

**SCHOOL DISTRICT OF THE CITY OF BAY CITY**

**GENERAL FUND  
STATEMENT OF REVENUES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2005**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Local Sources:			
Property taxes	\$ 9,600,073	\$ 9,372,558	\$ (227,515)
Interest on delinquent taxes	45,000	49,187	4,187
Tuition	170,000	113,100	(56,900)
Interest earned	50,000	93,934	43,934
Rentals	100,000	60,876	(39,124)
Transportation	200,000	202,228	2,228
Medicaid School Based Services	100,000	120,233	20,233
Miscellaneous	695,052	584,609	(110,443)
B.A.I.S.D. special education transfer	1,946,594	2,197,110	250,516
Total Local Sources	<u>12,906,719</u>	<u>12,793,835</u>	<u>(112,884)</u>
State Sources:			
Grants - unrestricted:			
State School Aid	56,418,127	56,575,983	157,856
Grants - restricted:			
Vocational education - added costs	53,384	52,231	(1,153)
Special education	333,102	333,103	1
Court Placed Children	54,470	49,042	(5,428)
Early childhood education	412,500	144,882	(267,618)
At Risk	1,799,978	1,795,843	(4,135)
Bilingual	9,617	9,636	19
Adult education	67,985	70,343	2,358
Durant	147,879	147,880	1
Golden Apple Award	19,318	5,369	(13,949)
Technical Energy	-	2,000	2,000
Other	6,812	4,495	(2,317)
Total State Sources	<u>59,323,172</u>	<u>59,190,807</u>	<u>(132,365)</u>
Federal Sources:			
Title V-C - Indian Education	53,001	53,001	-
Title I - Regular	2,905,357	2,683,193	(222,164)
Title I - Migrant Education	13,198	13,198	-
Title II - Part A	795,682	673,155	(122,527)
Title II - Part D	64,088	52,136	(11,952)
Title III - Limited English Proficiency	122,018	77,464	(44,554)
Title VI	16,668	16,660	(8)
Safe and Drug Free	97,163	82,968	(14,195)
Medicaid Outreach	50,000	-	(50,000)
Special Education IDEA Funds: Flow-through	286,816	248,391	(38,425)
Special Education IDEA Funds: Pre-primary	106,911	105,076	(1,835)
Transitional Services Grant	9,447	9,116	(331)
Carl Perkins Vocational Grant	6,000	1,965	(4,035)
Medicaid School Based Services	20,000	326	(19,674)
Healthy Weight Grant			
Freedom to Learn Grant	83,000	87,715	4,715
Total Federal Sources	<u>4,629,349</u>	<u>4,104,364</u>	<u>(524,985)</u>
Total Revenue	<u>\$ 76,859,240</u>	<u>\$ 76,089,006</u>	<u>\$ (770,234)</u>

**SCHOOL DISTRICT OF THE CITY OF BAY CITY**

**GENERAL FUND**

**STATEMENT OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL**

**For the Year Ended June 30, 2005**

	<u>Salaries and Wages</u>	<u>Purchased Services</u>	<u>Supplies and Other Costs</u>
<b>INSTRUCTION</b>			
Basic Programs:			
Elementary	\$ 10,797,004	67,465	187,823
Middle School	5,648,568	1,063	73,535
High School	7,466,848	3,139	282,338
Total Basic Programs	23,912,420	71,667	543,696
Added Needs:			
Special education	3,506,594	5,003	9,778
Compensatory education	2,387,779	249,329	250,852
Vocational education		3,661	24,318
Total Added Needs	5,894,373	257,993	284,948
Adult/Continuing Education:			
Adult instruction	59,573		
Employee Benefits			13,724,851
Total Instruction	29,866,366	329,660	14,553,495
<b>SUPPORTING SERVICES</b>			
Pupil:			
Truancy services	49,021		
Guidance services	1,014,924		
Psychological services	219,984	1,290	2,249
Other pupil services	1,000,115	8,212	20,333
Total Pupil	2,284,044	9,502	22,582
Instructional Staff:			
Improvement of instruction	414,037	76,740	34,511
Library/Media	598,611		114,197
Supervision and direction	334,999	1,374	9,765
Other instructional staff	42,554		
Total Instructional Staff	1,390,201	78,114	158,473

**SCHOOL DISTRICT OF THE CITY OF BAY CITY**

**GENERAL FUND**

**STATEMENT OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2005**

<u>Capital Outlay</u>	<u>Total</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
16,614	11,068,906	\$ 11,244,623	\$ 175,717
12,386	5,735,552	5,981,522	245,970
<u>113,401</u>	<u>7,865,726</u>	<u>7,913,219</u>	<u>47,493</u>
142,401	24,670,184	25,139,364	469,180
18,939	3,540,314	3,390,391	(149,923)
	2,887,960	3,084,479	196,519
<u>13,923</u>	<u>41,902</u>	<u>82,697</u>	<u>40,795</u>
32,862	6,470,176	6,557,567	87,391
	59,573	94,144	34,571
	13,724,851	14,153,645	428,794
<u>175,263</u>	<u>44,924,784</u>	<u>45,944,720</u>	<u>1,019,936</u>
	49,021	49,021	
	1,014,924	984,784	(30,140)
	223,523	250,479	26,956
	<u>1,028,660</u>	<u>1,096,227</u>	<u>67,567</u>
-	2,316,128	2,380,511	64,383
	525,288	661,104	135,816
	712,808	742,545	29,737
15,832	361,970	378,256	16,286
	42,554	43,100	546
<u>15,832</u>	<u>1,642,620</u>	<u>1,825,005</u>	<u>182,385</u>

**SCHOOL DISTRICT OF THE CITY OF BAY CITY**

**GENERAL FUND  
STATEMENT OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2005**

	<u>Salaries and Wages</u>	<u>Purchased Services</u>	<u>Supplies and Other Costs</u>
<b>SUPPORTING SERVICES (CONT'D)</b>			
General Administration:			
Board of education	\$	76,328	45,493
Executive administration	428,517	12,257	57,051
Total General Administration	<u>428,517</u>	<u>88,585</u>	<u>102,544</u>
School Administration:			
Office of the principal	3,348,164	1,811	81,449
Business:			
Fiscal services	331,565	2,847	20,869
Operation & maintenance of plant	3,243,026	289,792	2,618,757
Pupil transportation services	98,813	98,813	156,947
Total Business	<u>3,574,591</u>	<u>391,452</u>	<u>2,796,573</u>
Central:			
Planning, research & development	1,990,117	42,047	618,353
Staff services	546,289	18,999	95,831
Data processing services	409,521	5,769	227,364
Other central services	179,204	3,952	36,107
Total Central	<u>3,125,131</u>	<u>70,767</u>	<u>977,655</u>
Employee Benefits			9,453,409
Total Supporting Services	<u>14,150,648</u>	<u>640,231</u>	<u>13,592,685</u>
<b>COMMUNITY SERVICES</b>			
Community services	145,967	37,045	155,016
Employee benefits			63,201
Total Community Services	<u>145,967</u>	<u>37,045</u>	<u>218,217</u>
<b>OTHER FINANCING USES</b>			
Operating Transfers:			
Transfer to Special Revenue Fund-Athletics			1,054,904
Transfer to Special Revenue Fund-Bay 3 TV			30,000
Transfer to Debt Service Fund			1,876,349
Transfer to Other Governmental Units			215,479
Total Other Financing Uses			<u>3,176,732</u>
Total Expenditures and Other Financing Uses	<u>\$ 44,162,981</u>	<u>\$ 1,006,936</u>	<u>\$ 31,541,129</u>

**SCHOOL DISTRICT OF THE CITY OF BAY CITY**

**GENERAL FUND**

**STATEMENT OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL  
For the Year Ended June 30, 2005**

<u>Capital Outlay</u>	<u>Total</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
	121,821	119,700	\$ (2,121)
	497,825	512,873	15,048
<u>-</u>	<u>619,646</u>	<u>632,573</u>	<u>12,927</u>
	3,431,424	3,565,178	133,754
2,029	357,310	362,326	5,016
104,227	6,255,802	5,869,306	(386,496)
	255,760	221,712	(34,048)
<u>106,256</u>	<u>6,868,872</u>	<u>6,453,344</u>	<u>(415,528)</u>
6,088	2,656,605	2,729,103	72,498
1,150	662,269	683,739	21,470
449,830	1,092,484	1,185,928	93,444
350	219,613	216,764	(2,849)
<u>457,418</u>	<u>4,630,971</u>	<u>4,815,534</u>	<u>184,563</u>
	9,453,409	8,854,484	(598,925)
<u>579,506</u>	<u>28,963,070</u>	<u>28,526,629</u>	<u>(436,441)</u>
52,233	390,261	735,502	345,241
	63,201	44,653	(18,548)
<u>52,233</u>	<u>453,462</u>	<u>780,155</u>	<u>326,693</u>
	1,054,904	1,222,349	167,445
	30,000	30,000	-
	1,876,349	1,891,930	15,581
	215,479	201,985	(13,494)
	3,176,732	3,346,264	169,532
<u>\$ 807,002</u>	<u>\$ 77,518,048</u>	<u>\$ 78,597,768</u>	<u>\$ 1,079,720</u>

**SCHOOL DISTRICT OF THE CITY OF BAY CITY**

**SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS  
June 30, 2005**

	<b>Food Service</b>	<b>Athletics</b>	<b>Forest Day Care</b>	<b>Community Education</b>	<b>Bay 3 Television</b>	<b>Combined Total</b>
<b>ASSETS</b>						
Accounts Receivable	\$ 47,038	\$	\$	\$	\$	\$ 47,038
Due from Federal Government	358,701					358,701
Due from State of Michigan	27,978					27,978
Inventories	50,049					50,049
Due from other funds		9,816	131,275		42,303	183,394
<b>Total Assets</b>	<b>\$ 483,766</b>	<b>\$ 9,816</b>	<b>\$ 131,275</b>	<b>\$ -</b>	<b>\$ 42,303</b>	<b>\$ 667,160</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 91,099	\$ 9,816	\$ 16,423	\$	\$	\$ 117,338
Salaries payable	18,105		13,032			31,137
Payroll taxes	1,385		997			2,382
Retirement	2,692		557	1,381		4,630
Due to other funds	234,504			2,478		236,982
<b>Total Liabilities</b>	<b>347,785</b>	<b>9,816</b>	<b>31,009</b>	<b>3,859</b>	<b>-</b>	<b>392,469</b>
<b>FUND BALANCES</b>						
	135,981	-	100,266	(3,859)	42,303	274,691
<b>Total Liabilities and Fund Balances</b>	<b>\$ 483,766</b>	<b>\$ 9,816</b>	<b>\$ 131,275</b>	<b>\$ -</b>	<b>\$ 42,303</b>	<b>\$ 667,160</b>

SCHOOL DISTRICT OF THE CITY OF BAY CITY

SPECIAL REVENUE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - ALL SPECIAL REVENUE FUNDS  
 For the Year Ended June 30, 2005

	Food Service			Athletic Fund			Forest Day Care		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>									
Local Sources	\$ 1,396,251	\$ 1,270,067	\$ (126,184)	\$ 155,500	\$ 138,850	\$ (16,650)	\$ 504,309	\$ 501,204	\$ (3,105)
State Sources	153,808	155,011	1,203						
Federal Sources	1,449,607	1,543,698	94,091						
Total Revenue	2,999,666	2,968,776	(30,890)	155,500	138,850	(16,650)	504,309	501,204	(3,105)
<b>EXPENDITURES</b>									
Current:									
Salaries	887,676	879,701	7,975	688,171	621,814	66,357	347,743	308,070	39,673
Employee benefits	683,929	715,768	(31,839)	195,982	188,110	7,872	85,296	75,425	9,871
Contracted services	128,700	128,810	(110)	114,966	89,339	25,627	4,340	951	3,389
Food cost	1,158,373	1,210,876	(52,503)						
Supplies and materials	165,092	126,268	38,824	206,832	129,424	77,408	86,325	72,064	14,261
Other	77,271	79,414	(2,143)	70,549	67,048	3,501	26,250	21,539	4,711
Capital outlay	43,000	42,339	661	25,649	22,619	3,030	25,000	16,750	8,250
Total Expenditures	3,144,041	3,183,176	(39,135)	1,302,149	1,118,354	183,795	574,954	494,799	80,155
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfer from General Fund				1,222,349	1,054,904	(167,445)			
Transfer to Debt Fund				(75,700)	(75,400)	300			
				1,146,649	979,504	(167,145)			
<b>EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	(144,375)	(214,400)	(70,025)				(70,645)	6,405	77,050
FUND BALANCES - July 1, 2004	146,300	350,381	204,081				35,635	93,861	58,226
FUND BALANCES - June 30, 2005	\$ 1,925	\$ 135,981	\$ 134,056	\$ -	\$ -	\$ -	\$ (35,010)	\$ 100,266	\$ 135,276

SCHOOL DISTRICT OF THE CITY OF BAY CITY

SPECIAL REVENUE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - ALL SPECIAL REVENUE FUNDS  
 For the Year Ended June 30, 2005

Community Education			Bay 3 Television			Combined Total		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$ 14,454	\$ 14,454	\$ 90,000	\$ 102,475	\$ 12,475	\$ 2,146,060	\$ 2,027,050	\$ (119,010)
						153,808	155,011	1,203
						1,449,607	1,543,698	94,091
-	14,454	14,454	90,000	102,475	12,475	3,749,475	3,725,759	(23,716)
		-	65,287	58,817	6,470	1,988,877	1,868,402	120,475
	403	(403)	17,180	13,275	3,905	982,387	992,981	(10,594)
	(280)	280				248,006	218,820	29,186
						1,158,373	1,210,876	(52,503)
	20,781	(20,781)	4,300	2,635	1,665	462,549	351,172	111,377
			4,000	70	3,930	178,070	168,071	9,999
			18,000	11,500	6,500	111,649	93,208	18,441
-	20,904	(20,904)	108,767	86,297	22,470	5,129,911	4,903,530	226,381
						1,222,349	1,054,904	(167,445)
						(75,700)	(75,400)	300
						1,146,649	979,504	(167,145)
	(6,450)	(6,450)	(18,767)	16,178	34,945	(233,787)	(198,267)	35,520
	2,591	2,591	7,564	26,125	18,561	189,499	472,958	283,459
\$	\$ (3,859)	\$ (3,859)	\$ (11,203)	\$ 42,303	\$ 53,506	\$ (44,288)	\$ 274,691	\$ 318,979

SCHOOL DISTRICT OF THE CITY OF BAY CITY

DEBT SERVICE FUNDS  
 COMBINING BALANCE SHEET - ALL DEBT SERVICE FUNDS  
 June 30, 2005

	1992 General Obligation Bonds (Including 1997 Refunding)	1997 Football Stadium Bonds	Durant Limited Obligation Bonds	2000 6,000,000 Non-Voted Resolution Bonds	2001 4,000,000 Non-Voted Resolution Bonds	2003 Bus Loan	2005 School Improvement Bonds	Combined Total
<b>ASSETS</b>								
Cash and cash equivalents	\$ 555,769	\$	\$	\$	\$	\$	\$	\$ 555,769
Taxes receivable	17,054							17,054
Total Assets	<u>\$ 572,823</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 572,823</u>
<b>LIABILITIES</b>								
Deferred revenue	\$ 17,054	\$	\$	\$	\$	\$	\$	\$ 17,054
<b>FUND BALANCES</b>	555,769							555,769
Total Liabilities and Fund Balances	<u>\$ 572,823</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 572,823</u>

SCHOOL DISTRICT OF THE CITY OF BAY CITY

DEBT SERVICE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL - ALL DEBT SERVICE FUNDS  
 For the Year Ended June 30, 2005

	1992 General Obligation Bonds (Including 1997 Refunding)			1997 Football Stadium Bonds			Durant Limited Obligation Bonds			2000 \$6,000,000 Non-Voted Resolution Bonds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>												
Local Sources:												
Property taxes	\$ 1,724,040	\$ 1,774,598	\$ 50,558	\$	\$	\$	\$	\$	\$	\$	\$	\$
Interest on delinquent taxes	6,500	6,453	(47)									
Interest	10,000	9,095	(905)									
	<u>1,740,540</u>	<u>1,790,146</u>	<u>49,606</u>									
State Sources												
Total Revenues	<u>1,740,540</u>	<u>1,790,146</u>	<u>49,606</u>				<u>103,852</u>	<u>103,852</u>	<u>(103,852)</u>			
							<u>103,852</u>	<u>103,852</u>	<u>(103,852)</u>			
<b>EXPENDITURES</b>												
Debt Service:												
Principal repayment	1,500,000	1,500,000		65,000	65,000		68,331	68,331		750,000	750,000	
Interest and other fiscal charges	221,028	220,966	62	10,700	10,400	300	35,521	35,521		157,150	157,025	125
Total Expenditures	<u>1,721,028</u>	<u>1,720,966</u>	<u>62</u>	<u>75,700</u>	<u>75,400</u>	<u>300</u>	<u>103,852</u>	<u>103,852</u>		<u>907,150</u>	<u>907,025</u>	<u>125</u>
<b>OTHER FINANCING SOURCES</b>												
Operating transfer in				75,700	75,400	(300)				907,150	907,025	125
<b>EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</b>	19,512	69,180	49,668									
<b>FUND BALANCES - July 1, 2004</b>	<u>462,539</u>	<u>486,589</u>										
<b>FUND BALANCES - June 30, 2005</b>	<u>\$ 482,051</u>	<u>\$ 555,769</u>	<u>\$ 49,668</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

SCHOOL DISTRICT OF THE CITY OF BAY CITY

DEBT SERVICE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL - ALL DEBT SERVICE FUNDS  
 For the Year Ended June 30, 2005

2001 \$4,000,000 Non-Voted Resolution Bonds			2003 Bus Loan			2005 School Improvement Bonds			Combined Total		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,724,040	\$ 1,774,598	\$ 50,558
									6,500	6,453	(47)
									10,000	9,095	(905)
									1,740,540	1,790,146	49,606
									103,852		(103,852)
									1,844,392	1,790,146	(54,246)
525,000	525,000		197,632	197,631	1	50,000	50,000	-	3,155,963	3,087,631	68,332
100,463	100,338	125	36,474	36,074	400	75,211	60,281	14,930	636,547	585,084	51,463
625,463	625,338	125	234,106	233,705	401	125,211	110,281	14,930	3,792,510	3,672,715	119,795
625,463	625,338	(125)	234,106	233,705	(401)	125,211	110,281	(14,930)	1,967,630	1,951,749	(15,881)
									19,512	69,180	49,668
									462,539	486,589	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 482,051	\$ 555,769	\$ 49,668

**SCHOOL DISTRICT OF THE CITY OF BAY CITY**  
**CAPITAL PROJECTS FUNDS**  
**COMBINING BALANCE SHEET - ALL CAPITAL PROJECTS FUNDS**  
**June 30, 2005**

	Non-Voted Project \$6,000,000	Non-Voted Project \$4,000,000	Non-Voted Project \$5,900,000	Combined Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 1,409,752	\$ 1,409,752
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,409,752</u>	<u>\$ 1,409,752</u>
 <b>FUND BALANCES</b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,409,752</u>	<u>\$ 1,409,752</u>

**SCHOOL DISTRICT OF THE CITY OF BAY CITY**

**CAPITAL PROJECT FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
ALL CAPITAL PROJECTS FUNDS  
For the Year Ended June 30, 2005**

	<b>Non-Voted Project \$6,000,000</b>	<b>Non-Voted Project \$4,000,000</b>	<b>Non-Voted Project \$5,900,000</b>	<b>Combined Total</b>
<b>REVENUES</b>				
Local Sources:				
Interest	\$	\$	\$ 25,835	\$ 25,835
<b>EXPENDITURES</b>				
Capital Outlay			4,536,283	4,536,283
<b>EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</b>			(4,510,448)	(4,510,448)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from Bond Issuance			5,920,200	5,920,200
Net Change in Fund Balances			1,409,752	1,409,752
FUND BALANCES - July 1, 2004				
FUND BALANCES - June 30, 2005	\$ -	\$ -	\$ 1,409,752	\$ 1,409,752

**SCHOOL DISTRICT OF THE CITY OF BAY CITY**

**STUDENT ACTIVITY AGENCY FUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN ASSETS AND LIABILITIES  
For the Year Ended June 30, 2005**

<b>ACTIVITY ACCOUNTS</b>	<b>Due to School Organizations July 1, 2004</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Due to School Organizations June 30, 2005</b>
Auburn Elementary	\$ 25,016	\$ 36,211	\$ 46,835	\$ 14,392
Hampton Elementary	13,474	107,574	102,779	18,269
Jefferson Elementary	6,529	26,863	27,999	5,393
Kolb Elementary	18,844	77,207	67,840	28,211
Linsday Elementary	3,048	46,733	38,566	11,215
MacGregor Elementary	26,045	92,711	100,983	17,773
Mackensen Elementary	19,208	128,608	125,263	22,553
McAlear-Sawden Elementary	38,543	107,144	104,692	40,995
McKinley Technology School	66	276	47	295
Riegel Elementary	5,478	34,413	37,604	2,287
Trombley	357	241	450	148
Washington Elementary	19,460	55,725	58,222	16,963
Webster Day Care	13,108	104,087	125,032	(7,837)
Whittier	2			2
Eastside Middle School	4,328	9,708	10,802	3,234
Handy Middle School	38,809	161,426	154,868	45,367
Western Middle School	38,409	109,337	104,792	42,954
Central High	160,621	361,056	374,926	146,751
Central Auto	18,437	33,483	31,795	20,125
Handy High	1,249			1,249
Western High	446,392	632,895	718,139	361,148
P.A.T.	2,998	15,313	13,948	4,363
Special Education	2,605			2,605
Coffee Shop	1,918	22,090	15,452	8,556
Volunteer Program	532			532
Maintenance Department	(4)	147	110	33
Student Insurance and Unclassified Accounts	12,152	7,272	7,023	12,401
Secondary Education	1,172			1,172
State & Federal Programs	965	3,354	3,037	1,282
Wenona Alternative	3,950	5,972	6,387	3,535
Forest Day Care	771	3,429	3,876	324
Artist in School	265			265
Community Education	8,014			8,014
Transportation	245	674	479	440
Science Services	11			11
Unallocated Interest Earned	(3,648)	28,070	9,813	14,609
Total Activity Accounts	<u>\$ 929,369</u>	<u>\$ 2,212,019</u>	<u>\$ 2,291,759</u>	<u>\$ 849,629</u>