



**Spartanburg County School District Number Seven
McCarthy/Teszler School
2013-2014 Budget**

	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Proposed 2013-2014
LOCAL REVENUE				
Local Property Tax including Delinquent	\$ 6,438,831	\$ 6,596,751	\$ 6,587,000	\$ 6,982,100
Interest Earnings	-	-	1,000	1,000
Tuition other LEA	431,455	778,500	378,265	785,000
Other	375			85,000
	\$ 6,870,661	\$ 7,375,251	\$ 6,966,265	\$ 7,853,100
STATE REVENUE				
Bus Drivers Salaries	\$ 136,654	\$ 133,566	\$ 115,000	\$ 100,000
Fringe Benefits	421,925	445,805	448,000	470,000
EFA	550,843	538,114	573,005	573,005
Receipts Other Governments (Tiers)	1,817,796	1,791,058	1,902,180	1,988,340
Merchants Inventory	86,876	86,876	87,000	87,000
Manufacturer's Depreciation	113,245	115,975	95,000	95,000
Other	5,482	16,664	94,500	13,000
	\$ 3,132,821	\$ 3,128,058	\$ 3,314,685	\$ 3,326,345
TOTAL REVENUE	\$ 10,003,482	\$ 10,503,309	\$ 10,280,950	\$ 11,179,445
TOTAL EXPENDITURES	\$ (8,613,003)	\$ (8,997,032)	\$ (9,643,712)	\$ (10,078,703)
Instruction	(6,249,791)	(6,349,312)	(7,122,993)	(7,002,521)
Supporting	(2,183,156)	(2,467,660)	(2,520,719)	(3,076,182)
Other	(180,056)	(180,060)		
OTHER FINANCING SOURCES (USES)	\$ (1,073,349)	\$ (923,061)	\$ (1,218,408)	\$ (1,274,000)
Total Expenditures and OFS	\$ (9,686,352)	\$ (9,920,093)	\$ (10,862,120)	\$ (11,352,703)
Fund Balance Change	317,130	583,216	200,000	(173,258)
ENDING FUND BALANCE	\$ 1,756,139	\$ 2,339,355	\$ 2,539,355	\$ 2,366,097
<i>Fund Balance as % Expenses</i>	18.1%	23.6%	23.4%	20.8%

ected FYE

Recommendation is to use this amount to fund the most pressing capital needs while still maintaining a 20% fund balance



Spartanburg County School District Seven
McCarthy/Teszler School
2013-2014 General Fund Budget
based on House version 4/25/13

REVENUES

Account	Description	FY13 Original	FY14	Difference
		Budget	Recommended	
187.000.000.011100.871	Ad Valorum Tax-Real Estate	\$4,842,000	\$5,012,100	\$170,100
187.000.000.011101.871	Ad Valorum Tax-Vehicles	850,000	1,050,000	200,000
187.000.000.011104.871	Delinquent Tax	320,000	320,000	0
187.000.000.012800.871	Revenue In Lieu Of Taxes	575,000	600,000	25,000
187.000.000.013200.871	Tuition Other Lea	378,265	785,000	406,735
187.000.000.015100.871	Interest Earned	1,000	1,000	0
187.000.000.021000.871	Receipts Other Government	143,757	85,000	(58,757)
187.000.000.031600.871	School Bus Driver Salary	115,000	100,000	(15,000)
187.000.000.031620.871	Revenue-Transportation W-Cp	13,000	13,000	0
187.000.000.031800.871	Fringe Benefit Employer Con	265,000	270,000	5,000
187.000.000.031810.871	Retiree Fringe Benefits	170,000	200,000	30,000
187.000.000.033150.871	EFA - TMH	265,400	265,400	0
187.000.000.033160.871	Speech Handicapped	12,300	12,300	0
187.000.000.033170.871	EFA - Homebound	14,500	14,500	0
187.000.000.033210.871	EFA - EH	99,400	99,400	0
187.000.000.033220.871	EFA - EMH	5,852	5,852	0
187.000.000.033230.871	EFA - LD	2,600	2,600	0
187.000.000.033240.871	EFA - Hearing Handicapped	0	0	0
187.000.000.033250.871	EFA - VH	3,100	3,100	0
187.000.000.033260.871	EFA - OH	12,853	12,853	0
187.000.000.033310.871	EFA - Autism	157,000	157,000	0
187.000.000.038200.871	Homestead Exemption	257,301	257,301	0
187.000.000.038250.871	Tier 3 Distribution	1,501,122	1,532,195	31,073
187.000.000.038300.871	Merchants Inventory Tax	87,000	87,000	0
187.000.000.038400.871	Manufactures Dep Reimb	95,000	95,000	0
187.000.000.052300.871	Transfer In From Special Revenue	149,013	198,844	49,831
187.170.000.052100.871	Transfer From General Fund	0	0	0
Total Revenues		\$10,335,463	\$11,179,445	\$843,982

mcampbell:
Assumes raising .5 mills countywide but giving MT .3 and SCAS .2

mcampbell:
Per SG analysis on 2101 at 45th day ADM

EXPENDITURES

Account	Description	FY13 Adjusted		FY14	Difference	
		Budget		Recommended		
100.115.110000.871	Salaries - Teachers	\$ 103,304		\$156,144	\$52,840	mccampbell: readd loving position
100.115.115000.871	Salaries - Aides	17,423		17,423	0	
187.000.115.120000.871	Salaries - Substitutes	12,000		12,000	0	
187.000.115.210000.871	Fringe-Insurance	16,270		17,279	1,009	
187.000.115.220000.871	Fringe-Retirement	28,777		29,041	264	
187.000.115.230000.871	Fringe-Fica	14,834		14,196	(638)	mccampbell: reduced based on trend
187.000.115.270000.871	Fringe-Workers Comp	2,133		2,041	(92)	
187.000.115.311000.871	Instructional Services	339,546		200,546	(139,000)	
187.000.115.410000.871	Supplies/Small Equipment	23,940		23,940	0	
187.000.115.445000.871	Tech Supplies/Software	8,030		8,030	0	
187.000.115.540000.871	Equipment	6,500		6,500	0	
187.000.121.110000.871	Salaries - Teachers	95,826		97,862	2,036	
187.000.121.110000.872	Salaries - Teachers	47,538		48,539	1,001	
187.000.121.115000.871	Salaries - Aides	75,636		59,570	(16,066)	
187.000.121.120000.871	Salaries - Substitutes	3,665		4,500	835	
187.000.121.210000.871	Fringe-Insurance	27,863		27,815	(48)	
187.000.121.210000.872	Fringe-Insurance	7,350		7,500	150	mccampbell: includes new requested behavior teacher and an interventionist
187.000.121.220000.871	Fringe-Retirement	20,292		25,342	5,050	
187.000.121.220000.872	Fringe-Retirement	7,202		7,596	394	
187.000.121.230000.871	Fringe-Fica	10,536		12,388	1,852	
187.000.121.230000.872	Fringe-Fica	3,637		3,713	76	
187.000.121.270000.871	Fringe-Workers Comp	1,515		1,781	266	
187.000.121.270000.872	Fringe-Workers Comp	523		534	11	
187.000.121.410000.871	Supplies/Small Equipment	3,619		3,619	0	mccampbell: includes new aide for new behavior class
187.000.121.445000.871	Tech Supplies/Software	215		215	0	
187.000.122.110000.871	Salaries - Teachers	1,053,887		1,139,654	85,767	
187.000.122.110000.872	Salaries - Teachers	36,863		37,764	901	
187.000.122.115000.871	Salaries - Aides	709,260		832,608	123,348	mccampbell: Readd Kiefel position and Jeter position
187.000.122.115000.872	Salaries - Aides	40,224		40,224	0	
187.000.122.120000.871	Salaries-Substitutes	58,000		58,000	0	
187.000.122.120000.872	Salaries-Substitutes	-		500	500	
187.000.122.210000.871	Fringe-Insurance	268,523		263,762	(4,761)	
187.000.122.210000.872	Fringe-Insurance	13,143		14,587	1,444	
187.000.122.220000.871	Fringe-Retirement	270,784		317,736	46,952	
187.000.122.220000.872	Fringe-Retirement	11,679		12,283	604	
187.000.122.230000.871	Fringe-Fica	139,777		155,315	15,538	
187.000.122.230000.872	Fringe-Fica	5,897		6,004	107	mccampbell: reduced based on trend
187.000.122.270000.871	Fringe-Workers Comp	20,098		22,333	2,235	
187.000.122.270000.872	Fringe-Workers Comp	848		863	15	
187.000.122.311000.871	Instructional Services	925,281		825,281	(100,000)	
187.000.122.313000.871	Student Services	600		600	0	
187.000.122.325000.871	Rent/Lease	12,954		12,954	0	
187.000.122.410000.871	Supplies/Small Equipment	6,025		6,025	0	
187.000.122.445000.871	Tech Supplies/Software	625		625	0	
187.000.123.110000.871	Salaries - Teachers	55,002		55,202	200	
187.000.123.120000.871	Salaries - Substitutes	400		750	350	
187.000.123.210000.871	Fringe-Insurance	760		776	16	
187.000.123.220000.871	Fringe-Retirement	7,823		8,756	933	mccampbell: includes FT interpreter increase plus addl interpreter at Dorman for HI students
187.000.123.230000.871	Fringe-Fica	4,033		4,280	247	
187.000.123.270000.871	Fringe-Workers Comp	580		615	35	
187.000.123.410000.871	Supplies/Small Equipment	2,500		2,500	0	
187.000.124.395000.871	Other Services	12,660		12,660	0	
187.000.125.110000.871	Salaries - Teachers	377,119		361,409	(15,710)	
187.000.125.115000.871	Salaries - Aides	32,438		93,079	60,641	
187.000.125.120000.871	Salaries-Substitutes	1,530		1,530	0	
187.000.125.210000.871	Fringe-Insurance	63,373		71,451	8,078	
187.000.125.220000.871	Fringe-Retirement	58,749		71,367	12,618	
187.000.125.230000.871	Fringe-Fica	30,285		34,885	4,600	
187.000.125.270000.871	Fringe-Workers Comp	4,355		5,016	661	
187.000.125.313000.871	Student Services	6,561		6,561	0	

Account	Description	FY13 Adjusted	FY14	Difference
		Budget	Recommended	
187.000.125.316000.871	Technology Services	1,405	1,405	0
187.000.125.323000.871	Repair Equipment	4,118	4,118	0
187.000.125.410000.871	Supplies/Small Equipment	1,907	1,907	0
187.000.125.445000.871	Tech Supplies/Software	4,265	4,265	0
187.000.126.311000.871	Instructional Services	-	70,000	70,000
187.000.126.410000.871	Supplies/Small Equipment	3,990	3,990	0
187.000.128.110000.871	Salaries - Teachers	383,967	382,616	(1,351)
187.000.128.110000.872	Salaries - Teachers	151,015	112,483	(38,532)
187.000.128.115000.871	Salaries - Aides	95,893	92,049	(3,844)
187.000.128.115000.872	Salaries - Aides	48,302	48,527	225
187.000.128.120000.871	Salaries - Substitutes	15,000	15,000	0
187.000.128.120000.872	Salaries-Substitutes	600	1,000	400
187.000.128.210000.871	Fringe-Insurance	53,287	44,993	(8,294)
187.000.128.210000.872	Fringe-Insurance	26,091	16,753	(9,338)
187.000.128.220000.871	Fringe-Retirement	72,065	76,633	4,568
187.000.128.220000.872	Fringe-Retirement	30,087	25,355	(4,732)
187.000.128.230000.871	Fringe-Fica	37,366	37,459	93
187.000.128.230000.872	Fringe-Fica	15,293	12,394	(2,899)
187.000.128.270000.871	Fringe-Workers Comp	5,373	5,386	13
187.000.128.270000.872	Fringe-Workers Comp	2,199	1,782	(417)
187.000.128.311000.871	Instructional Services	215,000	215,000	0
187.000.128.410000.871	Supplies/Small Equipment	6,300	6,300	0
187.000.128.420000.871	Textbooks	3,500	3,500	0
187.000.129.332000.871	Travel/Registration	2,100	2,100	0
187.000.137.110000.871	Salaries-Teachers	159,278	161,789	2,511
187.000.137.115000.871	Salaries-Assistants	25,724	9,040	(16,684)
187.000.137.120000.871	Salaries-Substitutes	3,500	3,500	0
187.000.137.210000.871	Fringe-Insurance	24,977	22,992	(1,985)
187.000.137.220000.871	Fringe-Retirement	27,974	27,282	(692)
187.000.137.230000.871	Fringe-Fica	14,420	13,336	(1,084)
187.000.137.270000.871	Fringe-Workers Comp	2,074	1,918	(156)
187.000.137.311000.871	Instructional Services	80,000	80,000	0
187.000.137.410000.871	Supplies/Small Equipment	7,746	7,746	(0)
187.000.137.445000.871	Tech Supplies/Software	6,018	6,018	0
187.000.161.110000.871	Salaries - Teachers	11,051	11,301	250
187.000.161.120000.871	Salaries-Substitutes	100	350	250
187.000.161.210000.871	Fringe-Insurance	949	970	21
187.000.161.220000.871	Fringe-Retirement	1,655	1,823	168
187.000.161.230000.871	Fringe-Fica	853	891	38
187.000.161.270000.871	Fringe-Workers Comp	123	128	5
187.000.161.372000.871	Au-Tuition	92,000	92,000	0
187.000.212.110000.871	Salaries	-	90,503	90,503
187.000.212.210000.871	Fringe-Insurance	-	15,000	15,000
187.000.212.220000.871	Fringe-Retirement	-	14,164	14,164
187.000.212.230000.871	Fringe-Fica	-	6,923	6,923
187.000.212.270000.871	Fringe-Workers Comp	-	996	996
187.000.212.410000.871	Supplies/Small Equipment	200	200	0
187.000.213.110000.871	Salaries	423,730	432,205	8,475
187.000.213.115000.871	Salaries	31,232	31,529	297
187.000.213.130000.871	Salaries - Overtime	578	578	0
187.000.213.210000.871	Fringe-Insurance	58,424	59,256	832
187.000.213.220000.871	Fringe-Retirement	71,358	72,665	1,307
187.000.213.230000.871	Fringe-Fica	40,244	35,520	(4,724)
187.000.213.270000.871	Fringe-Workers Comp	5,787	5,107	(680)
187.000.213.311000.871	Instructional Services	78,120	78,120	0
187.000.213.313000.871	Therapy-3 & 4 Year Olds	11,760	11,760	0
187.000.213.323000.871	Repair Equipment	4,175	4,175	0
187.000.213.332000.871	Travel	14,056	14,056	0
187.000.213.395000.871	Other Services	6,514	6,514	0
187.000.213.410000.871	Supplies/Small Equipment	5,650	5,650	0
187.000.214.110000.871	Salaries	47,639	38,964	(8,675)
187.000.214.210000.871	Fringe-Insurance	5,731	5,854	123

mcampbell:
Includes Byrd
and Thomas FTE
movement from
287 to help that
fund

Account	Description	FY13 Adjusted	FY14	Difference
		Budget	Recommended	
187.000.214.220000.871	Fringe-Retirement	7,146	6,098	(1,048)
187.000.214.230000.871	Fringe-Fica	3,644	2,981	(663)
187.000.214.270000.871	Fringe-Workers Comp	524	429	(95)
00.214.410000.871	Supplies/Small Equipment	4,100	4,100	0
187.000.215.313000.871	Pupil Services	28,889	28,889	0
187.000.215.323000.871	Repairs/Maintenance	1,500	1,500	0
187.000.215.332000.871	Travel/Registration	15,954	15,954	0
187.000.215.410000.871	Supplies/Small Equipment	230	230	0
187.000.221.332000.871	Travel/Registration	1,200	1,200	0
187.000.222.110001.871	Salaries-Librarians	44,152	41,257	(2,895)
187.000.222.115000.871	Salaries-Aides	28,226	27,827	(399)
187.000.222.120000.871	Salaries-Substitutes	323	323	0
187.000.222.120001.871	Salaries-Substitutes	500	500	0
187.000.222.130000.871	Salaries-Overtime	150	300	150
187.000.222.210000.871	Fringe-Insurance	9,149	9,343	194
187.000.222.210001.871	Fringe-Insurance	3,641	3,880	239
187.000.222.220000.871	Fringe-Retirement	4,263	4,452	189
187.000.222.220001.871	Fringe-Retirement	8,104	6,535	(1,569)
187.000.222.230000.871	Fringe-Fica	2,198	2,176	(22)
187.000.222.230001.871	Fringe-Fica	4,178	3,194	(984)
187.000.222.270000.871	Fringe-Workers Comp	316	313	(3)
187.000.222.270001.871	Fringe-Workers Comp	601	459	(142)
187.000.222.290001.871	Fringe-Other	65	65	0
187.000.222.410000.871	Supplies/Small Equipment	1,951	1,951	0
187.000.222.430000.871	Books	4,517	4,517	0
187.000.222.440000.871	Periodicals	503	503	0
187.000.224.110000.871	Salaries - Teachers	4,100	4,100	0
187.000.224.120000.871	Salaries-Substitutes	2,318	21,500	19,182
187.000.224.210000.871	Fringe-Insurance	320	300	(20)
187.000.224.220000.871	Fringe-Retirement	952	4,006	3,054
00.224.230000.871	Fringe-Fica	491	1,958	1,467
187.000.224.270000.871	Fringe-Workers Comp	71	282	211
187.000.224.312000.871	Instruction Prog Improvemen	5,320	5,320	0
187.000.224.332000.871	Travel/Registration	6,147	6,147	0
187.000.224.410000.871	Supplies/Small Equipment	2,180	2,180	0
187.000.231.260000.871	Fringe Benefit-Unemployment	10,000	10,000	0
187.000.231.318000.871	Audit Services	12,630	12,630	0
187.000.231.319000.871	Legal Services	12,000	12,000	0
187.000.233.110000.871	Salaries - Administration	76,942	78,481	1,539
187.000.233.111000.871	Salaries-Principals	97,489	99,439	1,950
187.000.233.111000.872	Salaries	40,426	41,234	808
187.000.233.115000.871	Salaries - Aides	55,808	56,253	445
187.000.233.115000.872	Salaries - Aides	-	13,400	13,400
187.000.233.120000.871	Salaries-Substitutes	-	1,500	1,500
187.000.233.120000.872	Salaries-Substitutes	-	350	350
187.000.233.210000.871	Fringe-Insurance	31,179	30,038	(1,141)
187.000.233.210000.872	Fringe-Insurance	3,844	7,402	3,558
187.000.233.220000.871	Fringe-Retirement	40,233	36,883	(3,350)
187.000.233.220000.872	Fringe-Retirement	6,125	8,605	2,480
187.000.233.230000.871	Fringe-Fica	20,740	18,029	(2,711)
187.000.233.230000.872	Fringe-Fica	3,093	4,206	1,113
187.000.233.270000.871	Fringe-Workers Comp	2,982	2,592	(390)
187.000.233.270000.872	Fringe-Workers Comp	445	605	160
187.000.233.323000.871	Repairs/Maintenance	245	245	0
187.000.233.332000.871	Travel	10,916	10,916	0
187.000.233.345000.871	Software/License	400	400	0
187.000.233.360000.871	Printing/Publishing	1,955	1,955	0
00.233.360360.871	Printing-Copier	14,145	14,145	0
00.233.395000.871	Other Services	150	150	0
187.000.233.410000.871	Supplies/Equipment<\$5000	11,812	11,812	0
187.000.233.640000.871	Dues/Fees	730	730	0
187.000.252.115000.871	Salaries-Secretaries	27,593	27,816	223

mcampbell:
Addl \$14000 for PD
subs for 4 days

Account	Description	FY13 Adjusted	FY14	Difference
		Budget	Recommended	
187.000.252.210000.871	Fringe-Insurance	9,149	10,485	1,336
187.000.252.220000.871	Fringe-Retirement	4,139	4,353	214
187.000.252.230000.871	Fringe-Fica	1,785	2,128	343
187.000.252.270000.871	Fringe-Workers Comp	303	306	3
187.000.254.110000.871	Salaries-Maintenance	64,139	62,799	(1,340)
187.000.254.110004.871	Salaries - Custodians	122,787	116,309	(6,478)
187.000.254.130000.871	Salaries-Overtime	1,510	1,510	0
187.000.254.130004.871	Salaries-Overtime	3,400	3,400	0
187.000.254.210000.871	Fringe-Insurance	7,344	15,873	8,529
187.000.254.210004.871	Fringe-Insurance	14,952	13,680	(1,272)
187.000.254.220000.871	Fringe-Retirement	5,378	10,064	4,686
187.000.254.220004.871	Fringe-Retirement	15,651	18,734	3,083
187.000.254.230000.871	Fringe-Fica	2,772	4,920	2,148
187.000.254.230004.871	Fringe-FICA	8,068	9,158	1,090
187.000.254.270000.871	Fringe-Workers Comp	399	707	308
187.000.254.270004.871	Fringe-Workers Comp	1,160	1,317	157
187.000.254.290000.871	Fringe-Other	975	975	0
187.000.254.321000.871	Utilities-Water/Sewer	27,676	27,676	0
187.000.254.321001.871	Waste Collection	2,042	7,000	4,958
187.000.254.322000.871	Cleaning Services	9,144	9,144	0
187.000.254.323000.871	Repairs/Maintenance	56,307	56,307	0
187.000.254.324000.871	Insurance	12,000	12,000	0
187.000.254.325000.871	Property Rent	946	946	0
187.000.254.329000.871	Other Property Services	10,005	10,005	0
187.000.254.340000.871	Communications	8,720	8,720	0
187.000.254.410000.871	Supplies/Small Equipment	27,086	27,086	0
187.000.254.410004.871	Custodial - Supplies/Small Equipment	23,887	23,887	0
187.000.254.470000.871	Heating	33,390	33,390	0
187.000.254.470001.871	Utilities - Electricity	84,800	84,800	0
187.000.255.110000.871	Salaries-Transportation	405,000	450,000	45,000
187.000.255.115000.871	Salaries-Bus Drivers	2,550	2,550	0
187.000.255.130000.871	Salaries Overtime	53,336	100,000	46,664
187.000.255.210000.871	Fringe-Insurance	77,763	93,952	16,189
187.000.255.220000.871	Fringe-Retirement	68,395	86,474	18,079
187.000.255.230000.871	Fringe-Fica	35,258	42,270	7,012
187.000.255.270000.871	Fringe-Workers Comp	5,070	6,078	1,008
187.000.255.290000.871	Fringe Benefits-Other	113	113	0
187.000.255.323000.871	Repairs/Maintenance	1,804	1,804	0
187.000.255.331000.871	Transportation-3 & 4 Yr Old	18,023	18,023	0
187.000.255.332000.871	Travel/Registration	5,100	5,100	0
187.000.255.339000.871	Student Vocational Travel	5,204	5,204	0
187.000.255.410000.871	Supplies/Small Equipment	1,918	1,918	0
187.000.257.395000.871	Other Services	200	200	0
187.000.258.110000.871	Salaries - SRO	10,200	30,000	19,800
187.000.258.220000.871	Fringe-Retirement	-	4,695	4,695
187.000.258.230000.871	Fringe-Fica	-	2,295	2,295
187.000.258.270000.871	Fringe-Workers Comp	-	330	330
187.000.264.332000.871	Travel/Registration	1,121	1,121	0
187.000.264.350000.871	Advertising	50	50	0
187.000.412.720000.871	Payment-To Other Government	250,000	250,000	0
187.000.420.710000.871	Transfer To General Fund	(581,170)	(173,258)	407,912
187.000.420.710001.871	District 7 Administrative Services	150,000	150,000	0
187.000.423.710000.871	Transfer To Debt Service	872,921	874,000	1,079
187.170.122.110000.871	Salaries-Teachers	41,087	25,000	(16,087)
187.170.122.115000.871	Salaries-Aides	68,603	42,000	(26,603)
187.170.122.130000.871	Salaries-Overtime	50	0	(50)
187.170.122.220000.871	Fringe-Retirement	16,043	10,486	(5,558)
187.170.122.230000.871	Fringe-Fica	8,395	5,126	(3,270)
187.170.122.270000.871	Fringe-Workers Comp	930	737	(193)
187.170.122.410000.871	Supplies/Materials	2,000	2,000	0
187.170.255.110000.871	Salaries-Summer Transport	18,000	0	(18,000)
187.170.255.220000.871	Fringe-Retirement	2,631	0	(2,631)

Account	Description	FY13 Adjusted	FY14	Difference
		Budget	Recommended	
187.170.255.230000.871	Fringe-Fica	1,377	0	(1,377)
187.170.255.270000.871	Fringe-Workers Comp	198	0	(198)
187.170.255.331000.871	Transportation	-	25,000	25,000
		<u>\$ 10,335,463</u>	<u>\$ 11,179,445</u>	<u>\$ 843,982</u>

Over/(short)

\$0