

Sargent School District Re-33J

***Fiscal Year 2011 Final Budget
(2010-2011)***

With assumptions, highlights and budgeted revenue/expenditure details
for the following funds:

General	Fund 10
Insurance	Fund 18
Preschool	Fund 19
Capital Reserve	Fund 21
Federal Programs	Fund 22
Pupil Activity	Fund 23
Bond Redemption	Fund 31
Bond Redemption-03	Fund 32
Special Building	Fund 41
Food Service	Fund 51
Trust & Agency	Fund 74

January, 2011

Sargent School District 2010-2011 (FY 11) Budget

Caution. Colorado schools are still absorbing the fiscal impact of ten years of below-inflation increases in state funding (1990-1999) combined with the escalating costs of state mandates and education reform.

Additionally, Colorado's tax structure restricts state funding for K-12 public education. The lethal combination of federal mandates, the Gallagher and Doug Bruce amendments and the general assembly's own 6% limitation continue to take their toll. The 2000 passage of Amendment 23 gives help in terms of the required 1% above inflation/growth in state school funding. However, that is in jeopardy in view of state budget cuts due to revenue shortfalls.

It is wise to remember, too, that school budgets are always subject to rescission depending upon the state's cash flow.

Timeline. According to state statute, the FY 11 Proposed Budget must be presented to the Board of Education by May 31, 2010. Districts then have 10 days to publish public notice of a budget hearing. The board of education has until June 30th to adopt the FY 11 budget. The Board may, however, amend the FY 11 budget up until January 31, 2010. As per the above, this proposed budget assumes the following specific timeline:

May 24	Presentation of proposed FY 11 budget to Board of Education
May 26/6/ 10	Public notice of budget hearing published in Monte Vista Journal
June 28	Budget hearing at 7:00 pm
June 28	Formal adoption (with any revisions resulting from public comment)
October	Audited fund balances and pupil counts available
Jan. 31	Last date to amend FY 2011 budget

Definition. Budgeting is a process by which an organization has an opportunity to align its resources with its purposes.

Assumptions. School finance is a complex issue. Many factors interact to impact decisions relative to allocating available resources to meet current needs. The following assumptions are given as a means of identifying some of the issues involved in the preparation of this budget.

Possible State Recision(s)

School budgets are always subject to rescission depending upon the state's cash flow. For fiscal year 10-11 the rescission amount equals \$100,734.64 which is covered through the Educational Jobs Fund. This represents a 2.92% reduction in funding. Based on the state stabilization factor, Sargent's budget was reduced by 6.35%. Total reduction = 9.27% for FY11.

Funded Pupil Count

This budget is based on an October, 2010 FTE count of 477.2. The five-year average, results in an averaged FPC of 461.8. This includes a preschool FTE count of 12.5, and a full day kindergarten factor of 2.9. The following recaps Sargent's October FTE K-12 pupil count history:

2010---459.5	2006—408.5	2002—384.5	1998—411.0
2009---448.0	2005—403.5	2001—403.5	1997—415.0
2008---454.5	2004—417.0	2000—377.0	1996—447.0
2007—451.0	2003—405.0	1999—418.5	1995—421.5

Since preschool/kindergarten students only count for .5 FTE, actual student counts are higher.

It should be noted that the population of school-aged children in the San Luis Valley is decreasing; however, Sargent is viewed as a progressive district in terms of quality programming for children and 58% of Sargent students reside in surrounding districts.

Note: A decrease in pupils on the October count means a commensurate loss in revenue, an increase in pupils means a gain in revenue. However, the gain/loss does not equal Per Pupil Revenue (PPR) figures due to the finance formula's sliding scale.

CDE is predicting 171.2 at-risk students, as determined by the number of students meeting federal poverty guidelines. This is an increase of 23.3 students from the previous year.

This budget assumes state funding of 12.5 FTE Colorado Preschool Program slots and 0.5 FTE special education preschool students. The Sargent School District annually transfers to the preschool organization the amount of revenue generated by these students calculated at the state PPOR rate --12.5 FTE X \$7,261.45 = \$90,768.13 for FY 11. The 12.5 CPP slots are projected on the CDE funding projection. The special education preschool slot is included in the overall district FTE projection.

Beginning Fund Balance (BFB)

Audited beginning fund balances and their associated years are detailed below:

		2002/03	220,059		
2010/11	1,159,875	2001/02	93,534		
2009/10	1,194,875	2000/01	<132,000>		
2008/09	956,213	999/00	<119,298>		
2007/08	900,376	1998/99	5,324		
2006/07	597,953	1997/98	44,384		
2005/06	441,990	1996/97	303		
2004/05	270,636	1995/96	<2,324>		
2003/04	220,039	1994/95	88,591		

The ebb and flow of beginning fund balances are due to fluctuations in the number of district personnel employed in any given year plus school and district spending patterns.

Beginning fund balances are calculated on an accrual concept. For instance, if the district were forced to close its doors at the end of the budget year (June 30), it would still owe teachers a paycheck for July and August. The BFB is calculated with this reserve of salary monies in mind. Actual cash balances are higher than the audited BFB.

Projected Figures (CDE Projection)

October 1 Funded Pupil Count	477.2	
Per Pupil Funding (incl Cap Res)	\$7,261.45	
Assessed Valuation	\$29,231,604	
Property Tax Revenues	\$789,253.31	22%
Specific Ownership Taxes	\$ 85,826.26	3%

State Equalization	\$2,590,086.42	75%
Total Program Funding	\$3,465,165.99	100.0%

A school district's annual PPR is based on a formula that includes sliding scales for district size, area cost of living, personnel costs, and number of at-risk students.

These figures do not include other forms of revenue; i.e., interest income, miscellaneous local income, transportation mill-levy override revenue, specific ownership tax derived from the bond redemption fund, grant funds and categorical reimbursements (partial) for transportation, vocational and special education.

Bond Redemption Funds

The bond redemption mill levy correlates to annual assessed valuation and all revenues are treated separately from general fund revenues.

Matching Bond for BEST Construction Project

In November of 2008, voters approved a \$5,000,000 bond to compliment the BEST grant funding for capital construction with a repayment cost of up to \$9,075,640. The debt shall bear interest at a maximum net effective interest rate not to exceed 6.5%. This debt will be effective for 20 years. The project was completed during the 2010-11 school year.

Mill Levy Override

In November 2000 the Sargent School District electorate passed with 69% of the vote a mill levy override for general fund taxes to be increased by \$75,000 annually beginning with the 2000/01 fiscal year and for each fiscal year thereafter to provide funds to purchase a bus and/or other capital needs. For the next two years the mill levy override will be used to purchase technology needs for the district. The third year the funds could be used to purchase a bus if needed. The following purchases have been made from this fund:

CY 2001	\$82,111	65 Pass International Bus and 15-Pass Van
CY 2002	\$74,230	71 Pass Bluebird Bus and 12-Pass Wheelchair Bus (used)
CY 2003	\$72,825	7 -Passenger International Bus
CY 2004	\$50,860	15 Passenger Wheelchair Bus
CY 2005	\$66,550	65 Passenger Bus
CY 2006	\$71,488	65 Passenger Bus
CY 2007	\$78,338	65 Passenger Bus
CY 2008	\$75,000	technology purchases
CY 2009	\$75,000	technology purchases
CY 2010	\$75,000	technology purchases

NOTE: in CY 2010 an expenditure of \$82,014 from general fund was made to purchase a 65 Passenger Bluebird bus

Investment Income

Depending upon rates, \$3,400 in general fund interest income is projected.

E-Rate

Ronna Cochran does an excellent job keeping the district current with federal E-Rate applications and processing. The following applies for FY 11

- Funding Request Numbers have been received for Verizon, Qwest (local and long distance) and Amigo.Net (Zero Error Network).
- Amigo Net has contact for \$14,400—70% will be paid by E-Rate directly to Amigo (\$10,080) and Sargent will owe 30% (\$4,320)
- Qwest monthly bills will be paid at 70% by E-Rate and we will be reimbursed at the end of June 2010.
- Verizon monthly bills will be paid at 70% by E-Rate and Sargent will be reimbursed at the end of June 2010

Contingency

State statute no longer requires a 3% reserve for “act of God” emergencies. However, the district will continue to maintain a 3% reserve for the FY2011. In addition, the district will work toward adequate cash reserves that will help avoid the cyclical nature of Colorado school finance. Lean years in state funding can cause program and employee cutbacks. Reserve funding can be a means of maintaining program and employee levels during those times. The district has made significant gains in reserve balances since FY 01. Additionally, statute requires board resolution for any amount expended that reduces reserves below Beginning Fund Balance amounts.

Cash Flow and Borrowing

State equalization monies are received on the 25th of each month and the district payday is on the 28th of each month. This proposed budget projects NO cash flow loans from the state treasurer’s office. Sargent loan history is summarized below:

FY 11--\$0	FY 04--\$0	FY 99--\$450,000
FY 10--\$0	FY 03--\$0	FY 98--\$311,465
FY 09--\$0	FY 02--\$0	FY 97--\$292,683
FY 08--\$0	FY 01--\$250,000	FY 96--\$295,700
FY 07--\$0	FY 00--\$450,000	
FY 06--\$0		
FY 05--\$0		

Local property taxes are not received until the last third of the budget period (March, April, May, June) which also impacts the budget year cash flow.

Capital/Insurance Statutory Requirement

State statute no longer mandates in FY 11 an expenditure per FTE student for capital/insurance outlay. However, the district will maintain at previous levels. The total general fund transfer for these two areas is \$210,509 an expenditure of \$439.57 per student.

Instructional Supplies Statutory Requirement

State statute no longer mandates in FY 2011 an expenditure per FTE pupil for instructional supplies. The district will continue to maintain this line item in the budget. This proposed budget estimates \$42,383 for instructional supplies or \$88.50 per student.

Building Budgets

This budget contemplates a decrease in discretionary funds for building budgets.

Textbooks

\$12,000 has been budgeted for textbook purchases—\$10,000 for elementary textbooks and \$2,000 for secondary textbooks. However, principals can choose to divert money from their building budgets to accommodate increased textbook needs.

Health Insurance

The Sargent School District is part of the self-funded San Luis Valley Combined Educators Health Plan. Since it is a non-profit organization, individual and family premiums are generally lower than in other plans. The single monthly premium will be \$430 and family premium \$974.

Salaries and Benefits

Salaries and benefits account for 58% of the total budget, roughly compare-able to other Colorado school districts of similar size.

TABOR Restrictions

Sargent School District voters have authorized our school district to collect, retain and expend all revenues including grants and other funds collected, notwithstanding the limitations of Article X, Section 20 of the Colorado Constitution, provided, however, that no property tax mill levy shall be increased at any time nor shall any new tax be imposed without the prior approval of voters.

Additional Challenges and Considerations

This budget included many challenges brought on by an unprecedented reduction in state funding. The following are some of the areas from which savings were realized by eliminating or reducing:

- Secondary Principal salary/benefits \$78,342
- Infinite Campus Administrator \$18,000
- 3 Paraprofessional positions \$28,806
- HS Shop position to 3/7 time \$15,427
- Elementary Music salary/benefits \$14,807 (1 ½ FTE to 1)
- Freeze salary schedules across the board \$28,566
- Cash stipends in lieu of insurance reduction \$14,400 (276 to \$150)
- Background checks \$750
- Overtime pay \$13,512

○ Assistant Coaches	\$6,000
○ Curriculum development	\$15,000
○ Athletic secretary	\$1,200
○ Concessions sponsor	\$1,200
○ Stipend for gate duty	\$1,500
○ Stipend for clock	\$1,800
○ Reduction of field trips	\$7,100
○ Reduction of budgets (classroom/textbook/supply)	\$30,000

A voluntary retirement option was offered to four teachers who qualified. Two teachers accepted the option to retire, therefore helping to reduce our salary budget.

With the construction of a new building, utility costs will be unknown until we have operated the building for a one year period of time.

In November, ballot issues could significantly reduce revenue for property and specific ownership taxes.

FY 11 Budget Highlights

- Based on a funded pupil count of 477.2
- Details state funded per pupil revenue of \$7,261.45
- Provides for a district contingency fund of \$1,028,349.
- Provides \$439.57 per student for capital insurance outlay
- Provides \$88.50 per student for instructional supplies
- The general fund appropriation of \$4,478,757
- Local property and specific ownership taxes fund 25% of total program funding. State funds provide the remaining 75%
- Projects no need for state cash flow loan

**Sargent School District RE-33J
Rio Grande County
Report of Adopted Budget
Fiscal Year 2010/2011**

Appropriation Resolution

Be it resolved by the Board of Education of Sargent School District RE-33J in Rio Grande County that the amounts shown in the below schedule be appropriated to each fund as specified in this Preliminary Budget for the ensuing fiscal year beginning July 1, 2010 and ending June 30, 2011.

<u>Fund</u>	<u>Appropriation</u>
General	\$4,478,757
Governmental Program	184,768
Capital Reserve	430,075
Insurance Reserve	80,509
Preschool	91,825
Pupil Activity	
Trust and Agency	250,000
Special Revenue	250,000
Bond Redemption	315,200
Food Service	186,663
Total Appropriation	\$6,267,797

Date of Adopted Budget:

January 24, 2011

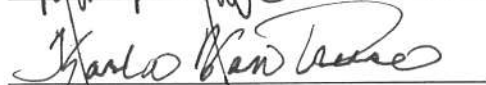
Board President Signature



Board Secretary Signature



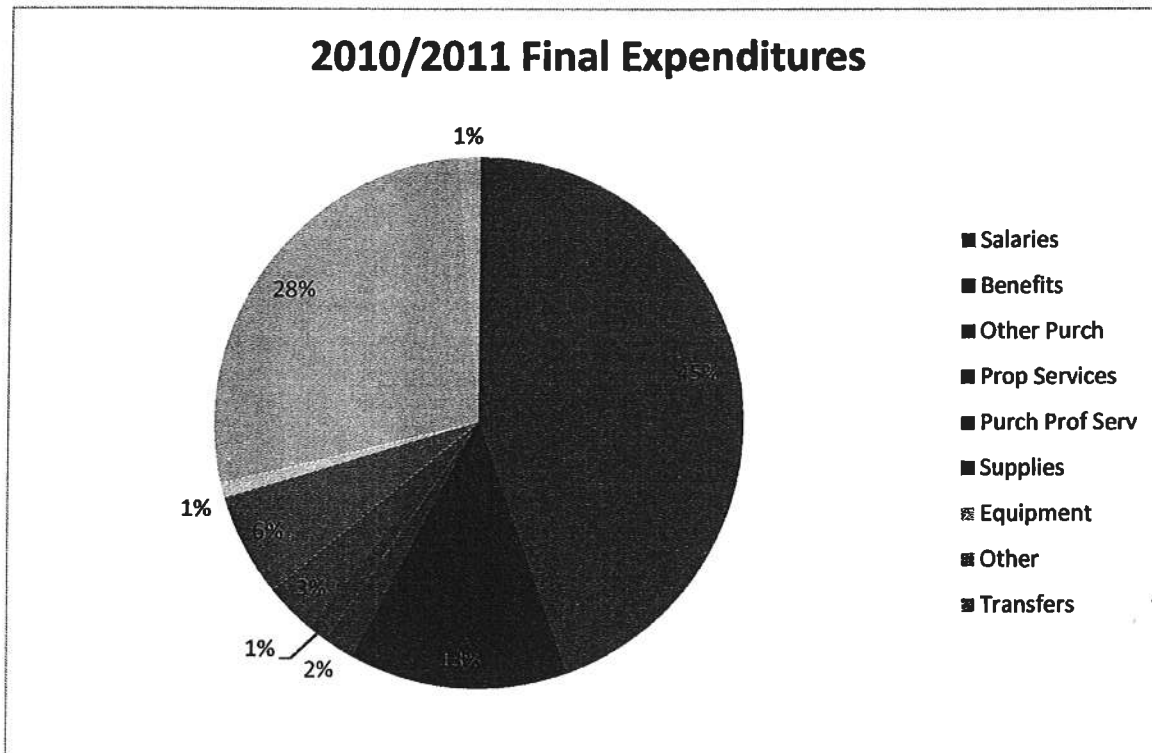
Board Treasurer Signature



Preliminary Draft

	2009/2010	2010/2011	2010/2011 Final	Variance of Prelim vs. final
Revenues:	4,516,508.00	4,468,014.00	4,478,757.00	-10,743.00
Expenditures:	09/10	10/11 Prelim	10.11 Final	
Salaries	2,155,536.00	1,935,289	1,995,157.00	-59,868.34
Benefits	600,578.00	592,568	595,089.64	-2,521.30
Other Purch	84,853.00	84,993	89,993.00	-5,000.00
Prop Services	41,744.00	50,600	50,600.00	0.00
Purch Prof Serv	149,237.00	134,758	141,758.00	-7,000.00
Supplies	329,018.00	276,472	279,101.00	-2,629.00
Equipment	59,103.00	41,470	41,470.00	0.00
Other	1,044,439.00	1,299,864	1,227,217.00	72,647.00
Transfers	52,000.00	52,000	58,371.00	-6,371.00
	4,516,508.00	4,468,014.00	4,478,757.00	-10,743.00

Difference: 0.00



Sargent School District RE-33J
FY 09, 10 & 11 General Fund Budget Comparisons

	FY 09	FY 10	FY 11	FY 09	FY 10	FY 11
General Fund Revenue						
Beginning Fund Balance				900,376	956,213	1,159,875.00
Revenue from Local Sources						
Property Taxes	711,901	768,154	789,253			
Specific Ownership Taxes	144,994	114,926	85,826			
Mill Levy Override Taxes	75,000	75,000	75,000			
County Penalties/Interest	2,000	2,000	2,000			
Investment Earnings	35,000	10,000	10,000			
Other Local	460	16,231	16,230			
Total				969,355	986,311	978,309.00
Revenue from State Sources						
State Equalization	2,583,015	2,815,689	2,590,086			
Vocational Educ Business	7,200	7,200	7,200			
Vocational Educ CISCO	7,200	7,200	-			
Exceptional Children	-	-	-			
Transportation	23,484	23,484	29,542			
Medicaid	2,000	200	-			
Total				2,622,899	2,853,773	2,626,828.00
Revenue from Federal Sources						
Mineral Lease				200	200	200.00
Forest Service Lands				-	21,908.00	15,879.00
Total General Fund Revenues (Including BFB)				4,492,830	4,818,405	4,781,091.00
Less Allocation to Capital Reserve				-214,925	-125,000	(130,000.00)
Less Allocation to Insurance Reserve				-80,509	-80,509	(80,509.00)
Less Allocation to Preschool Fund				-88,330	-96,388	(91,825.00)
Net Revenue				4,109,066	4,516,508	4,478,757.00
General Fund Expenditures						
Salaries				2,101,320	2,155,536	1,995,157.00
Benefits (PERA/Medicare/HealthIns)				571,482	600,578	595,090.00
Purchased Prof/Tech Services (legal, audit, etc.)				64,153	84,853	89,993.00
Purchased Property Services (sewer, water, disposal, repairs, etc.)				38,320	41,744	50,600.00
Other Purchased Services (travel, postage, telephone, etc.)				149,675	149,237	141,758.00
Supplies/Materials				300,131	329,018	285,472.00
Capital Outlay (misc equip not related to cap res expenditures)				27,595	59,103	41,470.00
Other Expenses (dues, etc.)				15,439	16,839	17,342.00
Transfers (activity-\$30,000, food service-\$20,000, projects-\$2,000)				80,500	52,000	52,000.00
TABOR Reserve				131,526	131,526	131,526.00
Contingency Reserve				628,925	824,687	1,028,349.00
Fiscal Emergency Reserve				-	71,387	-
BEST Reserve				-	-	50,000.00
Total Expenditures				4,109,066	4,516,508	4,478,757.00

**Sargent School District RE-33J
Revenues/Expenditures for Other Funds
Comparisons of FY 2009, 2010 2011**

Governmental Program (General fund transfer of \$7,028)	FY 2009	FY 2010	FY 2011
Gifted & Talented	8,400	6,973	6,973
Carl Perkins	10,000	10,000	10,000
Title I Education Improvement Act	71,507	84,395	80,944
Title II Teacher Quality	17,676	18,685	18,129
Title II Technology	732	770	266
Title III English Language Learner	-	2,440	2,680
Title IV Safe/Drug Free Schools and Communities	1,773	1,395	-
Title V Innovative Programs	596	-	-
Title VI Rural Education Achievement Program (REAP)	36,274	35,658	35,658
ARRA	-	30,118	30,118
Total	146,958	190,434	184,768
Capital Reserve (see next page for detail)	245,000	125,075	430,075
Insurance Reserve (Worker's Comp, liability, auto, E&O, etc.)	80,509	80,509	80,509
Preschool Fund	88,330	96,388	91,825
Pupil Activity (General fund transfer of \$30,000)			
Expected Revenues/Expenditures:			
Trust & Agency	250,000	250,000	250,000
Special Revenue	250,000	250,000	250,000
Special Building Fund			
Bond Redemption Principal and Interest	548,000	548,000	315,200
Food Service (General fund transfer of \$21,343)			
Expected Revenues/Expenditures	180,524	186,775	186,663
Total Other Funds	1,789,321	1,727,181	1,789,040
Total General Fund	4,109,066	4,516,508	4,478,757
Grand Total Appropriation	5,898,387	6,243,689	6,267,797

**Sargent School District RE-33J
Capital and Insurance Reserve
Comparison of FY 2009, 2010 & 2011**

Insurance Reserve Fund	FY 2009	FY 2010	FY 2011	FY 2009	FY 2010	FY 2011
Property/Casualty Coverage	29,740	29,740	29,740			
Unemployment Insurance	5,000	5,000	5,000			
Worker's Compensation Insurance	41,702	41,702	41,702			
Other Insurance	4,067	4,067	4,067			
Subtotal				80,509	80,509	80,509.00
Less Carryover				0	0	-
Total Insurance Reserve Gen Fund Trans Needed				80,509	80,509	80,509.00

Capital Reserve Fund	FY 2009	FY 2010	FY 2011	FY 2009	FY 2010	FY 2011
Bus Purchase	-	-				
Technology	235,000	108,000	108,000			
Equipment	10,000	10,000	10,000			
Discretionary Projects		7,075	12,075			
Technology Reserve			87,000			
Facility Reserve			213,000			
Subtotal				245,000	125,075	430,075.00
Less Carryover				-30,000	0	(300,000.00)
Less Projected Interest				-75	-75	-75.00
Total Capital Reserve General Fund Transfer Needed				214,925	125,000	130,000.00

General Fund—Revenue

Account	Description	10.11 Prelim	10.11 Final	
10-000-00-0000-1110-000-0000	Property Taxes	839,595	864,253	(24,658.35)
10-000-00-0000-1120-000-0000	Specific Ownership Taxes	104,444	85,826	18,618.00
10-000-00-0000-1140-000-0000	Del.penalties & Int. On Taxes	2,000	2,000	-
10-000-00-0000-1500-000-0000	Earnings On Investments	10,000	10,000	-
10-000-00-0000-1900-000-0000	Other Revenue Local Sources	16,230	16,230	-
10-000-00-0000-1905-000-0000	Beg Fund Balance	1,159,875	1,159,875	-
10-000-00-0000-2010-000-0000	Mineral Leases	200	200	-
	Forest Land	-	15,879	(15,879.00)
10-000-00-0000-3110-000-0000	Equalization	2,606,208	2,590,086	16,122.00
10-000-00-0000-3120-000-3120	Vocational Ed Business	7,200	7,200	-
10-000-00-0000-3121-000-3120	Vocational Ed Cisco	-	-	-
10-000-00-0000-3130-000-3130	Exceptional Children's Ed Act	-	-	-
10-000-00-0000-3160-000-3160	Transportation	23,484	29,542	(6,058.00)
10-000-00-0000-4010-000-9003	Medicaid	-	-	-
10-000-00-0000-5618-000-0000	Allocation To Insur Reserve	-80,509	(80,509)	-
10-000-00-0000-5621-000-0000	Allocation To Capital Reserve	-130,000	(130,000)	-
10-000-00-0000-5819-000-3141	Allocation To Pre-school Fund	-90,713	(91,825)	1,112.50
		4,468,014	4,478,757	(10,742.85)

General Fund--Salaries 0100

Account	Description	09.10 Amended	10.11 Prelim	10.11 Amended	Variance Prelim vs. Amended
10-100-10-0010-0100-201-0000	Elem Teacher Salary	544,980	533,970	543,533	-9,563
10-100-10-0010-0100-400-0000	Elem Para	13,952	0	19,156	-19,156
10-100-10-0010-0120-204-0000	Elem Substitute Salary	20,562	20,562	38,665	-18,103
10-100-10-0010-0150-200-0000	Elem Extra Duty	0	0	0	0
10-100-10-0010-0190-201-0000	Elem Leave Buy Back	1,910	1,910	1,910	0
10-100-12-0600-0100-401-0000	Elem ESL Parapro	20,416	19,144	19,431	-287
10-100-12-1700-0100-416-3130	Elem Sped Para Salary	15,538	15,538	13,517	2,021
10-100-20-2130-0100-233-0000	Nurse Salaries	34,741	34,741	35,262	-521
10-100-20-2130-0120-632-0000	Nurse Sub Salary	1,000	1,000	1,000	0
10-100-22-2220-0100-411-0000	E Lib Parap Salary	18,074	18,074	18,346	-272
10-100-20-2400-0100-105-0000	E Prin Salary	57,000	57,000	57,855	-855
10-100-20-2400-0100-500-0000	E Prin Office Salary	20,505	20,505	20,813	-308
10-100-20-2400-0120-632-0000	E Prin Office Sub	200	200	200	0
10-100-20-2400-0190-105-0000	E Prin Off Leave Buy Back	130	130	130	0
10-200-10-0010-0190-201-0000	Jr Hi Sick Leave	175	175	175	0
10-200-10-0020-0100-201-0000	Jr Hi Teacher Salary	154,938	154,938	157,263	-2,325
10-200-10-0020-0120-204-0000	Jr Hi Substitute Salary	3,275	3,275	3,275	0
10-200-10-0020-0150-200-0000	Jr Hi Extra Duty	24,510	16,810	16,810	0
10-300-10-0030-0120-204-0000	Hs Substitute Salary	4,000	4,000	17,517	-13,517
10-300-10-0030-0150-200-0000	Hs Extra Duty	74,405	57,190	57,190	0
10-300-10-0030-0190-201-0000	Hs Leave Buy Back	1,803	1,803	1,803	0
10-300-10-0200-0100-201-0000	Art Salary	9,348	9,348	11,740	-2,392
10-300-10-0200-0120-204-0000	Art Substitute Salary	0	0	0	0
10-300-10-0300-0100-201-3120	Bus Salary	46,002	46,002	46,693	-691
10-300-10-0300-0120-204-0000	Bus Sub Salary	1,100	1,100	1,100	0
10-300-10-0500-0100-201-0000	English Salary	65,994	65,994	66,989	-995
10-300-10-0500-0120-204-0000	English Sub Salary	680	8,680	8,680	0
10-300-10-0600-0100-201-0000	For Lang Salary	35,292	35,292	35,822	-530
10-300-10-0600-0120-204-0000	For Lang Sub Salary	635	635	635	0
10-300-10-1000-0100-201-0000	Indust. Arts Salary	23,207	18,419	20,078	-1,659
10-300-10-1000-0120-204-0000	Indust Arts Sub Salary	20	20	20	0
10-300-10-1100-0100-201-0000	Math Salary	51,408	51,408	50,633	775
10-300-10-1100-0120-204-0000	Math Sub Salary	1,000	1,000	1,000	0
10-300-10-1200-0100-201-0000	Music Salary	56,067	32,232	29,610	2,622
10-300-10-1200-0120-204-0000	Music Sub Salary	0	0	0	0

10-300-10-1300-0100-201-0000	Nat Science Salary	71,349	74,784	62,716	12,068
10-300-10-1300-0120-204-0000	Nat Science Sub Salary	1,825	1,825	1,825	0
	A/D Physical Ed Salary	33,762	33,762	34,269	-507
10-300-10-1500-0100-201-0000	Soc Science Salary	35,292	35,292	35,822	-530
10-300-10-1500-0120-204-0000	Soc Science Sub Salary	485	485	485	0
10-300-10-1690-0100-201-0000	Cisco Salary	24,531	0	6,972	-6,972
10-300-10-1690-0120-204-0000	Cisco Sub Salary	1,240	0	0	0
10-300-12-1700-0100-416-3130	HS Sped Para Salary	3,986	0	0	0
10-300-12-1700-0120-204-3130	Hs Sped Substitute Salary	65	0	0	0
10-300-21-2120-0100-211-0000	Counselor Salary	33,762	33,762	34,269	-507
10-300-21-2120-0190-211-0000	Counselor Leave Buy Back	280	280	280	0
10-300-20-2400-0100-105-0000	Hs Principal Salary	52,000	0	0	0
10-300-20-2400-0100-500-0000	Hs Principals Off. Salary	18,286	18,286	17,273	1,013
10-300-20-2400-0120-632-0000	Hs Principal Office Sub Sal	1,000	1,000	1,000	0
10-502-12-1700-0100-202-3130	Spec Ed Teacher	46,002	46,002	46,693	-691
	k-12 ELL/GT Teacher	24,019	24,019	24,380	-361
10-502-22-2220-0100-411-0000	J/h Lib Parap Salary	17,757	17,757	18,024	-267
10-502-22-2220-0120-632-0000	J/h Lib Parap Sub Salary	280	280	280	0
	DSP Salary		21,097	21,414	-317
	Technology Tech		8,364	0	8,364
10-600-24-2300-0100-100-0000	Superintendent Salary	84,000	84,000	85,260	-1,260
10-600-24-2300-0100-500-0000	Admin Office Salary	48,536	25,896	26,285	-389
10-600-24-2300-0120-204-0000	Admin Office Sub Salary	500	500	500	0
10-600-24-2300-0150-500-0000	Admin Sick Leave BB	0	0	0	0
10-600-24-2300-0190-500-0000	Admin Office Leave BB	780	780	780	0
10-600-25-2510-0100-501-0000	Supp-business Salary	34,985	34,985	35,510	-525
10-600-28-2100-0130-506-0000	District-wide Overtime	12,000	6,000	6,000	0
	Enhancements	0	0	0	0
	2% Bonus	40,857	0	0	0
	Facilities Manager	40,000	40,000	40,600	-600
10-710-26-2620-0100-608-0000	O&m Custodian Salary	127,814	99,762	101,259	-1,497
10-710-26-2620-0120-600-0000	O&m Custodian Sub Salary	5,000	3,000	3,000	0
10-710-26-2620-0190-608-0000	O&m Custodian Leave BB	780	780	780	0
10-720-20-2700-0101-602-0000	Trans-Reg/Spec Needs Sal	17,545	17,545	17,808	-263
10-720-20-2700-0102-602-0000	Trans-secretary/dr Train Sal	0	0	0	0
10-720-20-2700-0103-602-0000	Trans-field Trips	13,000	13,000	13,000	0
10-720-20-2700-0120-617-0000	Trans Substitute Salary	2,400	2,400	2,400	0
10-720-20-2710-0100-504-0000	Trans Director Salary	33,383	33,383	33,883	-500
10-720-20-2710-0190-504-0000	Trans Director Leave BB	455	455	455	0
10-720-20-2740-0100-629-0000	Trans Mechanic Salary	24,713	24,713	25,084	-371
		2,155,536	1,935,289	1,995,157	-59,868

General Fund -- 0200 Benefits

Account	Description	09.10 Amended	10.11 Prelim	10.11 Amended	Variance Prelim
10-100-10-0010-0220-200-0000	Elem Extra Duty Medicare	0	0	0	0
10-100-10-0010-0220-201-0000	Elem Teacher Medicare	8,120	7,743	7,882	-139
	Elem Parapro Medicare	203	0	279	-279
10-100-10-0010-0220-204-0000	Elem Sub Medicare	298	298	561	-263
10-100-10-0010-0230-200-0000	Elem Extra Duty Pera	0	0	0	0
10-100-10-0010-0230-201-0000	Elem Teacher Pera	75,038	76,358	77,726	-1,368
	Elem Parapro Pera	1,870	0	2,740	-2,740
10-100-10-0010-0230-204-0000	Elem Sub Pera	2,756	2,940	5,611	-2,671
10-100-10-0010-0250-201-0000	Elem Teacher Health	70,380	73,800	73,800	0
	Elem Parapro Health	4,692	0	5,400	-5,400
10-100-12-0600-0220-401-0000	ESL Para Medicare	297	278	282	-4
10-100-12-0600-0230-401-0000	ESL Para Pera	2,736	2,738	2,779	-41
10-100-10-0600-0250-201-0000	Elem ESL Health	4,692	5,400	5,400	0
10-100-12-1700-0220-416-3130	Elem Sped Para Medicare	226	226	196	30
10-100-12-1700-0230-416-3130	Elem Sped Para Pera	2,083	2,222	1,933	289
10-100-12-1700-0250-416-3130	Elem Sped Para Health	4,692	5,400	0	5,400
	Reading Interventionist Med	0	583	583	0
	Reading Interventionist PERA		5,746	5,746	0
	Reading Interventionist Health		4,860	4,860	0
10-100-20-2130-0220-204-0000	Nurse Sub Medicare	125	125	125	0
10-100-20-2130-0220-233-0000	Nurse Medicare	504	504	512	-8
10-100-20-2130-0230-204-0000	Nurse Sub Pera	134	143	143	0
10-100-20-2130-0230-233-0000	Nurse Pera	4,655	4,968	5,043	-75
10-100-20-2130-0230-632-0000	Nurse Sub Pera				0
10-100-20-2130-0250-233-0000	Nurse Health	4,692	5,400	5,400	0
10-100-22-2220-0220-411-0000	E Lib Parap Medicare	263	263	267	-4
10-100-22-2220-0230-411-0000	E Lib Parap Pera	2,422	2,585	2,624	-39
10-100-22-2220-0250-216-0000	Elem Lib Health	0	0	0	0
10-100-22-2220-0250-411-0000	E Lib Parap Health	4,692	5,400	5,400	0
10-100-20-2400-0220-105-0000	E Prin Medicare	827	827	839	-12
10-100-20-2400-0220-500-0000	E Prin Off Medicare	298	298	302	-4
10-100-20-2400-0220-632-0000	E Prin Off Sub Medicare	3	3	3	0
10-100-20-2400-0230-105-0000	E Prin Pera	7,638	8,151	8,274	-123
10-100-20-2400-0230-500-0000	E Prin Off Pera	2,748	2,933	2,977	-44
10-100-20-2400-0230-632-0000	E Prin Off Sub Pera	27	29	29	0
10-100-20-2400-0250-105-0000	E Prin Health	10,620	12,240	12,240	0
10-100-20-2400-0250-500-0000	E Prin Off Health	4,692	5,400	5,400	0
10-200-10-0020-0220-200-0000	Jr Hi Extra Duty Medicare	355	244	244	0
10-200-10-0020-0220-201-0000	Jr Hi Teacher Medicare	2,247	2,247	2,281	-34

10-200-10-0020-0220-204-0000	Jr Hi Substitute Medicare	48	48	48	0
10-200-10-0020-0230-200-0000	Jr Hi Extra Duty Pera	2,733	2,404	2,404	0
10-200-10-0020-0230-201-0000	Jr Hi Teacher Pera	20,762	22,156	22,489	-333
10-200-10-0020-0230-204-0000	Jr Hi Substitute Pera	439	468	468	0
10-200-10-0020-0250-201-0000	Jr Hi Teacher Health	18,768	21,600	21,600	0
10-300-10-0030-0220-200-0000	Hs Extra Duty Medicare	1,079	829	829	0
10-300-10-0030-0220-204-0000	Hs Sub Medicare	59	59	255	-196
10-300-10-0030-0220-415-0000	Hs Paraprof Medicare	0	0	0	0
10-300-10-0030-0230-200-0000	Hs Extra Duty Pera	8,296	8,178	8,178	0
10-300-10-0030-0230-204-0000	Hs Sub Pera	536	572	2,505	-1,933
10-300-10-0030-0230-415-0000	Hs Paraprof Pera				0
10-300-10-0030-0250-415-0000	Hs Paraprof Health				0
10-300-10-0200-0220-201-0000	Art Medicare	136	136	171	-35
10-300-10-0200-0220-204-0000	Art Substitute Medicare	0	0	0	0
10-300-10-0200-0230-201-0000	Art Pera	1,253	1,337	1,679	-342
10-300-10-0200-0230-204-0000	Art Substitute Pera	0	0	0	0
10-300-10-0200-0250-201-0000	Art Health	0	0	0	0
10-300-10-0300-0220-204-0000	Bus Sub Medicare	16	16	16	0
10-300-10-0300-0230-201-3120	Bus Pera	6,165	6,579	6,677	-98
10-300-10-0300-0230-204-0000	Bus Sub Pera	148	157	157	0
10-300-10-0300-0250-201-3120	Bus Health	4,692	5,400	5,400	0
10-300-10-0500-0220-201-0000	English Medicare	957	957	972	-15
10-300-10-0500-0220-204-0000	English Sub Medicare	10	126	126	0
10-300-10-0500-0230-201-0000	English Pera	8,844	9,438	9,579	-141
10-300-10-0500-0230-204-0000	English Sub Pera	92	1,241	1,241	0
10-300-10-0500-0250-201-0000	English Health	9,384	10,800	10,800	0
10-300-10-0600-0220-201-0000	For Lang Medicare	512	512	520	-8
10-300-10-0600-0220-204-0000	For Lang Sub Medicare	10	10	10	0
10-300-10-0600-0230-201-0000	For Lang Pera	4,730	5,047	5,123	-76
10-300-10-0600-0230-204-0000	For Lang Sub Pera	86	91	91	0
10-300-10-0600-0250-201-0000	For Lang Health	4,692	5,400	5,400	0
10-300-10-1000-0220-201-0000	Indust Arts Medicare	337	267	292	-25
10-300-10-1000-0220-204-0000	Indust Arts Sub Medicare	4	4	4	0
10-300-10-1000-0230-201-0000	Indust Arts Pera	3,110	2,634	2,872	-238
10-300-10-1000-0230-204-0000	Indust Arts Sub Pera	35	3	3	0
10-300-10-1000-0250-201-0000	Indust Arts Health	4,692	5,400	0	5,400
10-300-10-1100-0220-201-0000	Math Medicare	746	835	735	100
10-300-10-1100-0220-204-0000	Math Sub Medicare	15	15	15	0
10-300-10-1100-0230-201-0000	Math Pera	6,889	8,228	7,241	987
10-300-10-1100-0230-204-0000	Math Sub Pera	135	143	143	0
10-300-10-1100-0250-201-0000	Math Health	7,038	9,234	9,234	0
	Music Medicare	813	468	430	38
	Music PERA	7,513	4,610	4,235	375
	Music Health	9,384	5,400	5,400	0
10-300-10-1300-0220-201-0000	Nat Science Medicare	1,035	996	910	86
10-300-10-1300-0220-204-0000	Nat Science Sub Medicare	27	27	27	0
10-300-10-1300-0230-201-0000	Nat Science Pera	9,561	9,818	8,969	849

10-300-10-1300-0230-204-0000	Nat Science Sub Pera	245	261	261	0
10-300-10-1300-0250-201-0000	Nat Science Health	9,384	10,044	9,288	756
	A/D Physical Ed Medicare	490	490	497	-7
	A/D Physical Ed PERA	4,525	4,828	4,901	-73
	A/D Physical Ed Health	4,692	5,400	5,400	0
10-300-10-1500-0220-201-0000	Soc Science Medicare	512	512	520	-8
10-300-10-1500-0220-204-0000	Soc Science Sub Medicare	7	7	7	0
10-300-10-1500-0230-201-0000	Soc Science Pera	4,730	5,047	5,123	-76
10-300-10-1500-0230-204-0000	Soc Science Sub Pera	65	69	69	0
10-300-10-1500-0250-201-0000	Soc Science Health	4,692	1,800	1,800	0
10-300-10-1690-0220-201-0000	Cisco Medicare	18	0	102	-102
10-300-10-1690-0220-204-0000	Cisco Sub Medicare	18	0	0	0
10-300-10-1690-0230-201-0000	Cisco Pera	3,288	0	997	-997
10-300-10-1690-0230-204-0000	Cisco Sub Pera	167	0	0	0
10-300-10-1690-0250-201-0000	Cisco Health	2,346	0	756	-756
10-300-12-1700-0220-204-3130	Hs Sped Sub Medicare	1	0	0	0
10-300-12-1700-0220-416-3130	HS Sped Para Medicare	58	0	194	-194
10-300-12-1700-0230-204-3130	Hs Sped Sub Pera	9	0	0	0
10-300-12-1700-0230-416-3130	HS Sped Para PERA	534	0	1,904	-1,904
10-300-12-1700-0250-416-3130	Hs Sped Para Health	0	0	0	0
10-300-21-2120-0220-211-0000	Counselor Medicare	490	490	497	-7
10-300-21-2120-0230-211-0000	Counselor Pera	4,525	4,828	4,901	-73
10-300-21-2120-0250-211-0000	Counselor Health	4,692	5,400	5,400	0
10-300-20-2400-0220-105-0000	Hs Principal Medicare	754	0	0	0
10-300-20-2400-0220-500-0000	Hs Principal Office Medicare	266	266	251	15
10-300-20-2400-0220-632-0000	Hs Principal Office Sub Medic	15	15	15	0
10-300-20-2400-0230-105-0000	Hs Principal Pera	6,968	0	0	0
10-300-20-2400-0230-500-0000	Hs Principal Office Pera	2,451	2,615	2,470	145
10-300-20-2400-0230-632-0000	Hs Principal Office Sub Pera	134	143	143	0
10-300-20-2400-0250-105-0000	Hs Principal Health	10,620	0	0	0
10-300-20-2400-0250-500-0000	Hs Principal Office Health	4,692	5,400	5,400	0
10-502-22-2220-0220-411-0000	J/h Lib Parap Medicare	258	258	262	-4
10-502-22-2220-0220-632-0000	J/h Lib Parap Sub Medicare	5	5	5	0
10-502-22-2220-0230-411-0000	J/h Lib Parap Pera	2,380	2,540	2,578	-38
10-502-22-2220-0230-632-0000	J/h Lib Parap Sub Pera	38	40	40	0
10-502-22-2220-0250-411-0000	J/h Lib Parap Health	4,692	5,400	5,400	0
	Speical Ed Medicare	668	668	678	-10
	Special Ed PERA	6,165	6,579	6,677	-98
	Special Ed Health	4,692	5,400	5,400	0
	ELL/GT Medicare	348	348	354	-6
	ELL/GT PERA	3,219	3,435	3,487	-52
	ELL/GT Health	4,692	5,400	5,400	0
	DSP Medicare		306	311	-5
	DSP PERA		3,017	3,063	-46
	DSP Health		2,322	2,322	0
	Technology Tech PERA		1,196	0	1,196
	Technology Tech Medicare		121	0	121

	Technology Tech Health		5,400	0	5,400
10-600-24-2300-0220-100-0000	Superintendent Medicare	1,218	1,218	1,237	-19
10-600-24-2300-0220-204-0000	Admin Office Sub Medicare	8	8	8	0
10-600-24-2300-0220-500-0000	Admin Office Medicare	704	382	376	6
10-600-24-2300-0230-100-0000	Superintendent Pera	11,256	12,012	12,193	-181
10-600-24-2300-0230-204-0000	Admin Office Sub Pera	67	72	72	0
10-600-24-2300-0230-500-0000	Admin Office Pera	6,504	3,759	3,704	55
10-600-24-2300-0250-100-0000	Superintendent Health	10,620	12,240	12,240	0
10-600-24-2300-0250-500-0000	Admin Office Health	9,384	1,800	1,800	0
10-600-25-2510-0220-501-0000	Supp-business Medicare	508	508	515	-7
10-600-25-2510-0230-501-0000	Supp-business Pera	4,688	5,003	5,078	-75
10-600-25-2510-0250-501-0000	Supp-business Health	4,692	5,400	5,400	0
10-600-28-2100-0220-501-0000	DW Overtime Medicare	174	87	87	0
10-600-28-2100-0220-501-0000	DW Overtime Pera	1,338	858	858	0
	Enhancement Medicare	0	0	0	0
	Enhancement PERA	0	0	0	0
	Bonus Medicare	593	0	0	0
	Bonus PERA	5,291	0	0	0
	Fac Manager PERA	5,360	5,720	5,806	-86
	Fac Manager Medicare	580	580	589	-9
	Fac Manager Health	4,692	5,400	5,400	0
10-710-26-2620-0220-600-0000	O&m Substitute Medicare	73	73	73	0
10-710-26-2620-0220-608-0000	O&m Custodian Medicare	1,845	1,476	1,469	7
10-710-26-2620-0230-600-0000	O&m Custodian Sub Pera	670	429	429	0
10-710-26-2620-0230-608-0000	O&m Custodian Pera	17,045	14,266	14,480	-214
10-710-26-2620-0250-608-0000	O&m Custodian Health	23,460	21,600	21,600	0
10-720-20-2700-0220-602-0000	Trans Medicare	255	255	259	-4
10-720-20-2700-0220-617-0000	Trans Sub Medicare	35	35	35	0
10-720-20-2700-0230-602-0000	Trans Pera	2,351	2,509	2,547	-38
10-720-20-2700-0230-617-0000	Trans Sub Pera	322	343	343	0
10-720-20-2710-0220-504-0000	Trans Director Medicare	475	485	492	-7
10-720-20-2710-0230-504-0000	Trans Director Pera	4,091	4,774	4,846	-72
10-720-20-2710-0250-504-0000	Trans Director Health	4,565	0	1,800	-1,800
10-720-20-2740-0220-629-0000	Trans Mechanic Medicare	359	359	364	-5
10-720-20-2740-0230-629-0000	Trans Mechanic Pera	3,312	3,534	3,587	-53
10-720-20-2740-0250-629-0000	Trans Mechanic Health	4,692	5,400	5,400	0
		600,577	592,629	595,090	-2,460

General Fund--Professional/Technical Services 0300

Account	Description	09.10 Amended	10.11 Prelim	10.11 Final
10-100-10-0010-0300-000-0000	Elem Purch. Prof/tech	450.00	450.00	450.00
10-100-20-2130-0300-000-0000	Nurse Purch. Prof/tech	100.00	100.00	100.00
10-100-10-2214-0320-000-0000	Elem Testing	2,500.00	2,500.00	2,500.00
10-200-10-0020-0300-000-0000	Jr Hi Purch Prof/tech	500.00	500.00	500.00
10-200-10-2214-0320-000-0000	Jr Hi Testing	1,250.00	-	-
10-300-10-0030-0300-000-0000	Hs Purchased Prof. & Tech.	600.00	600.00	600.00
10-300-10-1690-0300-000-0000	Cisco Purch.prof/tech	160.00	-	-
	Central Info Purch Prof Tech Serv	15,000.00	10,000.00	10,000.00
10-300-10-2214-0320-000-0000	Hs Testing	1,250.00	1,250.00	1,250.00
10-600-20-2315-0331-000-0000	Central Legal Services	3,000.00	5,000.00	5,000.00
10-600-29-2316-0311-000-0000	Central Treasurer's Fees	2,500.00	2,500.00	2,500.00
10-600-20-2317-0332-000-0000	Central Audit Services	10,000.00	10,600.00	15,600.00
10-600-30-2590-0390-000-0000	Central Other/tech Purch Serv	41,243.00	45,243.00	45,243.00
	O & M Purch Prof/tech serv	4,000.00	4,000.00	4,000.00
10-720-20-2700-0300-000-0000	Trans Purch Prof/tech	800.00	500.00	500.00
	District Mental Health Purch/Prof	1,500.00	1,750.00	1,750.00
		84,853.00	84,993.00	89,993.00

Variance

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-5,000.00

General Fund--Property Services 0400

Account	Description	09.10 Amended	10.11 Prelim	10.11 Final	Variance in Prelim Vs. Final
10-710-26-2620-0411-000-0000	O&m Sewer	3,720	0	3,000	-3,000
	Waste Water Treatment		12,000	12,000	0
	O & M Water Quality	3,424	4,000	10,820	-6,820
10-710-26-2620-0421-000-0000	O&m Disposal Services	9,600	9,600	9,600	0
10-710-26-2620-0430-000-0000	O&m Repairs	15,000	15,000	15,000	0
10-720-20-2700-0430-000-0000	Trans Vehicle Maintenance	10,000	10,000	10,000	0
		41,744	50,600	50,600	0

General Fund--Purchased Services 0500

Account	Description	09.10 Amended	10.11 Prelim	10.11 Final	Variance in Prelim Vs. Final
10-100-10-0010-0500-000-0000	Elem Other Purch. Services	2,000	2,000	2,000	0
10-100-20-2130-0580-000-0000	Nurse Travel & Reg	100	100	100	0
10-100-10-2213-0580-000-0000	Elem Teacher Travel	1,200	1,000	1,000	0
10-100-20-2400-0580-000-0000	E Prin Travel/registration	1,000	800	800	0
10-200-10-0020-0500-000-0000	Jr Hi Other Purchased Service	3,832	0	0	0
10-200-10-2213-0580-000-0000	Jr Hi Teacher Travel	300	300	300	0
10-300-10-0030-0500-000-0000	Hs Other Purch. Service	3,701	1,000	1,000	0
10-300-10-0030-0501-000-0000	Hs Concurrent Enroll	5,000	5,000	12,000	-7,000
10-300-10-0300-0580-000-3120	Bus Travel/registration	4,225	4,225	4,225	0
10-300-10-0300-0581-000-3120	Bus Teacher Travel	1,225	1,225	1,225	0
10-300-10-0300-0582-000-3120	Bus Nat'l Travel	4,000	4,000	4,000	0
10-300-10-1200-0580-000-0000	Music Travel & Regis.	1,000	1,000	1,000	0
10-300-10-1690-0581-000-0000	Cisco Teacher Travel	160	0	0	0
10-300-21-2120-0500-000-0000	Counselor Other Purch Service	80	80	80	0
10-300-21-2120-0580-000-0000	Counselor Travel & Regis	80	80	80	0
10-300-10-2213-0580-000-0000	Hs Teacher Travel	1,000	1,000	1,000	0
10-300-12-2213-0580-000-3130	Hs Sped Travel	80	80	80	0
10-300-20-2400-0580-000-0000	Hs Principal/ad Travel	1,000	1,000	1,000	0
10-509-12-1700-0500-000-3130	Sped Other Pur Services	58,662	58,662	58,662	0
10-600-69-2100-0500-000-9003	Medicaid Purchased Services	1,200	0	0	0
10-600-28-2114-0500-000-0000	Central Information System	2,663	2,663	2,663	0
10-600-28-2114-0580-000-0000	Central Info System Travel	2,337	2,337	2,337	0
10-600-24-2300-0500-000-0000	Admin Office Other Purch Serv	2,500	3,369	3,369	0
10-600-24-2300-0580-000-0000	Admin Office Trav/regis Entr.	2,500	2,500	2,500	0
10-600-23-2311-0580-000-0000	Board Travel	2,600	2,600	2,600	0
10-600-30-2590-0533-000-0000	Central Postage/meter	7,500	4,000	4,000	0
10-600-30-2823-0540-000-0000	Central Advertising	3,555	1,000	1,000	0
10-710-26-2620-0500-000-0000	O&m Other Purch Services	12,051	12,051	12,051	0
10-710-26-2620-0531-000-0000	O&m Telephone	13,000	13,000	13,000	0
10-710-26-2620-0533-000-0000	O&m Admin Mobile Phones	750	750	750	0
10-720-20-2700-0500-000-0000	Trans Other Purch Services	8,736	7,736	7,736	0
10-720-20-2700-0531-000-0000	Trans Mobile Phones	1,000	1,000	1,000	0
10-720-20-2700-0580-000-0000	Trans Travel	200	200	200	0
		149,237	134,758	141,758	-7,000

General Fund--Supplies 0600

Account	Description	2009.10 Amended	10.11 Prelim	10.11 Final	Variance in Prelim Vs. Final
10-100-10-0010-0600-000-0000	Elem General Supplies	6,000	6,000	6,000	0
10-100-10-0010-0601-000-0000	Elem Printing & Duplicating	8,500	4,200	4,200	0
10-100-10-0010-0602-000-0000	Elem Music	500	500	500	0
10-100-10-0010-0603-000-0000	Elem Band	1,500	1,500	1,500	0
10-100-10-0010-0610-000-0000	Elem Supplies-kindergarten	600	600	600	0
10-100-10-0010-0611-000-0000	Elem Supplies-1st Grade	600	600	600	0
10-100-10-0010-0612-000-0000	Elem Supplies-2nd Grade	600	600	600	0
10-100-10-0010-0613-000-0000	Elem Supplies-3rd Grade	600	600	600	0
10-100-10-0010-0614-000-0000	Elem Supplies-4th Grade	600	600	600	0
10-100-10-0010-0615-000-0000	Elem Supplies-5th Grade	600	600	600	0
10-100-10-0010-0616-000-0000	Elem Supplies-6th Grade	600	600	600	0
10-100-10-0010-0617-000-0000	Elem Supplies-p E	500	500	500	0
10-100-10-0010-0619-000-0000	Elem Supplies-computer Lab	600	600	600	0
10-100-10-0010-0640-000-0000	Elem Textbooks	20,000	2,000	10,000	-8,000
10-100-12-1700-0600-000-3130	E Sped Supplies	1,000	600	1,000	-400
10-100-12-1760-0610-000-0000	EII Supplies	150	150	150	0
10-100-20-2130-0600-000-0000	Nurse Supplies	1,000	1,000	1,000	0
10-100-22-2220-0611-000-0000	E Lib Supplies	400	400	700	-300
10-100-22-2220-0641-000-0000	E Lib Books/periodicals	1,800	0	0	0
10-100-22-2220-0650-000-0000	E Lib Electron Media	300	300	300	0
10-100-20-2400-0600-000-0000	E Prin Supplies	500	500	500	0
10-200-10-0020-0600-000-0000	Jr Hi General Supplies	2,402	500	500	0
10-200-10-0020-0610-000-0000	Jr Hi Art Supplies	160	80	80	0
10-200-10-0020-0611-000-0000	Jr Hi Language Arts Supplies	160	80	80	0
10-200-10-0020-0612-000-0000	Jr Hi Math Supplies	160	80	80	0
10-200-10-0020-0613-000-0000	Jr Hi Science Supplies	520	260	260	0
10-200-10-0020-0614-000-0000	Jr Hi Shop Supplies	160	80	80	0
10-200-10-0020-0615-000-0000	Jr Hi Social Studies Supplies	160	80	80	0
10-200-10-0020-0616-000-0000	Jr Hi Elective Supplies	160	80	80	0
10-200-10-0020-0640-000-0000	Jr Hi Textbooks	3,000	500	500	0
10-200-10-0800-0600-000-0000	Jh Pe Supplies	160	80	80	0
10-300-10-0030-0600-000-0000	Hs General Supplies	6,000	6,000	6,000	0
10-300-10-0030-0601-000-0000	Hs Printing & Duplicating	9,500	2,000	2,000	0
10-300-10-0030-0640-000-0000	Hs Textbooks	16,000	2,000	2,000	0
10-300-10-0200-0600-000-0000	Art Supplies	1,450	725	725	0
10-300-10-0300-0600-000-3120	Bus Supplies	2,000	1,000	1,000	0

10-300-10-0500-0600-000-0000	English Supplies	325	163	163	0
10-300-10-0500-0601-000-0000	English-news Printing	3,400	500	500	0
10-300-10-0500-0602-000-0000	English-yearbook	325	325	325	0
10-300-10-0500-0603-000-0000	English-Drama Supplies	600	0	0	0
10-300-10-0600-0600-000-0000	For Lang Supplies	160	80	80	0
10-300-10-0800-0600-000-0000	Hs Pe Supplies	960	200	200	0
10-300-10-1000-0600-000-0000	Indust Arts Supplies	1,600	800	1,600	-800
10-300-10-1100-0600-000-0000	Math Supplies	160	80	80	0
10-300-10-1200-0600-000-0000	Music Supplies	500	250	250	0
10-300-10-1300-0600-000-0000	Nat Science Supplies	2,000	1,000	1,000	0
10-300-10-1500-0600-000-0000	Soc Science Supplies	160	80	80	0
10-300-10-1690-0600-000-0000	Cisco Supplies	160	0	0	0
10-300-12-1700-0600-000-3130	Hs Sped Supplies	160	0	0	0
10-300-21-2120-0600-000-0000	Counselor Supplies	460	460	460	0
10-300-21-2120-0601-000-0000	Counselor Graduation Supplies	800	800	800	0
10-300-20-2400-0600-000-0000	Hs Principals Supplies	1,000	500	500	0
10-502-12-1760-0610-000-0000	J/h Ell Supplies	200	0	0	0
10-502-22-2220-0611-000-0000	J/h Library Supplies	500	250	250	0
10-502-22-2220-0641-000-0000	J/h Library Books	2,700	200	200	0
10-502-22-2220-0650-000-0000	J/h Library Electronic	500	500	0	500
	Spec Ed Supplies	777	200	200	0
10-600-69-2100-0600-000-9003	Medicaid Supplies	1,200	0	0	0
10-600-24-2300-0600-000-0000	Admin Office Supplies	7,000	7,000	7,000	0
10-600-24-2300-0601-000-0000	Admin Office Printing/duplic.	3,000	700	700	0
	Copier Lease		14,100	14,100	0
10-710-26-2620-0600-000-0000	O&m Supplies	24,101	24,101	24,101	0
10-710-26-2620-0621-000-0000	O&m Natural Gas	83,813	83,574	77,203	6,371
10-710-26-2620-0622-000-0000	O&m Electricity	71,265	71,265	71,265	0
	O & M Water Treatment Supp		1,800	1,800	0
10-720-20-2700-0600-000-0000	Trans Supplies	1,200	1,000	1,000	0
10-720-20-2700-0601-000-0000	Trans Office Supplies	350	350	350	0
10-720-20-2700-0626-000-0000	Trans Vehicle Fuel	30,700	30,200	30,200	0
		329,018	276,472	279,101	-2,629

General Fund--Equipment 0700

Account	Description	09.10 Amended	10.11 Prelim	10.11 Final	Variance in Prelim Vs. Final
10-100-10-0010-0730-000-0000	Elem Equipment	6,000	6,000	6,000	0
10-100-20-2130-0730-000-0000	Nurse Equipment	300	300	300	0
10-100-22-2220-0730-000-0000	E Lib Equipment	750	200	200	0
10-300-10-0030-0730-000-0000	Hs Equipment	500	500	500	0
10-300-10-0200-0730-000-0000	Art Equipment	400	400	400	0
10-300-10-0300-0730-000-3120	Bus Equipment	625	625	625	0
10-300-10-1000-0730-000-0000	Indust Arts Equipment	1,000	500	1,000	-500
10-300-10-1200-0730-000-0000	Music Equipment	400	400	400	0
10-300-10-1300-0730-000-0000	Nat Science Equipment	5,000	2,500	2,500	0
10-300-10-1690-0730-000-0000	Cisco Equipment	400	0	0	0
10-502-22-2220-0730-000-0000	J/h Library Equipment	775	0	0	0
10-600-24-2300-0730-000-0000	Admin Office Equipment	26,908	15,000	15,000	0
10-710-26-2620-0730-000-0000	O&m Equipment	12,500	12,500	12,500	0
10-720-20-2700-0730-000-0000	Trans Equipment	3,545	2,545	2,545	0
		59,103	41,470	41,470	0

General Fund 0800--Other

Account	Description	09.10 Amended	10.11 Prelim	10.11 Final	Variance in Prelim Vs. Final
10-100-20-2130-0810-000-0000	Nurse Dues & Fees	100	100	100	0
10-100-22-2220-0810-000-0000	E Lib Dues/fees	50	50	50	0
10-100-20-2400-0810-000-0000	E Prin Dues/fees	700	700	700	0
10-300-21-2120-0810-000-0000	Counselor Dues & Fees	400	0	0	0
10-300-20-2400-0810-000-0000	Hs Principal Dues/fees	450	0	0	0
10-502-22-2220-0810-000-0000	J/h Library Dues	50	50	50	0
	Admin Dues & Fees	2,500	2,500	2,500	0
10-600-23-2311-0810-000-0000	Board Dues & Fees	5,000	5,000	5,000	0
10-600-23-2311-0890-000-0000	Board Other	7,589	1,989	1,989	0
10-800-93-9100-0840-000-0000	District Contingency	824,687	1,028,349	1,028,349	0
10-800-93-9310-0840-000-0000	Dist TABOR	131,526	131,526	131,526	0
	BEST Reserve	0	50,000	50,000	0
	Fiscal emergency	71,387	74,000	0	74,000
10-800-10-0090-0151-000-0000	Dec Allowance Cert		3,450	4,127	-677
10-800-20-2100-0151-000-0000	Dec Allowance Class		2,150	2,827	-677
		1,044,439	1,299,864	1,227,217	72,647

General Fund--Transfers 0900

Account	Description	09.10 Amended	10.11 Prelim	10.11 Final	Variance in Prelim Vs. Final
10-300-00-5223-5223-000-0000	Activities Transfer	30,000	30,000	30,000	0
10-800-52-5222-0930-000-4010	Projects	2,000	7,028	7,028	0
10-800-52-5251-5251-000-0000	Dist Food Service Transfer	20,000	20,000	21,343	-1,343
		52,000	57,028	58,371	-1,343

Capital Reserve--Revenues

Account	Description	2009/2010 Amended	2010/2011 Prelim	2009/2010 Amended
21-000-00-0000-1500-000-0000	Cap Res Earnings On Invest	75	75	75
21-000-00-0000-1905-000-0000	Beg Balance	0	300,000	300,000
21-000-00-0000-5610-000-0000	Allocation From General Fund	125,000	130,000	130,000
		125,075	430,075	430,075

Capital Reserve--Expenses

Account	Description	2009/2010 Amended	2010/2011 Prelim	2010/2011 Amended
21-800-40-2520-0732-000-0000	Cap Res Vehicles	0		
21-800-40-2521-0734-000-0000	Cap Res Technology Equipment	108,000	108,000	108,000
21-800-40-2522-0735-000-0000	Cap Res Equipment	10,000	10,000	10,000
21-800-40-2740-0800-000-0000	Cap Res Other Objects	7,075	12,075	12,075
	Cap Reserve Technology		87,000	87,000
	Cap Reserve--Facilities		213,000	213,000
		125,075	430,075	430,075

Federal Programs--Revenues

Account	Description	2009/2010 Amended	2010/2011 Preli	2010/2011 Amended
22-000-00-0000-3150-000-3150	Gifted/talented Grant	6,973	6,973	6,973
22-000-00-0000-4000-000-4010	Title I Revenue	84,395	84,395	80,944
22-000-00-0000-4000-000-4186	Drug Free Revenue	1,395	1,395	0
22-000-00-0000-4000-000-4298	Title V Innovative Programs	0	0	0
22-000-00-0000-4000-000-4318	Title Ii-technology	770	770	266
22-000-00-0000-4000-000-4367	Title Ii-teacher Quality	18,685	18,685	18,129
22-000-00-0000-4000-000-5358	Title Vi Reap	35,658	35,658	35,658
22-000-00-0000-4010-000-5174	Carl Perkins Revenue	10,000	10,000	10,000
	Title III-ELL	2,440	2,440	2,680
	ARRA	30,118	30,118	30,118
	Alloc from General Fund	0	0	7,028
		190,434	190,434	191,796

Federal Programs--Expenses

Account	Description	2009/2010 Amended	2010/2011 Preliminary	2010/2011 Amended
22-100-10-0010-0100-206-4010	Title I Salary	43,339	43,339	81,404
22-100-10-0010-0100-416-4010	Title I Para Salary	13,635	13,635	0
	Title I Medicare	671	671	510
22-100-10-0010-0220-416-4010	Title I Para Medicare	198	198	0
	Title I PERA	5,775	5,775	6,192
22-100-10-0010-0230-416-4010	Title I Para PERA	1,827	1,827	0
	Title I Helath	4,692	4,692	5,940
22-100-10-0010-0250-416-4010	Title I Para Health	4,692	4,692	0
22-100-10-0010-0300-000-4010	Title I Purch Prof/tech Serv	5,570	5,570	6,450
22-100-10-0010-0500-000-4010	Title I Other Purch Services	50	50	0
22-100-10-0010-0600-000-4010	Title I Supplies	5,904	5,904	1,050
	School Wide Programs	3,892	3,892	0
22-100-10-0011-0100-201-4367	Title li Teacher Quality	15,000	15,000	0
22-100-10-0011-0300-000-4367	Title li Teach Qual Pur Prof	0	0	0
	Title III - ELL	2,440	2,440	2,680
22-100-10-0012-0730-000-5358	Reap	35,658	35,658	35,658
22-100-20-0011-0500-000-4318	Title li-technology Other Pur	0	0	0
22-xxx-xx-xxxx-4000-xxx-4298	Title V Innovative Programs	0	0	0
22-300-10-0030-0730-000-5174	Carl Perkins Equipment	6,900	6,900	6,900
22-300-10-0030-0800-000-5174	Carl Perkins Other	3,100	3,100	3,100
22-509-21-2190-0500-000-4186	Drug-free Schools Other Pur S	0	0	0
22-600-10-0070-0500-000-3150	Gifted/talented other purch serv	6,973	6,973	6,973
	ARRA Salary	18,591	18,591	24,700
	ARRA Medicare	2,492	2,492	274
	ARRA PERA	270	270	2,699
	ARRA Health	4,692	4,692	5,400
	ARRA Supplies	4,073	4,073	1,865
		190,434	190,434	191,796

Bond Redemption--Revenue

Account	Description	2010/2011 Preliminary	2010/2011 Final
33-000-00-0000-1110-000-0000	Best Property Tax	546,000	315,200
		546,000	315,200

Bond Redemption--Expenses

Account	Description	2010/2011 Preliminary	2010/2011 Amended
33-800-51-5100-0800-000-0000	Best Other	200	200
33-800-51-5100-0831-000-0000	Best Interest	435,800	205,000
33-800-51-5100-0911-000-0000	Best Principal	110,000	110,000
		546,000	315,200

Food Service--Revenues

Account	Description	2009/2010 Final	2010/2011 Prelim	2010/2011 Final	
51-000-00-0000-1500-000-0000	Earnings On Investments	75	75	25	50
51-000-00-0000-1600-000-0000	Ala Carte Sales	4,200	4,200	4,200	0
51-000-00-0000-1611-000-4555	Local Lunch Sales	63,000	63,000	63,000	0
51-000-00-0000-1612-000-4553	Local Breakfast Sales	5,400	5,400	5,400	0
51-000-00-0000-3161-000-3161	Child Nutrition Match	2,100	2,100	2,100	0
51-000-00-0000-4020-000-4550	Commodities Receivable	8,500	8,500	8,500	0
51-000-00-0000-4553-000-4553	Breakfast Reimb	13,500	13,500	13,500	0
51-000-00-0000-4555-000-4555	Lunch Reimb	70,000	70,000	68,595	1,405
51-000-00-0000-5210-000-0000	Transfer From General Fund	20,000	20,000	21,343	-1,343
		186,775	186,775	186,663	112

Food Services--Expenses

Account	Description	2009/2010 Final	2010/2011 Prelim	2010/2011 Final	Variance
51-740-31-3120-0100-501-0000	Fs Accts Mgr Salary	13,496	13,496	13,699	-203
51-740-31-3120-0100-607-0000	Fs Cook Salary	36,843	36,843	37,395	-552
51-740-31-3120-0100-615-0000	Fs Manager Salary	28,855	28,855	29,288	-433
51-740-31-3120-0120-204-0000	Fs Cook Sub Salary	500	500	500	0
51-740-31-3120-0150-600-0000	Fs Sick Leave	1,122	1,122	1,122	0
51-740-31-3120-0220-204-0000	Fs Cook Sub Medicare	8	8	8	0
51-740-31-3120-0220-501-0000	Fs Accts Mgr Medic	196	196	199	-3
51-740-31-3120-0220-607-0000	Fs Cook Medicare	535	535	543	-8
51-740-31-3120-0220-615-0000	Fs Manager Medicare	419	419	425	-6
51-740-31-3120-0230-204-0000	Fs Cook Sub Pera	52	52	52	0
51-740-31-3120-0230-501-0000	Fs Accts Mgr Pera	1,809	1,809	1,959	-150
51-740-31-3120-0230-607-0000	Fs Cook Pera	4,937	4,937	5,348	-411
51-740-31-3120-0230-615-0000	Fs Manager Pera	3,867	3,867	4,189	-322
51-740-31-3120-0250-501-0000	Fs Accts Mgr Health	4,692	4,692	4,692	0
51-740-31-3120-0250-607-0000	Fs Cook Health	14,076	14,076	14,076	0
51-740-31-3120-0250-615-0000	Fs Manager Health	4,692	4,692	4,692	0
51-740-31-3120-0300-000-0000	Fs Purch. Prof/tech	100	100	100	0
51-740-31-3120-0430-000-0000	Fs Repairs	1,200	1,200	400	800
51-740-31-3120-0500-000-0000	Food Serv Other Purch Service	400	400	900	-500
51-740-31-3120-0580-000-0000	Fs Travel	390	390	390	0
51-740-31-3120-0600-000-0000	Fs Computer Supplies	800	800	800	0
51-740-31-3120-0610-000-0000	Fs Non-food	1,800	1,800	1,900	-100
51-740-31-3120-0630-000-0000	Fs Food	37,386	37,386	37,386	0
51-740-31-3120-0631-000-0000	Fs Milk	16,000	16,000	16,000	0
51-740-31-3120-0632-000-0000	Fs Other Supp/material	1,000	1,000	1,000	0
51-740-31-3120-0633-000-0000	Fs Commodities	8,500	8,500	8,500	0
51-740-31-3120-0635-000-0000	Fs Ala Carte	1,100	1,100	600	500
51-740-31-3120-0730-000-0000	Fs Equipment	2,000	2,000	500	1,500
		186,775	186,775	186,663	112