



**CECIL COUNTY PUBLIC SCHOOLS**  
 DEPARTMENT OF BUSINESS SERVICES  
 GEORGE WASHINGTON CARVER EDUCATION LEADERSHIP CENTER  
 201 Booth Street • Elkton, MD 21921

410-996-5497 • FAX 410-996-5137 • [www.ccps.org](http://www.ccps.org)

Jeffrey A. Lawson, Ed. D.  
 Superintendent of Schools

William H. Malesh  
 President, Board of Education

June 11, 2020

Dr. Alan McCarthy  
 200 Chesapeake Blvd  
 Suite 2100  
 Elkton, Maryland 21921

Dear Dr. McCarthy:

The Board of Education of Cecil County has taken action and has approved the budget amendment as seen below for May 2020 at their Board Meeting on June 10, 2020. Cecil County Public Schools requests the approval of the County Council of Cecil County to make the following changes to the fiscal 2020 operating budget.

Revenue		Expenditure	
Local Appropriation	\$ -	Administration	\$ 22,437
Other Revenue	(1,167,814)	Instruction Leadership/Support	1,035
State Revenue	60,842	Instruction Salaries/Wages	56,080
Federal Revenue	6,000	Instruction Materials/Supplies	1,155
		Instruction Other Costs	3,937
		Special Education	6,196
		Student Personnel Services	(50,000)
		Student Health Services	-
		Student Transportation	(1,150,104)
		Operation of Plant	7,855
		Maintenance of Plant	-
		Fixed Charges	437
		Community Services	-
		Capital Outlay	-
<b>Total Revenue</b>	<b>\$ (1,100,972)</b>	<b>Total Expenditures</b>	<b>\$ (1,100,972)</b>

Sincerely,

Jeffrey A. Lawson, Ed.D.  
 Superintendent

JAL/ees

cc: Lisa Saxton, Director of Finance, Cecil County Government  
 Rebecca Anderson, Budget Manager, Cecil County Government  
 Sandra Jack, Chief Financial Officer, Cecil County Public Schools  
 Erynn Seato, Assistant in Business Services, Cecil County Public Schools

**Our Mission:** *CCPS serves equitably through positive relationships as a safe, collaborative community. We will ensure all learners acquire the knowledge, skills, and qualities to be responsible, caring, and ethical citizens.*

The following budget adjustments were recorded for the period 5/1/20 to 5/31/20:

Restricted Other Revenue		
Description	Project Number	Amount
FY20 Maryland Extension Office grant to provide staff development for grade 5 science teachers.	13320	\$ 500
FY20 Choptank Electrical Trust Operation Round Up Grant to North East Middle to purchase musical instruments.	16320	3,435
Additional FY20 American Institute of Aeronautics and Astronautics (AIA) grant funding for Rising Sun High STEM classroom supplies.	16720	500
<b>Total</b>		<b>\$ 4,435</b>

Restricted State Revenue		
Description	Project Number	Amount
FY20 LEAP (Learning in Extended Academic Programs) grant to Gilpin Manor Elementary for student tutoring during the summer.	11120	\$ 12,442
FY20 National Board Certified Teachers Grant to provide additional stipends to teachers in comprehensive and non-comprehensive schools.	22120	48,400
<b>Total</b>		<b>\$ 60,842</b>

Restricted Federal Revenue		
Description	Project Number	Amount
Additional FY20 Special Education Systemic Improvement Program fund to support Math Coach position.	40320	\$ 6,000
<b>Total</b>		<b>\$ 6,000</b>

Unrestricted Other Revenue		
Description	Project Number	Amount
Transfer of unused budget to Fund Balance.	n/a	\$ (1,172,249)
<b>Total</b>		<b>\$ (1,172,249)</b>

## Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	84,905,673	-	-	84,905,673	78,819,327	-	6,086,346
22 Other Revenue	2,959,662	(1,172,249)	1,658,885	4,618,547	1,173,360	-	3,445,187
24 State Revenue	110,941,931	-	(777,145)	110,164,786	108,734,966	-	1,429,820
<b>Grand Total</b>	<b>198,807,266</b>	<b>(1,172,249)</b>	<b>881,740</b>	<b>199,689,006</b>	<b>188,727,653</b>	<b>-</b>	<b>10,961,353</b>

## Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,354,678	20,000	208,774	5,563,452	4,737,214	433,182	393,056
02 Instruction -Leadership/Support	15,438,601	1,035	(424,228)	15,014,373	13,213,623	1,311,078	489,672
03 Instruction -Salaries/Wages	77,769,406	-	(393,435)	77,375,971	61,014,001	16,753,620	(391,650)
04 Instruction-Materials/Supplies	2,810,213	(4,972)	(57,802)	2,752,409	1,348,159	35,840	1,368,410
05 Instruction-Other Costs	3,014,045	3,937	254,478	3,268,523	2,126,655	346,847	795,021
06 Special Education	25,986,579	-	504,090	26,490,669	20,327,553	5,802,987	360,129
07 Student Personnel Services	1,816,218	(50,000)	(158,858)	1,657,360	1,205,686	178,427	273,247
08 Student Health Services	1,720,429	-	70,475	1,790,904	1,323,748	342,296	124,860
09 Student Transportation	10,268,868	(1,150,104)	44,126	10,312,994	10,170,135	241,635	(98,776)
10 Operation of Plant	11,735,962	7,855	(404,054)	11,331,908	10,102,342	889,693	339,873
11 Maintenance of Plant	4,227,225	-	39,252	4,266,477	3,539,016	374,982	352,479
12 Fixed Charges	38,208,899	-	1,093	38,209,992	34,651,628	1,671,000	1,887,364
14 Community Services	30,000	-	122,722	152,722	39,455	116,768	(3,501)
15 Capital Outlay	426,145	-	1,075,107	1,501,252	1,162,758	23,822	314,672
<b>Grand Total</b>	<b>198,807,266</b>	<b>(1,172,249)</b>	<b>881,740</b>	<b>199,689,006</b>	<b>164,961,973</b>	<b>28,522,177</b>	<b>6,204,856</b>

## Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	131,331,732	20,000	(891,774)	130,439,958	105,984,729	24,285,649	169,580
02 Contracted Charges	15,496,896	(1,150,104)	226,758	15,723,654	14,089,680	1,045,665	588,309
03 Supplies and Materials	4,413,786	3,651	303,211	4,716,997	2,770,473	84,724	1,861,800
04 Other Charges	43,842,952	(45,796)	(27,048)	43,815,904	39,389,327	1,980,985	2,445,592
05 Land, Buildings, Equipment	1,076,900	-	984,572	2,061,472	955,793	248,350	857,329
08 Transfers	2,645,000	-	286,021	2,931,021	1,771,971	876,804	282,246
<b>Grand Total</b>	<b>198,807,266</b>	<b>(1,172,249)</b>	<b>881,740</b>	<b>199,689,006</b>	<b>164,961,973</b>	<b>28,522,177</b>	<b>6,204,856</b>

## Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	4,435	386,127	386,127	349,530	-	36,597
24 State Revenue	424,655	60,842	1,768,647	2,193,302	1,186,156	-	1,007,146
26 Federal	10,124,066	6,000	3,302,445	13,426,511	6,884,651	-	6,541,860
<b>Grand Total</b>	<b>10,548,721</b>	<b>71,277</b>	<b>5,457,219</b>	<b>16,005,940</b>	<b>8,420,337</b>	<b>-</b>	<b>7,585,603</b>

## Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	247,452	2,437	606,586	854,038	582,875	92,565	178,598
02 Instruction -Leadership/Support	15,574	-	48,113	63,687	41,718	3,139	18,830
03 Instruction -Salaries/Wages	2,980,659	56,080	833,358	3,814,017	2,539,620	504,437	769,960
04 Instruction-Materials/Supplies	421,703	6,127	1,179,598	1,601,301	1,148,635	44,261	408,405
05 Instruction-Other Costs	409,709	-	723,734	1,133,443	594,572	32,840	506,031
06 Special Education	3,718,088	6,196	541,210	4,259,298	3,803,014	1,110,817	(654,533)
07 Student Personnel Services	-	-	553,941	553,941	395,830	94,656	63,455
08 Student Health Services	-	-	84,279	84,279	124,500	12,038	(52,259)
09 Student Transportation	255,526	-	167,912	423,438	177,966	9,011	236,461
10 Operation of Plant	-	-	2,094	2,094	81,063	30,134	(109,103)
11 Maintenance of Plant	-	-	128,369	128,369	113,158	-	15,211
12 Fixed Charges	2,302,979	437	250,882	2,553,861	1,898,495	11,925	643,441
14 Community Services	197,031	-	337,143	534,174	162,515	21,710	349,949
15 Capital Outlay	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>10,548,721</b>	<b>71,277</b>	<b>5,457,219</b>	<b>16,005,940</b>	<b>11,663,961</b>	<b>1,967,533</b>	<b>2,374,446</b>

## Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	5,816,046	43,034	1,288,380	7,104,426	5,170,597	1,069,914	863,915
02 Contracted Charges	1,005,096	50,876	1,344,886	2,349,982	2,295,569	680,940	(626,527)
03 Supplies and Materials	532,606	67,576	1,440,723	1,973,329	1,347,569	48,724	577,036
04 Other Charges	2,803,093	(4,067)	772,097	3,575,190	2,248,608	57,508	1,269,074
05 Land, Buildings, Equipment	-	(86,386)	429,343	429,343	237,229	88,627	103,487
08 Transfers	391,880	244	181,790	573,670	364,389	21,820	187,461
<b>Grand Total</b>	<b>10,548,721</b>	<b>71,277</b>	<b>5,457,219</b>	<b>16,005,940</b>	<b>11,663,961</b>	<b>1,967,533</b>	<b>2,374,446</b>

## Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	84,905,673	-	-	84,905,673	78,819,327	-	6,086,346
22 Other Revenue	2,959,662	(1,167,814)	2,045,012	5,004,674	1,522,890	-	3,481,784
24 State Revenue	111,366,586	60,842	991,502	112,358,088	109,921,122	-	2,436,966
26 Federal Revenue	10,124,066	6,000	3,302,445	13,426,511	6,884,651	-	6,541,860
<b>Grand Total</b>	<b>209,355,987</b>	<b>(1,100,972)</b>	<b>6,338,959</b>	<b>215,694,946</b>	<b>197,147,990</b>	<b>-</b>	<b>18,546,956</b>

## Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,602,130	22,437	815,360	6,417,490	5,320,089	525,747	571,654
02 Instruction -Leadership/Support	15,454,175	1,035	(376,115)	15,078,060	13,255,341	1,314,217	508,502
03 Instruction -Salaries/Wages	80,750,065	56,080	439,923	81,189,988	63,553,621	17,258,057	378,310
04 Instruction-Materials/Supplies	3,231,916	1,155	1,121,796	4,353,710	2,496,794	80,101	1,776,815
05 Instruction-Other Costs	3,423,754	3,937	978,212	4,401,966	2,721,227	379,687	1,301,052
06 Special Education	29,704,667	6,196	1,045,300	30,749,967	24,130,567	6,913,804	(294,404)
07 Student Personnel Services	1,816,218	(50,000)	395,083	2,211,301	1,601,516	273,083	336,702
08 Student Health Services	1,720,429	-	154,754	1,875,183	1,448,248	354,334	72,601
09 Student Transportation	10,524,394	(1,150,104)	212,038	10,736,432	10,348,101	250,646	137,685
10 Operation of Plant	11,735,962	7,855	(401,960)	11,334,002	10,183,405	919,827	230,770
11 Maintenance of Plant	4,227,225	-	167,621	4,394,846	3,652,174	374,982	367,690
12 Fixed Charges	40,511,878	437	251,975	40,763,853	36,550,123	1,682,925	2,530,805
14 Community Services	227,031	-	459,865	686,896	201,970	138,478	346,448
15 Capital Outlay	426,145	-	1,075,107	1,501,252	1,162,758	23,822	314,672
<b>Grand Total</b>	<b>209,355,987</b>	<b>(1,100,972)</b>	<b>6,338,959</b>	<b>215,694,946</b>	<b>176,625,934</b>	<b>30,489,710</b>	<b>8,579,302</b>

## Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	137,147,778	63,034	396,606	137,544,384	111,155,326	25,355,563	1,033,495
02 Contracted Charges	16,501,992	(1,099,228)	1,571,644	18,073,636	16,385,249	1,726,605	(38,218)
03 Supplies and Materials	4,946,392	71,227	1,743,934	6,690,326	4,118,042	133,448	2,438,836
04 Other Charges	46,646,045	(49,863)	745,049	47,391,094	41,637,935	2,038,493	3,714,666
05 Land, Buildings, Equipment	1,076,900	(86,386)	1,413,915	2,490,815	1,193,022	336,977	960,816
08 Transfers	3,036,880	244	467,811	3,504,691	2,136,360	898,624	469,707
<b>Grand Total</b>	<b>209,355,987</b>	<b>(1,100,972)</b>	<b>6,338,959</b>	<b>215,694,946</b>	<b>176,625,934</b>	<b>30,489,710</b>	<b>8,579,302</b>

**Unrestricted Expenditures**  
**% of Current Budget to Prior Year Trend**

Category	Fiscal Year	Original Budget	Revised Budget	YTD Actual	% to Date	Comments
01 - ADMINISTRATION	2020	5,354,678	5,563,452	4,737,214	85%	
	2019	5,423,183	5,144,849	4,805,505	93%	
02 - INSTRUCTION-LEAD/SUPPORT	2020	15,438,601	15,014,373	13,213,623	88%	
	2019	14,296,983	14,650,115	13,067,708	89%	
03 - INSTRUCTION-SALARIES/WAGES	2020	77,769,406	77,375,970	61,014,001	79%	
	2019	72,448,250	73,125,588	57,456,185	79%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2020	2,810,213	2,752,409	1,348,159	49%	TECHNOLOGY ITEMS PAID BY LEASE
	2019	3,485,702	3,188,190	2,069,093	65%	
05 - INSTRUCTION-OTHER COSTS	2020	3,014,045	3,268,523	2,126,655	65%	FY19 TECHNOLOGY LEASE PAYMENT
	2019	3,571,367	3,513,849	3,159,770	90%	
06 - SPECIAL EDUCATION	2020	25,986,579	26,490,669	20,327,553	77%	
	2019	23,460,582	25,425,546	19,943,406	78%	
07 - STUDENT PERSONNEL SERVICES	2020	1,816,218	1,657,360	1,205,686	73%	
	2019	1,394,170	1,732,864	1,227,288	71%	
08 - STUDENT HEALTH SERVICES	2020	1,720,429	1,790,904	1,323,748	74%	
	2019	1,694,515	1,725,133	1,365,583	79%	
09 - STUDENT TRANS	2020	10,268,868	10,312,994	10,170,135	99%	
	2019	9,690,679	10,062,304	10,235,024	102%	
10 - OPER PLANT	2020	11,735,962	11,331,908	10,102,342	89%	
	2019	11,571,491	11,118,836	10,383,903	93%	
11 - MAINTENANCE PLANT	2020	4,227,225	4,266,477	3,539,016	83%	
	2019	3,906,141	4,598,099	3,867,473	84%	
12 - FIXED CHARGES	2020	38,208,899	38,209,992	34,651,630	91%	
	2019	37,594,764	39,850,930	35,343,199	89%	
14 - COMMUNITY SERVICES	2020	30,000	152,722	39,455	26%	
	2019	30,000	108,497	112,382	104%	
15 - CAPITAL OUTLAY	2020	426,145	1,501,252	1,162,758	77%	FY19 SECURE ENTRANCE PROJECTS
	2019	348,947	3,369,972	1,742,542	52%	
<b>TOTAL</b>	2020	198,807,266	199,689,006	164,961,973	83%	
	2019	188,916,774	197,614,774	164,779,061	83%	
<b>2020 - 2019</b>		<b>9,890,492</b>	<b>2,074,233</b>	<b>182,912</b>		

**Unrestricted Budget Report  
By Budget Rollup Code**

Rollup Code	Original Budget	Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
ADMINISTRATIVE SERVICES	18,986,295	573,970	19,560,265	16,525,201	1,056,571	1,978,498	90%
10000 - BOARD	227,697	(7,000)	220,697	171,913	-	48,784	78%
20000 - SUPERINTENDENT	69,750	7,000	76,750	69,102	3,385	4,264	94%
30000 - DIV OF ADMIN SERVICES	8,930	-	8,930	6,404	-	2,526	72%
30100 - HR AND BENEFITS	84,341	20,000	104,341	77,747	3,325	23,269	78%
30200 - INFORMATION TECHNOLOGY	2,419,492	(396,751)	2,022,741	1,460,751	204,489	357,502	82%
30300 - ASST/ACCTBLTY	159,379	(56,967)	102,412	87,315	-	15,098	85%
30400 - SAFE SCHOOLS	47,900	1,080,392	1,128,292	867,636	-	260,655	77%
50000 - OFFICE OF FINANCE	1,430,865	(190,407)	1,240,458	472,419	-	768,039	38%
50100 - BUS SVCS	193,897	(10,395)	183,502	124,480	58	58,964	68%
50200 - PURCHASING	663,226	10,395	673,621	493,507	117,831	62,283	91%
50300 - UTILITIES	3,995,712	(250,000)	3,745,712	3,018,986	275,244	451,482	88%
60100 - STUDENT TRANS	7,405,000	-	7,405,000	7,533,036	127,087	(255,123)	103%
60200 - OPER PLANT	1,254,406	(52,300)	1,202,106	1,152,648	38,292	11,166	99%
60300 - MAINTENANCE PLANT	353,600	275,946	629,546	394,798	126,781	107,967	83%
60310 - ELECTRICAL SERVICES	98,000	255,413	353,413	174,266	129,288	49,859	86%
60311 - ELECTRICAL SERVICES - PROJECTS	369,900	(335,000)	34,900	3,904	-	30,996	11%
60320 - HVAC SERVICES	265,000	121,084	386,084	347,706	24,588	13,790	96%
60321 - HVAC SERVICES - PROJECTS	-	-	-	-	-	-	0%
60330 - SAFETY SERVICES	53,500	2,300	55,800	48,338	1,855	5,608	90%
60331 - SAFETY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60340 - CARPENTRY SERVICES	60,000	33,000	93,000	81,004	-	11,996	87%
60341 - CARPENTRY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60350 - GROUNDS MAINTENANCE	194,500	(24,000)	170,500	127,055	3,431	40,014	77%
60351 - GROUNDS MAINTENANCE - PROJECTS	-	-	-	-	-	-	0%
60600 - CAPITAL OUTLAY	131,200	7,405	138,605	72,296	917	65,393	53%
92500 - INSURANCE RECOVERY	-	76,000	76,000	13,945	-	62,056	18%
92600 - CORONAVIRUS REIMB	-	7,855	7,855	7,812	-	43	99%
99100 - INDIRECT FEES	(500,000)	-	(500,000)	(281,867)	-	(218,133)	56%
EDUCATION SERVICES	13,405,096	202,518	13,607,614	10,057,642	1,504,041	2,045,931	85%
40000 - DIV OF ED SERVICES	2,128,855	(300,715)	1,828,140	1,749,283	18,588	60,270	97%
40100 - CAREER & TECHNOLOGY PROGRAM	778,932	(92,032)	686,900	501,825	14,872	170,203	75%
40200 - GIFTED AND TALENTED	23,420	-	23,420	12,277	-	11,143	52%
40300 - SPECIAL EDUCATION	1,922,133	112,839	2,034,972	1,960,865	115,326	(41,218)	102%
40310 - NONPUBLIC SCHOOL PROGRAMS	2,765,000	286,021	3,051,021	2,059,749	855,218	136,054	96%
40320 - PSYCHOLOGICAL SERVICES	130,000	154,114	284,114	179,804	60,306	44,004	85%
40330 - SPED RELATED SERVICES	650,000	(118,874)	531,126	357,615	59,510	114,001	79%
40340 - INFANTS AND TODDLERS	100,000	-	100,000	75,058	28,892	(3,950)	104%
40350 - STEP	-	131,980	131,980	53,987	-	77,993	41%

**Unrestricted Budget Report  
By Budget Rollup Code**

Rollup Code	Original Budget	Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
40400 - EARLY CHILDHOOD	25,950	57,001	82,951	65,869	-	17,081	79%
40500 - STUDENT PERSONNEL SERVICES	1,515,195	-	1,515,195	788,163	277,733	449,300	70%
40610 - HOME/HOSP	339,000	-	339,000	168,618	51,549	118,834	65%
40620 - ALTERNATIVE EDUCATION	410,000	(18,245)	391,755	178,778	-	212,977	46%
40700 - STUDENT HEALTH SERVICES	84,000	-	84,000	51,151	-	32,849	61%
40800 - MEDIA PROGRAMS	206,370	(12,803)	193,567	171,911	-	21,656	89%
40900 - GUIDANCE SERVICES	25,900	2,000	27,900	9,279	-	18,621	33%
41000 - MATH-ELEMENTARY	17,108	-	17,108	86	-	17,022	1%
41100 - MATH-SECONDARY	23,150	-	23,150	6,993	-	16,157	30%
41200 - ELA-ELEMENTARY	4,050	(3,000)	1,050	-	-	1,050	0%
41300 - ELA-SECONDARY	-	-	-	1,514	-	(1,514)	0%
41400 - ART	15,702	(4,767)	10,935	(1,588)	-	12,522	-15%
41500 - MUSIC	161,766	46,347	208,113	202,691	-	5,421	97%
41600 - INTEGRATED ARTS	4,400	(3,200)	1,200	1,158	-	42	97%
41700 - FOREIGN LANGUAGE	26,248	(5,845)	20,403	14,447	-	5,956	71%
41800 - ESOL	49,865	(17,835)	32,030	16,380	-	15,649	51%
41900 - SCIENCE	139,020	(18,000)	121,020	91,019	-	30,001	75%
42000 - STEM	14,820	-	14,820	872	-	13,948	6%
42100 - SOCIAL STUDIES	67,140	(44,998)	22,142	16,044	-	6,098	72%
42200 - HEALTH EDUCATION	10,184	-	10,184	67	-	10,117	1%
42300 - PHYSICAL EDUCATION	54,434	-	54,434	52,159	-	2,275	96%
42400 - ATHLETICS	1,358,954	(52,860)	1,306,094	895,020	22,047	389,027	70%
70000 - EXEC DIR FOR ELEMENTARY	-	42,850	42,850	15,706	-	27,144	37%
80000 - EXEC DIR FOR MIDDLE	323,500	26,540	350,040	338,109	-	11,931	97%
90000 - EXEC DIR FOR HIGH	30,000	36,000	66,000	22,733	-	43,267	34%
ELEMENTARY SCHOOLS	617,652	355,680	973,332	450,670	25,698	496,965	49%
MIDDLE SCHOOLS	313,104	148,926	462,030	222,360	4,705	234,967	49%
HIGH SCHOOLS	401,984	194,197	596,181	297,302	3,518	295,361	50%
FTE SALARIES	165,083,135	(593,551)	164,489,584	137,408,798	25,927,644	1,153,134	99%
99999 - FTE SALARIES	126,874,237	(594,645)	126,279,592	102,757,171	24,256,646	(734,226)	101%
60400 - FIXED CHARGES	38,208,898	1,094	38,209,992	34,651,627	1,670,998	1,887,360	95%
<b>TOTAL</b>	<b>198,807,266</b>	<b>881,740</b>	<b>199,689,006</b>	<b>164,961,973</b>	<b>28,522,177</b>	<b>6,204,856</b>	<b>97%</b>