

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3	Number			Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
5						
6	Revenue					
7						
8	47000		Federal Government			
9						
10	<i>47100</i>		<i>Federal Through State</i>			
11	47131		Vocational Education-Basic Grants to States	100,139.00	83,363.11	86,192.25
12	47141		Title I Grants to Local Education Agencies	989,815.00	1,165,134.24	1,003,249.72
13	47143		Special Education-Grants to States	1,253,343.00	1,429,089.46	1,121,331.00
14	47145		Special Education Preschool Grants	25,143.00	27,008.51	24,667.00
15	47146		English Language Acquisition Grants	26,064.00	45,050.00	30,101.98
16	47147		Safe & Drug-Free Schools - State Grants	1,287.00	1,650.00	1,650.00
17	47150		21st Century Community Learning		74,250.00	
18	47189		Eisenhower Professional Development State Grants	196,960.00	286,047.45	180,978.49
19	47301		COVID-19 Grant #1			
20	47302		COVID-19 Grant #2			
21	47307		COVID-19 Grant B	1,578,701.00	71,250.00	
22	47309		COVID-19 Grant D	89,000.00	137,000.00	
23	47310		COVID-19 Grant E			
24	47311		Race to the Top - ARRA			
25	47401		American Rescue Plan Act Grant	2,194,926.00	4,365,943.89	
26	47402		American Rescue Plan Act Grant	149,791.00	2,443.51	
27	47403		American Rescue Plan Act Grant	9,086.00		
28	47404		American Rescue Plan Act Grant	5,907.00	14,241.53	
29	47590		Other Federal through State	563,318.00	146,806.51	80,895.03

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account Number		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3				Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
30						
31			Total Federal Through State	7,183,480	7,849,278.21	2,529,065.47
32						
33	Total Revenue			7,183,480	7,849,278.21	2,529,065.47
34						
35	49000	Other Sources				
36	49800	Transfers In		700,000		
37						
38		Total Transfers In		700,000	0.00	0.00
39						
40	Total Revenues and Transfers In			7,883,480	7,849,278.21	2,529,065.47

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3	Number			Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
41						
42						
43	School Federal Projects Expenditures					
45	70000		Education			
47	71000		Instruction			
49	<i>71100</i>		<i>Regular Instruction Program</i>			
50	116		Teachers	1,116,185.00	1,404,218.00	430,196.00
51	163		Educational Assistants	62,709.00	278,205.60	55,193.00
52	189		Other Salaries and Wages	49,000.00	55,350.00	
53	195		Certified Substitute Teachers	5,090.00	19,630.00	8,490.00
54	198		Non-Certified Substitute Teachers	14,595.00	34,970.00	11,335.00
55	201		Social Security	72,235.00	109,657.33	32,024.40
56	204		State Retirement	98,349.00	144,411.76	39,982.00
57	206		Life Insurance	2,626.00	2,965.80	1,227.00
58	207		Medical Insurance	144,726.00	155,304.00	66,918.00
59	208		Dental Insurance	4,869.00	5,146.80	2,213.00
60	212		Employer Medicare	16,952.00	25,601.60	7,490.65
61	307		Communication			
62	399		Other Contracted Services			
63	429		Instructional Supplies	90,520.00	270,232.60	56,377.03
64	449		Textbooks	531,601.00	12,000.00	
65	471		Software	33,032.00	42,800.00	12,500.00
66	499		Other Supplies and Materials	5,839.00	15,232.41	
67	524		In-Service/Staff Development			

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3	Number			Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
68	599		Other Charges			
69	722		Regular Instruction Equipment	1,279,492.00	995,998.10	30,837.28
70						
71			Total Regular Instruction Program	3,527,820	3,571,724.00	754,783.36
72						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3	Number			Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
73	71200		<u>Special Education Program</u>			
74	116		Teachers	52,068.00	62,000.00	47,000.00
75	163		Educational Assistants	524,769.00	576,240.00	500,000.00
76	171		Speech Pathologist		20,000.00	20,000.00
77	189		Other Salaries & Wages	36,705.00	7,200.00	
78	195		Certified Substitute Teachers			
79	201		Social Security	35,364.00	42,880.00	42,500.00
80	204		State Retirement	36,086.00	37,242.00	35,500.00
81	206		Life Insurance	2,833.00	3,050.00	3,050.00
82	207		Medical Insurance	150,676.00	172,000.00	166,556.00
83	208		Dental Insurance	5,479.00	6,300.00	6,675.00
84	212		Employer Medicare	8,271.00	10,332.50	10,000.00
85	312		Contracts With Private Agencies		5,615.00	
86	322		Evaluation & Testing	10,639.00	13,368.75	
87	399		Other Contracted Services			
88	429		Instructional Supplies	18,035.00		
89	471		Software	21,911.00	5,000.00	
90	499		Other Supplies & Materials	10,276.00		
91	725		Special Education Equipment	49,474.00	13,983.13	
92						
93			Total Special Instruction Program	962,586	975,211.38	831,281.00
94						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3	Number			Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
95	71300		<u>Career and Technical Education Program</u>			
96	116		Teachers			
97	162		Clerical Personnel			
98	189		Other Salaries and Wages			
99	201		Social Security			
100	204		State Retirement			
101	212		Employer Medicare			
102	429		Instructional Supplies and Materials			
103	471		Software			
104	499		Other Supplies and Materials	7,000.00	7,000.00	7,000.00
105	730		Vocational Instruction Equipment	65,626.00	40,331.92	43,000.00
106						
107			Total Vocational Education Program	72,626	47,331.92	50,000.00
108						
109	Total Instruction			4,563,032	4,594,267.30	1,636,064.36

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3	Number			Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
110						
111	72000		Support Services			
112						
113	72120		<u>Health Services</u>			
114	105		Supervisor/Director			
115	189		Other Salaries & Wages			
116	131		Medical Personnel	371,335.00	498,548.00	
117	201		Social Security	22,496.00	30,909.98	
118	204		State Retirement	24,540.00	34,898.36	
119	206		Life Insurance		1,596.00	
120	207		Medical Insurance		78,943.60	
121	208		Dental Insurance		3,748.80	
122	212		Employer Medicare	5,261.00	7,228.95	
123	312		Contracts with Private Agencies			
124	355		Travel			
125	399		Other Contracted Services			
126	413		Drugs & Medical Supplies			
127	524		Staff Development			
128	599		Other Charges			
129	735		Health Equipment			
130	790		Other Equipment	0.00		
131						
132			Total Health Services	423,632.00	655,873.69	0.00
133						
134						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account Number		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3				Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
135						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3	Number			Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
136	72130		<u>Other Student Support</u>			
137	123		Guidance Personnel	15,945	13,500.00	
138	130		Social Workers	146,542.00	263,134.00	
139	169		Part-Time Personnel	2,812.00	30,280.00	
140	189		Other Salaries and Wages	123,159.00	131,658.00	36,378.00
141	201		Social Security	17,584.00	27,191.67	2,224.00
142	204		State Retirement	22,213.00	29,282.58	2,631.00
143	206		Life Insurance	479.00	800.00	
144	207		Medical Insurance	15,100.00	44,963.44	
145	208		Dental Insurance	1,011.00	1,875.00	
146	212		Employer Medicare	4,179.00	6,358.97	520.00
147	307		Communication	59,034.00	480.00	528.00
148	312		Contracts with Private Agencies	50,000.00		
149	355		Travel	7,564.00	15,807.43	14,836.13
150	399		Other Contracted Services	2,000.00	3,500.00	3,500.00
151	499		Other Supplies & Materials	21,247.00	69,875.00	
152	524		In Service/Staff Development	9,126.00	12,614.62	11,014.62
153	599		Other Charges	6,136.00	23,007.16	13,405.44
154	790		Other Equipment	3,080.00	13,750.00	3,291.50
155						
156			Total Other Student Support	507,211.00	688,077.87	88,328.69
157						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3	Number			Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
158	72210		<u>Regular Instruction Program</u>			
159	105		Supervisor/Director	84,292.00	94,100.00	72,100.00
160	161		Secretary (s)	23,558.00	24,519.00	24,519.00
161	189		Other Salaries & Wages	325,185.00	253,792.00	223,958.50
162	195		Certified Substitute Teachers			
163	198		Non-Certified Substitute Teachers			
164	201		Social Security	25,376.00	21,660.44	19,874.76
165	204		State Retirement	35,183.00	26,491.68	26,083.23
166	206		Life Insurance	580.00	320.00	320.00
167	207		Medical Insurance	25,403.00	23,894.00	27,928.00
168	208		Dental Insurance	1,248.00	756.00	756.00
169	212		Employer Medicare	6,136.00	5,390.97	4,649.14
170	307		Communication			
171	355		Travel	3,666.00	12,901.45	4,830.49
172	399		Other Contracted Services	111,250.00	240,250.00	
173	471		Software			
174	499		Other Supplies and Materials	992.00	4,100.00	1,850.00
175	524		In-Service/Staff Development	161,333.00	197,667.28	76,000.00
176	599		Other Charges			
177	709		Data Processing Equipment			
178	790		Other Equipment	7,003.00		2,786.30
179						
180			Total Regular Instruction Program	811,205	905,842.82	485,655.42
181						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3	Number			Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
182	72220		<u>Special Education Program</u>			
183	105		Supervisor/Director	64,385.00	70,000.00	65,000.00
184	124		Phsycological Personnel	4,800.00	4,800.00	
185	161		Secretary (s)	92,551.00	102,500.00	102,500.00
186	169		Part-time Personnel	28,117.00	22,000.00	22,000.00
187	189		Other Salaries & Wages			
188	201		Social Security	9,753.00	12,297.60	12,000.00
189	204		State Retirement	12,222.00	13,594.60	13,000.00
190	206		Life Insurance	319.00	350.00	350.00
191	207		Medical Insurance	18,181.00	22,100.00	16,500.00
192	208		Dental Insurance	881.00	910.00	900.00
193	212		Employer Medicare	2,684.00	2,919.60	2,800.00
194	307		Communication	1,122.00		
195	312		Contracts with Private Agencies	211,004.00	263,167.81	69,667.00
196	355		Travel			
197	399		Other Contracted Services			
198	499		Other Supplies and Materials			
199	524		In Service/Staff Development	29,168.00	41,250.00	10,000.00
200						
201			Total Special Education Program	475,187	555,889.61	314,717.00
202						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3	Number			Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
203	72230		<u>Career and Technical Education Program</u>			
204	162		Clerical Personnel			
205	201		Social Security			
206	204		State Retirement			
207	212		Employer Medicare			
208	355		Travel	852.00	800.00	800.00
209	524		In-Service/Staff Development	3,500.00	3,338.94	3,500.00
210						
211			Total Vocational Education Program	4,352	4,138.94	4,300.00
212						
213						
214	72250		<u>Technology</u>			
215	336		Maintenance & Repair Services - Equipment			
216	471		Software			
217	790		Other Equipment	227,090.00		
218						
219			Total Technology	227,090	0.00	0.00
220						
221						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3	Number			Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
222	72510		<u>Fiscal Services</u>			
223	399		Other Contracted Services	4,030.00		
224	471		Software			
225	790		Other Equipment			
226						
227			Total Fiscal Services	4,030	0.00	0.00
228						
229						
230						
231	72620		<u>Maintenance of Plant</u>			
232	336		Maintenance and Repair Services - Equipment			
233	399		Other Contracted Services			
234	499		Other Supplies & Materials			
235						
236			Total Maintenance of Plant	0.00	0.00	
237						
238						
239	72710		<u>Transportation</u>			
240	315		Contracts with Vehicle Owners		7,700.00	
241	425		Gasoline		2,000.00	
242	729		Transportation Equipment		73,025.38	
243						
244			Total Transportation	0.00	82,725.38	
245						
246						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3	Number			Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
247	73100		<u>Food Service</u>			
248	422		Food Supplies	0	5,608.88	
249						
250			Total Food Service	0	5,608.88	0.00
251						
252						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3	Number			Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
253	73300		<u>Community Services</u>			
254	116		Teachers		52,000.00	
255	163		Educational Assistsnts		8,000.00	
256	189		Other Salaries & Wages		241,995.00	
257	201		Social Security		18,723.69	
258	204		State Retirement		26,174.10	
259	206		Life Insurance			
260	207		Medical Insurance			
261	208		Dental Insurance			
262	212		Employer Medicare		4,378.93	
263	422		Food Supplies		1,104.00	
264	499		Other Supplies and Materials		978.00	
265	524		In Service/Staff Development		3,500.00	
266	599		Other Charges		0.00	
267						
268			Total Special Education Program	0	356,853.72	0.00
269						
270						
271						
272	76100		<u>Regular Capital Outlay</u>			
273	707		Building Improvements	186,876.00		
274						
275			Total Capital Outlay	186,876	0.00	0.00
276						
277						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3	Number			Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
278						
279						
280						
281	Total Education			7,202,615.00	7,849,278.21	2,529,065.47
282						
283	99000		Other Uses			
284						
285	99100		<u>Transfers Out</u>			
286	590		Transfers to Other Funds		0.00	0.00
287						
288			Total Transfers Out	0	0.00	0.00
289						
290						
291	TOTAL EXPENDITURES & TRANSFERS OUT			7,202,615	7,849,278.21	2,529,065.47
292						
293						
294						
295						
296			TOTAL REVENUE/TRNFRS IN	7,883,480	7,849,278.21	2,529,065.47
297			TOTAL EXPENDITUES/TRNFRS OUT	7,202,615	7,849,278.21	2,529,065.47
298			EFFECT ON FUND BALANCE	680,865	(0.00)	(0.00)
299						
300						
301			June 30 2022 Audited Beginning Fund Balance	310,897	991,762	991,762

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account Number		5/24/2024 10:15	2022-2023	2023-2024	2024-2025
3				Actual	Budget or	Requested and
4				Audit	Estimate	Recommendation
302						
303						
304						
305						
306			June 30 2023 Audited Ending Fund Balance	991,762	991,762	991,762
307						
308						
309						
310						
311						