

SECTION VI--PREPARATION OF BUDGET

**ILLUSTRATION 4
 BUDGET WORKSHEET OF EXPENSES BY OBJECT BY FACILITY
 COMPARATIVE STATEMENT OF COSTS AND PERCENT
 BY MAJOR OBJECT GROUPING BY FACILITY**

	TOTAL		FACILITY A		FACILITY B		FACILITY C	
	Costs	Percent	Costs	Percent	Costs	Percent	Costs	Percent
Salaries								
Employee Benefits								
Purchased Services								
Supplies and Materials								
Capital Acquisitions*								
Other Expenditures								
TOTALS								

* Capital acquisitions in excess of \$1,000 should not be budgeted in the General Fund as required by SDCL 13-16-3, 13-13-37 and 13-16-6, except those purchased from minor grants. See accounting interpretation No. 13 in section XII of this manual.