



*Serving Learners, Families, and the Community*

# 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

Diana B. Hawley  
President, Board of Education

June 9, 2022

Ms. Danielle Hornberger  
200 Chesapeake Blvd  
Suite 2100  
Elkton, Maryland 21921

Dear Ms. Hornberger:

The Board of Education of Cecil County has taken action and has approved the budget amendment as seen below for May 2022 at their Board Meeting on June 8, 2022. Cecil County Public Schools requests the approval of the County Council of Cecil County to make the following changes to the fiscal 2022 operating budget.

Revenue		Expenditure	
Local Appropriation	\$ -	Administration	\$ 74,516
Other Revenue	1,434,295	Instruction Leadership/Support	13,476
State Revenue	15,000	Instruction Salaries/Wages	3,208
Federal Revenue	-	Instruction Materials/Supplies	1,068,777
		Instruction Other Costs	32,441
		Special Education	(14,050)
		Student Personnel Services	-
		Student Health Services	36
		Student Transportation	-
		Operation of Plant	11,905
		Maintenance of Plant	-
		Fixed Charges	13,564
		Community Services	-
		Capital Outlay	245,422
<b>Total Revenue</b>	<b>\$ 1,449,295</b>	<b>Total Expenditures</b>	<b>\$ 1,449,295</b>

Sincerely,

Jeffrey A Lawson, Ed.D.  
Superintendent

JAL/ees

cc: James Appel, Director of Finance, 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 5/1/22 to 5/31/22:

Restricted Other Revenue		
Description	Project Number	Amount
FY22 APGFCU donation for Teacher of the Year activities.	16122	\$ 5,000
FY22 Chemours donation to Elkton Middle School for STEM Night materials.	13122	3,500
<b>Total</b>		<b>\$ 8,500</b>

Restricted State Revenue		
Description	Project Number	Amount
FY22 Cecil County Health Department Prevention Club grant to support teacher after-school club stipends at five high schools.	14622	\$ 15,000
<b>Total</b>		<b>\$ 15,000</b>

Unrestricted Other Revenue		
Description	Project Number	Amount
Use of Fund Balance to support purchase of new school signs at various schools and locations.	n/a	\$ 31,268
Use of Fund Balance to support paving of parking lot at Rising Sun Elementary.	n/a	34,640
Use of Fund Balance to support new gymnasium flooring at Elkton High.	n/a	179,514
Use of Fund Balance to support additional Chromebooks for students.	n/a	1,156,896
Additional revenue collections for STEP program to support students.	90600	23,477
<b>Total</b>		<b>\$ 1,425,795</b>

## Revenues

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	88,527,026	-	-	88,527,026	81,149,772	-	7,377,254
22 Other Revenue	4,262,891	1,425,795	3,072,733	7,335,624	336,980	-	6,998,644
24 State Revenue	108,094,780	-	-	108,094,780	105,488,833	-	2,605,947
<b>Grand Total</b>	<b>200,884,697</b>	<b>1,425,795</b>	<b>3,072,733</b>	<b>203,957,430</b>	<b>186,975,585</b>	<b>-</b>	<b>16,981,845</b>

## Expenditures by Category

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,733,197	69,516	41,161	5,774,358	5,082,486	701,334	(9,462)
02 Instruction -Leadership/Support	15,084,191	13,476	(846,933)	14,237,258	13,056,616	1,187,001	(6,359)
03 Instruction -Salaries/Wages	76,706,930	(37,756)	184,627	76,891,557	58,375,357	15,829,798	2,686,402
04 Instruction-Materials/Supplies	1,576,522	1,068,955	2,069,076	3,645,598	1,295,477	1,327,613	1,022,508
05 Instruction-Other Costs	3,644,884	43,763	225,235	3,870,119	3,172,858	628,946	68,315
06 Special Education	28,615,230	10,478	(200,135)	28,415,095	19,632,367	4,947,134	3,835,594
07 Student Personnel Services	1,642,800	-	(64,030)	1,578,770	1,167,816	167,784	243,170
08 Student Health Services	1,633,415	36	163,713	1,797,128	1,315,099	395,574	86,455
09 Student Transportation	11,331,596	-	253,911	11,585,507	11,058,331	160,018	367,158
10 Operation of Plant	12,456,812	11,905	141,878	12,598,690	11,191,389	716,086	691,215
11 Maintenance of Plant	3,788,909	-	381,664	4,170,574	3,679,641	295,961	194,972
12 Fixed Charges	38,209,503	-	140,971	38,350,474	34,029,621	2,012,398	2,308,455
14 Community Services	-	-	76,173	76,173	23,475	26,173	26,525
15 Capital Outlay	460,707	245,422	505,422	966,129	445,550	406,312	114,267
<b>Grand Total</b>	<b>200,884,697</b>	<b>1,425,795</b>	<b>3,072,733</b>	<b>203,957,430</b>	<b>163,526,083</b>	<b>28,802,132</b>	<b>11,629,215</b>

## Expenditures by Object

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	130,693,813	(20,403)	(990,603)	129,703,210	102,995,754	23,075,203	3,632,253
02 Contracted Charges	18,870,378	(40,684)	326,414	19,196,792	14,957,654	1,342,659	2,896,479
03 Supplies and Materials	3,164,159	1,184,935	2,438,918	5,603,077	2,918,709	1,469,726	1,214,642
04 Other Charges	44,270,332	3,493	719,715	44,990,047	39,870,080	2,238,006	2,881,961
05 Land, Buildings, Equipment	986,516	298,454	578,288	1,564,804	1,294,931	450,117	(180,244)
08 Transfers	2,899,500	-	-	2,899,500	1,488,955	226,421	1,184,124
<b>Grand Total</b>	<b>200,884,697</b>	<b>1,425,795</b>	<b>3,072,733</b>	<b>203,957,430</b>	<b>163,526,083</b>	<b>28,802,132</b>	<b>11,629,215</b>

## Revenues

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	8,500	218,978	218,978	189,415	-	29,563
24 State Revenue	3,837,010	15,000	1,664,116	5,501,126	3,863,134	-	1,637,992
26 Federal Revenue	26,810,826	-	33,375,053	60,185,879	25,581,720	-	34,604,159
<b>Grand Total</b>	<b>30,647,836</b>	<b>23,500</b>	<b>35,258,147</b>	<b>65,905,983</b>	<b>29,634,269</b>	<b>-</b>	<b>36,271,714</b>

## Expenditures by Category

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	998,763	5,000	1,414,786	2,413,549	847,973	108,710	1,456,866
02 Instruction -Leadership/Support	1,461,853	-	2,117,181	3,579,034	1,351,064	240,293	1,987,677
03 Instruction -Salaries/Wages	9,044,446	40,964	12,176,908	21,221,354	9,105,181	1,802,473	10,313,700
04 Instruction-Materials/Supplies	1,802,307	(178)	3,637,804	5,440,111	2,336,813	1,268,842	1,834,456
05 Instruction-Other Costs	2,060,120	(11,322)	3,189,673	5,249,793	2,980,837	398,788	1,870,168
06 Special Education	5,936,067	(24,528)	3,774,546	9,710,613	5,951,922	1,181,462	2,577,229
07 Student Personnel Services	458,172	-	674,461	1,132,633	660,583	391,057	80,993
08 Student Health Services	293,437	-	225,912	519,349	329,828	38,360	151,161
09 Student Transportation	417,982	-	1,405,224	1,823,206	586,191	-	1,237,015
10 Operation of Plant	474,477	-	445,266	919,742	480,161	26,287	413,294
11 Maintenance of Plant	472,585	-	415,585	888,170	303,081	25,659	559,430
12 Fixed Charges	6,171,381	13,564	5,114,514	11,285,895	5,298,481	11,804	5,975,610
14 Community Services	1,056,247	-	666,287	1,722,534	615,357	121,887	985,290
15 Capital Outlay	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>30,647,836</b>	<b>23,500</b>	<b>35,258,147</b>	<b>65,905,983</b>	<b>30,847,472</b>	<b>5,615,622</b>	<b>29,442,889</b>

## Expenditures by Object

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	17,214,462	31,905	17,073,849	34,288,311	15,748,271	2,949,020	15,591,020
02 Contracted Charges	4,035,619	(4,222)	7,371,357	11,406,976	5,864,045	1,018,724	4,524,207
03 Supplies and Materials	2,117,049	(6,125)	3,932,185	6,049,234	2,793,314	1,399,542	1,856,378
04 Other Charges	6,532,123	1,942	5,864,441	12,396,564	5,723,687	82,894	6,589,983
05 Land, Buildings, Equipment	22,900	-	208,535	231,435	124,572	116,210	(9,347)
08 Transfers	725,683	-	807,780	1,533,463	593,583	49,232	890,648
<b>Grand Total</b>	<b>30,647,836</b>	<b>23,500</b>	<b>35,258,147</b>	<b>65,905,983</b>	<b>30,847,472</b>	<b>5,615,622</b>	<b>29,442,889</b>

## Revenues

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	88,527,026	-	-	88,527,026	81,149,772	-	7,377,254
22 Other Revenue	4,262,891	1,434,295	3,291,711	7,554,602	526,395	-	7,028,207
24 State Revenue	111,931,790	15,000	1,664,116	113,595,906	109,351,967	-	4,243,939
26 Federal Revenue	26,810,826	-	33,375,053	60,185,879	25,581,720	-	34,604,159
<b>Grand Total</b>	<b>231,532,533</b>	<b>1,449,295</b>	<b>38,330,880</b>	<b>269,863,413</b>	<b>216,609,854</b>	<b>-</b>	<b>53,253,559</b>

## Expenditures by Category

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	6,731,960	74,516	1,455,947	8,187,907	5,930,459	810,044	1,447,404
02 Instruction -Leadership/Support	16,546,044	13,476	1,270,248	17,816,292	14,407,680	1,427,294	1,981,318
03 Instruction -Salaries/Wages	85,751,375	3,208	12,361,535	98,112,911	67,480,538	17,632,271	13,000,102
04 Instruction-Materials/Supplies	3,378,829	1,068,777	5,706,880	9,085,709	3,632,290	2,596,455	2,856,964
05 Instruction-Other Costs	5,705,004	32,441	3,414,908	9,119,912	6,153,695	1,027,734	1,938,483
06 Special Education	34,551,297	(14,050)	3,574,411	38,125,708	25,584,289	6,128,596	6,412,823
07 Student Personnel Services	2,100,972	-	610,431	2,711,403	1,828,399	558,841	324,163
08 Student Health Services	1,926,852	36	389,625	2,316,477	1,644,927	433,934	237,616
09 Student Transportation	11,749,577	-	1,659,135	13,408,713	11,644,522	160,018	1,604,173
10 Operation of Plant	12,931,289	11,905	587,144	13,518,432	11,671,550	742,373	1,104,509
11 Maintenance of Plant	4,261,494	-	797,249	5,058,744	3,982,722	321,620	754,402
12 Fixed Charges	44,380,884	13,564	5,255,485	49,636,369	39,328,102	2,024,202	8,284,065
14 Community Services	1,056,247	-	742,460	1,798,707	638,832	148,060	1,011,815
15 Capital Outlay	460,707	245,422	505,422	966,129	445,550	406,312	114,267
<b>Grand Total</b>	<b>231,532,533</b>	<b>1,449,295</b>	<b>38,330,880</b>	<b>269,863,413</b>	<b>194,373,555</b>	<b>34,417,754</b>	<b>41,072,104</b>

## Expenditures by Object

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	147,908,275	11,502	16,083,246	163,991,521	118,744,025	26,024,223	19,223,273
02 Contracted Charges	22,905,997	(44,906)	7,697,771	30,603,768	20,821,699	2,361,383	7,420,686
03 Supplies and Materials	5,281,207	1,178,810	6,371,104	11,652,311	5,712,023	2,869,268	3,071,020
04 Other Charges	50,802,454	5,435	6,584,157	57,386,611	45,593,767	2,320,900	9,471,944
05 Land, Buildings, Equipment	1,009,416	298,454	786,823	1,796,239	1,419,503	566,327	(189,591)
08 Transfers	3,625,183	-	807,780	4,432,963	2,082,538	275,653	2,074,772
<b>Grand Total</b>	<b>231,532,533</b>	<b>1,449,295</b>	<b>38,330,880</b>	<b>269,863,413</b>	<b>194,373,555</b>	<b>34,417,754</b>	<b>41,072,104</b>

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

Category		Original Budget	Revised Budget	YTD Actual	% to Date	Comments
01 - ADMINISTRATION	2022	5,733,197	5,774,358	5,082,486	88%	INCREASED COSTS IN TECHNOLOGY AND SAFE SCHOOLS CONTRACTED SERVICES
	2021	5,476,162	5,668,646	4,680,583	83%	
	2020	5,354,678	5,563,452	4,745,834	85%	
02 - INSTRUCTION-LEAD/SUPPORT	2022	15,084,191	14,237,258	13,056,616	92%	
	2021	14,825,615	14,598,779	12,692,053	87%	
	2020	15,438,601	15,014,373	13,219,262	88%	
03 - INSTRUCTION-SALARIES/WAGES	2022	76,706,930	76,891,557	58,375,357	76%	ESSER III
	2021	80,653,419	80,615,774	60,281,270	75%	
	2020	77,769,406	77,375,970	61,014,001	79%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2022	1,576,522	3,645,598	1,295,477	36%	INCREASES IN CTE, SCIENCE, ATHLETICS, AND SCHOOLS
	2021	1,926,967	2,304,080	907,814	39%	
	2020	2,810,213	2,752,409	1,370,062	50%	
05 - INSTRUCTION-OTHER COSTS	2022	3,644,884	3,870,119	3,172,858	82%	INCREASES IN ATHLETICS AND NORTHBAY FOR 6TH GRADERS
	2021	3,635,038	3,602,656	2,514,184	70%	
	2020	3,014,045	3,268,523	2,144,252	66%	
06 - SPECIAL EDUCATION	2022	28,615,230	28,415,095	19,632,367	69%	
	2021	29,688,937	28,431,781	19,880,686	70%	
	2020	25,986,579	26,490,669	20,339,619	77%	
07 - STUDENT PERSONNEL SERVICES	2022	1,642,800	1,578,770	1,167,816	74%	
	2021	1,703,483	1,629,664	1,185,784	73%	
	2020	1,816,218	1,657,360	1,205,722	73%	
08 - STUDENT HEALTH SERVICES	2022	1,633,415	1,797,128	1,315,099	73%	
	2021	1,749,090	1,665,996	1,306,022	78%	
	2020	1,720,429	1,790,904	1,325,462	74%	
09 - STUDENT TRANSPORTATION	2022	11,331,596	11,585,507	11,058,331	95%	BUS CONTRACTORS, 2 BUSES, 2 VEHICLES
	2021	11,281,805	11,295,796	8,972,019	79%	
	2020	10,268,868	10,312,994	10,170,459	99%	
10 - OPERATION OF PLANT	2022	12,456,812	12,598,690	11,191,389	89%	UTILITIES COSTS
	2021	12,081,908	11,658,648	9,829,638	84%	
	2020	11,735,962	11,331,908	10,104,261	89%	
11 - MAINTENANCE OF PLANT	2022	3,788,909	4,170,574	3,679,641	88%	
	2021	3,674,202	4,071,208	3,512,059	86%	
	2020	4,227,225	4,266,477	3,540,764	83%	
12 - FIXED CHARGES	2022	38,209,503	38,350,474	34,029,621	89%	ESSER III
	2021	40,655,767	39,494,358	34,753,970	88%	
	2020	38,208,899	38,209,992	34,824,011	91%	
14 - COMMUNITY SERVICES	2022	-	76,173	23,475	31%	FY21 NEHS STADIUM LIGHTING
	2021	40,000	200,640	161,894	81%	
	2020	30,000	152,722	39,455	26%	
15 - CAPITAL OUTLAY	2022	460,707	966,129	445,550	46%	
	2021	448,491	448,545	357,331	80%	
	2020	426,145	1,501,252	1,162,758	77%	
<b>TOTAL</b>	2022	200,884,697	203,957,430	163,526,083	80%	
	2021	207,840,884	205,686,571	161,035,307	78%	
	2020	198,807,268	199,689,005	165,205,922	83%	
<b>2022 - 2021</b>		<b>(6,956,187)</b>	<b>(1,729,141)</b>	<b>2,490,776</b>		

**Unrestricted Budget Report  
By Department**

Rollup Code	Original Budget	Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
<b>ADMINISTRATIVE SERVICES</b>	<b>18,980,126</b>	<b>2,689,282</b>	<b>21,669,409</b>	<b>18,190,423</b>	<b>2,506,137</b>	<b>972,849</b>	<b>96%</b>
10000 - BOARD	224,050	(10,000)	214,050	193,695	1,747	18,608	91%
20000 - SUPERINTENDENT	48,690	10,000	58,690	53,053	9,192	(3,555)	106%
30000 - DIV OF ADMIN SERVICES	5,720	-	5,720	2,338	-	3,382	41%
30100 - HR AND BENEFITS	76,241	20,000	96,241	44,894	2,510	48,837	49%
30200 - INFORMATION TECHNOLOGY	2,048,195	1,224,784	3,272,979	1,674,119	1,493,992	104,868	97%
30300 - ASST/ACCTBLTY	1,964	-	1,964	414	-	1,550	21%
30400 - SAFE SCHOOLS	103,240	63,069	166,309	145,034	-	21,275	87%
50000 - OFFICE OF FINANCE	758,016	567,929	1,325,945	1,084,818	196,360	44,767	97%
50100 - BUS SVCS	160,890	-	160,890	106,466	8,703	45,721	72%
50200 - PURCHASING	693,511	-	693,511	427,800	61,841	203,870	71%
50300 - UTILITIES	4,442,400	-	4,442,400	4,164,322	108,707	169,371	96%
60100 - STUDENT TRANS	8,418,575	-	8,418,575	8,102,635	35,051	280,889	97%
60200 - OPER PLANT	1,186,418	(178,800)	1,007,618	949,421	41,233	16,964	98%
60300 - MAINTENANCE PLANT	578,212	191,355	769,567	694,554	22,559	52,454	93%
60310 - ELECTRICAL SERVICES	298,640	26,858	325,498	181,443	50,011	94,044	71%
60311 - ELECTRICAL SERVICES - PROJECTS	-	-	-	-	-	-	0%
60320 - HVAC SERVICES	266,165	208,012	474,177	454,141	55,534	(35,498)	107%
60321 - HVAC SERVICES - PROJECTS	-	-	-	-	-	-	0%
60330 - SAFETY SERVICES	53,500	-	53,500	29,489	-	24,011	55%
60331 - SAFETY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60340 - CARPENTRY SERVICES	60,000	22,293	82,293	62,226	9,975	10,092	88%
60341 - CARPENTRY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60350 - GROUNDS MAINTENANCE	194,500	-	194,500	147,953	8,436	38,111	80%
60351 - GROUNDS MAINTENANCE - PROJECTS	-	-	-	-	-	-	0%
60600 - CAPITAL OUTLAY	131,200	498,782	629,982	123,253	400,286	106,443	83%
92500 - INSURANCE RECOVERY	-	45,000	45,000	31,424	-	13,576	70%
92600 - CORONAVIRUS	-	-	-	-	-	-	0%
99100 - INDIRECT FEES	(770,000)	-	(770,000)	(483,069)	-	(286,931)	63%
<b>EDUCATION SERVICES</b>	<b>16,932,980</b>	<b>248,909</b>	<b>17,181,889</b>	<b>10,980,872</b>	<b>1,226,622</b>	<b>4,974,395</b>	<b>71%</b>
40000 - DIV OF ED SERVICES	2,861,767	(17,752)	2,844,015	2,456,547	18,633	368,835	87%
40100 - CAREER & TECHNOLOGY PROGRAM	460,649	255,803	716,452	354,076	246,213	116,163	84%
40200 - GIFTED AND TALENTED	14,765	-	14,765	10,669	-	4,096	72%
40250 - BLENDED VIRTUAL LEARNING	-	18,844	18,844	10,323	-	8,521	55%
40300 - SPECIAL EDUCATION	2,512,300	-	2,512,300	2,068,639	89,367	354,294	86%
40310 - NONPUBLIC SCHOOL PROGRAMS	3,259,500	-	3,259,500	1,816,217	207,938	1,235,345	62%
40320 - PSYCHOLOGICAL SERVICES	143,000	-	143,000	55,792	50,489	36,719	74%
40330 - SPED RELATED SERVICES	1,615,000	-	1,615,000	64,618	161,416	1,388,966	14%
40340 - INFANTS AND TODDLERS	360,000	-	360,000	65,549	11,110	283,341	21%
40350 - STEP	-	49,864	49,864	43,120	-	6,744	86%
40400 - EARLY CHILDHOOD	3,425	4,000	7,425	4,816	-	2,609	65%
40500 - STUDENT PERSONNEL SERVICES	2,246,115	(30,000)	2,216,115	1,663,234	352,842	200,039	91%
40610 - HOME/HOSP	343,000	-	343,000	275,227	7,194	60,579	82%
40620 - ALTERNATIVE EDUCATION	85,000	(35,069)	49,931	13,704	-	36,227	27%
40700 - STUDENT HEALTH SERVICES	94,500	36	94,536	56,676	-	37,860	60%
40800 - MEDIA PROGRAMS	53,670	(12,696)	40,974	28,564	-	12,410	70%
40900 - GUIDANCE SERVICES	48,800	-	48,800	6,106	-	42,694	13%
41000 - MATH-ELEMENTARY	4,300	1,350	5,650	3,739	-	1,911	66%
41100 - MATH-SECONDARY	15,620	1,708	17,328	4,941	11,088	1,299	93%
41200 - ELA-ELEMENTARY	68,120	2,912	71,032	11,617	692	58,723	17%
41300 - ELA-SECONDARY	71,110	3,576	74,686	49,468	-	25,218	66%
41400 - ART	17,352	-	17,352	12,881	750	3,721	79%
41500 - MUSIC	207,527	-	207,527	148,297	2,200	57,030	73%
41600 - INTEGRATED ARTS	2,400	-	2,400	216	-	2,184	9%
41700 - FOREIGN LANGUAGE	7,030	-	7,030	3,063	-	3,967	44%
41800 - ESOL	35,200	-	35,200	10,276	-	24,924	29%
41900 - SCIENCE	138,770	-	138,770	110,212	7,129	21,429	85%
42000 - STEM	3,800	-	3,800	542	-	3,258	14%
42100 - SOCIAL STUDIES	62,000	-	62,000	8,501	-	53,499	14%
42200 - HEALTH EDUCATION	6,234	500	6,734	479	-	6,255	7%
42300 - PHYSICAL EDUCATION	53,000	-	53,000	36,113	915	15,972	70%
42400 - ATHLETICS	1,647,526	5,833	1,653,359	1,193,717	58,646	400,996	76%
70000 - EXEC DIR FOR ELEMENTARY	42,500	-	42,500	5,025	-	37,475	12%
80000 - EXEC DIR FOR MIDDLE	353,000	-	353,000	341,407	-	11,593	97%
90000 - EXEC DIR FOR HIGH	96,000	-	96,000	46,501	-	49,499	48%
<b>ELEMENTARY SCHOOLS</b>	<b>398,270</b>	<b>498,342</b>	<b>896,614</b>	<b>478,830</b>	<b>23,291</b>	<b>394,494</b>	<b>56%</b>
<b>MIDDLE SCHOOLS</b>	<b>207,350</b>	<b>191,859</b>	<b>399,209</b>	<b>256,916</b>	<b>3,461</b>	<b>138,835</b>	<b>65%</b>
<b>HIGH SCHOOLS</b>	<b>264,944</b>	<b>306,569</b>	<b>571,513</b>	<b>301,598</b>	<b>1,918</b>	<b>267,997</b>	<b>53%</b>
<b>FTE SALARIES</b>	<b>164,101,027</b>	<b>(862,228)</b>	<b>163,238,796</b>	<b>133,317,444</b>	<b>25,040,703</b>	<b>4,880,645</b>	<b>97%</b>
99999 - FTE SALARIES	125,891,522	(1,003,200)	124,888,322	99,280,977	23,035,161	2,572,184	98%
60400 - FIXED CHARGES	38,209,505	140,972	38,350,474	34,036,467	2,005,542	2,308,461	94%
<b>TOTAL</b>	<b>200,884,697</b>	<b>3,072,733</b>	<b>203,957,430</b>	<b>163,526,083</b>	<b>28,802,132</b>	<b>11,629,215</b>	<b>94%</b>