

OFFICE OF THE BUSINESS MANAGER

Millburn Public Schools

INFORMATIONAL ITEM

June 7, 2009

To: Board of Education Members

From: Mary Taylor

Subject: Tentative Budget

Attached is the tentative budget for the 2010-2011 school year. This will be on the consent agenda for approval at the June 21st board meeting.

TENTATIVE BUDGET NARRATIVE

Attached is the tentative budget for Millburn School District 24 for the 2010-2011 school year. It is the intent of the School Board members and Administration to develop a balanced budget, meaning that the overall expenditures will not exceed the overall revenues. The following assumptions have played a role in the development of this budget.

- Enrollment – The enrollment for the 2010/11 school year reflects a slight decrease due to the smaller kindergarten class coming in and a larger 8th grade class graduating.
- Personnel – The certified and non-certified needs of the District for 2010/11 has not changed from the this year except for an additional .7 FTE special education teacher.
- Salaries/Benefits – The salaries have been calculated based upon the tentative bargaining agreement with an increase of 2%. Benefits have been projected to increase by 5%. Administrative salaries have been frozen at 2009/10 amounts.
- Purchased Services, Supplies, Capital Outlay and Other – These four expense categories have been reduced as much as possible without affecting the integrity of the educational programs.
- Tuition – Special education tuition is projected at a 3% increase while private facility tuition is decreased by approximately 16%. This amount may change throughout the year depending upon special needs.

Factors Impacting Expenditures

Expenditures are still outpacing revenue due to energy costs, health care costs, unfunded/underfunded state and federal mandates. We will continue to explore all options of savings to the District through bidding and negotiating with vendors.

Factors Impacting Revenues

- We expect a \$425,000 decrease in General State Aid at this point in time from last year.
- We expect a decrease in funding of the state categorical grants by approximately 20%. Other state grants will be decreased by 50% or more due to the poor shape of the State's financial position.

KEY POINTS

Education Fund: Supplies have been cut to the lowest levels along with purchase services. Technology, library and curriculum expenses have been cut substantially. TAW interest has been reduced because of the ability to draw as needed.

Operations & Maintenance: We will continue to monitor and negotiate service contracts for further savings.

Bond & Interest: For this year, there are no opportunities to refund at a lower interest rate.

Transportation: We will experience a decrease in our bus maintenance and salaries due to the changes made in the 2009-2010 fiscal year. Gasoline prices have been budgeted to reflect the slight decrease experienced this past year.

Capital Projects: \$100,000 has been budgeted to replace the chiller at West, complete roof and parking lot repairs.

At this point in time, the operating funds budget reflects a balanced budget.

FINANCIAL BUDGET 2010-2011**EDUCATION FUND RECEIPTS**

10-1111	CURRENT YEAR TAXES	3,156,107
10-1112	1ST YEAR PRIOR TAXES	3,284,928
10-1113	OTHER YR PRIOR TAXES	0
10-1121	CURRENT YR TORT TAXES	0
10-1122	1ST YEAR PRIOR TORT TAXES	0
10-1123	OTHER YEAR PRIOR TORT TAXES	0
10-1141	CURRENT YR SPEC ED TAXES	69,507
10-1142	1ST YEAR PRIOR SPEC ED TAX	72,329
10-1143	OTHER YR PRIOR SPEC ED TAX	0
10-1230	PERS. PROP. TAX RPLCMT	18,000
10-1311	STUDENT TUITION	27,000
10-1321	SUMMER SCHOOL TUITION	52,000
10-1510-1	INTEREST ON SWEEP ACCOUNT	800
10-1510-2	INTEREST ON CD	9,500
10-1510-3	INTEREST ON UNDIST TAXES	0
10-1611	STUDENT LUNCH PAYMENTS	275,000
10-1613	STUDENT ALACARTE \ MILK	15,000
10-1614	MILK FEES / KINDERGARTEN	0
10-1620	ADULT LUNCH PAYMENTS	11,000
10-1690	OTHER FOOD SERVICE	1,500
10-1720	UNIFORM FEES \ SPORTS FEES	64,000
10-1730	STUDENT RESALE	12,000
10-1790	OTHER PUPIL ACTIVITY REV.	1,000
10-1821	STUDENT FEES (TEXTBOOKS)	150,000
10-1920-1	DONATED FUNDS	2,000
10-1920-2	PTO CONTRIBUTIONS	0
10--1940	SERVICES PROVIDED / OTHER LEA'S	0
10--1950	REFUND PRIOR YEAR EXPENDITURE	1,500
10-1965-2	INTEREST TRANSFER-OBM	0
10-1965-3	INTEREST TRANSFER-B&I	15,000
10-1965-4	INTEREST TRANSFER-TRANS	0
10-1965-6	INTEREST TRANSFER- S&C	15,000
10-1965-7	INTEREST TRANSFER-WC	50
10-1999	OTHER REVENUE	15,000
10-1999-1	BAND & VOCAL RESALE	2,000
10-1999-2	BAND INSTRUMENT RENTAL	4,000
10-1999-3	WORKSHOP CO-PAY/REFUND	5,000
10-1999-4	EMPLOYEE COMP PURCH	5,500
10-1999-5	PE DEPT FUNDRAISING	6,000
10-1999-6	YEARBOOK	12,500
10-1999-7	YEARBOOK WEST	6,200
10-2100-1	FLOW-THRU STATE	45,000
10-2200	FLOW-THRU FEDERAL	
10-1000	REVENUE FRM LOC SRCES	7,354,421
10-3001	GENERAL STATE AID	3,025,000
10-3002	STATE AID HOLD HARMLESS	0
10-3099	OTHER STATE GRANTS	0

10-3100	PRIVATE FACILITIES TUITION	38,792
10-3105	SPEC. ED. PUPIL REIMBURS.	160,516
10-3110	STATE SPEC ED REIMBURSMNT	282,019
10-3120	STATE SPECIAL ED. ORPH. IND.	0
10-3130	STATE SPECIAL ED. ORPH. SUMMER	0
10-3145	SP. ED.SUM.SCHOOL	0
10-3305	BILINGUAL ED.	1,000
10-3350	STATE GIFTED REIMBURSEMENT	0
10-3360	STATE FREE LUNCH	845
10-3500	LSTA-LIBRARY SVC & TECH	1,170
10-3715	READING GRANT REIMBURSMNT	24,000
10-3720-	READING RECOVERY	0
10-3760-1	STATE LIBRARY GRANT	1,250
10-3775	ADA SAFTY AND EDUCATION GRANT	7,000
10--3792	COMPUTER GRANT	0
10-3000	REVENUE FRM STATE SRCES	3,541,592
10-4100	TITLE VI BLOCK GRANT	0
10--4400	TITLE IV DRUG FREE SCHOOLS	2,750
10-4210	NATIONAL SCHOOL LUNCH PROGRAM	45,000
10-4215	FED REG LUNCH REIMB / MILK	0
10--4850	ARRA GENERAL STATE AID	0
10-4857	ARRA IDEA FLOW THROUGH	14,500
10--4625	SP ED I.D.E.A./FLOW THRU	0
10-4900	MEDICAID MATCHING/SPEC. ED. FUNDING	35,000
10--4932	TITLE II	14,000
10-4000	REVENUE FROM FED SRCES	111,250
	INT. TRANSFER FROM B & I	7,000
	INT. TRANSFER FROM CAP. PROJECTS	5,000
10-408-1	TAW PROCEEDS	4,000,000
10-7110	PERM TRANS WKNG CASH	3,004

TOTAL REVENUE ED FUND		15,022,267
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ED FUND EXPENDITURES		
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10-111-110	TEACHER AID SALARIES	503,400
10-111-112	REG TEACHER SALARIES	4,997,228
1-111-112-1	STUDENT SUP'V SALARIES	15,000
1-111-115-37	READING IMPROV GRANT SALARY	0
1-111-119	SUB TEACHER SALARIES	150,000
1-111-211	BOE TRS CONTR.	28,984
1-111-211-1	BOE T.H.I.S. CONTRIBUTION	39,978
1-111-220	REG INSTRUCTION INS.	1,022,890
1-111-230	TUITION REIMBURSMNT	65,000
1-111-300	COPIER MAINT. CONTRACTED	24,300
1-1110-310-44	DRUG FREE GRANT SERVICES	2,750
1-111-316	TESTING/SAT EXPENSE	19,000
1-111-332	INSTRUCTIONAL TRAVEL	5,000
1-111-400	TEACHING SUPPLIES	14,000
1-111-400-1	ART SUPPLIES	6,000
1-111-400-2	BAND/VOC SUPPLIES	4,000

1-111-400-3	BAND/VOC RESALE	2,000
1-111-400-4	DRUG FREE GRNT SUPPLIES	0
1-111-400-5	MATH/SCI GRANT SUPPLIES	0
1-111-400-6	COPIER PAPER & SUPPLIES	10,000
1-111-400-7	OFFICE SUPPLIES	4,000
1-1110-400-8	SCIENCE SUPPLIES	800
1-1110-400-33	BILINGUAL SUPPLIES	1,000
1-111-420	TEXTBOOKS	10,000
1-111-421	TEXTS-REPLACEMENTS AND ADDS	75,000
1-111-500	INSTR.-CAP.OUTLAY	0
1-111-500-1	CAP.OUTLY-EMPTY COMP PURCH	5,500
1-111-551-6	COPIER LEASE	39,200
1-111-600	INSTR. OTHER	10,000
1-120-112	LD INSTR SALARIES	762,989
1-120-211	LD BOE TRS CONTRIBUTION	12,400
1-120-213	LD 10.5%TRS	0
1-120-220	LD INSURANCE	79,763
1-120-300	LD SERVICES CONTRACTED	12,000
1-120-300-1	SP ED AV REPAIR	300
1-120-314	LD CONTR. ADMIN	1,350
1-1200-332	WORKSHOPS	0
1-1200-333	TRAVEL	1,000
1-120-400	LD SUPPLIES	0
1-120-800	PRIVATE FACILITIES TUITION	99,798
1-121-112	ECH,BD,&OT SALARY	331,814
1-121-211	ECH BOE TRS CONTRIBUTION	1,925
1-121-220	ECH,BD,&OT INSURANCE	33,096
1-121-400	ECH,BE,&OT SUPPLIES	0
1-150-112	ATHLETIC DIRECTOR	10,000
1-150-112-1	BOYS ATHLETICS	25,500
1-150-112-2	GIRLS ATHLETICS	38,800
1-150-112-3	CHEERLEADING&GAME SUPR.	8,000
1-150-211	ATHLETIC BOE TRS CONTRIB	600
1-150-300-1	ATHLETICS CONTRACTED	0
1-150-314	CONFERENCE OFFICIALS	16,000
1-150-400	ATHLETIC SUPPLIES	2,000
1-150-500	CAP OUTLY EQUIP\UNIFORMS	0
1-150-600	ATHLETIC OTHER	2,500
1-160-112	SUMMER SCH SALARIES	49,500
1-160-211	SUMMER SCH BOE TRS CONT	300
1-160-400	SUMMER SCH SUPP	1,000
1-160-600	SUMMER SCH OTHER	0
1-165-112	GIFTED SALARY	175,810
1-165-211	GIFTED BOE TRS CONTRIBUTION	1,020
1-165-220	GIFTED INSURANCE	23,807
1-165-400	GIFTED SUPPLIES	0
1-213-112	HEALTH CLERK SALARY	70,258
1-213-400	HEALTH ROOM SUPPLIES	2,500
1-213-500	HEALTH ROOM CAP OUTLAY	1,200

1-214-112	PSYCHOLOGIST&SOC. WRKR	330,503
1-214-211	PSYCHOLOGIST BOE TRS CONT.	1,917
1-214-220	PSYCH. &S.W. INS.	53,794
1-214-300	PSYCH. CONTRACTUAL	1,000
1-214-400	PSYCH. &S.W. SUPPLIES.	0
1-215-112	SPEECH SALARY	356,075
1-215-211	SPEECH BOE TRS CONTRIBUTION	2,065
1-215-220	SPEECH INSURANCE	31,440
1-215-300	SPEECH CONTRACTED	0
1-215-400	SPEECH SUPPLIES	0
1-215-500	SPEECH CAP OUTLAY	0
1-2190-112	PLAYGROUND SALARIES	20,516
1-219-300	STUDENT ASSEMBLIES	0
1-219-400	STUDENT AWARDS/STUDENT RESALE	15,000
1-219-600	STUDENT/COMM OTHER	0
1-2210-390	CURR. SOFTWARE	19150
1-2210-310-49	TITLE II SERVICES	14000
1-221-600	WORKSHOPS/STAFF DEV.	35,000
1-2220-390	LIBRARY SOFTWARE	18,000
1-222-320	A/V & COMPUTER REPAIR	1,000
1-222-400-1	LRC SUPPLIES	2,000
1-222-400-2	LRC BOOKS \ MATERIALS	10,000
1-222-400-3	A/V SUPPLIES	0
TOTAL INSTRUCTION EXPENSE		9,731,719
1-231-300	BOARD CONTRACTED DUES	0
1-231-301	BOARD AUDIT	12,500
1-231-302	BOARD CONTRACTED LEGAL	30,000
1-231-303	BOARD CLERK STIPEND	1,440
1-231-332	BOARD TRAVEL EXPENSE	2,500
1-231-350	BOARD ADVERT. EXPENSE	2,000
1-231-380	UNEMPLOYMENT COMP FEE	80,000
1-231-383	BOARD BOND INSURANCE	0
1-231-400	BOARD SUPPLIES	500
1-231-600	BOARD OTHER EXPENSE	4,000
TOTAL BOARD EXPENSE		132,940
1-232-109	ADMIN SALARY-SUP'T	84,000
1-232-115	ADMIN SAL-SECRETARY	53,194
1-232-211	ADMIN. BOE TRS CONTRIBUTION	8,212
1-232-220	ADMIN INSURANCE	21,930
1-232-332-1	ADMIN YEARLY TRAVEL	2,400
1-232-332-2	ADMIN DUES&MISC TRVL	1,500
1-232-400-1	ADMIN SUPPLIES	800
1-232-500	ADMIN CAPITAL OUTLAY	0
1-232-600	ADMIN OTHER EXPENSE	500
TOTAL ADMIN EXPENSE		172,536
1-241-108	PRIN.\ASST. PRIN. SALARY	213,247
1-241-115	PRINCIPAL SAL / CLERICAL	189,145
1-241-211	PRINCIPAL BOE TRS CONTRIB.	20,292
1-241-220	INSURANCE	59,764

1-241-332-1	PRINCIPAL YRLY TRAVEL	2,000
1-241-332-2	PRINCIPAL DUES & TRVL	1,200
1-241-400	PRINCIPAL'S SUPPLIES	1,000
1-241-600	OTHER EXPENSE	500
TOTAL PRINCIPAL EXPENSE		487,148
1-252-110	BOOKKEEPING SALARY	92,500
1-252-211	BOE TRS CONTRIBUTION	8,554
1-252-300	BOOKKEEPING CONTR SERVICES	16,000
1-252-400	BOOKKEEPING SUPPLIES	800
1-252-500	BOOKKEEPING CAP OUTLY	0
1-252-600	BOOKKEEPING OTHER EXP	0
TOTAL BOOKKEEPING EXPENSE		117,854
1-256-112	LUNCH-SUPERVISION SALARIES	8,000
1-256-211	BOE TRS CONTRIBUTION	35
1-256-300	LUNCH-CONTRACT SERVICE	280,000
1-256-400	LUNCH - REG. MILK \ FOOD	1,000
1-256-400-1	LUNCH- SUPPLIES	2,000
1-256-600	LUNCH-OTHER	500
TOTAL LUNCH EXPENSE		291,535
10-2660-300	COMPUTER CONTRACTED	5,000
10-2660-390	SOFTWARE	33,000
1-2660-400-4	COMPUTER LAB SUPPLIES	14,200
1-222-540	TECH LOAN FUNDS	0
1-222-551	COMPUTER LEASE	65,356
TOTAL TECHNOLOGY EXPENSE		117,556
1-410-300	SEDOL ITINERANT SERVICES	10,000
1-410-320	SP. ED. AV REPAIR	200
1-410-600	SPEC. ED. OTHER (BDI)	25,000
1-410-800	SEDOL TUITION	98,070
TOTAL SPECIAL ED EXPENSE		133,270
1-408-2	TAW PAYBACK	4,000,000
1-500-610	LOAN PAYBACK TECH. LOAN	0
1-500-620	INTEREST PAYBACK TECH. LOAN	0
1-512-621	TAW PAYBACK INTEREST	50,000
TOTAL PAYBACK GOV'T UNIT		
TOTAL EDUCATION EXPENSE		15,101,618
O.B.M. RECEIPTS		
2-1111	CURRENT YEAR TAXES	419,849
2-1112	1ST YEAR PRIOR TAXES	436,986
2-1113	OTHER YR PRIOR TAXES	0
2-1500	INTEREST	0
2-1500-1	INTEREST ON SWEEP ACC'T	600
2-1500-2	INTEREST ON CD	1,500
2-1500-3	INTEREST ON UNDISTR TAXES	0
2-1910	FACILITIES RENTAL	40,000
2-1920	BUILDER DONATIONS	2,000
2-1965-3	INTEREST TRANSFER B&I	0
2-1965-6	INTEREST TRANSFER- S&C	0
2-1999	OTHER REVENUE	

TOTAL O.B.M. RECEIPTS		900,935
2-254-109	ADMIN. SALARY	114,524
2-254-111	BUILDING SALARY	410,303
2-254-211	O.B.M. BOE TRS CON.	10,765
2-254-220	INSURANCE	94,767
2-254-300-1	HEATING	80,000
2-254-300-2	ELECTRICITY	275,000
2-254-300-3	TELEPHONE	70,000
2-254-300-4	DISPOSAL SERVICE	15,000
2-254-300-5	SECURITY SERVICE	2,000
2-254-320	OPERATION CONTRACTED	100,000
2-254-322	CONTR. BUS STORAGE	0
2-254-323	MAINTENANCE CONTRACTED	35,000
2-254-400-1	MAINTENANCE SUPPLIES	35,000
2-254-400-2	CUSTODIAL SUPPLIES	25,000
2-254-400-3	BUILDING SUPPLIES	2,000
2-254-500	BUILDING CAPITAL OUTLAY	0
2-254-600	BUILDING OTHER EXPENSE	7,000
2-8140	INTEREST TRANS. TO ED FUND	
TOTAL O.B.M. EXPENSE		1,276,359
BOND & INTEREST RECEIPTS		
3-1111	CURRENT YEAR TAXES	858,519
3-1112	1ST YEAR PRIOR TAXES	893,561
3-1113	OTHER YR PRIOR TAXES	0
3-1500-1	INTEREST ON SWEEP ACCT.	1,000
3-1500-2	INTEREST ON CD	10,000
3-1500-3	INTEREST ON UNDIST. TXS	0
3-3910	DEBT SERVICE CONSTR. GRNT	0
3-7230	B&I ACCRUED & CAPT. INTEREST	0
3-1990	OTHER REVENUE	0
TOTAL BOND & INTEREST REVENUE		1,763,080
BOND AND INTEREST EXPENDITURES		
3-514-624	BOND PAYMENT INT.	384,080
3-520-610	BOND PAYMENT PRINCIPAL	1,370,000
3-590-600	BOND PAYMENT ADMIN.FEE	2,000
3-8140	INTEREST TRANS TO OTHER FUNDS	7,000
TOTAL BOND & INTEREST EXPENDITURES		1,763,080
TRANSPORTATION RECEIPTS		
4-1111	CURRENT YEAR TAXES	211,372
4-1112	1ST YEAR PRIOR TAXES	220,000
4-1113	OTHER YR PRIOR TAXES	0
4-1500-1	INTEREST ON SWEEP ACCT.	150
4-1500-2	INTEREST ON C.D.	200
4-1500-3	INTEREST ON UNDIST. TXS	0
4-1930	EQUIPMENT SALE	261,000
4-1965-3	INTEREST TRANSFER-B&I	0
4-1965-6	INTEREST TRANSFER-S&C	0
4-1999	OTHER REVENUE	20,000
REVENUE FROM LOCAL SOURCES		712,722

4-3500	STATE AID REG BUSING	623,060
4-3510	STATE AID SPEC ED BUSING	35,000
REVENUE FROM STATE SOURCES		658,060
4-408-1	TAW PROCEEDS	
TOTAL TRANSPORTATION REVENUE		1,370,782
TRANSPORTATION FUND EXPENDITURES		
4-120-331	SPEC. ED BUSING	12,000
4-255-109	ADMIN. SALARY	65,673
4-255-118-1	REG. DRIVERS SALARIES	423,652
4-255-118-2	MAINT. & FUEL SALARIES	5,000
4-255-118-3	COCURRICULAR SALARIES	20,000
4-255-118-4	SUMMER SCHOOL SALARIES	4,000
4-255-211	BOE ADMIN TRS CONTRIBUTION	6,173
4-255-220	ADMIN. INSURANCE	58,472
4-255-319	HEALTH PHYSICALS	3,500
4-255-323	BUS MAINT. CONTRACTED	15,000
4-255-331-1	LICENSES & INSPECTIONS	1,000
4-255-331-3	BUS PARKING & TOLLS/IPASS	1,000
4-255-400	GASOLINE -BUSES	50,000
4-255-402	BUS MAINT. SUPPLIES	5,000
4-255-500	TRANS. CAPITAL OUTLAY	
4-255-551	BUS LEASE	229,131
4-255-600	TRAN. OTHER EXPENSE	1,000
TOTAL TRANSPORTATION EXPENDITURES		900,601
IMRF - SS/MEDICARE RECEIPTS		
5-1111	CURRENT YEAR TAXES IMRF	147,671
5-1112	1ST YR PRIOR TAX IMRF	153,699
5-1113	OTHER YR PRIOR TAXES	
5-1141	CURRENT YR. SEDOL IMRF	11,582
5-1142	1ST YR PRIOR SEDOL IMRF	12,055
5-1143	OTHER YR PRIOR SEDOL IMRF	
5-1151	CURRENT YR TAXES-SS/MED	101,342
5-1152	1ST YR PRIOR TAX-SS/MED	105,479
5-1153	OTHER YR PRIOR SS/MED	
5-1230	PERS PROP TAX REPLCMNT.	
5-1500-1	INTEREST ON SWEEP ACCT.	0
5-1500-2	INTEREST ON C.D.	0
5-1500-3	INTEREST ON UNDIST TAXES	0
5-1999	OTHER INCOME	0
TOTAL IMRF-SS/MEDICARE REVENUE		531,828
IMRF - SS/MEDICARE EXPENDITURES		
5-211-213	BOARD PAID IMRF	205,250
5-211-214	BOARD PAID SS/MED	239,143
50-410-600	IMRF SEDOL	23,637
TOTAL IMRF -SS/MEDICARE EXPENDITURES		468,030
SITE & CONS./CAP IMPRV RECEIPTS		
6-1500-1	INTEREST ON SWEEP ACCT.	800
6-1500-2	INTEREST ON CD	3,000
6-1920	BUILDER IMPACT FEES	5,000

6-1999	CONST. GRANT	
TOTAL SITE & CONS/CAP IMPRV REVENUE		8,800
SITE & CONS/CAP IMPRV EXPENDITURES		
6-253-111	CONSTRUCTION EXPENSE	100,000
6-259-400	SUPPLIES	
6-259-500	FURNITURE AND FIXTURES	
6-259-600	OTHER EXPENSE	
TOTAL SITE&CONS/CAP IMPRV EXPENDS		100,000
TORT IMMUNITY RECEIPTS		
61-1111	CURRENT YEAR TAXES	21,095
61-1112	1ST YEAR PRIOR TAXES	20,286
61-1113	OTHER YR PRIOR TAXES	
61-1500-1	INTEREST ON SWEEP ACCT.	50
61-1500-2	INTEREST ON CD	100
61-1999	OTHER INCOME	
TOTAL TORT IMMUNITY REVENUE		41,531
TORT IMMUNITY EXPENDITURES		
61-111-112-1	PLAYGRD/XING GUARD SUP'V	0
61-111-211	BOE TRS CONT.	0
61-231-380	INSURANCE	149,378
61-232-112-1	PLAYGRD/XING GUARD SUP'V	0
61-232-211	BOE TRS CONT.	0
61-241-112-1	PLAYGRD/XING GUARD SUP'V	0
61-241-211	BOE TRS CONT.	0
61-231-600	OTHER	
TOTAL TORT IMMUNITY EXPENDITURES		149,378
WORKING CASH RECEIPTS		
7-1111	CURRENT YEAR TAXES	1,507
7-1112	1ST YEAR PRIOR TAXES	1,447
7-1113	OTHER YR PRIOR TAXES	
7-1500-1	INTEREST ON SWEEP ACCT.	50
7-1500-2	INTEREST ON C.D.	
7-1500-32	INTEREST ON UNDIST. TAX	
TOTAL WORKING CASH REVENUE		3,004
WORKING CASH EXPENDITURES		
7-440	PERMANENT TRANSFER ED FUND	2,954
7-8140	TRANSFER INT TO ED FUND	50
TOTAL WORKING CASH FUND EXPENDS		3,004
TOTAL RECEIPTS Y.T.D.		19,642,227
TOTAL EXPENDITURES Y.T.D.		19,762,071
TOTAL OPERATING RECEIPTS		17,296,988
TOTAL OPERATING EXPENDITURES		17,281,583