

EVANS COUNTY BOARD OF EDUCATION									
FY 2019 BUDGET AMENDMENT #1 - APPROVED ON OCTOBER 22, 2018									
REVENUES				GENERAL FUND	SPECIAL REVENUE FUNDS	SCHOOL NUTRITION FUNDS	CAPITAL PROJECT FUNDS	DEBT SERVICE FUNDS	TOTAL
			PROPERTY TAXES	\$3,530,000.00					\$3,530,000.00
			SALES TAX	\$5,000.00			\$1,100,000.00		\$1,105,000.00
			STATE FUNDS	\$12,284,829.00	\$465,000.00	\$40,000.00			\$12,789,829.00
			FEDERAL FUNDS		\$1,691,472.00	\$1,503,800.00			\$3,195,272.00
			CHARGES FOR SERVICES (DAYCARE)		\$60,000.00				\$60,000.00
			INVESTMENT EARNINGS	\$2,200.00			\$1,500.00	\$15.00	\$3,715.00
			MISCELLANEOUS (LOCAL SOURCES)	\$242,000.00		\$64,550.00			\$306,550.00
			TOTAL REVENUES	\$16,064,029.00	\$2,216,472.00	\$1,608,350.00	\$1,101,500.00	\$15.00	\$20,990,366.00
EXPENDITURES									
			CURRENT						
			INSTRUCTION	\$9,341,485.32	\$813,449.00		\$200,000.00		\$10,354,934.32
			SUPPORT SERVICES						
			PUPIL SERVICES	\$917,012.69	\$214,373.00				\$1,131,385.69
			IMPROV OF INSTR SERVICES	\$317,244.36					\$317,244.36
			INSTRUCTIONAL STAFF TRAINING	\$125,000.00	\$808,482.00				\$933,482.00
			EDUCATIONAL MEDIA SERVICES	\$353,544.66					\$353,544.66
			GENERAL ADMINISTRATION	\$362,212.57	\$137,480.00				\$499,692.57
			SCHOOL ADMINISTRATION	\$1,637,327.56	\$109,685.00				\$1,747,012.56
			BUSINESS ADMINISTRATION	\$237,454.12	\$20,000.00				\$257,454.12
			MAINTENANCE & OPERATIONS	\$1,631,425.04					\$1,631,425.04
			STUDENT TRANSPORTATION	\$824,326.03	\$52,203.00		\$100,000.00		\$976,529.03
			CENTRAL SUPPORT SERVICES	\$223,429.28	\$800.00				\$224,229.28
			OTHER SUPPORT SERVICES	\$63,757.11	\$60,000.00				\$123,757.11
			FOOD SERVICE OPERATIONS	\$20,540.00		\$1,605,248.04			\$1,625,788.04
			CAPITAL OUTLAY				\$975,000.00		\$975,000.00
			DEBT SERVICES						
			PRINCIPAL					\$610,000.00	\$610,000.00
			INTEREST					\$15,725.00	\$15,725.00
			TOTAL EXPENDITURES	\$16,054,758.74	\$2,216,472.00	\$1,605,248.04	\$1,275,000.00	\$625,725.00	\$21,777,203.78
			EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$9,270.26	\$0.00	\$3,101.96	-\$173,500.00	-\$625,710.00	-\$786,837.78
OTHER FINANCING SOURCE (USES)									
			TRANSFERS IN				\$175,000.00	\$625,725.00	\$800,725.00
			TRANSFERS OUT	-\$175,000.00			-\$625,725.00		-\$800,725.00
			TOTAL OTHER FINANCING SOURCES (USES)	-\$175,000.00	\$0.00	\$0.00	-\$450,725.00	\$625,725.00	\$0.00
			NET CHANGE IN FUND BALANCES	-\$165,729.74	\$0.00	\$3,101.96	-\$624,225.00	\$15.00	-\$786,837.78
			FUND BALANCES - BEGINNING	\$4,037,037.62	\$0.00	\$388,055.58	\$1,704,000.00	\$2,000.00	\$6,131,093.20
			FUND BALANCES - ENDING	\$3,871,307.88	\$0.00	\$391,157.54	\$1,079,775.00	\$2,015.00	\$5,344,255.42
Note 1: The Original General Fund Budget includes a 1.5% supplement and the increase from 16.81% to 20.9% for TRS.									
Note 2: Budget Amendment Changes - General Fund									
	1	Increased the 1.5% supplement to a 2.5% local supplement to be paid in December paycheck. This increase in supplement affected all expenditure functions with salaries.							\$100,000
	2	Decreased Instruction expenditures by \$74,595 for a SPED teaching position not needed at CES.							-\$74,595
	3	Decreased Maintenance expenditures by \$30,000 for the difference in maintenance custodial contract and the maintenance salaries and benefits originally budgeted.							-\$30,000
									-\$4,595
Note 3: Budget Amendment Change - Capital Projects Fund									
	1	Recorded a Transfer Out from the General Fund and a Transfer In to the Capital Projects Fund to cover capital projects expenditures. A local transfer of funds to the Capital Projects Fund is final and cannot be transferred back to the General Fund.							\$175,000
Note 4: Commit/Assign Fund Balance Recommendation - General Fund									
	1	Potential future Instruction expenditures for Instructional supports for reading							\$100,000
	2	Potential future Instruction expenditures for Technology 1:1							\$125,000