

DATE - 9/26/22  
TIME - 12:42:15  
PROG - GNL.520

MARION COUNTY SCHOOLS  
JOURNAL ENTRY LISTING

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	MONTH - SEPTEMBER	NUMBER - 0001	ENTRY DATE	DEBIT	CREDIT
0001	61.05310.31343.611.701.0000.0000.00 GENERAL SUPPLIES				2,000.00	
0002	61.05310.31333.611.701.0000.0000.00 GENERAL SUPPLIES				6,000.00	
0003	61.05310.31346.611.701.0248.0000.00 GENERAL SUPPLIES		NEW		3,000.00	
0004	61.05310.31346.611.701.0249.0000.00 GENERAL SUPPLIES		NEW		3,000.00	
0005	61.05310.31311.611.701.0000.0000.00 GENERAL SUPPLIES				6,000.00	
0006	61.05310.31312.611.701.0000.0000.00 GENERAL SUPPLIES		NEW		1,000.00	
0007	61.05310.31345.611.701.0000.0000.00 GENERAL SUPPLIES		NEW		2,000.00	
0008	61.05310.31344.611.701.0000.0000.00 GENERAL SUPPLIES				4,000.00	
0009	61.05310.31351.611.701.0000.0000.00 GENERAL SUPPLIES				4,000.00	
0010	61.05310.31331.611.701.0000.0000.00 GENERAL SUPPLIES				4,000.00	
0011	61.05310.31361.611.701.0000.0000.00 GENERAL SUPPLIES				4,000.00	
0012	61.05310.31361.611.503.0000.0000.00 GENERAL SUPPLIES				2,000.00	
0013	61.05310.31361.611.501.0000.0000.00 GENERAL SUPPLIES				1,500.00	
0014	61.05310.31361.611.501.0000.0000.00 GENERAL SUPPLIES				1,500.00	
0015	61.05310.31361.611.502.0000.0000.00 GENERAL SUPPLIES				1,500.00	
0016	61.05310.31361.611.502.0000.0000.00 GENERAL SUPPLIES				1,500.00	
0017	61.05310.31381.611.701.0000.0000.00 GENERAL SUPPLIES				7,000.00	
0018	61.05310.31381.611.501.0000.0000.00 GENERAL SUPPLIES				3,000.00	
0019	61.05310.31391.532.701.0000.0000.00 TELEPHONE/VOICE SERVICES				4,000.00	
0020	61.05310.31391.581.701.0000.0000.00 IN COUNTY				4,000.00	
0021	61.05310.31391.431.701.0000.0000.00 REPAIR/MAINT SVC-NON TECH				20,000.00	
0022	61.05310.31391.611.701.0000.0000.00 GENERAL SUPPLIES				21,272.00	
0023	61.05310.31391.345.701.0000.0000.00 DRUG TESTING				12,000.00	
0024	61.05310.31391.657.701.0000.0000.00 COMPUTER SUPPLIES/STAFF				22,000.00	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0025	61.05310.31391.331.701.0000.0000.00 EMPLOYEE TRAINING SVC	3,000.00	
0026	61.05310.31391.542.701.0000.0000.00 OTHER ADVERTISING	3,000.00	
0027	61.05310.31391.449.701.0000.0000.00 OTHER RENTALS	3,000.00	
0028	61.05310.31391.114.701.0000.0000.00 PROF PERSONAL LEAVE-SICK	2,000.00	
0029	61.05310.31391.653.701.0000.0000.00 SUPPLIES - SOFTWARE	2,500.00	
0030	61.05310.31391.599.701.0000.0000.00 OTHER INTERED, PURCH SERV	5,000.00	
0031	61.05310.03211.009.000.0000.0000.00 REVENUE		158,772.00
0032	TO RECORD SECONDARY BLOCK GRANT AWARD		
0033	BUDGET.		
* J/E TOTALS		158,772.00	158,772.00

MONTH - SEPTEMBER NUMBER - 00002 ENTRY DATE 9/06/22  
 TO SUPPLEMENT PERKINS GRANT AWARD BUDGET

0001	61.50310.31391.111.701.0000.0000.00 PROFESSIONAL REG SALARY	43,999.00	
0002	61.50310.31391.211.701.0000.0000.00 HEALTH/ACCIDENT INSURANCE	10,833.12	
0003	61.50310.31391.218.701.0000.0000.00 OPER	840.00	
0004	61.50310.31391.221.701.0000.0000.00 SOCIAL SECURITY	3,366.00	
0005	61.50310.31391.233.701.0000.0000.00 SUPPLEMENTAL PLAN PREM.	3,300.00	
0006	61.50310.31391.261.701.0000.0000.00 WORKERS COMPENSATION	110.00	
0007	61.50310.31391.611.701.0000.0000.00 NEW GENERAL SUPPLIES	79,010.88	
0008	61.50310.04511.009.000.0000.0000.00 NEW REVENUE		141,459.00
0009	TO SUPPLEMENT PERKINS GRANT AWARD BUDGET		
* J/E TOTALS		141,459.00	141,459.00

MONTH - SEPTEMBER NUMBER - 00003 ENTRY DATE 9/06/22  
 TO SUPPLEMENT CTE ACADEMIC TEACHERS GRANT BUDGET

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0001	61.04310.31391.111.701.0000.0000.00 NEW PROFESSIONAL REG SALARY	43,630.00	
0002	61.04310.31391.111.701.0000.0000.00 PROFESSIONAL REG SALARY	55,040.00	
0003	61.04310.31391.211.701.0000.0000.00 NEW HEALTH/ACCIDENT INSURANCE	24.00	
0004	61.04310.31391.211.701.0000.0000.00 HEALTH/ACCIDENT INSURANCE	11,676.00	
0005	61.04310.31391.212.701.0000.0000.00 NEW DENTAL INSURANCE	1,900.00	
0006	61.04310.31391.221.701.0000.0000.00 NEW SOCIAL SECURITY	3,338.00	
0007	61.04310.31391.221.701.0000.0000.00 SOCIAL SECURITY	4,211.00	
0008	61.04310.31391.233.701.0000.0000.00 NEW SUPPLEMENTAL PLAN PREM.	3,273.00	
0009	61.04310.31391.233.701.0000.0000.00 SUPPLEMENTAL PLAN PREM.	4,128.00	
0010	61.04310.31391.261.701.0000.0000.00 NEW WORKERS COMPENSATION	250.00	
0011	61.04310.03211.009.0000.0000.00 NEW REVENUE		127,470.00
0012	TO SUPPLEMENT CTE ACADEMIC TEACHERS		
0013	GRANT BUDGET AWARD.		
* J/E TOTALS		127,470.00	127,470.00

MONTH - SEPTEMBER NUMBER - 00004 ENTRY DATE 9/06/22  
 TO SUPPLEMENT CTE EQUIPMENT GRANT AWARD BUDGET

0001	61.05380.31391.611.701.0000.0000.00 NEW GENERAL SUPPLIES	15,758.00	
0002	61.05380.03211.009.0000.0000.0000.00 NEW REVENUE		15,758.00
0003	TO SUPPLEMENT CTE EQUIPMENT GRANT AWARD		
0004	BUDGET.		
* J/E TOTALS		15,758.00	15,758.00

MONTH - SEPTEMBER NUMBER - 00005 ENTRY DATE 9/06/22  
 TO SUPPLEMENT CTE PROGRAM MODERNIZATION GRANT

0001	61.71310.31361.611.501.0000.0000.00 NEW GENERAL SUPPLIES	11,500.00	
0002	61.71310.03211.009.0000.0000.0000.00 NEW REVENUE		11,500.00

BUDGET JOURNAL ENTRY  
 LINE NO. ACCOUNT / DESCRIPTION DEBIT CREDIT  
 0003 TO SUPPLEMENT CTE PROGRAM MODERNIZATION  
 0004 GRANT AWARD BUDGET.

\* J/E TOTALS 11,500.00 11,500.00

MONTH - SEPTEMBER NUMBER - 00006 ENTRY DATE 9/06/22  
 TO SUPPLEMENT BUDGET FEDERAL ABE GRANT AWARD

0001	61.61320.61691.111.716.0000.0000.00	54,070.00	
	PROFESSIONAL REG SALARY		
0002	61.61320.61691.121.716.0000.0000.00	35,000.00	
	SERVICE REGULAR SALARY		
0003	61.61320.61691.112.716.0000.0000.00 NEW	1,000.00	
	PROFESSIONAL SUPP SALARY		
0004	61.61320.61691.211.716.0000.0000.00	17,000.00	
	HEALTH/ACCIDENT INSURANCE		
0005	61.61320.61691.221.716.0000.0000.00	10,123.00	
	SOCIAL SECURITY		
0006	61.61320.61691.233.716.0000.0000.00	9,000.00	
	SUPPLEMENTAL PLAN PREM.		
0007	61.61320.61691.261.716.0000.0000.00	1,200.00	
	WORKERS COMPENSATION		
0008	61.61320.61691.432.716.0000.0000.00 NEW	1,500.00	
	REPAIR/MAINT SVC-TECH REL		
0009	61.61320.61691.532.716.0000.0000.00 NEW	200.00	
	TELEPHONE/VOICE SERVICES		
0010	61.61320.61691.531.716.0000.0000.00 NEW	580.00	
	POSTAL COMMUNICATION SVC		
0011	61.61320.61691.541.716.0000.0000.00 NEW	7,705.00	
	LEGAL ADVERTISING		
0012	61.61320.61691.582.716.0000.0000.00 NEW	500.00	
	OUT OF COUNTY		
0013	61.61320.61691.611.716.0000.0000.00 NEW	6,000.00	
	GENERAL SUPPLIES		
0014	61.61320.61691.641.716.0000.0000.00 NEW	2,000.00	
	TEXTBOOKS AND REBINDING		
0015	61.61320.61691.533.716.0000.0000.00 NEW	4,000.00	
	DATA COMMUNICATION SVC		
0016	61.61320.04511.009.000.0000.0000.00 NEW		149,878.00
	REVENUE		
0017	TO SUPPLEMENT BUDGET FOR FEDERAL ADULT		
0018	BASIC EDUCATION GRANT AWARD.		

\* J/E TOTALS 149,878.00 149,878.00

MONTH - SEPTEMBER NUMBER - 00007 ENTRY DATE 9/06/22  
 TO SUPPLEMENT STATE ABE GRANT AWARD BUDGET

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0001	61.61310.61691.111.716.0000.0000.00 PROFESSIONAL REG SALARY	43,352.00	
0002	61.61310.61691.221.716.0000.0000.00 NEW SOCIAL SECURITY	3,100.00	
0003	61.61310.61691.261.716.0000.0000.00 NEW WORKERS COMPENSATION	150.00	
0004	61.61310.03211.009.000.0000.0000.00 REVENUE		46,602.00
0005	TO SUPPLEMENT STATE ABE GRANT AWARD		
0006	BUDGET.		
* J/E TOTALS		46,602.00	46,602.00

MONTH - SEPTEMBER NUMBER - 00008 ENTRY DATE 9/21/22  
 TO RECORD FUND 71 CARRYOVER ENTRY

0001	71.43280.21210.611.000.0000.0000.00 GENERAL SUPPLIES	2,459.56	
0002	71.43280.21210.643.000.0000.0000.00 SUPPLEMENTAL	3,369.08	
0003	71.43280.21210.651.000.0000.0000.00 TECH RELATED SUPPLIES	209.46	
0004	71.43280.21210.652.000.0000.0000.00 HARDWARE SUPPLIES	1,916.00	
0005	71.43280.21210.653.000.0000.0000.00 SUPPLIES - SOFTWARE	3,129.00	
0006	71.43280.21210.656.000.0000.0000.00 COMPUTER SOFTWARE	108.00	
0007	71.43280.22150.000.0000.0000.00 NEW HARDWARE SUPPLIES	3,168.00	
0008	71.52110.12621.611.000.0000.0000.00 GENERAL SUPPLIES	1,997.58	
0009	71.52150.11111.611.000.0000.0000.00 GENERAL SUPPLIES	598.50	
0010	71.52160.11111.653.000.0000.0000.00 SUPPLIES - SOFTWARE	2,700.00	
0011	71.00000.00752.007.000.0000.0000.00 FUND EQUITY		19,655.18
0012	TO RECORD ENCUMBRANCES THAT NEED		
0013	CARRIED FORWARD.		
0014	71.43280.04511.009.000.0000.0000.00 REVENUE		51,666.03
0015	71.43290.04511.009.000.0000.0000.00 REVENUE		6,884.61
0016	71.49230.04511.009.000.0000.0000.00 REVENUE		31,988.67

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0017	71.52110.04511.009.000.0000.0000.00 REVENUE		755,423.52
0018	71.52150.04511.009.000.0000.0000.00 REVENUE		12,522.66
0019	71.52160.04511.009.000.0000.0000.00 REVENUE		379,378.53
0020	71.00000.00752.007.000.0000.0000.00 FUND EQUITY	1,237,864.02	
0021	TO RECORD RECEIVABLES THAT NEED CARRIED		
0022	FORWARD IN FUND 71.		
0023	71.43280.21210.611.000.0000.0000.00 GENERAL SUPPLIES	16,502.86	
0024	71.43280.21210.643.000.0000.0000.00 SUPPLEMENTAL	16,630.92	
0025	71.43280.21210.651.000.0000.0000.00 TECH RELATED SUPPLIES	47,865.52	
0026	71.43280.21210.652.000.0000.0000.00 HARDWARE SUPPLIES	49,002.10	
0027	71.43280.21210.656.000.0000.0000.00 COMPUTER SOFTWARE	38,699.80	
0028	71.43280.21211.653.000.0000.0000.00 SUPPLIES - SOFTWARE	26,334.00	
0029	71.43280.21221.611.000.0000.0000.00 GENERAL SUPPLIES	7,718.45	
0030	71.43280.21282.611.000.0000.0000.00 GENERAL SUPPLIES	24,939.92	
0031	71.43280.22150.651.000.0000.0000.00 TECH RELATED SUPPLIES	24,876.88	
0032	71.43280.51510.611.000.0000.0000.00 GENERAL SUPPLIES	2,395.13	
0033	71.43280.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	4,663.54	
0034	71.00000.00752.007.000.0000.0000.00 FUND EQUITY	14,359.10	
0035	71.43280.04511.009.000.0000.0000.00 REVENUE		273,988.22
0036	71.43290.21282.551.000.0000.0000.00 PRINTING/BINDING	1,000.00	
0037	71.43290.21282.581.000.0000.0000.00 IN COUNTY	8,000.00	
0038	71.43290.21282.611.000.0000.0000.00 GENERAL SUPPLIES	16,201.32	
0039	71.43290.21282.642.000.0000.0000.00 LIBRARY BOOKS	5,000.00	
0040	71.43290.21282.651.000.0000.0000.00 TECH RELATED SUPPLIES	2,000.00	
0041	71.43290.21282.653.000.0000.0000.00 SUPPLIES - SOFTWARE	7,878.69	
0042	71.43290.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	793.38	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0043	71.43290.04511.009.000.0000.0000.00 REVENUE		40,873.39
0044	71.49230.12130.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	11,189.65	
0045	71.49230.12130.221.000.0000.0000.00 SOCIAL SECURITY	856.02	
0046	71.49230.12130.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	1,097.99	
0047	71.49230.12130.261.000.0000.0000.00 WORKERS COMPENSATION	35.22	
0048	71.49230.12130.611.000.0000.0000.00 GENERAL SUPPLIES	1,445.17	
0049	71.49230.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	298.33	
0050	71.49230.04511.009.000.0000.0000.00 REVENUE		14,922.38
0051	71.52110.11111.111.000.0000.0000.00 PROFESSIONAL REG SALARY	777,614.36	
0052	71.52110.11111.121.000.0000.0000.00 SERVICE REGULAR SALARY	462,382.54	
0053	71.52110.11111.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	56,102.86	
0054	71.52110.11111.218.000.0000.0000.00 OPER	36,979.25	
0055	71.52110.11111.221.000.0000.0000.00 SOCIAL SECURITY	99,444.08	
0056	71.52110.11111.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	163,197.69	
0057	71.52110.11111.261.000.0000.0000.00 WORKERS COMPENSATION	48,355.75	
0058	71.52110.11111.653.000.0000.0000.00 SUPPLIES - SOFTWARE	375,683.57	
0059	71.52110.11131.569.000.0000.0000.00 TUITION TO OTHERS	50,000.00	
0060	71.52110.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	1,057,837.19	
0061	71.52110.12621.611.000.0000.0000.00 GENERAL SUPPLIES	82,171.25	
0062	71.52110.13131.733.000.0000.0000.00 FURNITURE/FIXTURES	60,000.00	
0063	71.52110.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	486,138.95	
0064	71.00000.00752.007.000.0000.0000.00 FUND EQUITY	1,997.58	
0065	71.52110.04511.009.000.0000.0000.00 REVENUE		3,757,905.07
0066	71.52150.11111.611.000.0000.0000.00 GENERAL SUPPLIES	90,935.85	
0067	71.52150.11111.643.000.0000.0000.00 SUPPLEMENTAL	8,070.74	
0068	71.52150.12122.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	60,745.38	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0069	71.52150.12122.221.000.0000.0000.00 SOCIAL SECURITY	4,378.32	
0070	71.52150.12122.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	6,410.54	
0071	71.52150.12122.261.000.0000.0000.00 WORKERS COMPENSATION	134.99	
0072	71.52150.12130.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	4,380.60	
0073	71.52150.12130.221.000.0000.0000.00 SOCIAL SECURITY	338.00	
0074	71.52150.12130.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	716.91	
0075	71.52150.12130.261.000.0000.0000.00 WORKERS COMPENSATION	10.85	
0076	71.52150.12411.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	35,465.39	
0077	71.52150.12411.221.000.0000.0000.00 SOCIAL SECURITY	2,445.27	
0078	71.52150.12411.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	5,497.49	
0079	71.52150.12411.261.000.0000.0000.00 WORKERS COMPENSATION	74.71	
0080	71.52150.12611.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	12,645.49	
0081	71.52150.12611.221.000.0000.0000.00 SOCIAL SECURITY	966.88	
0082	71.52150.12611.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	3,008.69	
0083	71.52150.12611.261.000.0000.0000.00 WORKERS COMPENSATION	713.72	
0084	71.52150.13121.634.000.0000.0000.00 FOOD	120,000.00	
0085	71.52150.21210.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	24,066.62	
0086	71.52150.21210.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	79,859.76	
0087	71.52150.21210.221.000.0000.0000.00 SOCIAL SECURITY	8,494.84	
0088	71.52150.21210.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	13,258.80	
0089	71.52150.21210.261.000.0000.0000.00 WORKERS COMPENSATION	168.80	
0090	71.52150.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	15,127.24	
0091	71.52150.91910.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	17,000.00	
0092	71.52150.91910.221.000.0000.0000.00 SOCIAL SECURITY	1,301.00	
0093	71.52150.91910.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	1,700.00	
0094	71.52150.91910.261.000.0000.0000.00 WORKERS COMPENSATION	425.00	



BUDGET JOURNAL ENTRY		DEBIT	CREDIT
LINE NO.	ACCOUNT / DESCRIPTION		
0095	71.52150.91910.891.000.0000.0000.00 OTHER EXPENSES	20,000.00	
0096	71.00000.00752.007.000.0000.0000.00 FUND EQUITY	598.50	
0097	71.52150.04511.009.000.0000.0000.00 REVENUE		538,940.38
0098	71.52160.11111.111.000.0000.0000.00 PROFESSIONAL REG SALARY		3,558,957.79
0099	71.52160.11111.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY		481,781.29
0100	71.52160.11111.121.000.0000.0000.00 SERVICE REGULAR SALARY		956,529.97
0101	71.52160.11111.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY		199,800.00
0102	71.52160.11111.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE		743,118.01
0103	71.52160.11111.221.000.0000.0000.00 SOCIAL SECURITY		397,690.53
0104	71.52160.11111.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.		503,285.48
0105	71.52160.11111.261.000.0000.0000.00 WORKERS COMPENSATION		70,240.49
0106	71.52160.11111.643.000.0000.0000.00 SUPPLEMENTAL		44,224.57
0107	71.52160.11111.653.000.0000.0000.00 SUPPLIES - SOFTWARE		1,547,195.00
0108	71.52160.12110.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY		81,000.00
0109	71.52160.12110.221.000.0000.0000.00 SOCIAL SECURITY		6,196.50
0110	71.52160.12110.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.		7,290.00
0111	71.52160.12110.261.000.0000.0000.00 WORKERS COMPENSATION		202.50
0112	71.52160.12122.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY		256,500.00
0113	71.52160.12122.221.000.0000.0000.00 SOCIAL SECURITY		19,620.00
0114	71.52160.12122.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.		25,650.00
0115	71.52160.12122.261.000.0000.0000.00 WORKERS COMPENSATION		600.00
0116	71.52160.12130.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY		34,200.00
0117	71.52160.12130.221.000.0000.0000.00 SOCIAL SECURITY		2,625.00
0118	71.52160.12130.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.		3,420.00
0119	71.52160.12130.261.000.0000.0000.00 WORKERS COMPENSATION		81.00
0120	71.52160.12134.111.000.0000.0000.00 PROFESSIONAL REG SALARY		136,170.00

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0121	71.52160.12134.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	38,626.18	
0122	71.52160.12134.221.000.0000.0000.00 SOCIAL SECURITY	10,417.00	
0123	71.52160.12134.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	10,212.75	
0124	71.52160.12134.261.000.0000.0000.00 WORKERS COMPENSATION	313.19	
0125	71.52160.12140.111.000.0000.0000.00 PROFESSIONAL REG SALARY	264,512.52	
0126	71.52160.12140.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	60,796.34	
0127	71.52160.12140.221.000.0000.0000.00 SOCIAL SECURITY	20,684.49	
0128	71.52160.12140.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	25,665.89	
0129	71.52160.12140.261.000.0000.0000.00 WORKERS COMPENSATION	608.52	
0130	71.52160.12411.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	422,280.00	
0131	71.52160.12411.221.000.0000.0000.00 SOCIAL SECURITY	32,310.00	
0132	71.52160.12411.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	42,240.00	
0133	71.52160.12411.261.000.0000.0000.00 WORKERS COMPENSATION	975.00	
0134	71.52160.12510.111.000.0000.0000.00 PROFESSIONAL REG SALARY	152,008.82	
0135	71.52160.12510.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	33,846.17	
0136	71.52160.12510.221.000.0000.0000.00 SOCIAL SECURITY	11,721.22	
0137	71.52160.12510.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	11,400.60	
0138	71.52160.12510.261.000.0000.0000.00 WORKERS COMPENSATION	349.72	
0139	71.52160.12611.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	153,000.00	
0140	71.52160.12611.221.000.0000.0000.00 SOCIAL SECURITY	11,700.00	
0141	71.52160.12611.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	15,300.00	
0142	71.52160.12611.261.000.0000.0000.00 WORKERS COMPENSATION	4,875.00	
0143	71.52160.12611.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	5,463,062.03	
0144	71.52160.12711.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	231,108.00	
0145	71.52160.12711.221.000.0000.0000.00 SOCIAL SECURITY	4,585.41	
0146	71.52160.12711.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	21,294.60	

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0147	71.52160.12711.261.000.0000.0000.00 WORKERS COMPENSATION	5,473.50	
0148	71.52160.13121.634.000.0000.0000.00 FOOD	221,548.00	
0149	71.52160.21210.111.000.0000.0000.00 PROFESSIONAL REG SALARY	256,500.00	
0150	71.52160.21210.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	158,400.00	
0151	71.52160.21210.221.000.0000.0000.00 SOCIAL SECURITY	31,785.00	
0152	71.52160.21210.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	41,550.00	
0153	71.52160.21210.261.000.0000.0000.00 WORKERS COMPENSATION	975.00	
0154	71.52160.21231.111.000.0000.0000.00 PROFESSIONAL REG SALARY	81,000.00	
0155	71.52160.21231.221.000.0000.0000.00 SOCIAL SECURITY	6,196.50	
0156	71.52160.21231.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	7,290.00	
0157	71.52160.21231.261.000.0000.0000.00 WORKERS COMPENSATION	202.50	
0158	71.52160.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	2,595,507.67	
0159	71.52160.91910.611.000.0000.0000.00 GENERAL SUPPLIES	266,291.36	
0160	71.00000.00752.007.000.0000.0000.00 FUND EQUITY	2,700.00	
0161	71.52160.04511.009.000.0000.0000.00 REVENUE		19,795,691.11
0162	71.52260.11111.111.000.0000.0000.00 PROFESSIONAL REG SALARY	46,200.00	
0163	71.52260.11111.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	11,100.00	
0164	71.52260.11111.218.000.0000.0000.00 OPER	576.00	
0165	71.52260.11111.221.000.0000.0000.00 SOCIAL SECURITY	3,534.50	
0166	71.52260.11111.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	3,465.00	
0167	71.52260.11111.261.000.0000.0000.00 WORKERS COMPENSATION	115.50	
0168	71.52260.11111.331.000.0000.0000.00 EMPLOYEE TRAINING SVC	3,491.76	
0169	71.52260.11111.611.000.0000.0000.00 GENERAL SUPPLIES	5,000.00	
0170	71.52260.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	1,517.24	
0171	71.52260.04511.009.000.0000.0000.00 REVENUE		75,000.00
0172	71.52270.11119.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	867.00	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0173	71.52270.11119.221.000.0000.0000.00 NEW SOCIAL SECURITY	66.50	
0174	71.52270.11119.233.000.0000.0000.00 NEW SUPPLEMENTAL PLAN PREM.	65.00	
0175	71.52270.11119.261.000.0000.0000.00 NEW WORKERS COMPENSATION	2.50	
0176	71.52270.12110.611.000.0000.0000.00 NEW GENERAL SUPPLIES	41,391.82	
0177	71.52270.12711.514.000.0000.0000.00 NEW PMT IN LIEU OF TRANSP	5,000.00	
0178	71.52270.76191.911.000.0000.0000.00 NEW FUND TRANSFERS OUT	966.81	
0179	71.52270.04511.009.000.0000.0000.00 NEW REVENUE		48,359.63
0180	TO RECORD FUND 71 CARRYOVER BUDGET.		
* J/E TOTALS		25,803,199.38	25,803,199.38

MONTH - SEPTEMBER NUMBER - 00009 ENTRY DATE 9/21/22  
 TO RECORD CARRYOVER FOR FUND 52

0001	52.00000.00752.007.000.0000.0000.00 FUND EQUITY		8,454.51
0002	52.00000.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	8,454.51	
0003	TO RECORD CARRYOVER ENTRY FOR FUND 52.		
* J/E TOTALS		8,454.51	8,454.51

MONTH - SEPTEMBER NUMBER - 00010 ENTRY DATE 9/21/22  
 TO RECORD CARRYOVER ENTRY FOR FUND 21

0001	21.00000.00752.007.000.0000.0000.00 FUND EQUITY		1,144,424.43
0002	21.00000.76321.842.000.0000.0000.00 FOR CONTINGENCY	1,144,424.43	
0003	TO RECORD CARRYOVER ENTRY FOR FUND 21.		
* J/E TOTALS		1,144,424.43	1,144,424.43

MONTH - SEPTEMBER NUMBER - 00011 ENTRY DATE 9/21/22  
 TO RECORD FUND 11 CARRYOVER ENTRY.

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0001	11.00000.11111.611.001.0000.0000.00 GENERAL SUPPLIES	423.45	
0002	11.00000.11111.611.001.2320.0000.00 GENERAL SUPPLIES	599.95	
0003	11.00000.11111.611.001.2670.0000.00 GENERAL SUPPLIES	326.12	
0004	11.00000.11111.611.304.0000.0000.00 GENERAL SUPPLIES	156.45	
0005	11.00000.11111.611.501.2200.0000.00 GENERAL SUPPLIES	323.08	
0006	11.00000.11111.611.501.2500.0000.00 GENERAL SUPPLIES	377.65	
0007	11.00000.11111.611.502.2760.0000.00 GENERAL SUPPLIES	909.60	
0008	11.00000.11111.611.701.2760.0000.00 GENERAL SUPPLIES	100.00	
0009	11.00000.11111.641.001.2700.0000.00 TEXTBOOKS AND REBINDING	122,768.79	
0010	11.00000.11111.641.101.2700.0000.00 TEXTBOOKS AND REBINDING	6,356.98	
0011	11.00000.11111.641.102.2700.0000.00 TEXTBOOKS AND REBINDING	22,087.66	
0012	11.00000.11111.641.302.2700.0000.00 TEXTBOOKS AND REBINDING	36,814.24	
0013	11.00000.11111.641.303.2700.0000.00 TEXTBOOKS AND REBINDING	39,301.72	
0014	11.00000.11111.641.304.2700.0000.00 TEXTBOOKS AND REBINDING	34,889.32	
0015	11.00000.11111.641.306.2700.0000.00 TEXTBOOKS AND REBINDING	88,765.46	
0016	11.00000.11111.641.402.2700.0000.00 TEXTBOOKS AND REBINDING	104,791.73	
0017	11.00000.11111.641.501.2700.0000.00 TEXTBOOKS AND REBINDING	64,675.98	
0018	11.00000.11111.641.502.2700.0000.00 TEXTBOOKS AND REBINDING	71,579.52	
0019	11.00000.11111.641.503.2700.0000.00 TEXTBOOKS AND REBINDING	57,808.26	
0020	11.00000.11111.651.001.0000.0000.00 TECH RELATED SUPPLIES	92,598.96	
0021	11.00000.11111.652.504.0000.0000.00 HARDWARE SUPPLIES	4,928.37	
0022	11.00000.11111.733.001.2660.0000.00 FURNITURE/FIXTURES	129.00	
0023	11.00000.11111.733.503.2660.0000.00 FURNITURE/FIXTURES	499.20	
0024	11.00000.12120.611.501.2400.0000.00 GENERAL SUPPLIES	8.99	
0025	11.00000.12130.611.001.0000.0000.00 GENERAL SUPPLIES	46,250.00	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0026	11.00000.12211.582.001.2610.0000.00 OUT OF COUNTY	1,050.00	
0027	11.00000.12220.642.501.2140.0000.00 LIBRARY BOOKS	4,144.13	
0028	11.00000.12321.542.001.0000.0000.00 OTHER ADVERTISING	8,100.00	
0029	11.00000.12321.582.001.0000.0000.00 OUT OF COUNTY	3,928.00	
0030	11.00000.12321.611.001.0000.0000.00 GENERAL SUPPLIES	22,103.37	
0031	11.00000.12510.611.001.0000.0000.00 GENERAL SUPPLIES	4,000.00	
0032	11.00000.12611.431.001.0000.0000.00 REPAIR/MAINT SVC-NON TECH	1,136.00	
0033	11.00000.12621.431.001.0000.0000.00 REPAIR/MAINT SVC-NON TECH	9,289.00	
0034	11.00000.12621.431.002.0000.0000.00 REPAIR/MAINT SVC-NON TECH	146,806.38	
0035	11.00000.12621.431.011.0000.0000.00 REPAIR/MAINT SVC-NON TECH	2,045.99	
0036	11.00000.12621.431.101.0000.0000.00 REPAIR/MAINT SVC-NON TECH	184.50	
0037	11.00000.12621.431.102.0000.0000.00 REPAIR/MAINT SVC-NON TECH	75.00	
0038	11.00000.12621.431.205.0000.0000.00 REPAIR/MAINT SVC-NON TECH	484.25	
0039	11.00000.12621.431.207.0000.0000.00 REPAIR/MAINT SVC-NON TECH	249.88	
0040	11.00000.12621.431.209.0000.0000.00 REPAIR/MAINT SVC-NON TECH	21.59	
0041	11.00000.12621.431.211.0000.0000.00 REPAIR/MAINT SVC-NON TECH	5,980.00	
0042	11.00000.12621.431.214.0000.0000.00 REPAIR/MAINT SVC-NON TECH	3,300.00	
0043	11.00000.12621.431.216.0000.0000.00 REPAIR/MAINT SVC-NON TECH	3,300.00	
0044	11.00000.12621.431.302.0000.0000.00 REPAIR/MAINT SVC-NON TECH	1,656.47	
0045	11.00000.12621.431.304.0000.0000.00 REPAIR/MAINT SVC-NON TECH	5,018.96	
0046	11.00000.12621.431.306.0000.0000.00 REPAIR/MAINT SVC-NON TECH	3,595.00	
0047	11.00000.12621.431.402.0000.0000.00 REPAIR/MAINT SVC-NON TECH	8,024.00	
0048	11.00000.12621.431.501.0000.0000.00 REPAIR/MAINT SVC-NON TECH	6,381.00	
0049	11.00000.12621.431.502.0000.0000.00 REPAIR/MAINT SVC-NON TECH	500.00	
0050	11.00000.12621.431.503.0000.0000.00 REPAIR/MAINT SVC-NON TECH	11,264.46	
0051	11.00000.12621.612.002.0000.0000.00 CUSTODIAL SUPPLIES	1,306.50	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0052	11.00000.12651.431.002.0000.0000.00 REPAIR/MAINT SVC-NON TECH	957.55	
0053	11.00000.12711.661.003.0000.0000.00 FUEL-DIESEL	102,130.17	
0054	11.00000.12711.662.003.0000.0000.00 FUEL-GASOLINE	9,236.21	
0055	11.00000.12711.741.003.0000.0000.00 BUS REPLACEMENT	708,914.00	
0056	11.00000.12791.532.003.0000.0000.00 TELEPHONE/VOICE SERVICES	58,882.55	
0057	11.00000.12791.667.003.0000.0000.00 PARTS	4,853.59	
0058	11.00000.12791.669.003.0000.0000.00 SUPPLIES-OTHERS	130.89	
0059	11.00000.12791.816.003.0000.0000.00 COMM DRIVER LICENSE FEES	500.00	
0060	11.00000.14711.721.205.0000.0000.00 BUILDINGS	2,151,863.12	
0061	11.00000.14711.721.402.0000.0000.00 BUILDINGS	10,872.00	
0062	11.00000.21211.321.001.0000.0000.00 PROFESSIONAL EDUCATORS	6,000.00	
0063	11.00000.22150.341.001.0000.0000.00 OTHER PROFESSIONAL SVC	5,500.00	
0064	11.00000.00753.007.000.0000.0000.00 FUND EQUITY		4,111,255.04
0065	TO RECORD ENCUMBRANCES IN FUND 11 FOR CARRYOVER ENTRY.		
0066			
0067	11.00000.14711.451.000.0000.0000.00 TO CONTRACTORS	997,908.71	
0068	11.00000.00771.007.000.0000.0000.00 FUND EQUITY		997,908.71
0069	TO RECORD COMMITTED FUND BALANCE IN FUND 11 FOR CARRYOVER ENTRY.		
0070			
0071	11.00000.14711.451.000.0000.0000.00 TO CONTRACTORS	31,426.71	
0072	11.00000.00752.007.000.0000.0000.00 FUND EQUITY		31,426.71
0073	TO RECORD RESTRICTED FUND BALANCE IN FUND 11 FOR CAPITAL IMPROVEMENTS IN EXCESS LEVY FUNDING FOR CARRYOVER ENTRY.		
0074			
0075			

\* J/E TOTALS 5,140,590.46 5,140,590.46

MONTH - SEPTEMBER NUMBER - 00012 ENTRY DATE 9/22/22  
 TO RECORD FUND 61 CARRYOVER ENTRY

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0001	61.02010.21210.611.000.0000.0000.00 GENERAL SUPPLIES	40.65	
0002	61.02010.21210.652.000.0000.0000.00 HARDWARE SUPPLIES	8,647.96	
0003	61.02010.22150.611.000.0000.0000.00 GENERAL SUPPLIES	394.54	
0004	61.02010.22150.641.000.0000.0000.00 TEXTBOOKS AND REBINDING	279.40	
0005	61.02010.22150.651.000.0000.0000.00 TECH RELATED SUPPLIES	695.81	
0006	61.02010.22150.652.000.0000.0000.00 HARDWARE SUPPLIES	1,642.79	
0007	61.02010.22150.653.000.0000.0000.00 SUPPLIES - SOFTWARE	487.15	
0008	61.02110.21210.441.000.0000.0000.00 RENTAL OF LAND/BUILDINGS	400.00	
0009	61.02110.21210.651.000.0000.0000.00 TECH RELATED SUPPLIES	99.84	
0010	61.02110.21210.652.000.0000.0000.00 HARDWARE SUPPLIES	14,992.31	
0011	61.02110.21210.656.000.0000.0000.00 COMPUTER SOFTWARE	7,578.35	
0012	61.02110.21282.651.000.0000.0000.00 TECH RELATED SUPPLIES	2,958.53	
0013	61.02110.21282.652.000.0000.0000.00 HARDWARE SUPPLIES	5,665.85	
0014	61.02110.21282.657.000.0000.0000.00 COMPUTER SUPPLIES/STAFF	528.00	
0015	61.02210.21210.441.000.0000.0000.00 RENTAL OF LAND/BUILDINGS	2,400.00	
0016	61.02210.21210.611.000.0000.0000.00 GENERAL SUPPLIES	5,438.42	
0017	61.02210.21210.642.000.0000.0000.00 LIBRARY BOOKS	68.50	
0018	61.02210.21210.651.000.0000.0000.00 TECH RELATED SUPPLIES	791.37	
0019	61.02210.21223.611.000.0000.0000.00 GENERAL SUPPLIES	62.98	
0020	61.02910.21210.640.000.0000.0000.00 TEXTBOOKS	13,216.14	
0021	61.02910.21210.651.000.0000.0000.00 TECH RELATED SUPPLIES	1,636.48	
0022	61.02910.21210.652.000.0000.0000.00 HARDWARE SUPPLIES	249.00	
0023	61.05110.31391.611.000.0000.0000.00 GENERAL SUPPLIES	381.55	
0024	61.05210.31333.611.000.0000.0000.00 GENERAL SUPPLIES		423.87
0025	61.05210.31344.611.000.0000.0000.00 GENERAL SUPPLIES	403.14	



BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0026	61.05210.31346.611.000.0000.0000.00 NEW GENERAL SUPPLIES		284.50
0027	61.05210.31351.611.000.0000.0000.00 NEW GENERAL SUPPLIES		389.60
0028	61.05210.31381.611.000.0000.0000.00 NEW GENERAL SUPPLIES	438.76	
0029	61.05210.31391.431.000.0000.0000.00 NEW REPAIR/MAINT SVC-NON TECH	2,600.00	
0030	61.05210.31391.611.000.0000.0000.00 NEW GENERAL SUPPLIES		320.46
0031	61.05210.31391.657.000.0000.0000.00 NEW COMPUTER SUPPLIES/STAFF	2,850.00	
0032	61.14110.12213.611.000.0000.0000.00 GENERAL SUPPLIES	35.93	
0033	61.14210.11111.611.000.0000.0000.00 GENERAL SUPPLIES	5,904.42	
0034	61.40210.12213.441.000.0000.0000.00 RENTAL OF LAND/BUILDINGS	1,200.00	
0035	61.41110.12170.611.000.0000.0000.00 GENERAL SUPPLIES	1,780.36	
0036	61.41110.12211.651.000.0000.0000.00 TECH RELATED SUPPLIES	643.77	
0037	61.41110.12213.611.000.0000.0000.00 GENERAL SUPPLIES	877.81	
0038	61.41210.11111.611.000.0000.0000.00 GENERAL SUPPLIES	25,858.52	
0039	61.41210.12213.611.000.0000.0000.00 GENERAL SUPPLIES	2,398.29	
0040	61.42110.11111.611.000.0000.0000.00 GENERAL SUPPLIES	284.04	
0041	61.43110.21210.551.000.0000.0000.00 PRINTING/BINDING	3,212.22	
0042	61.43110.21210.611.000.0000.0000.00 GENERAL SUPPLIES	3,772.92	
0043	61.43110.21210.641.000.0000.0000.00 TEXTBOOKS AND REBINDING	10,379.89	
0044	61.43110.21210.643.000.0000.0000.00 SUPPLEMENTAL	78.54	
0045	61.43110.21210.651.000.0000.0000.00 TECH RELATED SUPPLIES	6,019.74	
0046	61.43110.21210.652.000.0000.0000.00 HARDWARE SUPPLIES	1,924.00	
0047	61.43110.21219.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	750.00	
0048	61.43110.21221.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	4,849.00	
0049	61.43110.21221.651.000.0000.0000.00 TECH RELATED SUPPLIES	190.00	
0050	61.43110.22150.611.000.0000.0000.00 GENERAL SUPPLIES	1,902.99	
0051	61.43110.22150.651.000.0000.0000.00 TECH RELATED SUPPLIES	623.18	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0052	61.43110.22150.652.000.0000.0000.00 HARDWARE SUPPLIES	7,016.00	
0053	61.43110.22150.653.000.0000.0000.00 SUPPLIES - SOFTWARE	5,142.08	
0054	61.43110.22150.656.000.0000.0000.00 COMPUTER SOFTWARE	309.22	
0055	61.43110.22213.331.000.0000.0000.00 EMPLOYEE TRAINING SVC	15,130.00	
0056	61.43120.21282.611.000.0000.0000.00 GENERAL SUPPLIES	226.45	
0057	61.43120.21282.652.000.0000.0000.00 HARDWARE SUPPLIES	1,174.00	
0058	61.43210.21210.441.000.0000.0000.00 RENTAL OF LAND/BUILDINGS	1,100.00	
0059	61.43210.21210.531.000.0000.0000.00 POSTAL COMMUNICATION SVC		42.27
0060	61.43210.21210.551.000.0000.0000.00 PRINTING/BINDING	354.45	
0061	61.43210.21210.611.000.0000.0000.00 GENERAL SUPPLIES	529.99	
0062	61.43210.21221.652.000.0000.0000.00 HARDWARE SUPPLIES	6,195.00	
0063	61.43210.22150.611.000.0000.0000.00 GENERAL SUPPLIES	588.01	
0064	61.43210.22150.652.000.0000.0000.00 HARDWARE SUPPLIES	1,636.48	
0065	61.46110.11111.611.000.0000.0000.00 GENERAL SUPPLIES	33.09	
0066	61.43110.12213.441.000.0000.0000.00 RENTAL OF LAND/BUILDINGS	600.00	
0067	61.46110.12213.583.000.0000.0000.00 OUT OF STATE TRAVEL	1,156.00	
0068	61.46210.11111.611.000.0000.0000.00 GENERAL SUPPLIES	33,813.99	
0069	61.50210.31391.611.000.0000.0000.00 GENERAL SUPPLIES	19,569.87	
0070	61.61220.61691.432.000.0000.0000.00 REPAIR/MAINT SVC-TECH REL	63.00	
0071	61.88010.13121.733.000.0000.0000.00 FURNITURE/FIXTURES	10,293.00	
0072	61.88115.13121.733.000.0000.0000.00 FURNITURE/FIXTURES	21,568.00	
0073	61.88210.13121.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	19,000.00	
0074	61.88210.13121.634.000.0000.0000.00 FOOD	33,094.86	
0075	61.88210.13121.636.000.0000.0000.00 OTHER SUPPLIES	6,608.66	
0076	61.88210.13121.733.000.0000.0000.00 FURNITURE/FIXTURES	1,623.33	
0077	61.88215.13121.733.000.0000.0000.00 FURNITURE/FIXTURES	23,820.00	

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0078	61.88216.13121.733.000.0000.0000.00 NEW FURNITURE/FIXTURES	20,000.00	
0079	61.88221.13121.632.000.0000.0000.00 NEW MILK	15,000.00	
0080	61.88221.13121.634.000.0000.0000.00 FOOD	54,500.00	
0081	61.88712.13121.733.000.0000.0000.00 FURNITURE/FIXTURES	23,328.67	
0082	61.92000.12911.591.000.0000.0000.00 PUR SVC-LEA IN STATE	11,471.06	
0083	61.92000.12911.611.000.0000.0000.00 NEW GENERAL SUPPLIES	1,635.82	
0084	61.92130.11111.611.000.0000.0000.00 GENERAL SUPPLIES	2,947.75	
0085	61.92135.11111.611.000.0000.0000.00 NEW GENERAL SUPPLIES	326.03	
0086	61.95206.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	2,741.71	
0087	61.95206.12621.733.000.0000.0000.00 NEW FURNITURE/FIXTURES	16,184.73	
0088	61.95302.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	3,134.24	
0089	61.95402.12621.611.000.0000.0000.00 NEW GENERAL SUPPLIES	4,805.00	
0090	61.95701.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	9,949.70	
0091	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		522,842.63
0092	TO RECORD ENCUMBRANCES FOR FUND 61		
0093	CARRYOVER ENTRY.		
0094	61.15011.03211.009.000.0000.0000.00 NEW REVENUE		22,985.17
0095	61.29220.03211.009.000.0000.0000.00 REVENUE		9,240.50
0096	61.40110.04511.009.000.0000.0000.00 REVENUE		86,009.96
0097	61.40210.04511.009.000.0000.0000.00 REVENUE		87,295.91
0098	61.41110.04511.009.000.0000.0000.00 REVENUE		130,609.84
0099	61.41140.04511.009.000.0000.0000.00 REVENUE		9,857.74
0100	61.41170.04511.009.000.0000.0000.00 REVENUE		78.41
0101	61.41210.04511.009.000.0000.0000.00 REVENUE		494,139.93
0102	61.41240.04511.009.000.0000.0000.00 REVENUE		8,939.62
0103	61.41270.04511.009.000.0000.0000.00 REVENUE		925.82

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0104	61.42110.04511.009.000.0000.0000.00 REVENUE		54,579.06
0105	61.42210.04511.009.000.0000.0000.00 REVENUE		63,137.31
0106	61.43110.04511.009.000.0000.0000.00 REVENUE		438,122.17
0107	61.43120.04511.009.000.0000.0000.00 REVENUE		8,186.19
0108	61.43210.04511.009.000.0000.0000.00 REVENUE		207,238.01
0109	61.43220.04511.009.000.0000.0000.00 REVENUE		6,277.37
0110	61.46110.04511.009.000.0000.0000.00 REVENUE		50,472.20
0111	61.46210.04511.009.000.0000.0000.00 REVENUE		6,945.16
0112	61.49201.04511.009.000.0000.0000.00 REVENUE		7,835.93
0113	61.50210.04511.009.000.0000.0000.00 REVENUE		36,831.90
0114	61.61220.04511.009.000.0000.0000.00 REVENUE		53,413.50
0115	61.88121.04511.009.000.0000.0000.00 REVENUE		307,530.57
0116	61.88221.04511.009.000.0000.0000.00 REVENUE		26,154.10
0117	61.92001.01989.009.000.0000.0000.00 REVENUE		2,900.00
0118	61.92002.01989.009.000.0000.0000.00 REVENUE		200.00
0119	61.92003.01989.009.000.0000.0000.00 REVENUE		16,918.45
0120	61.92004.01989.009.000.0000.0000.00 REVENUE		3,162.50
0121	61.92005.01989.009.000.0000.0000.00 REVENUE		5,512.50
0122	61.92006.01989.009.000.0000.0000.00 REVENUE		1,287.50
0123	61.92008.01989.009.000.0000.0000.00 REVENUE		325.00
0124	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	2,147,112.32	
0125	TO RECORD ACCOUNTS RECEIVABLE FOR THE FUND 61 CARRYOVER ENTRY.		
0126			
0127	61.02010.21210.652.000.0000.0000.00 HARDWARE SUPPLIES		163.48
0128	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		163.48
0129	61.02110.21210.331.000.0000.0000.00 EMPLOYEE TRAINING SVC		3,470.09

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0130	61.02110.21210.611.000.0000.0000.00 GENERAL SUPPLIES	160.30	
0131	61.02110.21210.652.000.0000.0000.00 HARDWARE SUPPLIES	562.54	
0132	61.02110.21271.611.000.0000.0000.00 NEW GENERAL SUPPLIES	14.22	
0133	61.02110.21282.651.000.0000.0000.00 TECH RELATED SUPPLIES		4,752.01
0134	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	544.86	
0135	61.02210.21210.441.000.0000.0000.00 RENTAL OF LAND/BUILDINGS	500.00	
0136	61.02210.21210.531.000.0000.0000.00 POSTAL COMMUNICATION SVC	1,500.00	
0137	61.02210.21210.611.000.0000.0000.00 GENERAL SUPPLIES	4,236.86	
0138	61.02210.21210.642.000.0000.0000.00 LIBRARY BOOKS	276.95	
0139	61.02210.41471.581.000.0000.0000.00 IN COUNTY	9,000.00	
0140	61.02210.41471.611.000.0000.0000.00 GENERAL SUPPLIES	14,708.67	
0141	61.02210.41471.652.000.0000.0000.00 HARDWARE SUPPLIES	14,664.17	
0142	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		44,886.65
0143	61.02260.21210.611.000.0000.0000.00 GENERAL SUPPLIES	22,665.00	
0144	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		22,665.00
0145	61.02910.21210.640.000.0000.0000.00 TEXTBOOKS		13,216.14
0146	61.02910.21210.651.000.0000.0000.00 TECH RELATED SUPPLIES		1,636.48
0147	61.02910.21210.652.000.0000.0000.00 HARDWARE SUPPLIES		249.00
0148	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	15,101.62	
0149	61.05110.31361.611.000.0000.0000.00 GENERAL SUPPLIES	584.95	
0150	61.05110.31391.345.000.0000.0000.00 DRUG TESTING	3,499.25	
0151	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		4,084.20
0152	61.05130.31391.582.000.0000.0000.00 OUT OF COUNTY	693.00	
0153	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		693.00
0154	61.05180.31391.611.000.0000.0000.00 GENERAL SUPPLIES	10,567.27	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0155	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		10,567.27
0156	61.05210.31311.611.000.0000.0000.00 NEW GENERAL SUPPLIES	2,000.00	
0157	61.05210.31331.611.000.0000.0000.00 NEW GENERAL SUPPLIES	2,662.99	
0158	61.05210.31333.611.000.0000.0000.00 GENERAL SUPPLIES	311.00	
0159	61.05210.31343.611.000.0000.0000.00 NEW GENERAL SUPPLIES	500.00	
0160	61.05210.31344.611.000.0000.0000.00 GENERAL SUPPLIES	594.60	
0161	61.05210.31346.611.000.0000.0000.00 GENERAL SUPPLIES	2,317.16	
0162	61.05210.31351.611.000.0000.0000.00 GENERAL SUPPLIES	3,746.74	
0163	61.05210.31361.611.000.0000.0000.00 NEW GENERAL SUPPLIES	4,810.02	
0164	61.05210.31381.611.000.0000.0000.00 GENERAL SUPPLIES	258.97	
0165	61.05210.31391.114.000.0000.0000.00 NEW PROF PERSONAL LEAVE-SICK	2,000.00	
0166	61.05210.31391.331.000.0000.0000.00 NEW EMPLOYEE TRAINING SVC	5,919.52	
0167	61.05210.31391.345.000.0000.0000.00 NEW DRUG TESTING	5,141.00	
0168	61.05210.31391.532.000.0000.0000.00 TELEPHONE/VOICE SERVICES	1,926.31	
0169	61.05210.31391.542.000.0000.0000.00 NEW OTHER ADVERTISING	9,300.15	
0170	61.05210.31391.581.000.0000.0000.00 NEW IN COUNTY	8,969.91	
0171	61.05210.31391.599.000.0000.0000.00 NEW OTHER INTERED, PURCH SERV	1,517.00	
0172	61.05210.31391.611.000.0000.0000.00 GENERAL SUPPLIES	8,372.56	
0173	61.05210.31391.653.000.0000.0000.00 NEW SUPPLIES - SOFTWARE	1,743.00	
0174	61.05210.31391.657.000.0000.0000.00 COMPUTER SUPPLIES/STAFF	5,693.02	
0175	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		67,783.95
0176	61.05280.31391.611.000.0000.0000.00 NEW GENERAL SUPPLIES	7,899.87	
0177	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		7,899.87
0178	61.08110.12213.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	8,432.85	
0179	61.08110.12213.221.000.0000.0000.00 SOCIAL SECURITY	645.11	
0180	61.08110.12213.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	758.96	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0181	61.08110.12213.261.000.0000.0000.00 WORKERS COMPENSATION	17.71	
0182	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		9,854.63
0183	61.08170.12213.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	15,145.61	
0184	61.08170.12213.131.000.0000.0000.00 PROF SUB REGULAR SALARY	19,466.13	
0185	61.08170.12213.221.000.0000.0000.00 SOCIAL SECURITY	3,062.39	
0186	61.08170.12213.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	8,667.00	
0187	61.08170.12213.261.000.0000.0000.00 WORKERS COMPENSATION	75.00	
0188	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		46,416.13
0189	61.08210.12213.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	15,633.94	
0190	61.08210.12213.221.000.0000.0000.00 SOCIAL SECURITY	1,196.00	
0191	61.08210.12213.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	1,407.05	
0192	61.08210.12213.261.000.0000.0000.00 WORKERS COMPENSATION	32.82	
0193	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		18,269.81
0194	61.08270.12213.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	128,240.00	
0195	61.08270.12213.221.000.0000.0000.00 SOCIAL SECURITY	9,810.36	
0196	61.08270.12213.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	10,284.00	
0197	61.08270.12213.261.000.0000.0000.00 WORKERS COMPENSATION	294.95	
0198	61.08270.12213.331.000.0000.0000.00 EMPLOYEE TRAINING SVC	10,000.00	
0199	61.08270.12213.441.000.0000.0000.00 RENTAL OF LAND/BUILDINGS	2,000.00	
0200	61.08270.12213.611.000.0000.0000.00 GENERAL SUPPLIES	10,002.69	
0201	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		170,632.00
0202	61.14110.12213.611.000.0000.0000.00 GENERAL SUPPLIES		15.32
0203	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		15.32
0204	61.14210.11119.611.000.0000.0000.00 GENERAL SUPPLIES	20,773.20	
0205	61.14210.12110.611.000.0000.0000.00 GENERAL SUPPLIES	2,000.00	
0206	61.14210.12213.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	18,570.00	

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0207	61.14210.12213.221.000.0000.0000.00 SOCIAL SECURITY	1,420.60	
0208	61.14210.12213.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	1,865.25	
0209	61.14210.12213.261.000.0000.0000.00 WORKERS COMPENSATION	42.72	
0210	61.14210.12213.331.000.0000.0000.00 EMPLOYEE TRAINING SVC	3,000.00	
0211	61.14210.12213.611.000.0000.0000.00 GENERAL SUPPLIES	6,900.00	
0212	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		54,571.77
0213	61.15210.11111.341.000.0000.0000.00 OTHER PROFESSIONAL SVC	26,825.68	
0214	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		26,825.68
0215	61.17210.11111.111.000.0000.0000.00 PROFESSIONAL REG SALARY	115,951.80	
0216	61.17210.11111.221.000.0000.0000.00 SOCIAL SECURITY	8,870.31	
0217	61.17210.11111.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	8,696.39	
0218	61.17210.11111.261.000.0000.0000.00 WORKERS COMPENSATION	243.50	
0219	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		133,762.00
0220	61.18210.41111.611.000.0000.0000.00 GENERAL SUPPLIES	38.97	
0221	61.18210.41111.643.000.0000.0000.00 SUPPLEMENTAL	100.00	
0222	61.18210.42170.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	270.00	
0223	61.18210.42170.221.000.0000.0000.00 SOCIAL SECURITY	21.00	
0224	61.18210.42170.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	21.00	
0225	61.18210.42170.261.000.0000.0000.00 WORKERS COMPENSATION	3.00	
0226	61.18210.42170.571.000.0000.0000.00 FOOD SERVICES	191.01	
0227	61.18210.42213.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	540.00	
0228	61.18210.42213.221.000.0000.0000.00 SOCIAL SECURITY	42.00	
0229	61.18210.42213.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	42.00	
0230	61.18210.42213.611.000.0000.0000.00 GENERAL SUPPLIES	129.67	
0231	61.18210.42213.261.000.0000.0000.00 WORKERS COMPENSATION	6.00	
0232	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		1,404.65



LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0233	61.25110.14711.721.000.0000.0000.00 NEW BUILDINGS	1,577,325.00	
0234	61.25110.03311.009.000.0000.0000.00 REVENUE		837,167.07
0235	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		740,157.93
0236	61.28104.11111.611.000.0000.0000.00 NEW GENERAL SUPPLIES	64.90	
0237	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		64.90
0238	61.28106.11111.611.000.0000.0000.00 GENERAL SUPPLIES	890.83	
0239	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		890.83
0240	61.28201.11111.611.000.0000.0000.00 NEW GENERAL SUPPLIES	300.00	
0241	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		300.00
0242	61.28204.12213.112.000.0000.0000.00 NEW PROFESSIONAL SUPP SALARY	1,733.11	
0243	61.28204.12213.221.000.0000.0000.00 NEW SOCIAL SECURITY	132.58	
0244	61.28204.12213.233.000.0000.0000.00 NEW SUPPLEMENTAL PLAN PREM.	129.98	
0245	61.28204.12213.261.000.0000.0000.00 NEW WORKERS COMPENSATION	4.33	
0246	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		2,000.00
0247	61.40110.12213.331.000.0000.0000.00 EMPLOYEE TRAINING SVC	40,817.70	
0248	61.40110.12213.611.000.0000.0000.00 GENERAL SUPPLIES	2,734.14	
0249	61.40110.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	1,040.89	
0250	61.40110.04511.009.000.0000.0000.00 REVENUE		44,592.73
0251	61.40210.11111.111.000.0000.0000.00 PROFESSIONAL REG SALARY	21,880.11	
0252	61.40210.11111.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	113,200.00	
0253	61.40210.11111.221.000.0000.0000.00 SOCIAL SECURITY	1,740.38	
0254	61.40210.11111.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	2,047.50	
0255	61.40210.11111.261.000.0000.0000.00 WORKERS COMPENSATION	53.33	
0256	61.40210.12213.221.000.0000.0000.00 SOCIAL SECURITY	2,999.08	
0257	61.40210.12213.233.000.0000.0000.00 NEW SUPPLEMENTAL PLAN PREM.	10,070.50	
0258	61.40210.12213.261.000.0000.0000.00 NEW WORKERS COMPENSATION	288.28	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0259	61.40210.12213.582.000.0000.00 OUT OF COUNTY	73,300.77	
0260	61.40210.12213.611.000.0000.0000.00 GENERAL SUPPLIES	27,812.70	
0261	61.40210.52213.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	6,183.60	
0262	61.40210.52213.611.000.0000.0000.00 GENERAL SUPPLIES	1,000.00	
0263	61.40210.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	6,256.45	
0264	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	1,200.00	
0265	61.40210.04511.009.000.0000.0000.00 REVENUE		268,032.70
0266	61.41110.11111.641.000.0000.0000.00 TEXTBOOKS AND REBINDING	115,299.50	
0267	61.41110.11111.652.000.0000.0000.00 HARDWARE SUPPLIES	142,168.69	
0268	61.41110.11119.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	69,341.52	
0269	61.41110.11119.221.000.0000.0000.00 SOCIAL SECURITY	5,306.96	
0270	61.41110.11119.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	7,929.40	
0271	61.41110.11119.261.000.0000.0000.00 WORKERS COMPENSATION	77.87	
0272	61.41110.12130.611.000.0000.0000.00 GENERAL SUPPLIES	113.91	
0273	61.41110.12170.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	1,344.27	
0274	61.41110.12170.261.000.0000.0000.00 WORKERS COMPENSATION	82.81	
0275	61.41110.12170.531.000.0000.0000.00 POSTAL COMMUNICATION SVC	2,350.00	
0276	61.41110.12170.571.000.0000.0000.00 FOOD SERVICES	10,139.73	
0277	61.41110.12170.582.000.0000.0000.00 OUT OF COUNTY	471.50	
0278	61.41110.12211.261.000.0000.0000.00 WORKERS COMPENSATION	783.99	
0279	61.41110.12211.581.000.0000.0000.00 IN COUNTY	400.00	
0280	61.41110.12211.582.000.0000.0000.00 OUT OF COUNTY	400.00	
0281	61.41110.12211.651.000.0000.0000.00 TECH RELATED SUPPLIES	36.23	
0282	61.41110.12211.819.000.0000.0000.00 OTHER FEES AND DUES	300.00	
0283	61.41110.12213.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	2,147.93	
0284	61.41110.12213.221.000.0000.0000.00 SOCIAL SECURITY	164.32	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0285	61.41110.12213.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	161.09	
0286	61.41110.12213.261.000.0000.0000.00 WORKERS COMPENSATION	4.51	
0287	61.41110.12621.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	8,869.55	
0288	61.41110.12621.221.000.0000.0000.00 SOCIAL SECURITY	602.02	
0289	61.41110.12711.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	23,123.31	
0290	61.41110.12711.221.000.0000.0000.00 SOCIAL SECURITY	1,895.41	
0291	61.41110.12711.231.000.0000.0000.00 TEACHERS RETIREMENT	2,491.27	
0292	61.41110.12711.261.000.0000.0000.00 WORKERS COMPENSATION	59.25	
0293	61.41110.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	9,544.87	
0294	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	3,301.94	
0295	61.41110.04511.009.000.0000.0000.00 REVENUE		408,911.85
0296	61.41210.11111.111.000.0000.0000.00 PROFESSIONAL REG SALARY	381,651.52	
0297	61.41210.11111.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	22,000.00	
0298	61.41210.11111.131.000.0000.0000.00 PROF SUB REGULAR SALARY	69,908.14	
0299	61.41210.11111.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	60,011.00	
0300	61.41210.11111.221.000.0000.0000.00 SOCIAL SECURITY	37,631.27	
0301	61.41210.11111.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	36,814.75	
0302	61.41210.11111.251.000.0000.0000.00 UNEMPLOYMENT COMPENSATION	1,980.00	
0303	61.41210.11111.261.000.0000.0000.00 WORKERS COMPENSATION	1,564.34	
0304	61.41210.11111.582.000.0000.0000.00 OUT OF COUNTY	2,000.00	
0305	61.41210.11111.611.000.0000.0000.00 GENERAL SUPPLIES	27,329.36	
0306	61.41210.11111.643.000.0000.0000.00 SUPPLEMENTAL	18,200.18	
0307	61.41210.11111.651.000.0000.0000.00 TECH RELATED SUPPLIES	4,200.00	
0308	61.41210.11111.653.000.0000.0000.00 SUPPLIES - SOFTWARE	3,000.00	
0309	61.41210.11111.656.000.0000.0000.00 COMPUTER SOFTWARE	2,200.00	
0310	61.41210.11119.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	82,600.00	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0311	61.41210.11119.221.000.0000.0000.00 SOCIAL SECURITY	8,240.40	
0312	61.41210.11119.233.000.0000.0000.00 NEW SUPPLEMENTAL PLAN PREM.	11,870.00	
0313	61.41210.11119.261.000.0000.0000.00 WORKERS COMPENSATION	2,322.60	
0314	61.41210.11119.352.000.0000.0000.00 OTHER TECHNICAL SERVICES	5,000.00	
0315	61.41210.11119.611.000.0000.0000.00 GENERAL SUPPLIES	25,200.00	
0316	61.41210.12110.611.000.0000.0000.00 GENERAL SUPPLIES	4,000.00	
0317	61.41210.12112.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	9,150.00	
0318	61.41210.12112.221.000.0000.0000.00 SOCIAL SECURITY	701.00	
0319	61.41210.12112.233.000.0000.0000.00 NEW SUPPLEMENTAL PLAN PREM.	968.00	
0320	61.41210.12112.261.000.0000.0000.00 WORKERS COMPENSATION	22.00	
0321	61.41210.12112.611.000.0000.0000.00 GENERAL SUPPLIES	800.00	
0322	61.41210.12170.111.000.0000.0000.00 PROFESSIONAL REG SALARY	11,505.64	
0323	61.41210.12170.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	29,304.71	
0324	61.41210.12170.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	2,332.16	
0325	61.41210.12170.221.000.0000.0000.00 SOCIAL SECURITY	3,484.99	
0326	61.41210.12170.233.000.0000.0000.00 NEW SUPPLEMENTAL PLAN PREM.	5,553.00	
0327	61.41210.12170.261.000.0000.0000.00 WORKERS COMPENSATION	115.92	
0328	61.41210.12170.321.000.0000.0000.00 PROFESSIONAL EDUCATORS	6,200.00	
0329	61.41210.12170.341.000.0000.0000.00 OTHER PROFESSIONAL SVC	500.00	
0330	61.41210.12170.441.000.0000.0000.00 RENTAL OF LAND/BUILDINGS	4,000.00	
0331	61.41210.12170.531.000.0000.0000.00 POSTAL COMMUNICATION SVC	4,000.00	
0332	61.41210.12170.571.000.0000.0000.00 FOOD SERVICES	19,254.08	
0333	61.41210.12170.582.000.0000.0000.00 OUT OF COUNTY	1,000.00	
0334	61.41210.12170.611.000.0000.0000.00 GENERAL SUPPLIES	46,222.35	
0335	61.41210.12170.643.000.0000.0000.00 SUPPLEMENTAL	5,999.26	
0336	61.41210.12211.111.000.0000.0000.00 PROFESSIONAL REG SALARY	30,412.08	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0337	61.41210.12211.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	800.00	
0338	61.41210.12211.121.000.0000.0000.00 SERVICE REGULAR SALARY	3,389.82	
0339	61.41210.12211.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	800.00	
0340	61.41210.12211.123.000.0000.0000.00 SERVICE OVERTIME	2,400.00	
0341	61.41210.12211.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	9,354.80	
0342	61.41210.12211.212.000.0000.0000.00 DENTAL INSURANCE	2,000.00	
0343	61.41210.12211.221.000.0000.0000.00 SOCIAL SECURITY	3,500.25	
0344	61.41210.12211.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	5,709.41	
0345	61.41210.12211.261.000.0000.0000.00 WORKERS COMPENSATION	375.00	
0346	61.41210.12211.531.000.0000.0000.00 POSTAL COMMUNICATION SVC	120.00	
0347	61.41210.12211.581.000.0000.0000.00 IN COUNTY	600.00	
0348	61.41210.12211.582.000.0000.0000.00 OUT OF COUNTY	1,000.00	
0349	61.41210.12211.611.000.0000.0000.00 GENERAL SUPPLIES	800.00	
0350	61.41210.12211.651.000.0000.0000.00 TECH RELATED SUPPLIES	600.00	
0351	61.41210.12213.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	48,000.00	
0352	61.41210.12213.136.000.0000.0000.00 PROF SUB VACATION	16,000.00	
0353	61.41210.12213.221.000.0000.0000.00 SOCIAL SECURITY	4,897.50	
0354	61.41210.12213.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	5,257.00	
0355	61.41210.12213.261.000.0000.0000.00 WORKERS COMPENSATION	158.10	
0356	61.41210.12213.331.000.0000.0000.00 EMPLOYEE TRAINING SVC	47,226.22	
0357	61.41210.12213.341.000.0000.0000.00 OTHER PROFESSIONAL SVC	1,500.00	
0358	61.41210.12213.441.000.0000.0000.00 RENTAL OF LAND/BUILDINGS	7,028.00	
0359	61.41210.12213.611.000.0000.0000.00 GENERAL SUPPLIES	14,913.85	
0360	61.41210.12213.642.000.0000.0000.00 LIBRARY BOOKS	10,782.00	
0361	61.41210.12621.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	10,000.00	
0362	61.41210.12621.221.000.0000.0000.00 SOCIAL SECURITY	1,000.00	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0363	61.41210.12621.233.000.0000.0000.00 NEW SUPPLEMENTAL PLAN PREM.	765.00	
0364	61.41210.12621.261.000.0000.0000.00 WORKERS COMPENSATION	26.00	
0365	61.41210.12711.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	25,000.00	
0366	61.41210.12711.221.000.0000.0000.00 SOCIAL SECURITY	1,913.00	
0367	61.41210.12711.231.000.0000.0000.00 TEACHERS RETIREMENT	2,500.00	
0368	61.41210.12711.261.000.0000.0000.00 WORKERS COMPENSATION	65.00	
0369	61.41210.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	29,779.08	
0370	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	28,256.81	
0371	61.41210.04511.009.000.0000.0000.00 REVENUE		1,275,765.59
0372	61.41240.11111.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	35,925.00	
0373	61.41240.11111.221.000.0000.0000.00 SOCIAL SECURITY	2,959.41	
0374	61.41240.11111.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	3,662.55	
0375	61.41240.11111.261.000.0000.0000.00 WORKERS COMPENSATION	81.98	
0376	61.41240.11111.611.000.0000.0000.00 GENERAL SUPPLIES	47,660.92	
0377	61.41240.12170.571.000.0000.0000.00 FOOD SERVICES	500.00	
0378	61.41240.12213.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	28,200.00	
0379	61.41240.12213.221.000.0000.0000.00 SOCIAL SECURITY	2,157.30	
0380	61.41240.12213.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	2,835.00	
0381	61.41240.12213.261.000.0000.0000.00 WORKERS COMPENSATION	64.84	
0382	61.41240.12213.582.000.0000.0000.00 OUT OF COUNTY	39,640.70	
0383	61.41240.12213.611.000.0000.0000.00 GENERAL SUPPLIES	1,035.54	
0384	61.41240.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	3,936.89	
0385	61.41240.04511.009.000.0000.0000.00 REVENUE		168,660.13
0386	61.41270.11111.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	15,216.88	
0387	61.41270.11111.131.000.0000.0000.00 PROF SUB REGULAR SALARY	2,000.00	
0388	61.41270.11111.221.000.0000.0000.00 SOCIAL SECURITY	1,377.00	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0389	61.41270.11111.233.000.0000.0000.00 NEW SUPPLEMENTAL PLAN PREM.	1,980.00	
0390	61.41270.11111.261.000.0000.0000.00 WORKERS COMPENSATION	64.00	
0391	61.41270.11111.321.000.0000.0000.00 PROFESSIONAL EDUCATORS	5,700.00	
0392	61.41270.11111.582.000.0000.0000.00 OUT OF COUNTY	3,500.00	
0393	61.41270.11111.611.000.0000.0000.00 GENERAL SUPPLIES	2,631.09	
0394	61.41270.11111.643.000.0000.0000.00 SUPPLEMENTAL	2,000.00	
0395	61.41270.11111.651.000.0000.0000.00 TECH RELATED SUPPLIES	1,050.00	
0396	61.41270.11111.693.000.0000.0000.00 FURNITURE	400.00	
0397	61.41270.12170.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	600.00	
0398	61.41270.12170.221.000.0000.0000.00 SOCIAL SECURITY	30.00	
0399	61.41270.12170.233.000.0000.0000.00 NEW SUPPLEMENTAL PLAN PREM.	40.00	
0400	61.41270.12170.261.000.0000.0000.00 WORKERS COMPENSATION	6.00	
0401	61.41270.12170.321.000.0000.0000.00 PROFESSIONAL EDUCATORS	3,500.00	
0402	61.41270.12170.571.000.0000.0000.00 FOOD SERVICES	500.00	
0403	61.41270.12170.611.000.0000.0000.00 GENERAL SUPPLIES	1,420.00	
0404	61.41270.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	1,004.16	
0405	61.41270.04511.009.000.0000.0000.00 REVENUE		43,019.13
0406	61.42210.11111.652.000.0000.0000.00 HARDWARE SUPPLIES		284.04
0407	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	284.04	
0408	61.42210.11111.657.000.0000.0000.00 COMPUTER SUPPLIES/STAFF	28,570.27	
0409	61.42210.12110.341.000.0000.0000.00 OTHER PROFESSIONAL SVC	7,904.61	
0410	61.42210.12213.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	22,203.18	
0411	61.42210.12213.131.000.0000.0000.00 PROF SUB REGULAR SALARY	48,473.44	
0412	61.42210.12213.221.000.0000.0000.00 SOCIAL SECURITY	1,785.51	
0413	61.42210.12213.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	2,415.00	
0414	61.42210.12213.261.000.0000.0000.00 WORKERS COMPENSATION	53.76	

MARION COUNTY SCHOOLS  
 JOURNAL ENTRY LISTING

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0415	61.42210.12213.611.000.0000.0000.00 GENERAL SUPPLIES	9,102.61	
0416	61.42210.51511.611.000.0000.0000.00 NEW GENERAL SUPPLIES	3,850.66	
0417	61.42210.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	2,972.18	
0418	61.42210.04511.009.000.0000.0000.00 REVENUE		127,331.22
0419	61.42215.31391.611.000.0000.0000.00 NEW GENERAL SUPPLIES	15,000.00	
0420	61.42215.04511.009.000.0000.0000.00 NEW REVENUE		15,000.00
0421	61.43110.21210.232.000.0000.0000.00 RETIREMT CONTR PLAN II	422.86	
0422	61.43110.21210.611.000.0000.0000.00 GENERAL SUPPLIES	176.20	
0423	61.43110.21210.656.000.0000.0000.00 COMPUTER SOFTWARE	2.65	
0424	61.43110.21219.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	6,909.95	
0425	61.43110.21219.221.000.0000.0000.00 SOCIAL SECURITY	2,480.34	
0426	61.43110.21219.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	3,707.03	
0427	61.43110.21219.261.000.0000.0000.00 WORKERS COMPENSATION	1,043.96	
0428	61.43110.21241.341.000.0000.0000.00 OTHER PROFESSIONAL SVC	491.64	
0429	61.43110.22150.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	906.40	
0430	61.43110.22150.221.000.0000.0000.00 SOCIAL SECURITY	614.87	
0431	61.43110.22150.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	270.83	
0432	61.43110.22150.261.000.0000.0000.00 WORKERS COMPENSATION	23.07	
0433	61.43110.22150.581.000.0000.0000.00 IN COUNTY	7.28	
0434	61.43110.22150.611.000.0000.0000.00 GENERAL SUPPLIES	84.61	
0435	61.43110.22213.261.000.0000.0000.00 WORKERS COMPENSATION	41.01	
0436	61.43110.22213.331.000.0000.0000.00 EMPLOYEE TRAINING SVC	49,765.13	
0437	61.43110.22711.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	12,300.80	
0438	61.43110.22711.221.000.0000.0000.00 SOCIAL SECURITY	1,892.02	
0439	61.43110.22711.261.000.0000.0000.00 WORKERS COMPENSATION	250.58	
0440	61.43110.22911.121.000.0000.0000.00 SERVICE REGULAR SALARY	12,629.63	



BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0441	61.43110.22911.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	1,358.37	
0442	61.43110.22911.221.000.0000.0000.00 SOCIAL SECURITY	1,535.31	
0443	61.43110.22911.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	1,313.05	
0444	61.43110.22911.261.000.0000.0000.00 WORKERS COMPENSATION	56.85	
0445	61.43110.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	3,814.06	
0446	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	61,299.78	
0447	61.43110.04511.009.000.0000.0000.00 REVENUE		163,398.28
0448	61.43210.21210.111.000.0000.0000.00 PROFESSIONAL REG SALARY	347,845.40	
0449	61.43210.21210.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	6,066.70	
0450	61.43210.21210.131.000.0000.0000.00 PROF SUB REGULAR SALARY	84,203.05	
0451	61.43210.21210.141.000.0000.0000.00 SER SUB REGULAR SALARY	5,412.00	
0452	61.43210.21210.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	33,697.59	
0453	61.43210.21210.212.000.0000.0000.00 DENTAL INSURANCE	15,611.60	
0454	61.43210.21210.218.000.0000.0000.00 OPFB	11,124.00	
0455	61.43210.21210.221.000.0000.0000.00 SOCIAL SECURITY	55,062.15	
0456	61.43210.21210.232.000.0000.0000.00 RETIREMT CONTR PLAN II	6,431.60	
0457	61.43210.21210.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	46,007.48	
0458	61.43210.21210.261.000.0000.0000.00 WORKERS COMPENSATION	1,360.92	
0459	61.43210.21210.331.000.0000.0000.00 EMPLOYEE TRAINING SVC	22,000.00	
0460	61.43210.21210.341.000.0000.0000.00 OTHER PROFESSIONAL SVC	25,000.00	
0461	61.43210.21210.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	6,000.00	
0462	61.43210.21210.432.000.0000.0000.00 REPAIR/MAINT SVC-TECH REL	5,000.00	
0463	61.43210.21210.441.000.0000.0000.00 RENTAL OF LAND/BUILDINGS	13,900.00	
0464	61.43210.21210.531.000.0000.0000.00 POSTAL COMMUNICATION SVC	2,970.63	
0465	61.43210.21210.551.000.0000.0000.00 PRINTING/BINDING	12,513.05	
0466	61.43210.21210.581.000.0000.0000.00 IN COUNTY	14,690.81	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0467	61.43210.21210.582.000.0000.0000.00 OUT OF COUNTY	10,000.00	
0468	61.43210.21210.583.000.0000.0000.00 OUT OF STATE TRAVEL	21,616.13	
0469	61.43210.21210.642.000.0000.0000.00 LIBRARY BOOKS	7,416.83	
0470	61.43210.21215.111.000.0000.0000.00 PROFESSIONAL REG SALARY	3,792.38	
0471	61.43210.21219.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	16,848.00	
0472	61.43210.21219.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	11,916.60	
0473	61.43210.21219.221.000.0000.0000.00 SOCIAL SECURITY	1,696.70	
0474	61.43210.21219.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	1,996.12	
0475	61.43210.21219.261.000.0000.0000.00 WORKERS COMPENSATION	68.03	
0476	61.43210.22150.111.000.0000.0000.00 PROFESSIONAL REG SALARY	43,385.85	
0477	61.43210.22150.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	5,530.34	
0478	61.43210.22150.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	9,775.19	
0479	61.43210.22150.212.000.0000.0000.00 DENTAL INSURANCE	1,180.20	
0480	61.43210.22150.218.000.0000.0000.00 OPEB	1,236.00	
0481	61.43210.22150.221.000.0000.0000.00 SOCIAL SECURITY	3,409.83	
0482	61.43210.22150.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	4,499.93	
0483	61.43210.22150.261.000.0000.0000.00 WORKERS COMPENSATION	150.00	
0484	61.43210.22150.581.000.0000.0000.00 IN COUNTY	9,487.44	
0485	61.43210.22150.582.000.0000.0000.00 OUT OF COUNTY	9,500.00	
0486	61.43210.22150.611.000.0000.0000.00 GENERAL SUPPLIES	18,077.99	
0487	61.43210.22211.111.000.0000.0000.00 PROFESSIONAL REG SALARY	13,537.55	
0488	61.43210.22211.221.000.0000.0000.00 SOCIAL SECURITY	970.67	
0489	61.43210.22211.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	1,570.00	
0490	61.43210.22213.261.000.0000.0000.00 WORKERS COMPENSATION	114.37	
0491	61.43210.22213.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	36,866.54	
0492	61.43210.22213.114.000.0000.0000.00 PROF PERSONAL LEAVE-SICK	48,197.50	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0493	61.43210.22213.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	1.00	
0494	61.43210.22213.221.000.0000.0000.00 SOCIAL SECURITY	3,933.08	
0495	61.43210.22213.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	5,598.73	
0496	61.43210.22213.241.000.0000.0000.00 TUITION REIMBURSEMENT	20,000.00	
0497	61.43210.22213.261.000.0000.0000.00 WORKERS COMPENSATION	160.39	
0498	61.43210.22213.331.000.0000.0000.00 EMPLOYEE TRAINING SVC	86,551.00	
0499	61.43210.22331.121.000.0000.0000.00 SERVICE REGULAR SALARY	1,610.07	
0500	61.43210.22331.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	1,354.97	
0501	61.43210.22331.218.000.0000.0000.00 OPEB	96.00	
0502	61.43210.22331.221.000.0000.0000.00 SOCIAL SECURITY	82.65	
0503	61.43210.22331.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	120.70	
0504	61.43210.22331.261.000.0000.0000.00 WORKERS COMPENSATION	3.68	
0505	61.43210.22711.122.000.0000.0000.00 SERVICE SUPPLEMENT SALARY	6,006.00	
0506	61.43210.22711.221.000.0000.0000.00 SOCIAL SECURITY	459.45	
0507	61.43210.22711.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	540.55	
0508	61.43210.22711.261.000.0000.0000.00 WORKERS COMPENSATION	428.15	
0509	61.43210.22911.121.000.0000.0000.00 SERVICE REGULAR SALARY	12,644.55	
0510	61.43210.22911.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	1,823.42	
0511	61.43210.22911.212.000.0000.0000.00 DENTAL INSURANCE	2,360.40	
0512	61.43210.22911.218.000.0000.0000.00 OPEB	2,568.00	
0513	61.43210.22911.221.000.0000.0000.00 SOCIAL SECURITY	2,268.93	
0514	61.43210.22911.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	1,946.87	
0515	61.43210.22911.261.000.0000.0000.00 WORKERS COMPENSATION	75.57	
0516	61.43210.51510.111.000.0000.0000.00 PROFESSIONAL REG SALARY	843.58	
0517	61.43210.51510.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	727.20	
0518	61.43210.51510.221.000.0000.0000.00 SOCIAL SECURITY	113.50	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0519	61.43210.51510.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	176.98	
0520	61.43210.51510.261.000.0000.0000.00 WORKERS COMPENSATION	4.07	
0521	61.43210.76191.911.000.0000.0000.00 FUND TRANSFERS OUT		123,083.93
0522	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	10,361.66	
0523	61.43210.04511.009.000.0000.0000.00 REVENUE		1,037,514.39
0524	61.43220.21282.111.000.0000.0000.00 PROFESSIONAL REG SALARY	5,233.25	
0525	61.43220.21282.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	9,680.53	
0526	61.43220.21282.212.000.0000.0000.00 DENTAL INSURANCE	1,180.20	
0527	61.43230.21282.218.000.0000.0000.00 OPERB	1,236.00	
0528	61.43220.21282.221.000.0000.0000.00 SOCIAL SECURITY	675.85	
0529	61.43220.21282.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	762.15	
0530	61.43220.21282.261.000.0000.0000.00 WORKERS COMPENSATION	21.97	
0531	61.43220.21282.653.000.0000.0000.00 SUPPLIES - SOFTWARE	15,732.36	
0532	61.43220.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	825.08	
0533	61.43220.04511.009.000.0000.0000.00 REVENUE		35,347.39
0534	61.46110.11111.111.000.0000.0000.00 PROFESSIONAL REG SALARY	50,163.75	
0535	61.46110.11111.221.000.0000.0000.00 SOCIAL SECURITY	2,008.66	
0536	61.46110.11111.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	5,213.25	
0537	61.46110.11111.261.000.0000.0000.00 WORKERS COMPENSATION	62.72	
0538	61.46110.11111.611.000.0000.0000.00 GENERAL SUPPLIES	5.00	
0539	61.46110.12211.656.000.0000.0000.00 COMPUTER SOFTWARE	8,700.00	
0540	61.46110.12213.112.000.0000.0000.00 PROFESSIONAL SUPP SALARY	2,208.15	
0541	61.46110.12213.582.000.0000.0000.00 OUT OF COUNTY	4,265.00	
0542	61.46110.12213.611.000.0000.0000.00 GENERAL SUPPLIES	1,500.00	
0543	61.46110.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	1,814.38	
0544	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	1,789.09	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0545	61.46110.04511.009.000.0000.0000.00 REVENUE		77,730.00
0546	61.46210.11111.111.000.0000.0000.00 PROFESSIONAL REG SALARY	82,195.96	
0547	61.46210.11111.221.000.0000.0000.00 SOCIAL SECURITY	9,826.20	
0548	61.46210.11111.233.000.0000.0000.00 NEW SUPPLEMENTAL PLAN PREM.	9,453.81	
0549	61.46210.11111.261.000.0000.0000.00 WORKERS COMPENSATION	318.78	
0550	61.46210.11111.611.000.0000.0000.00 GENERAL SUPPLIES	29,500.00	
0551	61.46210.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	3,946.10	
0552	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	33,813.99	
0553	61.46210.04511.009.000.0000.0000.00 REVENUE		169,054.84
0554	61.49261.11111.611.000.0000.0000.00 GENERAL SUPPLIES	700.00	
0555	61.49261.04511.009.000.0000.0000.00 REVENUE		700.00
0556	61.50210.31391.611.000.0000.0000.00 GENERAL SUPPLIES	1,193.29	
0557	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	19,569.87	
0558	61.50210.04511.009.000.0000.0000.00 REVENUE		18,376.58
0559	61.61220.61691.582.000.0000.0000.00 NEW OUT OF COUNTY	800.00	
0560	61.61220.61691.121.000.0000.0000.00 NEW SERVICE REGULAR SALARY	132.55	
0561	61.61220.61691.641.000.0000.0000.00 NEW TEXTBOOKS AND REBINDING	1,044.89	
0562	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	63.00	
0563	61.61220.04511.009.000.0000.0000.00 REVENUE		2,040.44
0564	61.62240.61691.611.000.0000.0000.00 NEW GENERAL SUPPLIES	41,747.73	
0565	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		41,747.73
0566	61.70514.31311.611.000.0000.0000.00 GENERAL SUPPLIES	8,067.54	
0567	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		8,067.54
0568	61.70710.31391.611.000.0000.0000.00 GENERAL SUPPLIES	9,143.14	
0569	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		9,143.14
0570	61.71110.31381.611.000.0000.0000.00 GENERAL SUPPLIES	2,014.83	

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0571	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		2,014.83
0572	61.71811.31391.611.000.0000.0000.00 GENERAL SUPPLIES	12,108.75	
0573	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		12,108.75
0574	61.71910.31391.611.000.0000.0000.00 GENERAL SUPPLIES	14,979.84	
0575	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		14,979.84
0576	61.72110.31391.657.000.0000.0000.00 COMPUTER SUPPLIES/STAFF	6,055.00	
0577	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		6,055.00
0578	61.72812.31391.657.000.0000.0000.00 COMPUTER SUPPLIES/STAFF	5,000.00	
0579	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		5,000.00
0580	61.88010.13121.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	364,427.09	
0581	61.88010.13121.634.000.0000.0000.00 FOOD	89,586.94	
0582	61.88010.13121.636.000.0000.0000.00 OTHER SUPPLIES	4,806.97	
0583	61.88010.13121.733.000.0000.0000.00 FURNITURE/FIXTURES	58,130.06	
0584	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	10,293.00	
0585	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		527,244.06
0586	61.88020.13121.634.000.0000.0000.00 FOOD	168,096.76	
0587	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		168,096.76
0588	61.88121.13121.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	102,430.21	
0589	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		102,430.21
0590	61.88210.13121.121.000.0000.0000.00 SERVICE REGULAR SALARY	1,878.65	
0591	61.88210.13121.141.000.0000.0000.00 SER SUB REGULAR SALARY	4,406.40	
0592	61.88210.13121.221.000.0000.0000.00 SOCIAL SECURITY	5,860.17	
0593	61.88210.13121.233.000.0000.0000.00 SUPPLEMENTAL PLAN PREM.	2,603.90	
0594	61.88210.13121.261.000.0000.0000.00 WORKERS COMPENSATION	5,145.83	
0595	61.88210.13121.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	332,404.56	
0596	61.88210.13121.611.000.0000.0000.00 GENERAL SUPPLIES	13,691.50	

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0597	61.88210.13121.733.000.0000.0000.00	132,764.32	
	FURNITURE/FIXTURES		
0598	61.88210.13121.734.000.0000.0000.00	20,000.00	
	TECHNOLOGY HARDWARE		
0599	61.88210.13121.735.000.0000.0000.00	10,000.00	
	TECHNOLOGY SOFTWARE		
0600	61.00000.00752.007.000.0000.0000.00		528,755.33
	FUND EQUITY		
0601	61.88211.13121.634.000.0000.0000.00	102,173.88	
	FOOD		
0602	61.00000.00752.007.000.0000.0000.00		102,173.88
	FUND EQUITY		
0603	61.88212.13121.634.000.0000.0000.00	167,834.19	
	FOOD		
0604	61.00000.00752.007.000.0000.0000.00		167,834.19
	FUND EQUITY		
0605	61.88221.13121.632.000.0000.0000.00		15,000.00
	MILK		
0606	61.88221.13121.634.000.0000.0000.00		78,029.88
	FOOD		
0607	61.88221.13121.636.000.0000.0000.00		88.28
	OTHER SUPPLIES		
0608	61.88221.13191.121.000.0000.0000.00		2,143.11
	SERVICE REGULAR SALARY		
0609	61.88221.13191.221.000.0000.0000.00		163.95
	SOCIAL SECURITY		
0610	61.88221.13191.233.000.0000.0000.00		160.73
	SUPPLEMENTAL PLAN PREM.		
0611	61.88221.13191.261.000.0000.0000.00		68.15
	WORKERS COMPENSATION		
0612	61.00000.00752.007.000.0000.0000.00		95,654.10
	FUND EQUITY		
0613	61.88290.13121.634.000.0000.0000.00		7.74
	FOOD		
0614	61.00000.00752.007.000.0000.0000.00		7.74
	FUND EQUITY		
0615	61.88710.13121.431.000.0000.0000.00	1,919.80	
	REPAIR/MAINT SVC-NON TECH		
0616	61.88710.13121.632.000.0000.0000.00	27,952.45	
	MILK		
0617	61.88710.13121.634.000.0000.0000.00	893,849.21	
	FOOD		
0618	61.88710.13121.636.000.0000.0000.00	34,251.16	
	OTHER SUPPLIES		
0619	61.00000.00752.007.000.0000.0000.00		957,972.62
	FUND EQUITY		
0620	61.88712.13121.733.000.0000.0000.00		8,280.00
	FURNITURE/FIXTURES		
0621	61.00000.00752.007.000.0000.0000.00		8,280.00
	FUND EQUITY		
0622	61.92000.12911.535.000.0000.0000.00		8,990.00
	LICENSES/FEES - INTERNET		

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0623	61.92000.12911.591.000.0000.0000.00 PUR SVC-LEA IN STATE	1,074.85	
0624	61.92000.12911.591.000.0000.0000.00 PUR SVC-LEA IN STATE		1,910.53
0625	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	9,825.68	
0626	61.92001.12911.591.000.0000.0000.00 PUR SVC-LEA IN STATE		6,292.50
0627	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	6,292.50	
0628	61.92002.12911.591.000.0000.0000.00 PUR SVC-LEA IN STATE	272.50	
0629	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		272.50
0630	61.92003.12911.591.000.0000.0000.00 PUR SVC-LEA IN STATE	6,047.50	
0631	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		6,047.50
0632	61.92004.12911.591.000.0000.0000.00 PUR SVC-LEA IN STATE		7,985.08
0633	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	7,985.08	
0634	61.92005.12911.591.000.0000.0000.00 PUR SVC-LEA IN STATE		13,772.50
0635	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	13,772.50	
0636	61.92006.12911.591.000.0000.0000.00 PUR SVC-LEA IN STATE		3,897.50
0637	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	3,897.50	
0638	61.92008.12911.591.000.0000.0000.00 PUR SVC-LEA IN STATE	1,249.52	
0639	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		1,249.52
0640	61.92009.12911.591.000.0000.0000.00 PUR SVC-LEA IN STATE		1,337.50
0641	61.00000.00752.007.000.0000.0000.00 FUND EQUITY	1,337.50	
0642	61.92010.12911.591.000.0000.0000.00 PUR SVC-LEA IN STATE	202.50	
0643	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		202.50
0644	61.92021.22150.111.000.0000.0000.00 PROFESSIONAL REG SALARY	1,624.64	
0645	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		1,624.64
0646	61.92024.22150.111.000.0000.0000.00 PROFESSIONAL REG SALARY	1,234.08	
0647	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		1,234.08
0648	61.92101.11111.611.000.0000.0000.00 GENERAL SUPPLIES	8.84	



BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0649	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		8.84
0650	61.92104.11111.611.000.0000.0000.00 GENERAL SUPPLIES	2,500.00	
0651	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		2,500.00
0652	61.92105.12621.611.000.0000.0000.00 GENERAL SUPPLIES	5,000.00	
0653	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		5,000.00
0654	61.92130.11111.611.000.0000.0000.00 GENERAL SUPPLIES	181.43	
0655	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		181.43
0656	61.92201.31391.611.000.0000.0000.00 NEW GENERAL SUPPLIES	2,645.55	
0657	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		2,645.55
0658	61.95101.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	10,550.00	
0659	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		10,550.00
0660	61.95102.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	3,553.49	
0661	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		3,553.49
0662	61.95102.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	8,045.70	
0663	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		8,045.70
0664	61.95206.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	1,073.56	
0665	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		1,073.56
0666	61.95207.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	1,145.62	
0667	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		1,145.62
0668	61.95209.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	13,118.73	
0669	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		13,118.73
0670	61.95211.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	20,000.00	
0671	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		20,000.00
0672	61.95212.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	54.85	
0673	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		54.85

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0674	61.95214.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	20,000.00	
0675	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		20,000.00
0676	61.95215.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	9,024.02	
0677	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		9,024.02
0678	61.95216.12621.431.000.0000.0000.00 NEW REPAIR/MAINT SVC-NON TECH	580.00	
0679	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		580.00
0680	61.95303.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	10,000.00	
0681	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		10,000.00
0682	61.95304.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	20,000.00	
0683	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		20,000.00
0684	61.95306.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	6,819.80	
0685	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		6,819.80
0686	61.95402.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	10,248.00	
0687	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		10,248.00
0688	61.95501.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	12,904.46	
0689	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		12,904.46
0690	61.95502.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	7,810.91	
0691	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		7,810.91
0692	61.95503.12621.431.000.0000.0000.00 NEW REPAIR/MAINT SVC-NON TECH	10,000.00	
0693	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		10,000.00
0694	61.95504.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	17,165.88	
0695	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		17,165.88
0696	61.95701.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	650.51	
0697	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		650.51
0698	61.95716.12621.431.000.0000.0000.00 REPAIR/MAINT SVC-NON TECH	20,000.00	
0699	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		20,000.00

BUDGET JOURNAL ENTRY  
 ACCOUNT / DESCRIPTION  
 MONTH - SEPTEMBER NUMBER - 00013 ENTRY DATE 9/26/22  
 TO TRANSFER IDEA FUNDS TO AREAS OF NEED

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0001	61.43110.22213.114.000.0000.0000.00	30,056.64	
0002	61.43110.22213.331.000.0000.0000.00		30,056.64
0003	61.43110.21210.111.000.0000.0000.00	10,530.68	
0004	61.43110.21210.211.000.0000.0000.00	1,358.37	
0005	61.43110.21210.221.000.0000.0000.00	1,535.31	
0006	61.43110.21210.233.000.0000.0000.00	1,313.05	
0007	61.43110.21210.261.000.0000.0000.00	56.85	
0008	61.43110.22911.121.000.0000.0000.00		10,530.68
0009	61.43110.22911.211.000.0000.0000.00		1,358.37
0010	61.43110.22911.221.000.0000.0000.00		1,535.31
0011	61.43110.22911.233.000.0000.0000.00		1,313.05
0012	61.43110.22911.261.000.0000.0000.00		56.85
0013	TO TRANSFER IDEA FUNDS FOR STIPENDS FROM		
0014	EMPLOYEE TRAINING SERVICES		

\* J/E TOTALS 44,850.90 44,850.90  
 \*\* REPORT TOTALS 44,850.90 44,850.90

12-3011

**MARION COUNTY BOARD OF EDUCATION  
STATEMENT OF NET POSITION  
JUNE 30, 2022**

Governmental  
Activities

**ASSETS AND DEFERRED OUTFLOWS**

**Assets:**

Cash and cash equivalents	\$ 26,001,170
Investments	1,363,286
Prepaid expenses	-
Taxes receivable, net of allowance for uncollectible taxes	6,717,906
Deposit with Retirement Board	88,099
Food services receivable	708,677
Other receivables	52,460
Prepaid Workers' Compensation	259,787
Due from other governments:	
State aid receivable	364,556
PEIA allocation receivable	1,075,362
Reimbursements receivable	3,781,225
Capital Assets:	
Land	2,523,436
Buildings and improvements	108,231,605
Furniture and equipment	9,595,967
Vehicles	10,156,477
Construction in process	2,705,109
Less accumulated depreciation	<u>(77,668,907)</u>
Total capital assets, net of depreciation	55,543,687
Right-of-Use Assets:	
Buildings	728,566
Equipment	726,630
Less accumulated amortization	<u>(492,134)</u>
Total finance lease assets, net of amortization	963,062
Net other post employment benefit (OPEB) asset - Proportionate Share	<u>73,798</u>
<b>Total assets</b>	<u>96,993,075</u>
<b>Deferred outflows:</b>	
Pension	3,245,905
Other post employment benefit (OPEB)	<u>532,047</u>
<b>Total deferred outflows</b>	3,777,952
<b>Total assets and deferred outflows</b>	<u>100,771,027</u>

## LIABILITIES, DEFERRED INFLOWS AND NET POSITION

### Liabilities:

Salaries payable and related payroll liabilities	7,506,641
PEIA premiums payable	573,084
Accounts payable	986,899
Long-term obligations:	
Due within one year:	
Finance lease liability	520,876
Due beyond one year:	
Finance lease liability	396,607
Net pension liability - Proportionate share	2,568,208
Net other post employment benefit (OPEB) liability - Proportionate share	-
<b>Total liabilities</b>	<u>12,552,315</u>

### Deferred inflows:

Pension	5,214,771
Other post employment benefit (OPEB)	3,387,675
<b>Total deferred inflows</b>	<u>8,602,446</u>

**Total liabilities and deferred inflows** 21,154,761

### Net Position:

Invested in capital assets	55,543,687
Restricted for:	
Debt service	1,253,650
Special projects	6,062,355
Excess levy	31,427
Capital projects	9,654
Unrestricted	16,715,493
<b>Total net position</b>	<u>\$ 79,616,266</u>

**MARION COUNTY BOARD OF EDUCATION  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022**

Functions	Program Revenues			Net (Expense), Revenue & Changes in Net Position Governmental Activities
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction	\$ 46,785,488	\$ 426,174	\$ 11,026,797	\$ 691 (35,331,826)
Supporting services:				
Students	3,471,704	31,624	818,240	51 (2,621,789)
Instructional staff	5,516,557	50,251	1,300,188	81 (4,166,037)
General administration	569,245	5,185	134,164	8 (429,888)
School administration	4,290,740	39,085	1,011,278	63 (3,240,314)
Central services	1,966,405	17,912	463,459	29 (1,485,005)
Operation and maintenance of facilities	12,945,213	117,919	3,051,037	191 (9,776,066)
Student transportation	5,509,484	50,186	1,298,521	81 (4,160,696)
Other support services	183,464	1,671	43,240	3 (138,550)
Food services	6,155,864	(717,787)	708,638	- (6,165,013)
Community services	118,095	-	-	- (118,095)
Interest on long-term debt	34,846	-	-	- (34,846)
Total governmental activities	\$ 87,547,105	\$ 22,220	\$ 19,855,562	\$ 1,198 (67,668,125)

General revenues:

Property taxes	36,405,824
Unrestricted state aid	34,140,013
Unrestricted investment earnings	27,156
Unrestricted grants and contributions	1,627,407
Transfers in	5,152,268
Transfers (out)	(5,152,268)
Total general revenues, other items, and transfers	72,200,400
Change in net position	4,532,275
Net position - beginning	75,083,991
Net position - ending	\$ 79,616,266

MARION COUNTY BOARD OF EDUCATION  
 BALANCE SHEET - GOVERNMENTAL FUNDS  
 JUNE 30, 2022

	General Current Expense	Special Revenue Fund	Special Revenue School Activity Fund	Special Revenue ESSER Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS</b>							
<b>Assets:</b>							
Cash and cash equivalents	\$ 23,641,824	\$ -	\$ 2,340,454	\$ -	\$ 18,892	\$ -	\$ 26,001,170
Investments	-	-	-	-	1,363,286	-	1,363,286
Taxes receivable, net	6,426,236	-	-	-	291,670	-	6,717,906
Deposit with Retirement Board	88,099	-	-	-	-	-	88,099
Prepaid Workers' Comp	259,787	-	-	-	-	-	259,787
Food service receivable, net	-	708,677	-	-	-	-	708,677
Other receivables	52,460	-	-	-	-	-	52,460
Due from other governments:							
State aid receivable	364,556	-	-	-	-	-	364,556
PEIA allocation receivable	1,075,362	-	-	-	-	-	1,075,362
Reimbursements receivable	396,248	2,147,113	-	1,237,864	-	-	3,781,225
Due from other funds	-	1,537,542	-	-	-	9,654	1,547,196
<b>Total assets</b>	<b>32,304,572</b>	<b>4,393,332</b>	<b>2,340,454</b>	<b>1,237,864</b>	<b>1,673,848</b>	<b>9,654</b>	<b>41,959,724</b>
<b>Deferred outflows of resources</b>							
Deferred outflows of resources	-	-	-	-	-	-	-
<b>Total assets and deferred outflows</b>	<b>\$ 32,304,572</b>	<b>\$ 4,393,332</b>	<b>\$ 2,340,454</b>	<b>\$ 1,237,864</b>	<b>\$ 1,673,848</b>	<b>\$ 9,654</b>	<b>\$ 41,959,724</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>							
<b>Liabilities:</b>							
Salaries payable and related payroll liabilities	\$ 7,506,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,506,641
PEIA premiums payable	573,084	-	-	-	-	-	573,084
Accounts Payable	872,860	110,384	-	3,655	-	-	986,899
Due to other funds	178,987	-	-	1,234,209	134,000	-	1,547,196
<b>Total liabilities</b>	<b>9,131,572</b>	<b>110,384</b>	<b>-</b>	<b>1,237,864</b>	<b>134,000</b>	<b>-</b>	<b>10,613,820</b>
<b>Deferred inflows of resources</b>							
Deferred inflows of resources	5,440,196	708,638	-	-	286,198	-	6,435,032
<b>Total liabilities and deferred inflows</b>	<b>14,571,768</b>	<b>819,022</b>	<b>-</b>	<b>-</b>	<b>420,198</b>	<b>-</b>	<b>17,048,852</b>
<b>Fund Balances:</b>							
Nonspendable	347,886	-	-	-	-	-	347,886
Restricted	31,427	3,721,901	2,340,454	-	1,253,650	9,654	7,357,086
Committed	997,909	-	-	-	-	-	997,909
Assigned	4,111,155	-	-	-	-	-	4,111,155
Unassigned	12,096,836	-	-	-	-	-	12,096,836
<b>Total fund balances</b>	<b>17,585,213</b>	<b>3,721,901</b>	<b>2,340,454</b>	<b>-</b>	<b>1,253,650</b>	<b>9,654</b>	<b>24,910,872</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<b>\$ 32,156,981</b>	<b>\$ 4,540,923</b>	<b>\$ 2,340,454</b>	<b>\$ 1,237,864</b>	<b>\$ 1,673,848</b>	<b>\$ 9,654</b>	<b>\$ 41,959,724</b>

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL  
FUNDS TO THE STATEMENT OF NET POSITION**

**JUNE 30, 2022**

Total governmental fund balance \$ 24,910,872

Amounts reported for governmental activities in the Statement of Net  
Position differ due to:

Capital assets used in governmental activities are not financial  
resources and, therefore, are not reported in the fund balance sheet 55,543,687

Finance lease assets used in governmental activities are not financial  
resources and, therefore, are not reported in the funds 963,062

Property taxes receivable, food service billings receivable, and medicaid  
receivables will be collected this year but are not available soon enough  
to pay for the current period's expenditures, and are therefore deferred  
in the fund balance sheet. 6,435,032

Net OPEB asset - proportionate share 73,798

Deferred outflows and inflows of resources related to pensions are  
applicable to future periods and, therefore, are not reported in the funds.

Deferred outflows of resources related to pensions 3,245,905

Deferred inflows of resources related to pensions (5,214,771)

Deferred outflows of resources related to OPEB 532,047

Deferred inflows of resources related to OPEB (3,387,675)

Long-term liabilities, including bonds payable, are not due and payable in  
the current period and, therefore, are not reported in the funds.

Net pension liability - Proportionate share (2,568,208)

Finance lease liability, due within one year (520,876)

Finance lease liability, due beyond one year (396,607)

Net position of governmental activities \$ 79,616,266



MARION COUNTY BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

	General Current Expense	Special Revenue	Special Revenue School Activity Fund	Special Revenue ESSER Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>Revenues:</b>							
Property taxes	\$ 35,456,926	\$ -	\$ -	\$ -	\$ 107,963	\$ -	\$ 35,564,889
Other local sources	2,076,269	227,210	-	-	1,263	1,200	2,305,942
State sources	53,317,835	2,166,501	-	-	-	-	55,484,336
Federal sources	583,191	10,639,576	-	4,568,579	-	-	15,791,346
Miscellaneous sources	-	-	1,613,629	-	-	-	1,613,629
<b>Total revenues</b>	<b>91,434,221</b>	<b>13,033,287</b>	<b>1,613,629</b>	<b>4,568,579</b>	<b>109,226</b>	<b>-</b>	<b>110,760,142</b>
<b>Expenditures:</b>							
Instruction	49,600,158	4,903,977	1,834,992	2,889,735	-	-	59,228,862
Supporting services:							
Students	3,813,486	373,757	-	217,768	-	-	4,405,011
Instructional staff	4,636,216	1,611,553	-	3,152	-	-	6,250,921
General administration	612,360	89,458	-	-	-	-	701,818
School administration	5,743,789	7,899	-	58,556	-	-	5,810,244
Central Services	2,317,885	8,192	-	76,374	-	-	2,402,451
Operation and maintenance of facilities	12,565,724	146,010	-	606,307	-	-	13,318,041
Student transportation	6,938,618	2,316	-	44,371	-	-	6,985,305
Other support services	-	158,120	-	5,205	-	-	163,325
Food services	-	6,521,740	-	102,174	-	-	6,623,914
Community services	118,100	-	-	-	-	-	118,100
Capital outlay	3,009,464	-	-	-	-	-	3,009,464
Finance Leases:							
Principal payment expense	537,713	-	-	-	-	-	537,713
Interest expense	34,816	-	-	-	30	-	34,846
<b>Total expenditures</b>	<b>89,928,329</b>	<b>13,823,022</b>	<b>1,834,992</b>	<b>4,003,642</b>	<b>30</b>	<b>-</b>	<b>109,590,015</b>
Excess (deficiency) of revenues over expenditures	1,505,892	(789,735)	(221,363)	564,937	109,196	1,200	1,170,127
<b>Other financing sources (uses):</b>							
Transfers in	2,242,262	2,413,837	496,169	-	-	-	5,152,268
Transfers (out)	(4,096,288)	(342,333)	(148,710)	(564,937)	-	-	(5,152,268)
<b>Total other financing sources (uses)</b>	<b>(1,854,026)</b>	<b>2,071,504</b>	<b>347,459</b>	<b>(564,937)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(348,134)</b>	<b>1,281,769</b>	<b>126,096</b>	<b>-</b>	<b>109,196</b>	<b>1,200</b>	<b>1,170,127</b>
Fund balances - beginning, as restated	17,933,347	2,440,132	2,214,358	-	1,144,454	8,454	23,740,745
<b>Fund balances - ending</b>	<b>\$ 17,585,213</b>	<b>\$ 3,721,901</b>	<b>\$ 2,340,454</b>	<b>\$ -</b>	<b>\$ 1,253,650</b>	<b>\$ 9,654</b>	<b>\$ 24,910,872</b>

**MARION COUNTY BOARD OF EDUCATION**

**RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

**YEAR ENDED JUNE 30, 2022**

Amounts reported for governmental activities in the statement of activities are different due to:

Net change in fund balances - total governmental funds \$ 1,170,127

Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The effect on net position is the amount by which capital outlays exceed depreciation in the current period.

Depreciation expense	(4,048,916)
Capital outlays	4,513,048

Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of lease assets is allocated over their estimated useful lives and reported as amortization expense. The effect on net position is the amount by which capital outlays exceed amortization in the current period.

Amortization expense	(492,134)
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Certain receivables will be collected this year but are not available soon enough to pay for the current period's expenditures. This is the amount by which such receivables increased (decreased).

Property taxes receivable	836,755
Operating grants and contributions	(339,695)

Governmental funds report district OPEB contributions as expenditures. However, in the Statement of Activities, the cost of OPEB benefits earned net of employee contributions is reported as OPEB expense

District OPEB contributions	164,667
Cost of benefits earned net of employee contributions	1,210,845

Governmental funds report district pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

District pension contributions	761,447
Cost of benefits earned net of employee contributions	218,418

Finance Lease payables are reported as liabilities in the statement of net position, but are only reported in government funds to the extent they have matured. This is the amount by which finance lease payables decreased.

537,713

Change in net position of governmental activities \$ 4,532,275