

Sargent School District Re-33J

***Fiscal Year 2012 Preliminary Budget
(2011-2012)***

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

June, 2011

Sargent School District 2011-2012 (FY 12) 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 recision depending upon the state's cash flow.

Timeline. According to state statute, the FY 12 Proposed Budget must be presented to the Board of Education by May 31, 2011. 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 12 budget. The Board may, however, amend the FY 12 budget up until January 31, 2011. As per the above, this proposed budget assumes the following specific timeline:

May 23	Presentation of proposed FY 12 budget to Board of Education
May 25& June 1	Public notice of budget hearing published in Monte Vista Journal
June 27	Budget hearing at 7:00 pm
June 27	Formal adoption (with any revisions resulting from public comment)
October	Audited fund balances and pupil counts available
Jan. 31	Last date to amend FY 2012 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.

Funded Pupil Count

This budget is based on the preliminary FY12 FTE count of 459.5. The five-year average, results in an averaged FPC of 461. This includes a preschool FTE count of 12.5, and a full day kindergarten factor of 3.3. The following recaps Sargent's October FTE K-12 pupil count history:

2011---459.5 est.	2006---408.5	2001---403.5	1996---447.0
2010---464	2005---403.5	2000---377.0	1995---421.5
2009---448.0	2004---417.0	1999---418.5	
2008---454.5	2003---405.0	1998---411.0	
2007---451.0	2002---384.5	1997---415.0	

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 65% 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 175 at-risk students, as determined by the number of students meeting federal poverty guidelines. This is a decrease of 3.8 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 \$6,901.90 = \$86,273.75 for FY 12. 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:

2010/11		2002/03	220,059	1994/95	88,591
2009/10	1,194,875	2001/02	93,534	1993/94	39,448
2008/09	956,213	2000/01	<132,000>		
2007/08	900,376	1999/00	<119,298>		
2006/07	597,953	1998/99	5,324		
2005/06	441,990	1997/98	44,384		
2004/05	270,636	1996/97	303		
2003/04	220,039	1995/96	<2,324>		

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	459.5	
Per Pupil Funding (incl Cap Res)	\$6,901.90	
Assessed Valuation	\$29,577,330	
Property Tax Revenues	\$798,587.91	22%
Specific Ownership Taxes	\$ 85,826.26	3%
State Equalization	\$2,896,686.55	75%
Total Program Funding	\$3,290,827.64	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, \$2,800 in general fund interest income is projected.

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 FY2012. 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 12--\$0	FY 05--\$0	FY 99--\$450,000
FY 11--\$0	FY 04--\$0	FY 98--\$311,465
FY 10--\$0	FY 03--\$0	FY 97--\$292,683
FY 09--\$0	FY 02--\$0	FY 96--\$295,700
FY 08--\$0	FY 01--\$250,000	
FY 07--\$0	FY 00--\$450,000	
FY 06--\$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.

Instructional Supplies Statutory Requirement

State statute no longer mandates in FY 2012 an expenditure per FTE pupil for instructional supplies. The district will continue to maintain this line item in the budget. This proposed budget estimates \$54,117 for instructional supplies or \$117.90 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 BEST Health Trust. Since it is a non-profit organization, individual and family premiums are generally lower than in other plans. The single monthly premium will be \$445 and family premium \$1,009.

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.

Challenges and Considerations

This budget reflects a need to utilize the fund balance in order to balance the budget. This amount is projected to be approximately \$52,000.

**Sargent School District RE-33J
Rio Grande County
Report of Adopted Budget
Fiscal Year 2011/2012**

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, 2011 and ending June 30, 2012.

<u>Fund</u>	<u>Appropriation</u>
General	\$4,402,876
Governmental Program	154,650
Capital Reserve	75,075
Insurance Reserve	80,509
Preschool	91,825
Pupil Activity	
Trust and Agency	250,000
Special Revenue	250,000
Bond Redemption	315,200
Food Service	187,439
Total Appropriation	\$5,807,575

Date of Adopted Budget:

June 27, 2011

Board President Signature

Board Secretary Signature

Board Treasurer Signature



Sargent School District RE-33J
FY 10,11 & 12 General Fund Budget Comparisons

	FY 10	FY 11	FY 12	FY 10	FY 11	FY 12
General Fund Revenue						
Beginning Fund Balance				956,213	1,237,710	1,165,713
Revenue from Local Sources						
Property Taxes	768,154	789,253	798,588			
Specific Ownership Taxes	114,926	85,826	85,826			
Mill Levy Override Taxes	75,000	75,000	75,000			
County Penalties/Interest	2,000	2,000	2,000			
Investment Earnings	10,000	10,000	10,000			
Other Local	16,231	16,230	2,000			
Total				986,311	978,309	973,414
Revenue from State Sources						
State Equalization	2,815,689	2,590,086	2,406,414			
Vocational Educ Business	7,200	7,200	7,200			
Vocational Educ CISCO	7,200	-				
Exceptional Children	-					
Transportation	23,484	29,542	29,542			
Medicaid	200	-				
Total				2,853,773	2,626,828	2,443,156
Revenue from Federal Sources						
Mineral Lease				200	200	200
Forest Service Lands				21,908.00	15,879	15,879
Total General Fund Revenues (Including BFB)				4,818,405	4,858,926	4,598,362
**NON SUSTAINABLE ALLOCATION OF FUND BALANCE						51,849
Less Allocation to Capital Reserve				-125,000	(130,000)	(75,000)
Less Allocation to Insurance Reserve				-80,509	(80,509)	(80,509)
Less Allocation to Preschool Fund				-96,388	(91,825)	(91,825)
Net Revenue				4,516,508	4,556,592	4,402,877
General Fund Expenditures						
Salaries				2,155,536	1,995,157	1,976,060
Benefits (PERA/Medicare/HealthIns)				600,578	595,089	612,595
Purchased Prof/Tech Services (legal, audit, etc.)				84,853	89,993	87,993
Purchased Property Services (sewer,water,disposal,repairs, etc.)				41,744	60,420	48,420
Other Purchased Services (travel, postage, telephone, etc.)				149,237	141,758	126,793
Supplies/Materials				329,018	273,810	279,945
Capital Outlay (misc equip not related to cap res expenditures)				59,103	41,970	26,525
Other Expenses (dues, etc.)				16,839	17,342	17,341
Transfers (activity-\$30,000, food service-\$20,000, projects-\$2,000)				52,000	53,343	41,343
TABOR Reserve				131,526	131,526	131,526
Contingency Reserve				824,687	1,106,184	1,054,335
Fiscal Emergency Reserve				71,387	-	
BEST Reserve				-	50,000	
Total Expenditures				4,516,508	4,556,592	4,402,876

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

Insurance Reserve Fund	FY 2010	FY 2011	FY 2012	FY 2010	FY 2011	FY 2012
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
Less Carryover				-	-	-
Total Insurance Reserve Gen Fund Trans Needed				80,509	80,509	80,509

Capital Reserve Fund	FY 2010	FY 2011	FY 2012	FY 2010	FY 2011	FY 2012
Bus Purchase	-					
Technology	108,000	108,000	75,075			
Equipment	10,000	10,000	-			
Discretionary Projects	7,075	12,075	-			
Technology Reserve		87,000	-			
Facility Reserve		213,000	-			
Subtotal				125,075	430,075	75,075
Less Carryover				-	-300,000	-
Less Projected Interest				-75	-75	-75.00
Total Capital Reserve General Fund Transfer Needed				125,000	130,000	75,000

**Sargent School District RE-33J
Revenues/Expenditures for Other Funds
Comparisons of FY 2010, 2011, 2012**

FY 11 vs 12

Governmental Program	FY 2010	FY 2011	FY 2012	
Gifted & Talented	6,973	6,973	6,973	
Carl Perkins	10,000	10,000	10,000	
Title I Education Improvement Act	84,395	80,944	80,944	
Title II Teacher Quality	18,685	18,129	18,129	
Title II Technology	770	266	266	
Title III English Language Learner	2,440	2,680	2,680	
Title IV Safe/Drug Free Schools and Communities	1,395	-	-	
Title V Innovative Programs	-	-	-	
Title VI Rural Education Achievement Program (REAP)	35,658	35,658	35,658	
ARRA	30,118	30,118	-	
Total	190,434	184,768	154,650	30,118
Capital Reserve (see next page for detail)	125,075	430,075	75,075	355,000
Insurance Reserve (Worker's Comp, liability, auto, E&O, etc)	80,509	80,509	80,509	-
Preschool Fund	96,388	91,825	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	315,200	315,200	-
Food Service (General fund transfer of \$21,343)				
Expected Revenues/Expenditures	186,775	186,663	187,439	(776)
Total Other Funds	1,727,181	1,789,040	1,404,698	384,342
Total General Fund	4,516,508	4,556,592	4,402,877	153,715
Grand Total Appropriation	6,243,689	6,345,632	5,807,575	538,057

	2010/2011 Final	2011/2012 Preliminary	
Revenues:	4,556,592.00	4,402,877	(153,715.09)
Expenditures:	10.11 Final		
Salaries	1,995,157	1,976,060	(19,097)
Benefits	595,090	612,595	17,506
Other Purch	89,993	87,993	(2,000)
Prop Services	60,420	48,420	(12,000)
Purch Prof Serv	136,729	126,793	(9,936)
Supplies	273,810	279,945	6,135
Equipment	41,970	26,525	(15,445)
Other	1,305,052	1,203,203	(101,849)
Transfers	58,371	41,343	(17,028)
	4,556,592	4,402,877	(153,715)
Difference:		0	

INCLUDES NON-SUSTAINABLE ALLOCATION FROM FUND BALANCE OF \$51,849

General Fund--Revenue

Account	Description	10.11 Final	11.12 Preliminary	
10-000-00-0000-1110-000-0000	Property Taxes	864,253	873,588	9,335
10-000-00-0000-1120-000-0000	Specific Ownership Taxes	85,826	85,826	-
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	2,000	(14,230)
10-000-00-0000-1905-000-0000	Beg Fund Balance	1,237,710	1,165,713	(71,997)
10-000-00-0000-2010-000-0000	Mineral Leases	200	200	-
	Forest Land	15,879	15,879	-
10-000-00-0000-3110-000-0000	Equalization	2,590,086	2,406,414	(183,672)
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	29,542	29,542	-
10-000-00-0000-4010-000-9003	Medicaid		-	-
NON SUSTAINABLE	ALLOCATION FROM FUND BALANCE		51,849	51,849
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)	(75,000)	55,000
10-000-00-0000-5819-000-3141	Allocation To Pre-school Fund	(91,825)	(91,825)	-
		4,556,592	4,402,877	(153,715)

General Fund--Salaries 0100

Account	Description	10.11 Amended	11.12 Preliminary	
10-100-10-0010-0100-201-0000	Elem Teacher Salary	543,533	537,321	-6,212
10-100-10-0010-0100-400-0000	Elem Para	19,156	19,156	0
10-100-10-0010-0120-204-0000	Elem Substitute Salary	38,665	20,500	-18,165
10-100-10-0010-0150-200-0000	Elem Extra Duty	0	0	0
10-100-10-0010-0190-201-0000	Elem Leave Buy Back	1,910	1,910	0
10-100-12-0600-0100-401-0000	Elem ESL Parapro	19,431	19,431	0
10-100-12-1700-0100-416-3130	Elem Sped Para Salary	13,517	0	-13,517
10-100-20-2130-0100-233-0000	Nurse Salaries	35,262	35,262	0
10-100-20-2130-0120-632-0000	Nurse Sub Salary	1,000	1,000	0
10-100-22-2220-0100-411-0000	E Lib Parap Salary	18,346	18,346	0
10-100-20-2400-0100-105-0000	E Prin Salary	57,855	57,855	0
10-100-20-2400-0100-500-0000	E Prin Office Salary	20,813	20,813	0
10-100-20-2400-0120-632-0000	E Prin Office Sub	200	200	0
10-100-20-2400-0190-105-0000	E Prin Off Leave Buy Back	130	130	0
	Elem Counselor Salary	0	37,374	37,374
10-200-10-0010-0190-201-0000	Jr Hi Sick Leave	175	175	0
10-200-10-0020-0100-201-0000	Jr Hi Teacher Salary	157,263	157,263	0
10-200-10-0020-0120-204-0000	Jr Hi Substitute Salary	3,275	3,275	0
10-200-10-0020-0150-200-0000	Jr Hi Extra Duty	16,810	16,810	0
10-300-10-0030-0120-204-0000	Hs Substitute Salary	17,517	4,000	-13,517
10-300-10-0030-0150-200-0000	Hs Extra Duty	57,190	55,690	-1,500
10-300-10-0030-0190-201-0000	Hs Leave Buy Back	1,803	1,803	0
10-300-10-0200-0100-201-0000	Art Salary	11,740	11,740	0
10-300-10-0200-0120-204-0000	Art Substitute Salary	0	0	0
10-300-10-0300-0100-201-3120	Bus Salary	46,693	46,693	0
10-300-10-0300-0120-204-0000	Bus Sub Salary	1,100	1,100	0
10-300-10-0500-0100-201-0000	English Salary	66,989	66,989	0
10-300-10-0500-0120-204-0000	English Sub Salary	8,680	680	-8,000
10-300-10-0600-0100-201-0000	For Lang Salary	35,822	35,822	0
10-300-10-0600-0120-204-0000	For Lang Sub Salary	635	635	0
10-300-10-1000-0100-201-0000	Indust. Arts Salary	20,078	20,078	0
10-300-10-1000-0120-204-0000	Indust Arts Sub Salary	20	20	0
10-300-10-1100-0100-201-0000	Math Salary	50,633	50,633	0
10-300-10-1100-0120-204-0000	Math Sub Salary	1,000	1,000	0
10-300-10-1200-0100-201-0000	Music Salary	29,610	29,610	0
10-300-10-1200-0120-204-0000	Music Sub Salary	0	0	0
10-300-10-1300-0100-201-0000	Nat Science Salary	62,716	62,716	0
10-300-10-1300-0120-204-0000	Nat Science Sub Salary	1,825	1,825	0
	A/D Physical Ed Salary	34,269	34,269	0

10-300-10-1500-0100-201-0000	Soc Science Salary	35,822	35,822	0
10-300-10-1500-0120-204-0000	Soc Science Sub Salary	485	485	0
10-300-10-1690-0100-201-0000	Cisco Salary	6,972	6,972	0
10-300-10-1690-0120-204-0000	Cisco Sub Salary	0	0	0
10-300-12-1700-0100-416-3130	HS Sped Para Salary	0	0	0
10-300-12-1700-0120-204-3130	Hs Sped Substitute Salary	0	0	0
10-300-21-2120-0100-211-0000	Counselor Salary	34,269	34,269	0
10-300-21-2120-0190-211-0000	Counselor Leave Buy Back	280	280	0
10-300-20-2400-0100-105-0000	Hs Principal Salary	0	0	0
10-300-20-2400-0100-500-0000	Hs Principals Off. Salary	17,273	17,273	0
10-300-20-2400-0120-632-0000	Hs Principal Office Sub Sal	1,000	1,000	0
10-502-12-1700-0100-202-3130	Spec Ed Teacher	46,693	46,693	0
	k-12 ELL/GT Teacher	24,380	24,380	0
10-502-22-2220-0100-411-0000	J/h Lib Parap Salary	18,024	18,024	0
10-502-22-2220-0120-632-0000	J/h Lib Parap Sub Salary	280	280	0
	DSP Salary	21,414	21,414	0
	Technology Tech	0	0	0
10-600-24-2300-0100-100-0000	Superintendent Salary	85,260	87,500	2,240
10-600-24-2300-0100-500-0000	Admin Office Salary	26,285	26,285	0
10-600-24-2300-0120-204-0000	Admin Office Sub Salary	500	500	0
10-600-24-2300-0150-500-0000	Admin Sick Leave BB	0	0	0
10-600-24-2300-0190-500-0000	Admin Office Leave BB	780	780	0
10-600-25-2510-0100-501-0000	Supp-business Salary	35,510	35,510	0
10-600-28-2100-0130-506-0000	District-wide Overtime	6,000	1,000	-5,000
	Facilities Manager	40,600	47,800	7,200
10-710-26-2620-0100-608-0000	O&m Custodian Salary	101,259	101,259	0
10-710-26-2620-0120-600-0000	O&m Custodian Sub Salary	3,000	3,000	0
10-710-26-2620-0190-608-0000	O&m Custodian Leave BB	780	780	0
10-720-20-2700-0101-602-0000	Trans-Reg/Spec Needs Sal	17,808	17,808	0
10-720-20-2700-0102-602-0000	Trans-secretary/dr Train Sal	0	0	0
10-720-20-2700-0103-602-0000	Trans-field Trips	13,000	13,000	0
10-720-20-2700-0120-617-0000	Trans Substitute Salary	2,400	2,400	0
10-720-20-2710-0100-504-0000	Trans Director Salary	33,883	33,883	0
10-720-20-2710-0190-504-0000	Trans Director Leave BB	455	455	0
10-720-20-2740-0100-629-0000	Trans Mechanic Salary	25,084	25,084	0
		1,995,157	1,976,060	-19,097

General Fund -- 0200 Benefits

Account	Description	10.11 Amended	11.12 Preliminary	
10-100-10-0010-0220-200-0000	Elem Extra Duty Medicare	0	0	
10-100-10-0010-0220-201-0000	Elem Teacher Medicare	7,882	7,792	-90
	Elem Parapro Medicare	279	279	0
10-100-10-0010-0220-204-0000	Elem Sub Medicare	561	297	-264
10-100-10-0010-0230-200-0000	Elem Extra Duty Pera	0	0	0
10-100-10-0010-0230-201-0000	Elem Teacher Pera	77,726	81,673	3,947
	Elem Parapro Pera	2,740	2,912	172
10-100-10-0010-0230-204-0000	Elem Sub Pera	5,611	3,116	-2,495
10-100-10-0010-0250-201-0000	Elem Teacher Health	73,800	73,800	0
	Elem Parapro Health	5,400	5,400	0
<i>10-100-12-0600-0220-401-0000</i>	<i>ESL Para Medicare</i>	<i>282</i>	<i>282</i>	<i>0</i>
<i>10-100-12-0600-0230-401-0000</i>	<i>ESL Para Pera</i>	<i>2,779</i>	<i>2,954</i>	<i>175</i>
10-100-10-0600-0250-201-0000	Elem ESL Health	5,400	5,400	0
10-100-12-1700-0220-416-3130	Elem Sped Para Medicare	196	0	-196
10-100-12-1700-0230-416-3130	Elem Sped Para Pera	1,933	0	-1,933
10-100-12-1700-0250-416-3130	Elem Sped Para Health	0	0	0
	Reading Interventionist Med	583	590	7
	Reading Interventionist PERA	5,746	6,176	430
	Reading Interventionist Health	4,860	4,860	0
10-100-20-2130-0220-204-0000	Nurse Sub Medicare	125	125	0
10-100-20-2130-0220-233-0000	Nurse Medicare	512	512	0
10-100-20-2130-0230-204-0000	Nurse Sub Pera	143	152	9
10-100-20-2130-0230-233-0000	Nurse Pera	5,043	5,043	0
10-100-20-2130-0230-632-0000	Nurse Sub Pera			0
10-100-20-2130-0250-233-0000	Nurse Health	5,400	5,400	0
10-100-22-2220-0220-411-0000	E Lib Parap Medicare	267	267	0
10-100-22-2220-0230-411-0000	E Lib Parap Pera	2,624	2,624	0
10-100-22-2220-0250-216-0000	Elem Lib Health	0	0	0
10-100-22-2220-0250-411-0000	E Lib Parap Health	5,400	5,400	0
10-100-20-2400-0220-105-0000	E Prin Medicare	839	839	0
10-100-20-2400-0220-500-0000	E Prin Off Medicare	302	302	0
10-100-20-2400-0220-632-0000	E Prin Off Sub Medicare	3	3	0
10-100-20-2400-0230-105-0000	E Prin Pera	8,274	8,794	520
10-100-20-2400-0230-500-0000	E Prin Off Pera	2,977	3,164	187
10-100-20-2400-0230-632-0000	E Prin Off Sub Pera	29	30	1
10-100-20-2400-0250-105-0000	E Prin Health	12,240	12,240	0
10-100-20-2400-0250-500-0000	E Prin Off Health	5,400	5,400	0
	Elem Counselor Medicare	0	542	542
	Elem Counselor PERA	0	5,681	5,681

	Elem Counselor Health	0	5,400	5,400
10-200-10-0020-0220-200-0000	Jr Hi Extra Duty Medicare	244	244	0
10-200-10-0020-0220-201-0000	Jr Hi Teacher Medicare	2,281	2,281	0
10-200-10-0020-0220-204-0000	Jr Hi Substitute Medicare	48	48	0
10-200-10-0020-0230-200-0000	Jr Hi Extra Duty Pera	2,404	2,555	151
10-200-10-0020-0230-201-0000	Jr Hi Teacher Pera	22,489	23,904	1,415
10-200-10-0020-0230-204-0000	Jr Hi Substitute Pera	468	498	30
10-200-10-0020-0250-201-0000	Jr Hi Teacher Health	21,600	21,600	0
10-300-10-0030-0220-200-0000	Hs Extra Duty Medicare	829	829	0
10-300-10-0030-0220-204-0000	Hs Sub Medicare	255	58	-197
10-300-10-0030-0220-415-0000	Hs Paraprof Medicare	0	0	0
10-300-10-0030-0230-200-0000	Hs Extra Duty Pera	8,178	8,693	515
10-300-10-0030-0230-204-0000	Hs Sub Pera	2,505	608	-1,897
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	171	171	0
10-300-10-0200-0220-204-0000	Art Substitute Medicare	0	0	0
10-300-10-0200-0230-201-0000	Art Pera	1,679	1,785	106
10-300-10-0200-0230-204-0000	Art Substitute Pera	0	0	0
10-300-10-0200-0250-201-0000	Art Health	0	0	0
10-300-10-0300-0220-204-0000	Bus Sub Medicare	16	16	0
10-300-10-0300-0230-201-3120	Bus Pera	6,677	7,098	421
10-300-10-0300-0230-204-0000	Bus Sub Pera	157	167	10
10-300-10-0300-0250-201-3120	Bus Health	5,400	5,400	0
10-300-10-0500-0220-201-0000	English Medicare	972	972	0
10-300-10-0500-0220-204-0000	English Sub Medicare	126	10	-116
10-300-10-0500-0230-201-0000	English Pera	9,579	10,182	603
10-300-10-0500-0230-204-0000	English Sub Pera	1,241	103	-1,138
10-300-10-0500-0250-201-0000	English Health	10,800	10,800	0
10-300-10-0600-0220-201-0000	For Lang Medicare	520	520	0
10-300-10-0600-0220-204-0000	For Lang Sub Medicare	10	10	0
10-300-10-0600-0230-201-0000	For Lang Pera	5,123	5,445	322
10-300-10-0600-0230-204-0000	For Lang Sub Pera	91	97	6
10-300-10-0600-0250-201-0000	For Lang Health	5,400	5,400	0
10-300-10-1000-0220-201-0000	Indust Arts Medicare	292	292	0
10-300-10-1000-0220-204-0000	Indust Arts Sub Medicare	4	4	0
10-300-10-1000-0230-201-0000	Indust Arts Pera	2,872	3,052	180
10-300-10-1000-0230-204-0000	Indust Arts Sub Pera	3	3	0
10-300-10-1000-0250-201-0000	Indust Arts Health	0	0	0
10-300-10-1100-0220-201-0000	Math Medicare	735	735	0
10-300-10-1100-0220-204-0000	Math Sub Medicare	15	15	0
10-300-10-1100-0230-201-0000	Math Pera	7,241	7,700	459
10-300-10-1100-0230-204-0000	Math Sub Pera	143	152	9
10-300-10-1100-0250-201-0000	Math Health	9,234	9,234	0
	Music Medicare	430	430	0
	Music PERA	4,235	4,235	0
	Music Health	5,400	5,400	0

10-300-10-1300-0220-201-0000	Nat Science Medicare	910	910	0
10-300-10-1300-0220-204-0000	Nat Science Sub Medicare	27	27	0
10-300-10-1300-0230-201-0000	Nat Science Pera	8,969	9,533	564
10-300-10-1300-0230-204-0000	Nat Science Sub Pera	261	277	16
10-300-10-1300-0250-201-0000	Nat Science Health	9,288	9,288	0
	A/D Physical Ed Medicare	497	497	0
	A/D Physical Ed PERA	4,901	4,901	0
	A/D Physical Ed Health	5,400	5,400	0
10-300-10-1500-0220-201-0000	Soc Science Medicare	520	520	0
10-300-10-1500-0220-204-0000	Soc Science Sub Medicare	7	7	0
10-300-10-1500-0230-201-0000	Soc Science Pera	5,123	5,445	322
10-300-10-1500-0230-204-0000	Soc Science Sub Pera	69	74	5
10-300-10-1500-0250-201-0000	Soc Science Health	1,800	1,800	0
10-300-10-1690-0220-201-0000	Cisco Medicare	102	102	0
10-300-10-1690-0220-204-0000	Cisco Sub Medicare	0	0	0
10-300-10-1690-0230-201-0000	Cisco Pera	997	1,060	63
10-300-10-1690-0230-204-0000	Cisco Sub Pera	0	0	0
10-300-10-1690-0250-201-0000	Cisco Health	756	756	0
10-300-12-1700-0220-204-3130	Hs Sped Sub Medicare	0	0	0
10-300-12-1700-0220-416-3130	HS Sped Para Medicare	194	0	-194
10-300-12-1700-0230-204-3130	Hs Sped Sub Pera	0	0	0
10-300-12-1700-0230-416-3130	HS Sped Para PERA	1,904	0	-1,904
10-300-12-1700-0250-416-3130	Hs Sped Para Health	0	0	0
10-300-21-2120-0220-211-0000	Counselor Medicare	497	497	0
10-300-21-2120-0230-211-0000	Counselor Pera	4,901	5,209	308
10-300-21-2120-0250-211-0000	Counselor Health	5,400	5,400	0
10-300-20-2400-0220-105-0000	Hs Principal Medicare	0	0	0
10-300-20-2400-0220-500-0000	Hs Principal Office Medicare	251	251	0
10-300-20-2400-0220-632-0000	Hs Principal Office Sub Medic	15	15	0
10-300-20-2400-0230-105-0000	Hs Principal Pera	0	0	0
10-300-20-2400-0230-500-0000	Hs Principal Office Pera	2,470	2,626	156
10-300-20-2400-0230-632-0000	Hs Principal Office Sub Pera	143	152	9
10-300-20-2400-0250-105-0000	Hs Principal Health	0	0	0
10-300-20-2400-0250-500-0000	Hs Principal Office Health	5,400	5,400	0
10-502-22-2220-0220-411-0000	J/h Lib Parap Medicare	262	262	0
10-502-22-2220-0220-632-0000	J/h Lib Parap Sub Medicare	5	5	0
10-502-22-2220-0230-411-0000	J/h Lib Parap Pera	2,578	2,740	162
10-502-22-2220-0230-632-0000	J/h Lib Parap Sub Pera	40	43	3
10-502-22-2220-0250-411-0000	J/h Lib Parap Health	5,400	5,400	0
	Speical Ed Medicare	678	678	0
	Special Ed PERA	6,677	7,098	421
	Special Ed Health	5,400	5,400	0
	ELL Medicare	354	354	0
	ELL PERA	3,487	3,706	219
	ELL Health	5,400	5,400	0
	DSP Medicare	311	311	0
	DSP PERA	3,063	3,255	192

	DSP Health	2,322	2,322	0
10-600-24-2300-0220-100-0000	Superintendent Medicare	1,237	1,269	32
10-600-24-2300-0220-204-0000	Admin Office Sub Medicare	8	8	0
10-600-24-2300-0220-500-0000	Admin Office Medicare	376	376	0
10-600-24-2300-0230-100-0000	Superintendent Pera	12,193	13,300	1,107
10-600-24-2300-0230-204-0000	Admin Office Sub Pera	72	76	4
10-600-24-2300-0230-500-0000	Admin Office Pera	3,704	3,996	292
10-600-24-2300-0250-100-0000	Superintendent Health	12,240	12,240	0
10-600-24-2300-0250-500-0000	Admin Office Health	1,800	1,800	0
10-600-25-2510-0220-501-0000	Supp-business Medicare	515	515	0
10-600-25-2510-0230-501-0000	Supp-business Pera	5,078	5,398	320
10-600-25-2510-0250-501-0000	Supp-business Health	5,400	5,400	0
10-600-28-2100-0220-501-0000	DW Overtime Medicare	87	15	-73
10-600-28-2100-0220-501-0000	DW Overtime Pera	858	152	-706
	Fac Manager PERA	5,806	7,266	1,460
	Fac Manager Medicare	589	694	105
	Fac Manager Health	5,400	5,400	0
10-710-26-2620-0220-600-0000	O&m Substitute Medicare	73	73	0
10-710-26-2620-0220-608-0000	O&m Custodian Medicare	1,469	1,469	0
10-710-26-2620-0230-600-0000	O&m Custodian Sub Pera	429	456	27
10-710-26-2620-0230-608-0000	O&m Custodian Pera	14,480	15,392	912
10-710-26-2620-0250-608-0000	O&m Custodian Health	21,600	21,600	0
10-720-20-2700-0220-602-0000	Trans Medicare	259	259	0
10-720-20-2700-0220-617-0000	Trans Sub Medicare	35	35	0
10-720-20-2700-0230-602-0000	Trans Pera	2,547	2,707	160
10-720-20-2700-0230-617-0000	Trans Sub Pera	343	365	22
10-720-20-2710-0220-504-0000	Trans Director Medicare	492	492	0
10-720-20-2710-0230-504-0000	Trans Director Pera	4,846	5,151	305
10-720-20-2710-0250-504-0000	Trans Director Health	1,800	1,800	0
10-720-20-2740-0220-629-0000	Trans Mechanic Medicare	364	364	0
10-720-20-2740-0230-629-0000	Trans Mechanic Pera	3,587	3,813	226
10-720-20-2740-0250-629-0000	Trans Mechanic Health	5,400	5,400	0
		595,090	612,595	17,506

General Fund--Professional/Technical Services 0300

Account	Description	10.11 Final	11.12 Preliminary	
10-100-10-0010-0300-000-0000	Elem Purch. Prof/tech	450	450	-
10-100-20-2130-0300-000-0000	Nurse Purch. Prof/tech	100	100	-
10-100-10-2214-0320-000-0000	Elem Testing	2,500	2,500	-
10-200-10-0020-0300-000-0000	Jr Hi Purch Prof/tech	500	200	(300)
10-200-10-2214-0320-000-0000	Jr Hi Testing	-	-	-
10-300-10-0030-0300-000-0000	Hs Purchased Prof. & Tech.	600	-	(600)
10-300-10-1690-0300-000-0000	Cisco Purch.prof/tech	-	-	-
	Central Info Purch Prof Tech Serv	10,000	5,000	(5,000)
10-300-10-2214-0320-000-0000	Hs Testing	1,250	3,250	2,000
10-600-20-2315-0331-000-0000	Central Legal Services	5,000	5,000	-
10-600-29-2316-0311-000-0000	Central Treasurer's Fees	2,500	2,500	-
10-600-20-2317-0332-000-0000	Central Audit Services	15,600	15,600	-
10-600-30-2590-0390-000-0000	Central Other/tech Purch Serv	45,243	47,243	2,000
	O & M Purch Prof/tech serv	4,000	3,900	(100)
10-720-20-2700-0300-000-0000	Trans Purch Prof/tech	500	500	-
	District Mental Health Purch/Prof	1,750	1,750	-
		89,993.00	87,993	(2,000)

General Fund--Property Services 0400

Account	Description	10.11 Final	11.12 Preliminary	
10-710-26-2620-0411-000-0000	O&m Sewer	3,000	3,000	0
	Waste Water Treatment	12,000	12,000	0
	O & M Water Quality	10,820	5,820	-5,000
10-710-26-2620-0421-000-0000	O&m Disposal Services	9,600	9,600	0
10-710-26-2620-0430-000-0000	O&m Repairs	15,000	10,000	-5,000
10-720-20-2700-0430-000-0000	Trans Vehicle Maintenance	10,000	8,000	-2,000
		60,420	48,420	-12,000

General Fund--Purchased Services 0500

Account	Description	10.11 Final	11.12 Preliminary	
10-100-10-0010-0500-000-0000	Elem Other Purch. Services	2,000	2,000	0
10-100-20-2130-0580-000-0000	Nurse Travel & Reg	100	400	300
10-100-10-2213-0580-000-0000	Elem Teacher Travel	1,000	1,000	0
10-100-20-2400-0580-000-0000	E Prin Travel/registration	800	800	0
10-200-10-0020-0500-000-0000	Jr Hi Other Purchased Service	0	0	0
10-200-10-2213-0580-000-0000	Jr Hi Teacher Travel	300	300	0
10-300-10-0030-0500-000-0000	Hs Other Purch. Service	1,000	1,000	0
10-300-10-0030-0501-000-0000	Hs Concurrent Enroll	12,000	10,000	-2,000
10-300-10-0300-0580-000-3120	Bus Travel/registration	4,225	4,225	0
10-300-10-0300-0581-000-3120	Bus Teacher Travel	1,225	1,225	0
10-300-10-0300-0582-000-3120	Bus Nat'l Travel	4,000	4,000	0
10-300-10-1200-0580-000-0000	Music Travel & Regis.	1,000	1,000	0
10-300-10-1690-0581-000-0000	Cisco Teacher Travel	0	0	0
10-300-21-2120-0500-000-0000	Counselor Other Purch Service	80	80	0
10-300-21-2120-0580-000-0000	Counselor Travel & Regis	80	80	0
10-300-10-2213-0580-000-0000	Hs Teacher Travel	1,000	0	-1,000
10-300-12-2213-0580-000-3130	Hs Sped Travel	80	80	0
10-300-20-2400-0580-000-0000	Hs Principal/ad Travel	1,000	1,000	0
10-509-12-1700-0500-000-3130	Sped Other Pur Services	53,633	53,633	0
10-600-69-2100-0500-000-9003	Medicaid Purchased Services	0	0	0
10-600-28-2114-0500-000-0000	Central Information System	2,663	2,663	0
10-600-28-2114-0580-000-0000	Central Info System Travel	2,337	2,337	0
10-600-24-2300-0500-000-0000	Admin Office Other Purch Serv	3,369	3,369	0
10-600-24-2300-0580-000-0000	Admin Office Trav/regis Entr.	2,500	2,500	0
10-600-23-2311-0580-000-0000	Board Travel	2,600	2,600	0
10-600-30-2590-0533-000-0000	Central Postage/meter	4,000	4,000	0
10-600-30-2823-0540-000-0000	Central Advertising	1,000	2,000	1,000
10-710-26-2620-0500-000-0000	O&m Other Purch Services	12,051	6,051	-6,000
10-710-26-2620-0531-000-0000	O&m Telephone	13,000	13,000	0
10-710-26-2620-0533-000-0000	O&m Admin Mobile Phones	750	750	0
10-720-20-2700-0500-000-0000	Trans Other Purch Services	7,736	6,000	-1,736
10-720-20-2700-0531-000-0000	Trans Mobile Phones	1,000	500	-500
10-720-20-2700-0580-000-0000	Trans Travel	200	200	0
		136,729	126,793	-9,936

General Fund--Supplies 0600

Account	Description	10.11 Final	11.12 Preliminary	
10-100-10-0010-0600-000-0000	Elem General Supplies	6,000	6,000	0
10-100-10-0010-0601-000-0000	Elem Printing & Duplicating	4,200	4,200	0
10-100-10-0010-0602-000-0000	Elem Music	500	500	0
10-100-10-0010-0603-000-0000	Elem Band	1,500	1,500	0
10-100-10-0010-0610-000-0000	Elem Supplies-kindergarten	600	600	0
10-100-10-0010-0611-000-0000	Elem Supplies-1st Grade	600	600	0
10-100-10-0010-0612-000-0000	Elem Supplies-2nd Grade	600	600	0
10-100-10-0010-0613-000-0000	Elem Supplies-3rd Grade	600	600	0
10-100-10-0010-0614-000-0000	Elem Supplies-4th Grade	600	600	0
10-100-10-0010-0615-000-0000	Elem Supplies-5th Grade	600	600	0
10-100-10-0010-0616-000-0000	Elem Supplies-6th Grade	600	600	0
10-100-10-0010-0617-000-0000	Elem Supplies-p E	500	500	0
10-100-10-0010-0619-000-0000	Elem Supplies-computer Lab	600	600	0
10-100-10-0010-0640-000-0000	Elem Textbooks	10,000	10,000	0
10-100-12-1700-0600-000-3130	E Sped Supplies	1,000	1,000	0
10-100-12-1760-0610-000-0000	Ell Supplies	150	150	0
10-100-20-2130-0600-000-0000	Nurse Supplies	1,000	1,000	0
10-100-22-2220-0611-000-0000	E Lib Supplies	700	700	0
10-100-22-2220-0641-000-0000	E Lib Books/periodicals	0	0	0
10-100-22-2220-0650-000-0000	E Lib Electron Media	300	1,334	1,034
10-100-20-2400-0600-000-0000	E Prin Supplies	500	500	0
10-200-10-0020-0600-000-0000	Jr Hi General Supplies	500	250	-250
10-200-10-0020-0610-000-0000	Jr Hi Art Supplies	80	80	0
10-200-10-0020-0611-000-0000	Jr Hi Language Arts Supplies	80	80	0
10-200-10-0020-0612-000-0000	Jr Hi Math Supplies	80	80	0
10-200-10-0020-0613-000-0000	Jr Hi Science Supplies	260	260	0
10-200-10-0020-0614-000-0000	Jr Hi Shop Supplies	80	80	0
10-200-10-0020-0615-000-0000	Jr Hi Social Studies Supplies	80	80	0
10-200-10-0020-0616-000-0000	Jr Hi Elective Supplies	80	0	-80
10-200-10-0020-0640-000-0000	Jr Hi Textbooks	500	500	0
10-200-10-0800-0600-000-0000	Jh Pe Supplies	80	80	0
10-300-10-0030-0600-000-0000	Hs General Supplies	6,000	6,000	0
10-300-10-0030-0601-000-0000	Hs Printing & Duplicating	2,000	2,000	0
10-300-10-0030-0640-000-0000	Hs Textbooks	2,000	2,000	0
10-300-10-0200-0600-000-0000	Art Supplies	725	725	0
10-300-10-0300-0600-000-3120	Bus Supplies	1,000	500	-500
10-300-10-0500-0600-000-0000	English Supplies	163	163	0
10-300-10-0500-0601-000-0000	English-news Printing	500	500	0
10-300-10-0500-0602-000-0000	English-yearbook	325	325	0

10-300-10-0500-0603-000-0000	English-Drama Supplies	0	0	0
10-300-10-0600-0600-000-0000	For Lang Supplies	80	80	0
10-300-10-0800-0600-000-0000	Hs Pe Supplies	200	100	-100
10-300-10-1000-0600-000-0000	Indust Arts Supplies	1,600	4,000	2,400
10-300-10-1100-0600-000-0000	Math Supplies	80	80	0
10-300-10-1200-0600-000-0000	Music Supplies	250	250	0
10-300-10-1300-0600-000-0000	Nat Science Supplies	1,000	1,000	0
10-300-10-1500-0600-000-0000	Soc Science Supplies	80	80	0
10-300-10-1690-0600-000-0000	Cisco Supplies	0	0	0
10-300-12-1700-0600-000-3130	Hs Sped Supplies	0	0	0
10-300-21-2120-0600-000-0000	Counselor Supplies	460	460	0
10-300-21-2120-0601-000-0000	Counselor Graduation Supplies	800	800	0
10-300-20-2400-0600-000-0000	Hs Principals Supplies	500	250	-250
10-502-12-1760-0610-000-0000	J/h Ell Supplies	0	0	0
10-502-22-2220-0611-000-0000	J/h Library Supplies	250	250	0
10-502-22-2220-0641-000-0000	J/h Library Books	200	200	0
10-502-22-2220-0650-000-0000	J/h Library Electronic	0	480	480
	Spec Ed Supplies	200	200	0
10-600-69-2100-0600-000-9003	Medicaid Supplies	0	0	0
10-600-24-2300-0600-000-0000	Admin Office Supplies	7,000	3,500	-3,500
10-600-24-2300-0601-000-0000	Admin Office Printing/duplic.	700	700	0
	Copier Lease	14,100	14,100	0
10-710-26-2620-0600-000-0000	O&m Supplies	24,101	27,101	3,000
10-710-26-2620-0621-000-0000	O&m Natural Gas	71,912	50,912	-21,000
10-710-26-2620-0622-000-0000	O&m Electricity	71,265	95,265	24,000
	O & M Water Treatment Supp	1,800	800	-1,000
10-720-20-2700-0600-000-0000	Trans Supplies	1,000	3,000	2,000
10-720-20-2700-0601-000-0000	Trans Office Supplies	350	250	-100
10-720-20-2700-0626-000-0000	Trans Vehicle Fuel	30,200	30,200	0
		273,810	279,945	6,135

General Fund--Equipment 0700

Account	Description	10.11 Final	10.11 Final	
10-100-10-0010-0730-000-0000	Elem Equipment	6,000	3,000	-3,000
10-100-20-2130-0730-000-0000	Nurse Equipment	300	300	0
10-100-22-2220-0730-000-0000	E Lib Equipment	200	200	0
10-300-10-0030-0730-000-0000	Hs Equipment	500	500	0
10-300-10-0200-0730-000-0000	Art Equipment	400	400	0
10-300-10-0300-0730-000-3120	Bus Equipment	625	625	0
10-300-10-1000-0730-000-0000	Indust Arts Equipment	1,000	1,000	0
10-300-10-1200-0730-000-0000	Music Equipment	400	0	-400
10-300-10-1300-0730-000-0000	Nat Science Equipment	2,500	1,500	-1,000
10-300-10-1690-0730-000-0000	Cisco Equipment	0	0	0
10-502-22-2220-0730-000-0000	J/h Library Equipment	0	0	0
10-600-24-2300-0730-000-0000	Admin Office Equipment	15,000	5,000	-10,000
10-710-26-2620-0730-000-0000	O&m Equipment	12,500	12,500	0
10-720-20-2700-0730-000-0000	Trans Equipment	2,545	1,500	-1,045
		41,970	26,525	-15,445

General Fund 0800--Other

Account	Description	10.11 Final	11.12 Preliminary	
10-100-20-2130-0810-000-0000	Nurse Dues & Fees	100	100	0
10-100-22-2220-0810-000-0000	E Lib Dues/fees	50	50	0
10-100-20-2400-0810-000-0000	E Prin Dues/fees	700	700	0
10-300-21-2120-0810-000-0000	Counselor Dues & Fees	0	0	0
10-300-20-2400-0810-000-0000	Hs Principal Dues/fees	0	0	0
10-502-22-2220-0810-000-0000	J/h Library Dues	50	50	0
	Admin Dues & Fees	2,500	2,500	0
10-600-23-2311-0810-000-0000	Board Dues & Fees	5,000	5,000	0
10-600-23-2311-0890-000-0000	Board Other	1,989	1,989	0
10-800-93-9100-0840-000-0000	District Contingency	1,106,184	1,054,335	-51,849
10-800-93-9310-0840-000-0000	Dist TABOR	131,526	131,526	0
	BEST Reserve	50,000	0	-50,000
	Fiscal emergency	0	0	0
10-800-10-0090-0151-000-0000	Dec Allowance Cert	4,127	4,127	0
10-800-20-2100-0151-000-0000	Dec Allowance Class	2,827	2,827	0
		1,305,052	1,203,203	-101,849

General Fund--Transfers 0900

Account	Description	10.11 Final	11.12 Preliminary	
10-300-00-5223-5223-000-0000	Activities Transfer	30,000	30,000	0
10-800-52-5222-0930-000-4010	Projects	7,028	0	-7,028
10-800-52-5251-5251-000-0000	Dist Food Service Transfer	21,343	11,343	-10,000
		58,371	41,343	-17,028