

Food and Nutrition

The Food and Nutrition Department manages all aspects of the school food and nutrition program and the Food Service Fund. The Department's primary purpose is to support the educational process and community through the provision of convenient, economical, and healthy meals for students. This is achieved through the operation of the following federal and state funded Child Nutrition Programs:

- National School Lunch Program – 3,620,066 lunches were served to HCPS students in FY12, a decrease of 42,511 over the previous year, due to a drop in enrollment. Every year the menu is audited under state and federal nutritional guidelines and found to be in concordance with such. HCPS continues to be among the lowest priced school meals in the State of Maryland, reflecting sound financial management and good cost controls.
- School Breakfast Program – Breakfast is offered in every school, every day. Meals served increased 16.7% over the previous year.
- After School Snack Program – Offered in conjunction with education programs in selected sites, this program serves approximately 700 nutritional snacks per day in support of these programs.
- Maryland Meals for Achievement Program – Supported by State funds, this program provides free breakfast served in the classroom at nine schools, seven elementary and two middle schools. Over 4,500 students receive this meal daily. The program is limited by funding available and has been very effective in the schools by reducing nurse visits, improving attendance and student achievement by beginning the day with a healthy breakfast served in the classroom.
- USDA Commodity Food Program – Provided 18% of food expenditures for FY11, including fresh cut apples, raisins and many other items.
- Summer Food Service Program – Operates in conjunction with education programs and community supported programs over the summer serving over 1,000 meals per day.
- Free and Reduced Meal Application (FARMA) Program – Program is funded by the USDA as part of the National School Lunch Program. Meal benefit applications are reviewed and benefits determined by the Food & Nutrition Department. This data provides great value to HCPS as it is used to determine funding levels and allocations in certain programs.

ACCOMPLISHMENTS – FY 2012

- Added \$477,108 to fund balance in FY12 by using sound financial management and tight cost controls. Fund balance is maintained to absorb sudden cost adjustments or to finance emergency replacement of equipment. (Board Goal #4)
- For the first time, a Harford County food services manager was recognized as the winner of the School Nutrition Association's 2012 Louise Sublette Award winner for "creating excitement and interest in the school's nutrition program." (Board Goal #2)
- Over half of the managers are certified at Level I by the School Nutrition Association. (Board Goal #3)

GOALS – FY 2014

- Continue sound financial management and breakeven for FY14 even with the increased costs of implementing new regulations. Maintain fund balance at current levels with the uncertainty of new government regulations and financial support. (Board Goal #4)
- Support school efforts to establish school gardens as a means to extend the classroom and emphasize the agricultural heritage of Harford County. Increase local produce purchases to 30% of total fresh produce purchases. (Board Goal #2)
- Continue staff development with certification of managers, thereby increasing the professional status of managers and leads. (Board Goal #3)

OBJECTIVES – FY 2014

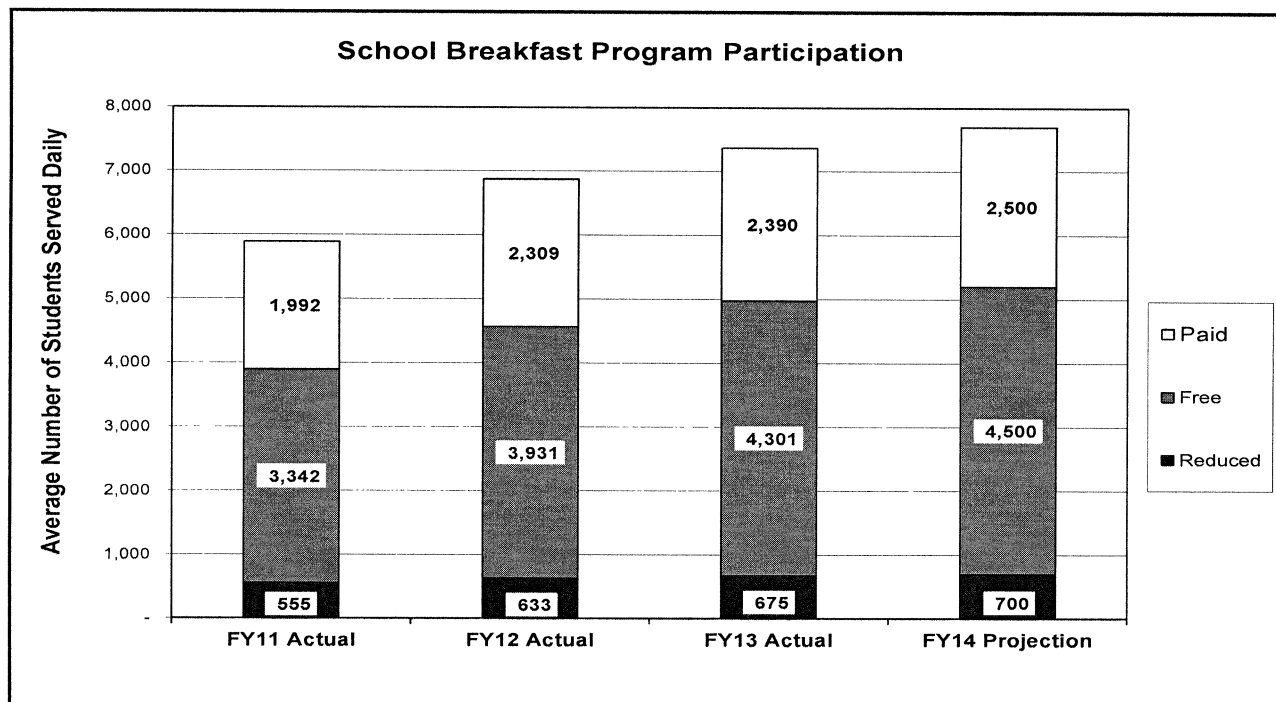
- To have all elementary schools recognized at Bronze Level of Healthier US School Challenge (HUSSC). This is a program developed by USDA recognizing school efforts to create healthier environments. (Board Goal #4)
- Operate a financially sound program to invest at least \$225,000 into replacement equipment for several aging schools. (Board Goal #4)
- Begin a certification program at the cook/lead level and have at least 33% certified at Level 1 by the School Nutrition Association. (Board Goal #3)

Food and Nutrition

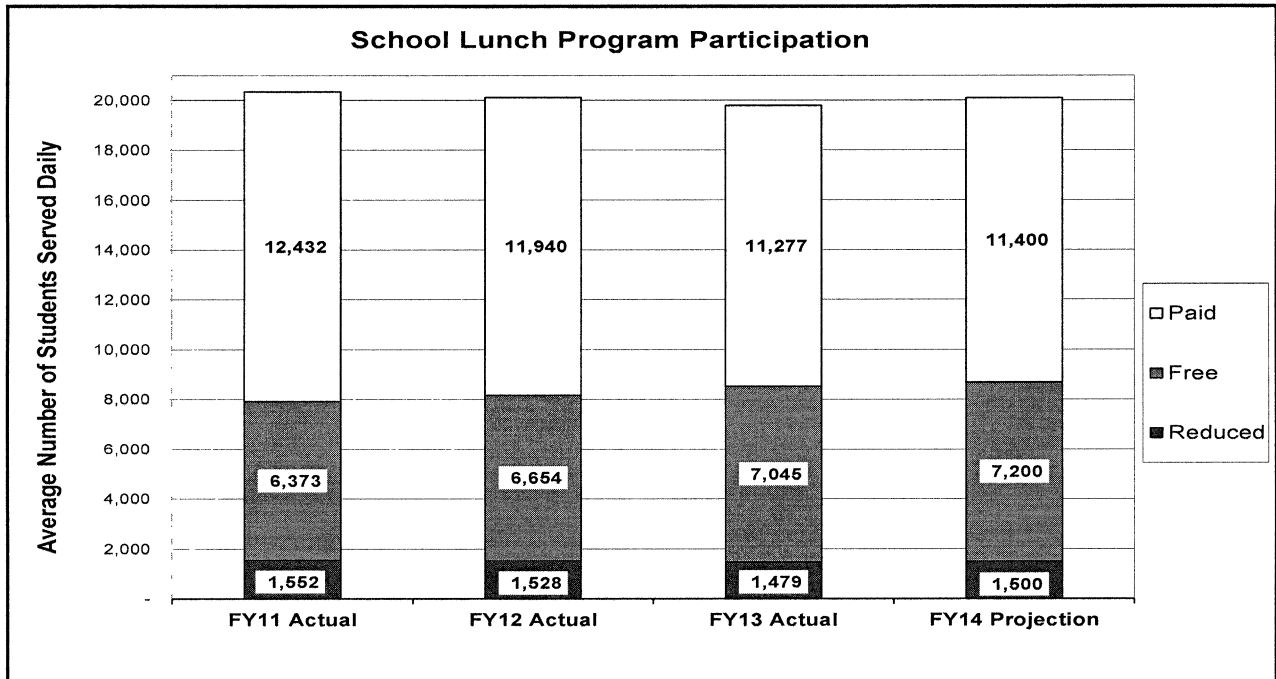
The following table provides the number of actual and budgeted positions in the Food and Nutrition Department from FY 2010 to FY 2014. The total number of positions has remained constant over the years. In FY 2012, ten food service workers were hired for the new Red Pump Elementary School.

| Food and Nutrition Positions | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| POSITION TITLE | Actual FY2010 | Actual FY2011 | Budget FY2012 | Budget FY2013 | FY2014 Change | Budget FY2014 |
| Food Service Worker | 220 | 220 | 230 | 230 | 0 | 230 |
| FS Warehouse & Mechanics | 6 | 6 | 7 | 7 | 0 | 7 |
| Managers | 15 | 15 | 15 | 15 | 0 | 15 |
| Supervisor | 1 | 1 | 1 | 1 | 0 | 1 |
| Assistant Supervisor | 2 | 2 | 2 | 2 | 0 | 2 |
| Specialist | 3 | 3 | 3 | 3 | 0 | 3 |
| Account Clerk | 4.5 | 4.5 | 3.5 | 3.5 | 0 | 3.5 |
| Clerical | 1 | 1 | 1 | 1 | 0 | 1 |
| Dietician | 0.75 | 1 | 1 | 1 | 0 | 1 |
| Total Food and Nutrition Budgeted Positions | 253.25 | 253.5 | 263.5 | 263.5 | 0 | 263.5 |

During FY 2014, the Food and Nutrition Program projects to sell 28,000 meals each school day or more than 5 million meals over the school year. The average number of students served breakfast and lunch daily is provided in the following charts:



Food and Nutrition



Federal guidelines allow school systems operating the Child Nutrition Programs to maintain a Food Service fund balance up to 3 months operating expenses. This would be equivalent to approximately \$4.5 million, or more than the FY 2012 fund balance. A plan designating these funds for specific reinvestment projects has been developed to ensure the long term success of the Food and Nutrition Program. Past use of this reinvestment strategy has been an important component of the positive fiscal performance of the program. The Food and Nutrition Department utilized fund balance for the on-going Plan for Asset Replacement (PAR) and system improvements. Major improvement projects include upgrading of technology equipment and ongoing PAR. Each year the PAR is reassessed as resources become available.

Projected Asset Improvement and Replacement Plan

| | |
|---|------------|
| Technology Upgrades | \$ 90,000 |
| Planned Asset Replacement (3 years ongoing) | \$ 700,000 |

Project Improvements

Technology Upgrades – Computers are in need of a refresh every 4 – 5 years. As the current computers at the 110 points of service age, they are being upgraded to the new J2s. This is designed to keep the cost of upgrading computers lower over the long-term and make the system more reliable.

Planned Asset Replacement (PAR) – The planned asset replacement project will allow for the planned replacement of equipment that is no longer functional or has exhausted its useful life. The plan will also allow for improved storage, cooking, and holding of food, resulting in improved quality for students and improved work environment for employees. This replacement of equipment is ongoing and is to be considered part of the normal budget.

Food and Nutrition

| Harford County Public Schools Food and Nutrition Revenue | | | | | | | | | | |
|---|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|
| | Actual FY11 | | Actual FY12 | | Actual FY13 | | Budget FY13 | | Budget FY14 | |
| Student Payments | \$ 7,875,066 | 52.1% | \$ 7,858,551 | 50.1% | \$ 7,253,840 | 47.2% | \$ 7,834,761 | 51.7% | \$ 7,880,000 | 50.5% |
| State Sources | | | | | | | | | | |
| Reimbursement Lunches | 118,207 | 0.8% | 132,667 | 0.8% | 119,907 | 0.8% | 120,360 | 0.8% | 156,220 | 1.0% |
| Reimbursement Breakfast | 29,552 | 0.2% | 33,167 | 0.2% | 29,977 | 0.2% | 32,640 | 0.2% | - | 0.0% |
| Other Revenue | 146,524 | 1.0% | 165,833 | 1.1% | 193,898 | 1.3% | 180,000 | 1.2% | 185,650 | 1.2% |
| Total State Revenue | \$ 294,283 | 1.9% | \$ 331,667 | 2.1% | \$ 343,782 | 2.2% | \$ 333,000 | 2.2% | \$ 341,870 | 2.2% |
| Federal Sources | | | | | | | | | | |
| Reimbursement - Paid Lunches | 624,830 | 4.1% | 628,381 | 4.0% | 724,256 | 4.7% | 815,601 | 5.4% | 664,000 | 4.3% |
| Reimbursement - Fresh Fruit & Veg Prog. | - | 0.0% | - | 0.0% | 19,250 | 0.1% | - | 0.0% | - | 0.0% |
| Reimbursement - F/R Lunches & Snacks | 3,870,567 | 25.6% | 3,969,755 | 25.3% | 4,280,458 | 27.9% | 3,915,104 | 25.8% | 4,193,405 | 26.9% |
| Reimbursement - Breakfast | 1,261,525 | 8.3% | 1,520,679 | 9.7% | 1,671,638 | 10.9% | 1,324,601 | 8.7% | 1,551,093 | 9.9% |
| Commodities | 977,981 | 6.5% | 847,618 | 5.4% | 883,174 | 5.8% | 892,500 | 5.9% | 892,500 | 5.7% |
| Other Revenue | 199,008 | 1.3% | 173,067 | 1.1% | 94,583 | 0.6% | 32,060 | 0.2% | 92,700 | 0.6% |
| Total Federal Revenue | \$ 6,933,911 | 45.9% | \$ 7,139,500 | 45.5% | \$ 7,673,359 | 50.0% | \$ 6,979,866 | 46.1% | \$ 7,393,698 | 47.3% |
| Other Revenue | \$ 5,158 | 0.0% | \$ 348,695 | 2.2% | \$ 87,328 | 0.6% | \$ - | 0.0% | \$ - | 0.0% |
| Interest Income | \$ 59 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Appropriated Fund Balance | | 0.0% | | 0.0% | | 0.0% | | 0.0% | | 0.0% |
| Total Food Service Revenue | \$ 15,108,477 | 100% | \$ 15,678,413 | 100% | \$ 15,358,309 | 100% | \$ 15,147,627 | 100% | \$ 15,615,568 | 100% |

| Harford County Public Schools Food and Nutrition Fund Statement | | | | | |
|--|---|----------------------|----------------------|----------------------|----------------------|
| | Actual FY11 | Actual FY12 | Actual FY13 | Budget FY13 | Budget FY14 |
| Revenues: | | | | | |
| Student Payments | \$ 7,875,066 | \$ 7,858,551 | \$ 7,253,840 | \$ 7,834,761 | \$ 7,880,000 |
| Total State Revenue | \$ 294,283 | \$ 331,667 | \$ 343,782 | \$ 333,000 | \$ 341,870 |
| Total Federal | \$ 6,933,911 | \$ 7,139,500 | \$ 7,673,359 | \$ 6,979,866 | \$ 7,300,998 |
| Total Other: Local or Miscellaneous | \$ 5,158 | \$ 348,695 | \$ 87,328 | \$ - | \$ 92,700 |
| Interest Income | \$ 59 | \$ - | \$ - | \$ - | \$ - |
| Designated Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Receipts | \$ 15,108,477 | \$ 15,678,413 | \$ 15,358,309 | \$ 15,147,627 | \$ 15,615,568 |
| Expenditures | \$ 15,002,160 | \$ 15,201,306 | \$ 15,439,666 | \$ 15,147,960 | \$ 15,615,568 |
| Excess/deficit revenues over Expenditures | \$ 106,317 | \$ 477,107 | \$ (81,357) | \$ - | \$ - |
| Beginning Fund Balance | \$ 2,165,871 | \$ 2,287,739 | \$ 2,754,900 | \$ 2,707,489 | \$ 2,707,489 |
| Increase (decrease) in reserve for inventory | \$ 15,551 | \$ (57,357) | \$ (49,594.00) | - | - |
| Designated Fund Balance from prior FY | \$ - | \$ - | \$ - | - | - |
| Total Fund Balance | \$ 2,287,739 | \$ 2,707,489 | \$ 2,623,949 | \$ 2,707,489 | \$ 2,707,489 |
| Reserve for inventory - end of year | \$ (293,985) | \$ (120,000) | \$ (49,594.00) | \$ - | \$ - |
| Designated Fund Balance for next FY | - | - | - | - | - |
| Ending Fund Balance | \$ 1,993,754 | \$ 2,587,489 | \$ 2,574,355 | \$ 2,707,489 | \$ 2,707,489 |
| Notes: | Figures are reported on a Non-GAAP basis and have been rounded. Commodities are treated as inventory. Year-end adjustments are made based on the results of the physical inventory. The Board does not adopt the Food and Nutrition budget. The budget is developed as a management tool. | | | | |

Food and Nutrition

| By Object Code | F11 Actual | FY12 Actual | FY13 Actual | FY13 Budget | 13-14 Change | FY14 Budget |
|---------------------|---------------------|---------------------|-------------------|---------------------|------------------|---------------------|
| Salaries | \$5,268,532 | \$5,406,165 | \$5,288,154 | \$5,400,278 | \$59,695 | \$5,459,973 |
| Contracted Services | \$370,103 | \$356,769 | \$309,277 | \$341,500 | \$42,000 | \$383,500 |
| Supplies | \$7,262,738 | \$7,231,446 | \$7,631,721 | \$7,161,843 | \$111,277 | \$7,273,120 |
| Other Charges | \$1,850,905 | \$1,916,020 | \$2,012,383 | \$1,954,006 | \$160,548 | \$2,114,554 |
| Equipment | \$249,881 | \$290,906 | \$172,406 | \$290,000 | \$94,421 | \$384,421 |
| Total | \$15,002,159 | \$15,201,306 | 15,413,941 | \$15,147,627 | \$467,941 | \$15,615,568 |

| Account Detail | FY11 Actual | FY12 Actual | FY13 Actual | FY13 Budget | 13-14 Change | FY14 Budget |
|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|
|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|

FOOD PREPARATION & DISPENSING SERVICES

| | | | | | | |
|--|-------------|-------------|-------------|-------------|-----------|-------------|
| 1 MAINTENANCE/MECHANICS/TECHS | | | | | | |
| 51XX 51120 | \$312,076 | \$326,023 | \$343,709 | \$343,235 | \$2,569 | \$345,804 |
| 2 FOOD SERVICE/CAFETERIA | | | | | | |
| 51XX 51135 | \$3,936,425 | \$3,954,368 | \$3,928,966 | \$4,062,664 | \$335 | \$4,062,999 |
| 3 FOOD SERVICE SUBSTITUTES | | | | | | |
| 51XX 51136 | \$254,259 | \$372,108 | \$281,276 | \$263,158 | \$2,632 | \$265,790 |
| 4 FOOD SERVICE - SPECIAL EVENTS | | | | | | |
| 51XX 51137 | \$11,307 | \$6,719 | \$5,311 | \$11,000 | \$-3,500 | \$7,500 |
| 5 FOOD SERVICE OVERTIME | | | | | | |
| 51XX 51145 | \$0 | \$0 | \$1,415 | \$500 | \$-500 | \$0 |
| 6 MAINT./MECH./TECH. OVERTIME | | | | | | |
| 51XX 51160 | \$922 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 OTHER SALARIES | | | | | | |
| 51XX 51170 | \$5,555 | \$7,382 | \$8,232 | \$1,500 | \$0 | \$1,500 |
| 8 REPAIRS-EQUIPMENT | | | | | | |
| 51XX 52315 | \$125 | \$5,113 | \$2,009 | \$12,000 | \$-7,000 | \$5,000 |
| 9 REFUSE DISPOSAL | | | | | | |
| 51XX 52385 | \$142,714 | \$148,504 | \$99,158 | \$150,000 | \$-10,000 | \$140,000 |
| 10 COMMODITY DISTRIBUTION | | | | | | |
| 51XX 52435 | \$23,716 | \$1,096 | \$769 | \$25,000 | \$-15,000 | \$10,000 |
| 11 REPAIRS/MAINTENANCE-VEHICLES | | | | | | |
| 51XX 53325 | \$31,896 | \$33,330 | \$29,373 | \$30,000 | \$-5,000 | \$25,000 |
| 12 CLEANING | | | | | | |
| 51XX 53430 | \$32,834 | \$43,462 | \$35,274 | \$20,000 | \$10,000 | \$30,000 |
| 13 USDA COMMODITIES | | | | | | |
| 51XX 53435 | \$962,430 | \$904,975 | \$932,768 | \$892,500 | \$0 | \$892,500 |
| 14 OFFICE | | | | | | |
| 51XX 53440 | \$9,541 | \$18,883 | \$15,476 | \$10,000 | \$-8,500 | \$1,500 |

| Account Detail | | | FY11 Actual | FY12 Actual | FY13 Actual | FY13 Budget | 13-14 Change | FY14 Budget |
|----------------|---------------------------------------|-------|----------------|----------------|----------------|----------------|-----------------|----------------|
| 15 | UNIFORMS-STAFF | | | | | | | |
| | 51XX | 53535 | \$32,717 | \$50,419 | \$26,379 | \$30,000 | \$-2,000 | \$28,000 |
| 16 | HARDWARE | | | | | | | |
| | 51XX | 53545 | \$25,453 | \$61,611 | \$70,331 | \$35,000 | \$0 | \$35,000 |
| 17 | DETERGENTS | | | | | | | |
| | 51XX | 53550 | \$24,803 | \$23,215 | \$29,101 | \$20,000 | \$5,859 | \$25,859 |
| 18 | MEDICAL | | | | | | | |
| | 51XX | 53585 | \$220 | \$661 | \$1,035 | \$0 | \$0 | \$0 |
| 19 | BREAD | | | | | | | |
| | 51XX | 53590 | \$93,528 | \$102,827 | \$88,971 | \$95,000 | \$10,000 | \$105,000 |
| 20 | CANNED, DRY & FROZEN FOODS | | | | | | | |
| | 51XX | 53595 | \$3,605,566 | \$3,629,255 | \$3,884,472 | \$3,641,843 | \$36,418 | \$3,678,261 |
| 21 | ICE CREAM | | | | | | | |
| | 51XX | 53600 | \$84,579 | \$110,244 | \$107,376 | \$90,000 | \$15,000 | \$105,000 |
| 22 | MILK | | | | | | | |
| | 51XX | 53615 | \$964,806 | \$1,001,122 | \$1,031,122 | \$975,000 | \$35,000 | \$1,010,000 |
| 23 | CHIPS, PRETZELS, CAKES | | | | | | | |
| | 51XX | 53620 | \$540,971 | \$498,411 | \$532,706 | \$550,000 | \$5,500 | \$555,500 |
| 24 | PRODUCE | | | | | | | |
| | 51XX | 53625 | \$480,046 | \$453,860 | \$530,061 | \$500,000 | \$5,000 | \$505,000 |
| 25 | FOOD SERVICE PAPER PRODUCTS | | | | | | | |
| | 51XX | 53630 | \$203,982 | \$148,222 | \$168,478 | \$110,000 | \$15,000 | \$125,000 |
| 26 | FOOD SERVICE REPAIR PARTS | | | | | | | |
| | 51XX | 53635 | \$133,473 | \$136,563 | \$133,598 | \$128,000 | \$-13,000 | \$115,000 |
| 27 | FOOD LOSS | | | | | | | |
| | 51XX | 53900 | \$763 | \$0 | \$0 | \$2,500 | \$-2,500 | \$0 |
| 28 | OTHER | | | | | | | |
| | 51XX | 54170 | \$34 | \$0 | \$60 | \$500 | \$-500 | \$0 |
| 29 | RETIREMENT | | | | | | | |
| | 51XX | 54665 | \$282,822 | \$303,314 | \$264,632 | \$292,721 | \$-15,204 | \$277,517 |
| 30 | SOCIAL SECURITY | | | | | | | |
| | 51XX | 54675 | \$345,858 | \$349,852 | \$349,522 | \$357,963 | \$-963 | \$357,000 |
| 31 | WORKER'S COMPENSATION | | | | | | | |
| | 51XX | 54685 | \$118,405 | \$121,188 | \$125,355 | \$119,040 | \$18,960 | \$138,000 |
| 32 | HEALTH INSURANCE | | | | | | | |
| | 51XX | 54690 | \$847,559 | \$881,109 | \$997,334 | \$911,126 | \$77,648 | \$988,774 |
| 33 | DENTAL INSURANCE | | | | | | | |
| | 51XX | 54695 | \$57,670 | \$59,243 | \$62,179 | \$59,689 | \$4,311 | \$64,000 |

| Account Detail | FY11 Actual | FY12 Actual | FY13 Actual | FY13 Budget | 13-14 Change | FY14 Budget |
|---|------------------------|------------------------|------------------------|------------------------|-------------------------|------------------------|
| 34 LIFE INSURANCE 51XX 54700 | \$4,070 | \$3,990 | \$4,039 | \$4,250 | \$59,734 | \$63,984 |
| 35 TRAVEL, PROFESSIONAL 51XX 54720 | \$12,472 | \$12,115 | \$13,506 | \$14,500 | \$500 | \$15,000 |
| 36 PROFESSIONAL DUES 51XX 54730 | \$50 | \$174 | \$1,301 | \$2,500 | \$0 | \$2,500 |
| 37 INSTITUTES, CONFERENCES, MTGS 51XX 54750 | \$9,678 | \$12,024 | \$9,966 | \$4,000 | \$11,000 | \$15,000 |
| 38 OTHER EQUIPMENT 51XX 55170 | \$216,096 | \$225,701 | \$96,085 | \$245,000 | \$60,494 | \$305,494 |
| TOTAL FOOD PREPARATION & DISPENSING SERVICES | \$13,809,421 | \$14,007,083 | \$14,211,345 | \$14,010,189 | \$292,293 | \$14,302,482 |

SERVICE AREA DIRECTION

| | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 39 PROFESSIONAL 5001 51100 | \$293,719 | \$295,594 | \$299,081 | \$311,087 | \$12,443 | \$323,530 |
| 40 CLERICAL 5001 51110 | \$276,960 | \$156,872 | \$143,021 | \$192,576 | \$-32,567 | \$160,009 |
| 41 MAINTENANCE/MECHANICS/TECHS 5001 51120 | \$177,013 | \$287,099 | \$277,143 | \$214,558 | \$78,283 | \$292,841 |
| 42 CUSTODIAL OVERTIME 5001 51155 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 43 MAINT./MECH./TECH. OVERTIME 5001 51160 | \$296 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 44 OTHER CONTRACTED SERVICES 5001 52170 | \$139,607 | \$137,053 | \$142,922 | \$75,000 | \$75,000 | \$150,000 |
| 45 AUDITING 5001 52185 | \$6,382 | \$8,520 | \$8,280 | \$10,000 | \$0 | \$10,000 |
| 46 BIDS/ADVERTISING 5001 52210 | \$0 | \$0 | \$625 | \$1,500 | \$0 | \$1,500 |
| 47 MACHINE RENTAL-POSTAL & OTHER 5001 52370 | \$4,566 | \$3,491 | \$2,505 | \$15,000 | \$0 | \$15,000 |
| 48 SOFTWARE MAINTENANCE 5001 52380 | \$52,993 | \$52,992 | \$53,009 | \$53,000 | \$-1,000 | \$52,000 |
| 49 OFFICE 5001 53440 | \$6,043 | \$2,787 | \$2,499 | \$7,500 | \$0 | \$7,500 |
| 50 PRINTING 5001 53445 | \$6,662 | \$0 | \$0 | \$10,000 | \$2,000 | \$12,000 |

| Account Detail | | FY11 Actual | FY12 Actual | FY13 Actual | FY13 Budget | 13-14 Change | FY14 Budget |
|-------------------------------------|--|---------------------|---------------------|---------------------|---------------------|------------------|---------------------|
| 51 | POSTAGE/COURIER SERVICE | | | | | | |
| 5001 | 53450 | \$19,728 | \$7,694 | \$8,210 | \$7,000 | \$0 | \$7,000 |
| 52 | BULLETINS, GUIDES, ETC. | | | | | | |
| 5001 | 53476 | \$2,685 | \$3,744 | \$4,491 | \$7,500 | \$2,500 | \$10,000 |
| 53 | MEDICAL | | | | | | |
| 5001 | 53585 | \$12 | \$161 | \$0 | \$0 | \$0 | \$0 |
| 54 | OTHER | | | | | | |
| 5001 | 54170 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 55 | SOCIAL SECURITY | | | | | | |
| 5001 | 54675 | \$57,221 | \$56,577 | \$55,790 | \$59,224 | \$2,226 | \$61,450 |
| 56 | HEALTH INSURANCE | | | | | | |
| 5001 | 54690 | \$105,708 | \$105,309 | \$119,969 | \$117,980 | \$2,456 | \$120,436 |
| 57 | DENTAL INSURANCE | | | | | | |
| 5001 | 54695 | \$6,848 | \$6,693 | \$7,666 | \$7,173 | \$800 | \$7,973 |
| 58 | LIFE INSURANCE | | | | | | |
| 5001 | 54700 | \$1,193 | \$1,302 | \$1,271 | \$1,340 | \$80 | \$1,420 |
| 59 | TRAVEL, PROFESSIONAL | | | | | | |
| 5001 | 54720 | \$1,119 | \$2,371 | \$(207) | \$1,500 | \$-750 | \$750 |
| 60 | TRAVEL, TECHNICAL/SUPPORT STAFF | | | | | | |
| 5001 | 54725 | \$0 | \$0 | \$0 | \$500 | \$250 | \$750 |
| 61 | INSTITUTES, CONFERENCES, MTGS | | | | | | |
| 5001 | 54750 | \$198 | \$759 | \$0 | \$0 | \$0 | \$0 |
| 62 | COMPUTERS/BUSINESS EQUIPMENT | | | | | | |
| 5001 | 55805 | \$33,785 | \$65,205 | \$76,321 | \$45,000 | \$33,927 | \$78,927 |
| TOTAL SERVICE AREA DIRECTION | | \$1,192,738 | \$1,194,223 | \$1,202,596 | \$1,137,438 | \$175,648 | \$1,313,086 |
| Grand Total | | \$15,002,159 | \$15,201,306 | \$15,413,941 | \$15,147,627 | \$467,941 | \$15,615,568 |