

100 General Fund		HEBRON BOE EXPENDITURE REPORT									
Fiscal Year 2013-14		YTD Dec. 31, 2013									
		Adopted		Adjusted						Projected	
		Budget 13-14	Transfers	Budget 13-14	Ytd Expended	Encumbered	Total Exp/Encum	Balance	% Exp/Encum	Surplus/Deficit	Explanation
1111	ADMINISTRATORS SALARY	\$611,411	\$58,000	\$669,411	\$370,806	\$351,932	\$722,738	(\$53,327)	118.21%	(\$53,327)	extra days curr director; prior acting supt; Fin Director
1112	TEACHERS SALARY	\$5,146,732		\$5,146,732	\$2,070,088	\$3,110,486	\$5,180,573	(\$33,841)	100.66%	\$20,000	staff turnover plus grant to come
1113	STIPENDS	\$19,200		\$19,200	\$9,500	\$8,115	\$17,615	\$1,585	91.74%	\$0	
1114	CURRICULUM DEVELOPMENT	\$19,320		\$19,320	\$9,887	\$0	\$9,887	\$9,433	51.17%	\$0	
1115	SUBSTITUTE TEACHERS	\$76,448		\$76,448	\$54,146	\$0	\$54,146	\$22,302	70.83%	\$0	
1117	TUTORING	\$400		\$400	\$80	\$0	\$80	\$320	20.00%	\$0	
1119	SUMMER SCHOOL	\$27,500		\$27,500	\$19,178	\$0	\$19,178	\$8,322	69.74%	\$8,322	less days for summer staff
1122	BOOKKEEPER	\$49,404		\$49,404	\$25,710	\$23,390	\$49,101	\$303	99.39%	\$0	
1123	SECRETARY	\$310,775		\$310,775	\$157,646	\$160,419	\$318,066	(\$7,291)	102.35%	\$0	Grant to come
1124	PARAPROFESSIONAL	\$672,314		\$672,314	\$303,482	\$403,527	\$707,009	(\$34,695)	105.16%	(\$17,000)	additional hours needed; partially offset by grant to come
1125	CUSTODIAL	\$320,974		\$320,974	\$168,711	\$150,518	\$319,229	\$1,745	99.46%	\$0	
1126	NURSE	\$106,118		\$106,118	\$48,830	\$51,594	\$100,423	\$5,695	94.63%	\$0	
1127	TECHNOLOGY	\$180,505		\$180,505	\$61,047	\$59,080	\$120,127	\$60,378	66.55%	\$50,000	staff turnover; reduced hours, position eliminated
1000	Total Salaries	\$7,541,101	\$58,000	\$7,599,101	\$3,299,111	\$4,319,062	\$7,618,173	(\$19,072)	101.02%	\$7,995	
2001	INSURANCE	\$1,980,369		\$1,980,369	\$348,863	\$5,699	\$354,561	\$1,625,808	17.90%	\$52,000	enrollment changes
2002	FICA/MEDICARE	\$207,091		\$207,091	\$91,818	\$0	\$91,818	\$115,273	44.34%	\$0	
2003	PENSION/NON-CERTS	\$75,704		\$75,704	\$13,019	\$59,000	\$72,019	\$3,685	95.13%	\$3,685	eligibility adjustment
2004	TUITION REIMBURSEMENT	\$10,000		\$10,000	\$0	\$10,000	\$10,000	\$0	100.00%	\$0	
2005	UNEMPLOYMENT COMPENSATION	\$23,800		\$23,800	\$5,432	\$9,568	\$15,000	\$8,800	63.03%	\$0	
2006	WORKERS COMPENSATION	\$84,737		\$84,737	\$64,776	\$19,441	\$84,217	\$520	99.39%	\$0	
2000	Total Benefits	\$2,381,701	\$0	\$2,381,701	\$523,908	\$103,708	\$627,616	\$1,754,085	26.35%	\$55,685	
3002	PROFESSIONAL DEVELOPMENT	\$27,500		\$27,500	\$6,883	\$6,503	\$13,386	\$14,114	48.68%	\$0	
3003	AHM YOUTH SERVICES	\$20,380		\$20,380	\$32,622	\$0	\$32,622	(\$12,242)	160.07%	\$0	grant to come
3004	SPECIAL EDUCATION SERVICES	\$37,800		\$37,800	\$30,034	\$7,575	\$37,609	\$191	99.49%	\$0	
3005	SCHOOL PHYSICIAN	\$2,000		\$2,000	\$0	\$2,000	\$2,000	\$0	100.00%	\$0	
3006	PHYSICAL THERAPY	\$39,208		\$39,208	\$13,478	\$10,915	\$24,392	\$14,816	62.21%	\$0	
3007	OCCUPATIONAL THERAPY	\$67,752		\$67,752	\$22,784	\$13,702	\$36,486	\$31,266	53.85%	\$0	
3008	TESTING	\$4,200		\$4,200	\$4,450	\$718	\$5,169	(\$969)	123.07%	(\$1,004)	testing cost more than budget
3009	BOARD OF ED SERVICES	\$93,784		\$93,784	\$68,718	\$25,000	\$93,718	\$67	99.93%	\$0	
3011	PROFESSIONAL SERVICES	\$142,117	-\$58,000	\$84,117	\$75,830	\$5,560	\$81,390	\$2,727	57.27%	\$0	
3000	Total Prof. Services	\$434,741	-\$58,000	\$376,741	\$254,798	\$71,973	\$326,771	\$49,970	75.16%	(\$1,004)	
4001	ELECTRICITY/SEWER	\$138,665		\$138,665	\$68,876	\$104,083	\$172,960	(\$34,295)	124.73%	\$0	actual reflects pay for energy conservation upgades; true up to come
4002	CONTRACTED SERVICES	\$152,268		\$152,268	\$106,012	\$55,326	\$161,338	(\$9,070)	105.96%	(\$22,000)	expenses for sped office not budgeted
4042	COMPUTER EQUIPMENT LEASE	\$93,180		\$93,180	\$78,173	\$5,834	\$84,007	\$9,173	90.16%	\$0	
4000	Total Contracted Services	\$384,113	\$0	\$384,113	\$253,061	\$165,243	\$418,305	(\$34,192)	108.90%	(\$22,000)	
100 General Fund		HPS EXPENDITURE REPORT									

Fiscal Year 2013-2014		YTD Dec. 31, 2013									Projected	
		Orig Budget		Ytd Expended	Encumbered	Total Exp/Encum	Balance	% Exp/Encum	Surplus/Deficit	Explanation		
5101	TRANSPORTATION-REGULAR	\$333,953		\$333,953	\$172,401	\$165,443	\$337,844	(\$3,891)	101.17%	(\$3,891)	includes transportation consultant; bill for extra trip not budgeted	
5102	TRANSPORTATION-SPECIAL ED	\$110,560		\$110,560	\$30,190	\$32,280	\$62,470	\$48,090	56.50%	\$0		
5600	MAGNET SCHOOL TUITION	\$56,726		\$56,726	\$0	\$63,000	\$63,000	(\$6,274)	111.06%	(\$6,274)	more students attending Magnet schools than budgeted	
5600	TUITION-SPECIAL ED	\$74,669		\$74,669	\$22,531	\$32,644	\$55,175	\$19,494	73.89%	\$0		
5600	MAGNET SCHOOL SPED SERVICES	\$9,435		\$9,435	\$1,942	\$0	\$1,942	\$7,493	20.58%	\$0		
5901	TELEPHONE	\$14,840		\$14,840	\$5,695	\$10,180	\$15,875	(\$1,035)	106.97%	(\$1,035)	add'l admin phones	
5902	POSTAGE	\$7,737		\$7,737	\$3,702	\$0	\$3,702	\$4,035	47.85%	\$0		
5903	ADVERTISING	\$0		\$0	\$30	\$0	\$30	(\$30)	0.00%	(\$30)		
5904	PRINTING & BINDING	\$0		\$0	\$47	\$0	\$47	(\$47)	0.00%	(\$47)		
5905	TRANSPORTATION-STAFF	\$3,700		\$3,700	\$5,769	\$0	\$5,769	(\$2,069)	155.93%	\$0		
5906	LIABILITY INSURANCE	\$68,656		\$68,656	\$51,972	\$17,324	\$69,296	(\$640)	100.93%	(\$640)	actual premium higher than expected	
5000	Total Other Services	\$680,276	\$0	\$680,276	\$294,279	\$320,872	\$615,150	\$65,126	90.43%	(\$11,917)		
6111	INSTRUCTIONAL SUPPLIES	\$94,400		\$94,400	\$69,349	\$2,551	\$71,900	\$22,500	76.17%	\$0		
6112	AV SUPPLIES	\$7,450		\$7,450	\$1,125	\$0	\$1,125	\$6,325	15.10%	\$0		
6113	COMPUTER SUPPLIES	\$47,300		\$47,300	\$18,619	\$10,503	\$29,122	\$18,178	61.57%	\$0		
6410	TEXTBOOKS	\$43,650		\$43,650	\$23,695	\$309	\$24,004	\$19,646	54.99%	\$0		
6421	LIBRARY BOOKS	\$3,000		\$3,000	\$1,594	\$495	\$2,089	\$911	69.63%	\$0		
6422	PERIODICALS	\$1,000		\$1,000	\$218	\$492	\$710	\$290	71.00%	\$0		
6901	OFFICE SUPPLIES	\$23,480		\$23,480	\$12,486	\$330	\$12,816	\$10,664	54.58%	\$0		
6902	HEALTH SUPPLIES	\$4,000		\$4,000	\$1,794	\$375	\$2,169	\$1,831	54.23%	\$0		
6903	LIBRARY SUPPLIES	\$1,500		\$1,500	\$1,302	\$185	\$1,487	\$13	99.10%	\$0		
6904	CUSTODIAL SUPPLIES	\$41,000		\$41,000	\$33,597	\$3,822	\$37,418	\$3,582	91.26%	\$0		
6905	HEATING OIL	\$161,784		\$161,784	\$40,798	\$120,000	\$160,798	\$986	99.39%	\$0		
6906	GASOLINE/Diesel	\$86,591		\$86,591	\$15,240	\$66,760	\$82,000	\$4,591	94.70%	\$0		
6000	Total Supplies	\$515,155	\$0	\$515,155	\$219,816	\$205,821	\$425,637	\$89,518	82.62%	\$0		
7301	EQUIPMENT/INSTRUCTIONAL	\$0		\$0	\$0	\$0	\$0	\$0	0.00%	\$0		
7303	EQUIPMENT/NON INSTRUCTIONAL	\$9,000		\$9,000	\$13,691	\$0	\$13,691	(\$4,691)	152.12%	(\$4,700)	HVAC equip for Sped room not budgeted	
7000	Total Equipment	\$9,000	\$0	\$9,000	\$13,691	\$0	\$13,691	(\$4,691)	152.12%	(\$4,700)		
8901	DUES & FEES	\$9,836		\$9,836	\$8,532	\$0	\$8,532	\$1,304	86.74%	\$0		
8902	MEETINGS & CONFERENCES	\$0		\$0	\$0	\$0	\$0	\$0	0.00%	\$0		
8000	Total Other	\$9,836	\$0	\$9,836	\$8,532	\$0	\$8,532	\$1,304	86.74%	\$0		
100	Total General Fund	\$11,955,923	\$0	\$11,955,923	\$4,867,196	\$5,186,679	\$10,053,875	\$1,902,048	84.09%	\$24,059		