Provide accurate and timely information about events, issues, and goals in the Stillwater School System through various means.
- 24 INSTRUMENTAL-BAND.** Materials and supplies for band.
- 25 INSTRUMENTAL-ORCHESTRA.** Materials and supplies for orchestra.
- 26 LEGAL SERVICES.** Activities pertaining to counseling services provided to the Board of Education in regard to law and statutes.
- 27 AUDIT SERVICES.** Activities pertaining to independent audit services provided to the Board of Education.
- 28 POSTAGE AND FREIGHT.** Charges on all items of district purchases delivered by U.S. Post Office and freight lines.
- 29 BOARD MEMBERS/ADMINISTRATIVE TRAVEL.** Board of Education members, administration travel cost incurred for conducting district affairs. This also includes administrator Professional Development, registration, lodging, meals and mileage expenses.
- 31 COMMERCIAL PRINTING AND PUBLISHING.** Printing of report cards, various forms, newspaper publications and any other Administrative publications for the school district.
- 32 DATA PROCESSING EXPENSES.** Computer services – financial accounting contracted thru ADPC, Ponca City, Oklahoma; this service provided for financial accounting and monthly fiscal balance and operational reports.
- 33 ADMINISTRATIVE EXPENSE/OFFICE SUPPLIES/MEMBERSHIP DUES.** Expenses related to public relations provided for patron information, subscriptions, administrative materials, supplies and memberships.
- 34 TESTING AND SCORING.** Activities such as screening and other group testing, including state mandated group testing, and other group testing activities including materials, scoring, analyzing and reporting for all students.
- 35 SPECIAL PROGRAM ALLOCATIONS.** Amounts for supplies/materials to supplement special education.
- 36 NON-ADMINISTRATIVE TRAVEL.** Covers local and out-of-district travel for school personnel.
- 37 FACILITIES RENTAL.** Pool rental for swim team, rental of indoor practice facility for baseball and softball, and rental of temporary parking at high school.
- 38 COPIER EXPENSE.** Copier costs, system-wide for maintenance, upkeep and lease purchase payments.
- 39 MISCELLANEOUS INSTRUCTION.** For purchase of computer supplies, publications and software, bookbinding, repairs, High School diplomas, entry fees for contests, etc.
- 41 ATTENDANCE SERVICES.** Computerized accounting for student attendance.

BUDGETED EXPENDITURE CODES

- 42 HUMAN RESOURCES.** Cost associated with Human Resources department operations.
- 45 FLEET FUEL.** Fuel for school district vehicles.
- 46 SCHOOL RESOURCE OFFICERS.** Costs associated with services of Stillwater Police Officers serving as school resource officers.
- 47 VEHICLE MAINTENANCE.** All mechanical repairs for district vehicles.
- 48 MISCELLANEOUS TRANSPORTATION.** Tags for buses, bus driver exams, and other transportation expenses.
- 49 ELECTRICITY.** Electrical service for all areas of district
- 51 NATURAL GAS.** Gas used for heating in district buildings.
- 52 TELEPHONE.** District-wide telephone and internet service, including infrastructure.
- 53 WATER/SEWAGE/TRASH.** Water, sewage, and trash for all areas of district.
- 54 BUILDING MAINTENANCE AND REPAIR.** Materials and supplies for maintenance of district buildings.
- 55 GROUNDS MAINTENANCE.** All grounds maintenance, care of lawns, trees, shrubs, fences, etc.
- 56 VOCAL MUSIC.** Materials and supplies, entry fees, etc. for vocal music programs.
- 57 PERFORMING ARTS CENTER.** Materials and supplies for Performing Arts Center events.
- 58 ATHLETICS.** Athletic supplies and equipment for all sports.
- 59 INSTRUCTIONAL EQUIPMENT REPAIR.** Amount allocated for general maintenance and repair of all school district equipment as indicated.
- 61 LIABILITY BONDS (CLERK & TREASURER).** Bonds as required by statute.
- 62 UNEMPLOYMENT COMPENSATION.** Costs associated with required coverage.
- 63 WORKERS COMPENSATION.** Costs associated with required coverage.
- 64 PROPERTY/FLEET INSURANCE.** Coverage on district buildings and equipment, and vehicles. Policy also includes bodily injury and property damage. (Includes liability for BOE members and employees).
- 65 TUITION REFUNDS.** Refunds to district patrons for tuition payment made in advance.
- 67 COUNTY REVALUATION.** District's share of costs related to Payne County Assessor's re-appraisal of property valuation.
- 68 MUSIC DEPARTMENT TRANSPORTAION.** General Fund subsidy for transportation cost.

BUDGETED EXPENDITURE CODES

- 77 OSHA.** Expenses incurred for OSHA required training on Blood Born Pathogens.
- 92 TECHNOLOGY/MATERIAL/SUPPLIES/REPAIRS.** Expenditures associated with technology system-wide.
- 93 MEDICAID MATCHING.** Federal required local matching funds to be billed by Medicaid.
- 104 FIRE CODE EXPENSES.** Expense to comply with state and local fire marshal regulations.
- 105 TEXTBOOK CARRY-OVER.** Unexpended balance from prior year textbook allocation.
- 106 PROFESSIONAL TRAINING/ADMINISTRATORS.** Cost incurred for administrator training.
- 151 SALARIES – ADMINISTRATORS.**
- 152 SALARIES – BOE STAFF.**
- 153 SALARIES – BOARD CLERK/TREASURER.**
- 154 SALARIES – PRINCIPALS.**
- 155 SALARIES – TEACHERS/COUNSELORS/LIBRIANS.**
- 156 SALARIES – SITE SECRETARIES.**
- 157 SALARIES – OFFICE/LIBRARY ASSISTANTS.**
- 158 SALARIES – TEACHER ASSISTANTS.**
- 159 SALARIES – COMPUTER TECHNICIANS.**
- 161 SALARIES – SUBSTITUTE TEACHERS.**
- 162 SALARIES – SUMMER SCHOOL.**
- 163 SALARIES – NURSES/CONTRACTED THERAPISTS.**
- 164 SALARIES – TRANSPORTATION.**
- 165 TEMPORARY SERVICES.** Costs for employing temporary laborers on a sporadic basis as needed through temporary employment agencies.
- 166 SALARIES – MAINTENANCE/GROUNDS.**
- 167 SALARIES – ATHLETIC ASSISTANTS.**

BUDGETED EXPENDITURE CODES

168 SALARIES – AFTER SCHOOL ART.

169 SALARIES – AUDIO/VISUAL.

171 SALARIES – WAREHOUSE.

173 SALARIES – NIGHT ATTENDANCE EDUCATION.

174 LOCAL HOMEBOUND. Services for homebound students.

175 PSYCHOLOGICAL EVALUATION SERVICES. Evaluation services as needed.

176 ATTENDANCE INCENTIVE – PERSONAL DAY. Payback of unused personal days.

179 CLASSROOM COVER. Services for planning periods used to cover another's classroom

181 SALARIES – DIRECTORS/COORDINATORS.

185 CURRICULUM WORKSHOPS. Resources for curriculum development.

186 PDI.

187 LOCAL PDC. Operations of Professional Development Center.

188 H.S. SECURITY. Salaries for additional monitors as per District Safety Plan.

198 STUDENT ACTIVITIES REIMBURSEMENT.

199 ATTENDANCE INCENTIVE. Payback of unused sick leave days.

311 STAFF DEVELOPMENT. ADA BASIS. Expenditure of funds appropriated by the Legislature, and allocated to each LEA on the basis of previous year's ADA, to provide Staff Development for LEA certified personnel.

312 STAFF DEVELOPMENT. CONTRACTS. Expenditure of funds appropriated by the Legislature and allocated to various districts per contract with State Department of Education for Professional Development centers stressing professional skills, curriculum, and overall school improvement. The centers serve all state educators by providing information, in-service, and professional and instructional resources.

331 HEALTH BENEFIT ALLOWANCE. Flexible Benefit Allowance to be used in lieu of health insurance premiums for certified employees. Amount provided set by State statute.

332 HEALTH BENEFIT ALLOWANCE. Flexible Benefit Allowance to be used in lieu of health insurance premiums for support employees. Amount provided set by State statute.

333 STATE TEXTBOOK. Expenditure of funds appropriated by the Legislature and allocated to the LEA for the purchase of textbooks.

BUDGETED EXPENDITURE CODES

- 334 HEALTH BENEFIT ALLOWANCE.** Flexible Benefit Allowance to be used to off-set health insurance premiums for certified school employees. Amount provided set by State statute.
- 335 HEALTH BENEFIT ALLOWANCE.** Flexible Benefit Allowance to be used to off-set health insurance premiums for non-certified school employees. Amount provided set by State of statute.
- 336 SCHOOL COMMUNITY NETWORK for ARTS-EDUCATION – COMPETITIVE GRANT.** Expenditure of funds for district to move to a new level of arts programming, development, and quality in compliance with the grant application.
- 337 STATE ARTS COUNCIL GRANT.** Expenditure of funds allocated to the LEA by the State Arts Council.
- 361 HOMEBOUND/SPECIAL SERVICES.** Expenditure of funds for costs of educating students that qualify for the homebound instruction program, and Special Service funds.
- 362 ACE REMEDIATION.** Expenditure of funds for the costs associated with providing remediation to students.
- 364 CHARTER EDUCATION GRANT.** Expenditure for the Character Education Program in compliance with the grant application.
- 366 THIRD GRADE READING SUMMER PROGRAM.** This program is established for eligible third grade students who are reading below grade level as identified by the district's chosen Reading Sufficiency Act assessment.
- 367 READING SUFFICIENCY ACT.** The purpose of the Reading Sufficiency Act (RSA) is to ensure that all children learn to read by the end of third grade. RSA funds must be spent to provide reading remediation to children in Grades 1, 2 and 3 who have been placed on Reading Assessment Plans.
- 368 ADVANCED PLACEMENT EQUIPMENT AND MATERIALS GRANT.** Expenditure of funds received to purchase materials and equipment for advanced placement sites.
- 369 ADVANCED PLACEMENT INCENTIVE FOR SCHOOLS.** Funds received for districts whose students received a three or higher on a college advanced placement exam.
- 388 ALTERNATIVE EDUCATION.** Expenditure from restricted funds provided from various sources including but not limited to the LEA state competitive grants, vocational programs (state and federal), and Job Training Partnership Act to provide an alternative high school program.
- 411 COMPREHENSIVE SECONDARY PROGRAMS.** Funds for instructional activities offered in the comprehensive secondary school designed primarily to prepare and train students in one or more semiskilled, skilled, or technical occupations.
- 412 VOCATIONAL PROGRAMS INCENTIVE ASSISTANCE GRANTS.** Expenditures for the additional cost for operating the vocational program including purchase of equipment, instructional supplies, and staff development.
- 421 CARL PERKINS.** Expenditures from Vocational Education Act entitlement funds in providing specialized program services, and activities for serving secondary disadvantaged and handicapped students.
- 424 CARL PERKINS SUPPLEMENTAL GRANTS.** Expenditures for grant designated for innovation and specialized program services and activities for serving secondary students.

BUDGETED EXPENDITURE CODES

- 428 TECH PREP.** Expenditures from funds set aside to provide grants under articulation agreements between secondary and postsecondary institutions and designed to lead to an associate degree or career in a specific career field (i.e., Two-by-Two; two years of high school, two years of junior college).
- 456 REHABILITATION.** Funds related to activities for eligible students.
- 491 VO-TECH CAPITAL OUTLAY-EQUIPMENT.** Expenditures from restricted funds allocated by the State Department of Vocational Technical Education and/or the local school district matching funds for purchase of equipment to be used in vocational programs.
- 511 TITLE I ACT OF 1994 (P.L. 103-382) (FORMERLY EICA, CHAPTER I), BASIC PROGRAM.** Expenditure of funds granted by the federal government to be allocated to local school districts to meet the needs of educationally deprived children residing in targeted low-income attendance areas.
- 514 EVEN START.** Funds to provide family-centered educational projects to help parents become full partners in the education of their children, to assist children in reaching their full potential as learners, and to provide literacy training for their parents.
- 515 TITLE I SCHOOL SUPPORT.** To meet needs of educationally deprived children in targeted areas that is responsible for carrying out a program improvement plan.
- 516 AARA, TITLE I, PART A.**
- 518 TITLE I, PART A, NEGLECTED.**
- 534 AARA, TITLE I, PART A, NEGLECTED.**
- 541 TITLE II PART A.** Improving teacher and principal quality.
- 543 TITLE II PART A, TECHNICAL ASSISTANCE.** Support site grants to video conference centers.
- 546 TITLE II PART D.** Enhancing education through technology.
- 548 TITLE II PART D.** Enhancing education through technology-professional development.
- 551 TITLE IV.** Safe and drug free schools.
- 556 TITLE V PART A.** Innovative programs.
- 561 INDIAN EDUCATION, IASA, TITLE IX (a) P.L. 103-382 (FEDERAL DIRECT).**
Expenditure of federal grant funds to plan, develop, and implement supplemental programs and projects for the improvement of education opportunities for Indian students.
- 571 TITLE III-PART A, IMMIGRANT EDUCATION ACT.**
- 572 TITLE III – PART A, ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT AND ACADEMIC ACHIEVEMENT.**

BUDGETED EXPENDITURE CODES

- 583 ASBESTOS ABATEMENT.** Expenditure of funds for the purpose of inspecting, writing management plans, or abatement.
- 596 TITLE X – EDUCATION FOR HOMELESS CHILDREN AND YOUTH.** Funds from grants to identify homeless children and youth within the district, provide enrollment assistance and ensure access to programs and services available to students living permanently in the district.
- 597 TITLE X – ASSISTANCE FOR HOMELESS YOUTH (HURRICANE EDUCATION RECOVERY).** Impact Aid assistance provided to local educational agencies serving homeless children and youths displaced by Hurricane Katrina and Hurricane Rita.
- 613 DISCRETIONARY, PL 101-476, IDEA - PART B -- COMPETITIVE.**
- 621 FLOW THROUGH, PL 100-476, IDEA - PART B.**
- 622 AARA, IDEA PART B, FLOW THROUGH.**
- 624 AARA, IDEA EARLY INTERVENING SERVICES.**
- 631 IN SERVICE, PL 100-476, IDEA – PART B – FORMULA BASED.**
- 641 PRESCHOOL, AGES 3-5, P.L. 108-466 (SECTION 619) IDEA PART B.**
- 643 AARA, IDEA PRESCHOOL, PART B.**
- 651 STATE PERSONNEL DEVELOPMENT GRANTS.**
- 698 MEDICAID RESOURCES.** Expenditures for providing services through the general fund to eligible students who qualify for reimbursement by Medicaid through a contract with the Department of Human Services.
- 731 ADULT EDUCATION.** Revenue received from federal sources to establish adult educational programs that will enable all adults to acquire basic literacy skills, complete secondary school, and become more employable, productive, and responsible citizens.
- 782 ARRA, EDUCATION STABILIZATION FUND.**