

**Cochrane-Fountain City School District
2019-2020 Budget Summary**

	Actual 2016-2017	Actual 2017-2018	Unaudited 2018-2019	Proposed 2019-2020
Fund 10 Beginning Balance	\$2,421,295.32	\$2,670,251.18	\$3,028,970.67	\$3,217,254.03
Fund 10 Revenue	\$7,376,842.00	\$7,651,969.22	\$8,014,922.96	\$7,766,579.00
Fund 10 Expenditures	-\$7,127,886.88	-\$7,293,249.73	-\$7,826,639.60	-\$7,766,579.00
Fund 10 Ending Balance	\$2,670,251.18	\$3,028,970.67	\$3,217,254.03	\$3,217,254.03
FUND 10 REVENUE				
211 000 Taxes	2,981,368.00	2,876,180.00	2,956,906.00	3,421,969.00
213 000 Mobile Home Taxes	3,411.12	8,246.53	10,320.37	7,500.00
248 000 Transportation Reimbursement	8,512.15	8,645.87	9,908.66	5,000.00
249 000 Payment For Services	451.32	745.62	2,165.24	500.00
262 000 Supply Resale	252.36	0.00	24.00	100.00
263 000 Shop Fees	10.00	0.00	0.00	0.00
271 000 Athletic Games Receipts	21,702.00	17,550.45	15,461.00	15,000.00
280 000 Interest Income	13,753.82	17,212.56	25,924.25	20,000.00
292 001 Driver Ed Fees	9,900.00	7,150.00	11,000.00	4,000.00
292 003 Activity Fees	9,020.00	8,205.00	9,720.00	8,500.00
297 000 Student Fines	591.56	109.75	468.85	250.00
299 000 Miscellaneous Receipts	735.15	21,291.39	0.00	0.00
343 000 From other Districts Co-Curricular	3,320.00	3,830.00	3,055.00	3,000.00
345 000 Open Enrollment-other districts	185,952.00	244,530.00	310,797.00	338,999.00
517 000 Transit of Federal Aids-CESA	2,974.00	2,977.45	6,165.73	4,000.00
590 000 Other Revenue - WWTC Grants	5,834.61	0.00	0.00	0.00
612 000 Transportation Aid	0.00	80,905.41	75,054.01	75,000.00
613 000 Library Aid	77,155.71	26,681.00	26,345.00	25,000.00
619 000 Per Pupil Adjustment Aid	25,307.00	291,600.00	412,674.00	450,394.00
621 000 Equalization Aid	164,000.00	3,288,519.00	3,209,406.00	2,725,607.00
623 000 Special Adjustment Aid	3,261,295.00	0.00	0.00	0.00
517 263 Title III Grant	0.00	502.07	400.00	500.00
630 XXX State Grants	192,457.00	6,334.75	15,411.64	6,120.00
650 332 Sage Grant	1,094.21	145,257.09	119,623.94	110,000.00
660 000 Pymt in Lieu of Taxes	3,360.00	8,533.99	13,394.68	10,000.00
691 000 Computer Aid	127,565.44	4,014.00	14,970.83	15,616.00
694 000 Sparsity Aid	8,657.20	196,891.00	258,400.00	238,800.00
696 000 High Cost Transportation Aid	3,956.00	192,299.84	173,533.07	130,000.00
699 000 School Safety Grant	0.00	0.00	23,388.43	50,000.00
718 595 Education Jobs Fund Program	51,259.67	0.00	0.00	0.00
730 365 Title IIA Grant	0.00	15,041.71	14,860.25	13,869.00
730 381 Title IV Grant	0.00	0.00	19,630.61	10,000.00
751 141 Title I Grant	23,059.95	68,656.87	68,247.30	60,855.00
780 000 School Based Services-Settlement	67,557.02	21,971.80	40,816.91	10,000.00
860 000 Sale of Capital Objects	6,476.38	24,730.00	5,992.90	3,000.00
862 000 Land/Property & Insurance Claims	50.00	25,125.00	0.00	0.00
878 000 Capital Lease	0.00	0.00	109,826.52	0.00
964 000 Insurance Dividends/Reimb	55,846.28	25,271.31	16,985.13	3,000.00
969 000 Other Adjustments-Cancel of lease	0.00	0.00	29,430.76	0.00
971 000 Transfer 39	55,317.78	7,571.77	0.00	0.00
990 000 Miscellaneous Revenue	4,640.01	5,387.99	4,614.88	0.00
TOTAL REVENUE - FUND 10	7,376,842.74	7,651,969.22	8,014,922.96	7,766,579.00

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FUND 10	EXPENDITURES	Actual 2016-2017	Actual 2017-2018	Unaudited 2018-2019	Proposed 2019-2020
110 000	Undifferentiated Curriculum	1,443,739.54	1,492,669.25	1,567,036.89	1,525,876.23
120 000	Regular Curriculum	1,293,835.87	1,327,426.64	1,379,380.20	1,343,583.92
131 000	Agriculture	163,141.85	155,090.74	82,883.77	88,247.80
132 000	Business Education	77,189.85	81,803.63	87,059.58	92,313.88
135 000	Family and Consumer Education	43,962.37	55,870.74	54,600.61	66,069.49
136 000	Tech Ed	0.00	0.00	107,837.63	70,499.81
140 000	Physical Curriculum	136,551.58	142,389.33	164,330.96	174,963.79
145 000	Drivers Education	22,223.39	12,142.85	15,318.79	16,264.23
160 000	Co-Curricular	265,175.89	226,501.68	274,042.21	280,587.00
173 000	Home Based Education	450.64	0.00	0.00	2,700.00
213 000	Guidance	47,391.68	62,407.16	58,470.38	68,756.88
214 000	Nursing	70,620.32	76,570.72	84,601.39	77,881.22
221 200	Curriculum Development	45,505.44	47,890.59	49,788.38	40,768.58
221 300	Instructional Staff Training	25,101.82	21,900.88	20,724.38	59,672.05
222 000	Instr Staff Service/Library Media	132,176.08	149,695.91	143,429.65	153,201.67
223 900	Other Supervision & Cord	4,226.00	3,595.00	3,670.40	3,651.30
230 000	General Administration	220,150.62	249,487.90	302,931.74	248,964.00
240 000	Building Administration	340,557.23	340,435.93	340,320.95	362,636.80
252 000	Fiscal	151,348.48	157,892.55	161,480.25	167,633.94
253 000	Operation	487,673.02	534,001.81	517,315.93	538,331.52
254 100	Maintenance	89,198.55	89,323.63	88,391.50	93,435.24
254 200	Site Repairs	33,483.70	57,183.72	75,208.70	79,815.00
254 300	Building Repairs	100,420.17	267,266.49	172,132.91	130,000.00
254 400	Instructional/Non-Instr Repairs	1,310.54	3,994.85	5,534.36	7,000.00
254 600	Vehicle Acquisition (Maintenance)	0.00	20,719.50	39,264.50	0.00
255 000	Facility Remodel	0.00	13,517.35	59,463.50	30,500.00
256 000	Transportation	633,663.16	656,608.27	593,915.62	653,906.65
260 000	Central Services	29,914.28	23,699.76	87,418.75	44,100.00
263 000	Technology Services	224,268.60	158,008.65	193,448.09	205,606.00
270 000	Insurance & Judgments	85,540.00	94,748.23	103,075.60	108,640.00
281 000	Capital Lease	17,768.52	17,768.52	62,833.39	29,664.00
292 000	Other Retiree Pymts	68,715.23	20,025.44	46,112.41	159,000.00
411 000	Transfer Out-Non Ref/Ref Debt	171,800.52	0.00	139,362.30	0.00
411 000	Transfer Out-Food Services	2,974.20	0.00	19,843.38	0.00
411 000	Transfer Out-Fund 46	0.00	0.00	0.00	5,100.00
411 000	Transfer Out-Fund 27 Sp. Ed.	486,929.88	504,924.13	483,013.21	565,000.00
431 000	Regular Ed. Payments	52,150.86	55,143.20	55,293.49	53,500.00
432 000	Virtual School Charges	4,720.00	2,675.00	1,675.00	9,000.00
433 000	Coop Curr. Payments	0	0.00	826.80	2,000.00
435 000	Open Enrollment-To Other Districts	153,412.00	161,133.00	176,202.00	199,016.00
438 000	Aid Payment Reduction	0.00	8,176.00	8,400.00	8,692.00
492 000	Property Charge Back-Equal Adj	0.00	560.68	0.00	0.00
TOTAL EXPENDITURES - FUND 10		7,127,291.88	7,293,249.73	7,826,639.60	7,766,579.00

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	Actual 2016-2017	Actual 2017-2018	Unaudited 2018-2019	Proposed 2019-2020
Fund 21 Beginning Balance	\$8,133.74	\$15,206.89	\$111,245.09	\$40,842.54
Fund 21 Revenue	\$23,816.27	\$108,775.00	\$30,339.45	\$10,000.00
Fund 21 Expenditures	-\$16,743.12	-\$12,736.80	-\$100,742.00	-\$10,000.00
Fund 21 Ending Balance	\$15,206.89	\$111,245.09	\$40,842.54	\$40,842.54
FUND 21 REVENUE				
Gifts/Donations Received	23,916.27	108,775.00	30,339.45	10,000.00
TOTAL REVENUE - FUND 21	23,916.27	108,775.00	30,339.45	10,000.00
FUND 21 EXPENDITURES				
Supplies/Equipment	16,743.12	12,736.80	100,742.00	10,000.00
TOTAL EXPENDITURES - FUND 21	16,743.12	12,736.80	100,742.00	10,000.00
	Actual 2016-2017	Actual 2017-2018	Unaudited 2018-2019	Proposed 2019-2020
Fund 27 Beginning Balance	\$0.00	\$0.00	\$0.00	\$0.00
Fund 27 Revenue	\$845,594.91	\$814,224.74	\$836,944.38	\$929,730.00
Fund 27 Expenditures	-\$845,594.91	-\$814,224.74	-\$836,944.38	-\$929,730.00
Fund 27 Ending Balance	\$0.00	\$0.00	\$0.00	\$0.00
411 000 Transfer from Fund 10	486,929.88	471,473.87	483,013.21	565,000.00
516 500 Handicapped Aid from CESA	297.05	0.00	0.00	0.00
611 500 Handicapped Aid from State	135,274.00	114,555.00	152,466.00	156,940.00
625 011 High Cost Special Ed. Aid - State	22,805.00	38,581.00	18,913.00	30,000.00
697 500 Special Ed Transition Grant BBL	287.85	0.00	4,000.00	8,000.00
711 500 High Cost Special Ed. Aid - Fed.	6,553.00	15,897.00	5,056.00	0.00
730 341 IDEA Grant	178,970.04	133,939.73	133,512.65	129,208.00
730 342 IDEA Portable Device Grant	0.00	0.00	0.00	0.00
730 347 Pre School Grant	3,874.24	1,354.43	10,965.63	5,582.00
780 500 Medicaid Payment	10,603.85	38,423.71	29,017.89	35,000.00
TOTAL REVENUE - FUND 27	845,594.91	814,224.74	836,944.38	929,730.00
152 000 Early Childhood	5,291.74	1,420.24	5,252.26	3,310.33
156 100 Hearing Impaired	3,653.56	262.17	278.99	2,564.00
156 600 Speech	4,021.85	77,448.18	71,847.75	650.00
158 000 Cross Categorical	282,486.00	287,416.98	298,668.08	295,163.73
159 100 Paraprofessionals & Sub Paras	270,720.76	250,878.94	280,873.74	303,420.24
159 200 Sub Teachers	3,249.62	4,685.88	2,511.63	1,164.12
159 300 Adaptive P.E.	647.78	668.53	27.87	0.00
215 000 Psychologist	575.00	215.33	862.50	1,000.00
216 000 Speech & Audiology Services	85,537.20	1,077.75	0.00	0.00
218 100 Occupational Therapist	33,705.31	30,641.25	32,997.78	35,500.00
218 200 Physical Therapist	15,009.41	14,468.07	10,758.49	12,800.00
221 300 Staff Development	400.07	0.00	170.00	1,500.00
223 300 Support Staff Services	64,532.08	61,001.51	63,541.50	67,548.78
252 000 SBS Claims Fees - Medicaid	1,950.00	1,950.00	975.00	1,000.00
256 000 Transportation	20,111.49	28,551.73	29,747.37	26,108.80
436 000 CESA/Private (Itinerant Services)	53,703.04	53,538.18	38,431.42	178,000.00
TOTAL EXPENDITURES - FUND 27	845,594.91	814,224.74	836,944.38	929,730.00

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	Actual 2016-2017	Actual 2017-2018	Unaudited 2018-2019	Proposed 2019-2020
Fund 38 Beginning Balance	\$0.00	\$0.00	\$0	\$0
Fund 38 Revenue	\$41,800.52	\$33,450.26	\$139,362.30	\$0.00
Fund 38 Expenditures	-\$41,800.52	-\$33,450.26	-\$139,362.30	\$0.00
Fund 38 Ending Balance	\$0.00	\$0.00	\$0.00	\$0.00

FUND 38 REVENUE

Revenue - Transfer from Fund 10	41,800.52	33,450.26	139,362.30	0.00
Interest	0.00	0.00	0.00	0.00
Transfer from Other Capital Project	0.00	0.00	0.00	0.00
TOTAL REVENUE - FUND 38	41,800.52	33,450.26	139,362.30	0.00

FUND 38 EXPENDITURES

Principal	36,271.88	28,758.33	135,631.43	0.00
Interest	5,528.64	4,691.93	3,730.87	0.00
Miscellaneous Charges	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES - FUND 38	41,800.52	33,450.26	139,362.30	0.00

	Actual 2016-2017	Actual 2017-2018	Unaudited 2018-2019	Proposed 2019-2020
Fund 39 Beginning Balance	\$66,298.09	\$67,695.49	\$101,186.05	\$15,517.40
Fund 39 Revenue	\$781,837.40	\$826,544.81	\$733,796.76	\$820,150.00
Fund 39 Expenditures	-\$780,440.00	-\$793,054.25	-\$819,465.41	-\$829,600.00
Fund 39 Ending Balance	\$67,695.49	\$101,186.05	\$15,517.40	\$6,067.40

FUND 39 REVENUE

Taxes	650,400.00	725,000.00	733,012.00	820,150.00
Transfer from Fund 10	130,000.00	0.00	0.00	0.00
Interest	1,437.40	331.01	784.76	0.00
Proceeds of Bonds	0.00	101213.80	0.00	0.00
Premium & Accrued Interest	0.00	0.00	0.00	0.00
TOTAL REVENUE - FUND 39	781,837.40	826,544.81	733,796.76	820,150.00

FUND 39 EXPENDITURES

Principal	750,000.00	750,000.00	610,000.00	630,000.00
Interest	30,400.00	43,021.77	209,426.11	199,600.00
Miscellaneous Charges	40.00	32.48	39.30	0.00
Long Term Bond Principal	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES - FUND 39	780,440.00	793,054.25	819,465.41	829,600.00

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	Actual 2016-2017	Actual 2017-2018	Unaudited 2018-2019	Proposed 2019-2020
Fund 49 Beginning Balance	\$0.00	\$0.00	\$6,669,765.43	\$3,043,108.53
Fund 49 Revenue	\$0.00	\$7,005,756.76	\$139,772.90	\$25,000.00
Fund 49 Expenditures	\$0.00	-\$335,991.33	-\$3,766,429.80	-\$3,068,108.53
Fund 49 Ending Balance	\$0.00	\$6,669,765.43	\$3,043,108.53	\$0.00

FUND 49 REVENUE

Revenue - Notes with Bank	0.00	7,005,756.76	139,772.90	25,000.00
TOTAL REVENUE - FUND 49	0.00	7,005,756.76	139,772.90	25,000.00

FUND 49 EXPENDITURES

Acquisitions	0.00	335,991.33	3,766,429.80	3,068,108.53
TOTAL EXPENDITURES - FUND 49	0.00	335,991.33	3,766,429.80	3,068,108.53

	Actual 2016-2017	Actual 2017-2018	Unaudited 2018-2019	Proposed 2019-2020
Fund 50 Beginning Balance	\$0.00	\$0.00	\$8,974.28	\$0.00
Fund 50 Revenue	\$368,045.22	\$385,641.96	\$388,367.99	\$372,041.00
Fund 50 Expenditures	-\$368,045.22	-\$376,667.68	-\$397,342.27	-\$363,978.65
Fund 50 Ending Balance	\$0.00	\$8,974.28	\$0.00	\$8,062.35

FUND 50 REVENUE

Transfer from Fund 10	2,974.20	0.00	19,843.38	0.00
Receipts - Pupils	163,331.85	164,972.79	145,833.32	141,750.00
Receipts - Adults	12,486.00	12,928.00	10,686.75	9,000.00
Ala carte Receipts	19,207.10	16,192.65	33,366.95	35,000.00
Food Rebates	6,059.09	2,036.23	2,001.89	2,500.00
State Revenue	6,518.85	3,537.32	6,142.17	5,000.00
Federal Revenue (Incl. Commodities)	156,873.13	185,349.97	169,678.53	177,991.00
Vanco	595.00	625.00	815.00	800.00
TOTAL REVENUE - FUND 50	368,045.22	385,641.96	388,367.99	372,041.00

FUND 50 EXPENDITURES

Salaries	107,893.52	112,846.07	114,971.80	\$111,152.42
Benefits	61,268.91	55,315.64	74,788.04	\$55,826.23
Food, Supplies, Eq.&Dues (Incl Comm)	198,882.79	208,505.97	207,582.43	\$197,000.00
TOTAL EXPENDITURES - FUND 50	368,045.22	376,667.68	397,342.27	363,978.65

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	Actual 2016-2017	Actual 2017-2018	Unaudited 2018-2019	Proposed 2019-2020
Fund 60 Beginning Balance	\$193,254.32	\$193,949.87	\$103,905.58	\$77,428.10
Fund 60 Revenue	\$322,924.09	\$347,015.76	\$263,307.97	\$275,000.00
Fund 60 Expenditures	-\$322,228.54	-\$437,060.05	-\$289,785.45	-\$290,000.00
Fund 60 Ending Balance	\$193,949.87	\$103,905.58	\$77,428.10	\$62,428.10

FUND 60 REVENUE

Activity Income	321,225.81	345,365.73	262,226.15	274,000
Interest	1,698.28	1,650.03	1,081.82	1,000
TOTAL REVENUE - FUND 60	322,924.09	347,015.76	263,307.97	275,000.00

FUND 60 EXPENDITURES

Activity Expenses	322,228.54	437,060.05	289,785.45	290,000
TOTAL EXPENDITURES - FUND 60	322,228.54	437,060.05	289,785.45	290,000.00

	Actual 2016-2017	Actual 2017-2018	Unaudited 2018-2019	Proposed 2019-2020
Fund 72 Beginning Balance	\$31,482.84	\$43,564.88	\$41,733.61	\$42,888.55
Fund 72 Revenue	\$21,232.04	\$11,918.73	\$14,935.33	\$14,000.00
Fund 72 Expenditures	-\$9,150.00	-\$13,750.00	-\$13,780.39	-\$13,750.00
Fund 72 Ending Balance	\$43,564.88	\$41,733.61	\$42,888.55	\$43,138.55

FUND 72 REVENUE

Scholarship Donations	21,232.04	11,918.73	14,935	14,000
TOTAL REVENUE - FUND 72	21,232.04	11,918.73	14,935.33	14,000.00

FUND 72 EXPENDITURES

Scholarships Awarded	9,150.00	13,750.00	13,780.39	13,750.00
TOTAL EXPENDITURES - FUND 72	9,150.00	13,750.00	13,780.39	13,750.00

	Actual 2016-2017	Actual 2017-2018	Unaudited 2018-2019	Proposed 2019-2020
Fund 80 Beginning Balance	\$16,186.95	\$15,390.90	\$16,137.60	\$17,496.58
Fund 80 Revenue	\$7,913.00	\$7,300.00	\$7,200.00	\$4,900.00
Fund 80 Expenditures	-\$8,709.05	-\$6,553.30	-\$5,841.02	-\$8,700.00
Fund 80 Ending Balance	\$15,390.90	\$16,137.60	\$17,496.58	\$13,696.58

FUND 80 REVENUE

Property Tax	0.00	0.00	0.00	0.00
Preschool Student Fees	5,663.00	6,000.00	7,200.00	4,900.00
Head Start Reimbursement	2,250.00	1,300.00	0.00	0.00
TOTAL REVENUE - FUND 80	7,913.00	7,300.00	7,200.00	4,900.00

FUND 80 EXPENDITURES

Supplies - Preschool	0.00	643.32	157.11	2,700.00
Pre School Salaries & Benefits	8,709.05	5,909.98	5,683.91	6,000.00
TOTAL EXPENDITURES - FUND 80	8,709.05	6,553.30	5,841.02	8,700.00