



Board of Directors  
DaVinci Academy of Science and the Arts

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of DaVinci Academy of Science and the Arts (the School) as of and for the year ended June 30, 2023, and related notes to the basic financial statements, and have issued our report thereon dated October 27, 2023. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated August 29, 2023, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the School solely for determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We assisted in the preparation of the financial statements and the related notes disclosures and supplementary information, which is a nonaudit service. This service was subject to our firm's engagement quality control review. Management designated a qualified individual to oversee this nonaudit service, evaluated the adequacy and results of the service performed, and accepted responsibility for the preparation and fair presentation of the financial statements and related notes and supplementary information in accordance with accounting principles generally accepted in the United States of America.

## **Significant Risks Identified**

We have identified the following significant risks:

Improper revenue recognition; revenue has been recognized when not explicitly earned according to revenue recognition standards set forth in the accounting standards.

Management override of controls; the ability of management and/or those charged with governance to manipulate accounting records and prepare fraudulent financial statements by overriding controls, even where the controls might otherwise appear to be operating effectively.

## **Qualitative Aspects of the School's Significant Accounting Practices**

### ***Significant Accounting Policies***

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the School is included in Note 1 to the financial statements. There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### ***Significant Accounting Estimates***

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are capital assets and allocation of indirect costs to services.

Management's estimate of depreciation is based on allocating the cost of capital assets over their useful lives using the straight-line method. Management prorates indirect costs (facilities costs, depreciation, and interest expense) to services based on direct costs. We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the financial statements as a whole.

### ***Financial Statement Disclosures***

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the School's financial statements relate to: revenue recognition (Note 1), long-term liabilities (Note 6).

## **Significant Unusual Transactions**

There were no significant unusual transaction identified during the audit.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are clearly inconsequential, and communicate them to the appropriate level of management.

A summary of audit adjustments and reclassifications is attached to this letter. This summary includes misstatements (material or otherwise) that we identified because of our audit procedures; these were brought to the attention of, and corrected by, management.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the School's financial statements or the auditor's report. No such disagreements arose during the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated October 27, 2023.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings or Issues**

In the normal course of our professional association with the School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the School, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the School's auditors.

This report is intended solely for the information and use of the Board of Directors, and management of DaVinci Academy of Science and the Arts and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

*Squire & Company, PC*

Orem, Utah

October 27, 2023

Attachments:

Adjusted trial balance grouped by financial statement account

Summary audit adjustments and reclassifications

Copy of management's written representations

Client: **1063 - DaVinci Academy of Science and the Arts**  
Engagement: **2023 Audit**  
Period Ending: **6/30/2023**  
Trial Balance: **FundTB**  
Workpaper: **TB - Financial Statement Grouping Report**  
Fund Level: **All**  
Index: **All**

| Account                    | Description                                      | Total Funds<br>in Report<br>1st PP-FINAL<br>6/30/2022 | Total Funds<br>in Report<br>UNADJ<br>6/30/2023 | Total Funds<br>in Report<br>AJE<br>6/30/2023 | Total Funds<br>in Report<br>ADJ<br>6/30/2023 | Total Funds<br>in Report<br>RJE<br>6/30/2023 | Total Funds<br>in Report<br>FINAL<br>6/30/2023 |
|----------------------------|--------------------------------------------------|-------------------------------------------------------|------------------------------------------------|----------------------------------------------|----------------------------------------------|----------------------------------------------|------------------------------------------------|
| <b>Group : [1.8100]</b>    | <b>Current Assets</b>                            |                                                       |                                                |                                              |                                              |                                              |                                                |
| <b>Subgroup : [1.8110]</b> | <b>Cash</b>                                      |                                                       |                                                |                                              |                                              |                                              |                                                |
| 8110                       | Cash in Bank & On Hand - Other                   | 0.00                                                  | 0.00                                           | 0.00                                         | 0.00                                         | 0.00                                         | 0.00                                           |
| 8117                       | (9790) Wells - Savings                           | 502,627.00                                            | 2,646.00                                       | 0.00                                         | 2,646.00                                     | 0.00                                         | 2,646.00                                       |
| 8119b                      | PTIF                                             | 1,036,662.00                                          | 2,360,425.00                                   | 0.00                                         | 2,360,425.00                                 | 0.00                                         | 2,360,425.00                                   |
| 8120                       | (8809) Wells - Debit (Fred)                      | 0.00                                                  | 0.00                                           | 0.00                                         | 0.00                                         | 0.00                                         | 0.00                                           |
| 8121                       | Petty Cash                                       | 5,212.00                                              | 5,212.00                                       | 0.00                                         | 5,212.00                                     | 0.00                                         | 5,212.00                                       |
| 8121a                      | School Wallet                                    | 0.00                                                  | 91,431.00                                      | 0.00                                         | 91,431.00                                    | 0.00                                         | 91,431.00                                      |
| 8125                       | (0157) Wells- Main Checking                      | 2,616,666.00                                          | 1,739,203.00                                   | 0.00                                         | 1,739,203.00                                 | 0.00                                         | 1,739,203.00                                   |
| 8126                       | PTO Account (4299)                               | 6,098.00                                              | 2,941.00                                       | 0.00                                         | 2,941.00                                     | 0.00                                         | 2,941.00                                       |
| <b>Subtotal [1.8110]</b>   | <b>Cash</b>                                      | <b>4,167,265.00</b>                                   | <b>4,201,858.00</b>                            | <b>0.00</b>                                  | <b>4,201,858.00</b>                          | <b>0.00</b>                                  | <b>4,201,858.00</b>                            |
| <b>Subgroup : [1.8112]</b> | <b>Other Cash</b>                                |                                                       |                                                |                                              |                                              |                                              |                                                |
| 54999                      | Restricted Cash                                  | 67,444.00                                             | 0.00                                           | 0.00                                         | 0.00                                         | 67,085.00                                    | 67,085.00                                      |
| <b>Subtotal [1.8112]</b>   | <b>Other Cash</b>                                | <b>67,444.00</b>                                      | <b>0.00</b>                                    | <b>0.00</b>                                  | <b>0.00</b>                                  | <b>67,085.00</b>                             | <b>67,085.00</b>                               |
| <b>Subgroup : [1.8120]</b> | <b>Investments</b>                               |                                                       |                                                |                                              |                                              |                                              |                                                |
| 1152H                      | Revenue Fund - Zions                             | (3.00)                                                | (3.00)                                         | 0.00                                         | (3.00)                                       | 0.00                                         | (3.00)                                         |
| 54001                      | Debt Service Account                             | 131,603.00                                            | 203,951.00                                     | 0.00                                         | 203,951.00                                   | (64,845.00)                                  | 139,106.00                                     |
| 54002                      | Reserve Account                                  | 785,200.00                                            | 785,200.00                                     | 0.00                                         | 785,200.00                                   | 0.00                                         | 785,200.00                                     |
| 54003                      | Project Account                                  | 0.00                                                  | 0.00                                           | 0.00                                         | 0.00                                         | 0.00                                         | 0.00                                           |
| 54004                      | Repair & Replacement Fund                        | 150,000.00                                            | 150,000.00                                     | 0.00                                         | 150,000.00                                   | 0.00                                         | 150,000.00                                     |
| 54005                      | Expense Fund                                     | 5,825.00                                              | 34,257.00                                      | 0.00                                         | 34,257.00                                    | (2,240.00)                                   | 32,017.00                                      |
| <b>Subtotal [1.8120]</b>   | <b>Investments</b>                               | <b>1,072,625.00</b>                                   | <b>1,173,405.00</b>                            | <b>0.00</b>                                  | <b>1,173,405.00</b>                          | <b>(67,085.00)</b>                           | <b>1,106,320.00</b>                            |
| <b>Subgroup : [1.8131]</b> | <b>Local Receivables</b>                         |                                                       |                                                |                                              |                                              |                                              |                                                |
| 8131                       | Local                                            | 111,601.00                                            | 8,919.00                                       | (8,919.00)                                   | 0.00                                         | 0.00                                         | 0.00                                           |
| 8133.1                     | Utah State Sales Tax (Old)                       | 47.00                                                 | 47.00                                          | 0.00                                         | 47.00                                        | 0.00                                         | 47.00                                          |
| 8135                       | Utah State Sales Tax Receivable                  | 5,566.00                                              | 8,293.00                                       | 0.00                                         | 8,293.00                                     | 0.00                                         | 8,293.00                                       |
| <b>Subtotal [1.8131]</b>   | <b>Local Receivables</b>                         | <b>117,214.00</b>                                     | <b>17,259.00</b>                               | <b>(8,919.00)</b>                            | <b>8,340.00</b>                              | <b>0.00</b>                                  | <b>8,340.00</b>                                |
| <b>Subgroup : [1.8133]</b> | <b>State Receivables</b>                         |                                                       |                                                |                                              |                                              |                                              |                                                |
| 8133                       | State                                            | 138,615.00                                            | 211,445.00                                     | (37,675.00)                                  | 173,770.00                                   | 0.00                                         | 173,770.00                                     |
| <b>Subtotal [1.8133]</b>   | <b>State Receivables</b>                         | <b>138,615.00</b>                                     | <b>211,445.00</b>                              | <b>(37,675.00)</b>                           | <b>173,770.00</b>                            | <b>0.00</b>                                  | <b>173,770.00</b>                              |
| <b>Subgroup : [1.8134]</b> | <b>Federal Receivables</b>                       |                                                       |                                                |                                              |                                              |                                              |                                                |
| 8134                       | Federal                                          | 622,650.00                                            | 1,295,362.00                                   | 39,398.00                                    | 1,334,760.00                                 | 0.00                                         | 1,334,760.00                                   |
| <b>Subtotal [1.8134]</b>   | <b>Federal Receivables</b>                       | <b>622,650.00</b>                                     | <b>1,295,362.00</b>                            | <b>39,398.00</b>                             | <b>1,334,760.00</b>                          | <b>0.00</b>                                  | <b>1,334,760.00</b>                            |
| <b>Subgroup : [1.8150]</b> | <b>Prepaid Items</b>                             |                                                       |                                                |                                              |                                              |                                              |                                                |
| 8150                       | Prepaid Expenses                                 | 9,776.00                                              | 9,778.00                                       | 2,221.00                                     | 11,999.00                                    | 0.00                                         | 11,999.00                                      |
| <b>Subtotal [1.8150]</b>   | <b>Prepaid Items</b>                             | <b>9,776.00</b>                                       | <b>9,778.00</b>                                | <b>2,221.00</b>                              | <b>11,999.00</b>                             | <b>0.00</b>                                  | <b>11,999.00</b>                               |
| <b>Total [1.8100]</b>      | <b>Current Assets</b>                            | <b>6,195,589.00</b>                                   | <b>6,909,107.00</b>                            | <b>(4,975.00)</b>                            | <b>6,904,132.00</b>                          | <b>0.00</b>                                  | <b>6,904,132.00</b>                            |
| <b>Group : [1.8200]</b>    | <b>Capital Assets</b>                            |                                                       |                                                |                                              |                                              |                                              |                                                |
| <b>Subgroup : [1.8210]</b> | <b>Land</b>                                      |                                                       |                                                |                                              |                                              |                                              |                                                |
| 8230                       | Land                                             | 2,165,801.00                                          | 0.00                                           | 0.00                                         | 0.00                                         | 2,165,801.00                                 | 2,165,801.00                                   |
| <b>Subtotal [1.8210]</b>   | <b>Land</b>                                      | <b>2,165,801.00</b>                                   | <b>0.00</b>                                    | <b>0.00</b>                                  | <b>0.00</b>                                  | <b>2,165,801.00</b>                          | <b>2,165,801.00</b>                            |
| <b>Subgroup : [1.8220]</b> | <b>Buildings</b>                                 |                                                       |                                                |                                              |                                              |                                              |                                                |
| 8220                       | Building Improvements                            | 2,726,088.00                                          | 0.00                                           | 0.00                                         | 0.00                                         | 3,129,831.00                                 | 3,129,831.00                                   |
| 8235                       | Buildings                                        | 9,027,257.00                                          | 0.00                                           | 0.00                                         | 0.00                                         | 9,027,257.00                                 | 9,027,257.00                                   |
| <b>Subtotal [1.8220]</b>   | <b>Buildings</b>                                 | <b>11,753,345.00</b>                                  | <b>0.00</b>                                    | <b>0.00</b>                                  | <b>0.00</b>                                  | <b>12,157,088.00</b>                         | <b>12,157,088.00</b>                           |
| <b>Subgroup : [1.8250]</b> | <b>Equipment</b>                                 |                                                       |                                                |                                              |                                              |                                              |                                                |
| 8225                       | Furniture and fixtures                           | 245,800.00                                            | 0.00                                           | 0.00                                         | 0.00                                         | 249,823.00                                   | 249,823.00                                     |
| 8250                       | Equipment                                        | 966,691.00                                            | 0.00                                           | 0.00                                         | 0.00                                         | 1,090,963.00                                 | 1,090,963.00                                   |
| <b>Subtotal [1.8250]</b>   | <b>Equipment</b>                                 | <b>1,202,491.00</b>                                   | <b>0.00</b>                                    | <b>0.00</b>                                  | <b>0.00</b>                                  | <b>1,340,786.00</b>                          | <b>1,340,786.00</b>                            |
| <b>Subgroup : [1.8260]</b> | <b>Accumulated Depreciation / Amortization</b>   |                                                       |                                                |                                              |                                              |                                              |                                                |
| 8260                       | Accumulated depreciation                         | (3,639,972.00)                                        | 0.00                                           | 0.00                                         | 0.00                                         | (4,057,318.00)                               | (4,057,318.00)                                 |
| <b>Subtotal [1.8260]</b>   | <b>Accumulated Depreciation / Amortiza</b>       | <b>(3,639,972.00)</b>                                 | <b>0.00</b>                                    | <b>0.00</b>                                  | <b>0.00</b>                                  | <b>(4,057,318.00)</b>                        | <b>(4,057,318.00)</b>                          |
| <b>Subgroup : [1.8290]</b> | <b>Other Fixed Assets</b>                        |                                                       |                                                |                                              |                                              |                                              |                                                |
| 8160                       | Construction in progress                         | 0.00                                                  | 0.00                                           | 0.00                                         | 0.00                                         | 0.00                                         | 0.00                                           |
| <b>Subtotal [1.8290]</b>   | <b>Other Fixed Assets</b>                        | <b>0.00</b>                                           | <b>0.00</b>                                    | <b>0.00</b>                                  | <b>0.00</b>                                  | <b>0.00</b>                                  | <b>0.00</b>                                    |
| <b>Total [1.8200]</b>      | <b>Capital Assets</b>                            | <b>11,481,665.00</b>                                  | <b>0.00</b>                                    | <b>0.00</b>                                  | <b>0.00</b>                                  | <b>11,606,357.00</b>                         | <b>11,606,357.00</b>                           |
| <b>Group : [1.8300]</b>    | <b>Leased Assets</b>                             |                                                       |                                                |                                              |                                              |                                              |                                                |
| <b>Subgroup : [1.8320]</b> | <b>Lease Assets - Buildings and Improvements</b> |                                                       |                                                |                                              |                                              |                                              |                                                |
| 8213.sq                    | Leased Asset - Building                          | 467,750.00                                            | 0.00                                           | 0.00                                         | 0.00                                         | 675,032.00                                   | 675,032.00                                     |
| <b>Subtotal [1.8320]</b>   | <b>Lease Assets - Buildings and Improv</b>       | <b>467,750.00</b>                                     | <b>0.00</b>                                    | <b>0.00</b>                                  | <b>0.00</b>                                  | <b>675,032.00</b>                            | <b>675,032.00</b>                              |
| <b>Subgroup : [1.8330]</b> | <b>Lease Assets - Equipment</b>                  |                                                       |                                                |                                              |                                              |                                              |                                                |
| 8212.sq                    | Leased Asset - Equipment                         | 366,438.00                                            | 0.00                                           | 0.00                                         | 0.00                                         | 138,239.00                                   | 138,239.00                                     |
| <b>Subtotal [1.8330]</b>   | <b>Lease Assets - Equipment</b>                  | <b>366,438.00</b>                                     | <b>0.00</b>                                    | <b>0.00</b>                                  | <b>0.00</b>                                  | <b>138,239.00</b>                            | <b>138,239.00</b>                              |
| <b>Subgroup : [1.8349]</b> | <b>Lease Assets - Accumulated Amortization</b>   |                                                       |                                                |                                              |                                              |                                              |                                                |
| 8303.sq                    | Accumulated Depreciation - Leased Ass            | (402,866.00)                                          | 0.00                                           | 0.00                                         | 0.00                                         | (385,798.00)                                 | (385,798.00)                                   |
| <b>Subtotal [1.8349]</b>   | <b>Lease Assets - Accumulated Amortiza</b>       | <b>(402,866.00)</b>                                   | <b>0.00</b>                                    | <b>0.00</b>                                  | <b>0.00</b>                                  | <b>(385,798.00)</b>                          | <b>(385,798.00)</b>                            |
| <b>Total [1.8300]</b>      | <b>Leased Assets</b>                             | <b>431,322.00</b>                                     | <b>0.00</b>                                    | <b>0.00</b>                                  | <b>0.00</b>                                  | <b>427,473.00</b>                            | <b>427,473.00</b>                              |
| <b>Group : [1.8400]</b>    | <b>Other Assets / Deferred Outflows</b>          |                                                       |                                                |                                              |                                              |                                              |                                                |
| <b>Subgroup : [1.8430]</b> | <b>Other Assets</b>                              |                                                       |                                                |                                              |                                              |                                              |                                                |
| 8350                       | Refundable deposits                              | 8,283.00                                              | 0.00                                           | 0.00                                         | 0.00                                         | 8,283.00                                     | 8,283.00                                       |
| <b>Subtotal [1.8430]</b>   | <b>Other Assets</b>                              | <b>8,283.00</b>                                       | <b>0.00</b>                                    | <b>0.00</b>                                  | <b>0.00</b>                                  | <b>8,283.00</b>                              | <b>8,283.00</b>                                |
| <b>Total [1.8400]</b>      | <b>Other Assets / Deferred Outflows</b>          | <b>8,283.00</b>                                       | <b>0.00</b>                                    | <b>0.00</b>                                  | <b>0.00</b>                                  | <b>8,283.00</b>                              | <b>8,283.00</b>                                |

|                                                                                      |                                               |                        |                       |                       |                       |                         |                        |
|--------------------------------------------------------------------------------------|-----------------------------------------------|------------------------|-----------------------|-----------------------|-----------------------|-------------------------|------------------------|
| <b>Group : [2.9500] Current Liabilities</b>                                          |                                               |                        |                       |                       |                       |                         |                        |
| <b>Subgroup : [2.9510] Accounts Payable</b>                                          |                                               |                        |                       |                       |                       |                         |                        |
| 9510                                                                                 | Accounts Payable - Year End                   | 0.00                   | (167.00)              | 0.00                  | (167.00)              | 0.00                    | (167.00)               |
| 9513                                                                                 | Accounts Payable- Bill.com                    | (142,245.00)           | (200,504.00)          | 4,201.00              | (196,303.00)          | 0.00                    | (196,303.00)           |
| 9531                                                                                 | Wells CC - Deb (6935)                         | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 9532                                                                                 | WellsCC-Fred Donaldson (9056)                 | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 9532a                                                                                | WellsCC-Fred (5743)                           | (676.00)               | (4,047.00)            | 0.00                  | (4,047.00)            | 0.00                    | (4,047.00)             |
| 9533                                                                                 | WellsCC-Simon Post (4481)                     | (224.00)               | (10.00)               | 0.00                  | (10.00)               | 0.00                    | (10.00)                |
| 9534                                                                                 | WellsCC-Erika Kortman (4380)                  | (953.00)               | (1,147.00)            | 0.00                  | (1,147.00)            | 0.00                    | (1,147.00)             |
| 9535                                                                                 | Wells CC - Jesslynn (0712)                    | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 9535a                                                                                | Wells CC - Jesslynn (6860)                    | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 9535b                                                                                | WellsCC-Jesslynn Anderson(2977)               | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 9535c                                                                                | Wells CC - Jesslynn New (9867)                | (2,807.00)             | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 9536                                                                                 | Wells CC - Nicole                             | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 9536a                                                                                | WellsCC-Nicole Scadlock (6238)                | (1,416.00)             | (195.00)              | 0.00                  | (195.00)              | 0.00                    | (195.00)               |
| <b>Subtotal [2.9510]</b>                                                             | <b>Accounts Payable</b>                       | <b>(148,321.00)</b>    | <b>(206,070.00)</b>   | <b>4,201.00</b>       | <b>(201,869.00)</b>   | <b>0.00</b>             | <b>(201,869.00)</b>    |
| <b>Subgroup : [2.9530] Accrued Expenditures</b>                                      |                                               |                        |                       |                       |                       |                         |                        |
| 9549                                                                                 | Accrual - Semi-Annual Bond Pymt               | 0.00                   | (188,747.00)          | 188,747.00            | 0.00                  | 0.00                    | 0.00                   |
| 9570                                                                                 | Year End Audit Tie                            | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 9575                                                                                 | Accrued interest                              | (105,257.00)           | 0.00                  | 0.00                  | 0.00                  | (102,401.00)            | (102,401.00)           |
| <b>Subtotal [2.9530]</b>                                                             | <b>Accrued Expenditures</b>                   | <b>(105,257.00)</b>    | <b>(188,747.00)</b>   | <b>188,747.00</b>     | <b>0.00</b>           | <b>(102,401.00)</b>     | <b>(102,401.00)</b>    |
| <b>Subgroup : [2.9540] Accrued Salaries and Benefits</b>                             |                                               |                        |                       |                       |                       |                         |                        |
| 24000                                                                                | Payroll Liabilities                           | (137,803.00)           | (26,240.00)           | 0.00                  | (26,240.00)           | 0.00                    | (26,240.00)            |
| 9540                                                                                 | Accrued Salaries & Withholdings - Other       | (2,776.00)             | (4,463.00)            | (19,281.00)           | (23,744.00)           | 0.00                    | (23,744.00)            |
| 9540.a                                                                               | Accrued Salaries & Withholdings - Other       | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 9540.squire                                                                          | Accrued TSS                                   | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 9540a                                                                                | Payroll & Benefits YE Accrual                 | (669,326.00)           | (599,459.00)          | (35,686.00)           | (635,145.00)          | 0.00                    | (635,145.00)           |
| 9540b                                                                                | Accrued Salaries & Withholdings               | (1,687.00)             | (528.00)              | 0.00                  | (528.00)              | 0.00                    | (528.00)               |
| 9541                                                                                 | Accrued Salaries & Withholdings               | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| <b>Subtotal [2.9540]</b>                                                             | <b>Accrued Salaries and Benefits</b>          | <b>(811,592.00)</b>    | <b>(630,690.00)</b>   | <b>(54,967.00)</b>    | <b>(685,657.00)</b>   | <b>0.00</b>             | <b>(685,657.00)</b>    |
| <b>Subgroup : [2.9563] State Unearned Revenue</b>                                    |                                               |                        |                       |                       |                       |                         |                        |
| 9563                                                                                 | State                                         | 0.00                   | 0.00                  | (19,644.00)           | (19,644.00)           | 0.00                    | (19,644.00)            |
| <b>Subtotal [2.9563]</b>                                                             | <b>State Unearned Revenue</b>                 | <b>0.00</b>            | <b>0.00</b>           | <b>(19,644.00)</b>    | <b>(19,644.00)</b>    | <b>0.00</b>             | <b>(19,644.00)</b>     |
| <b>Total [2.9500]</b>                                                                | <b>Current Liabilities</b>                    | <b>(1,065,170.00)</b>  | <b>(1,025,507.00)</b> | <b>118,337.00</b>     | <b>(907,170.00)</b>   | <b>(102,401.00)</b>     | <b>(1,009,571.00)</b>  |
| <b>Group : [2.9600] Long-Term Liabilities</b>                                        |                                               |                        |                       |                       |                       |                         |                        |
| <b>Subgroup : [2.9610] Bonds Payable</b>                                             |                                               |                        |                       |                       |                       |                         |                        |
| 9584.3                                                                               | Refinanced Bonds 2017                         | (12,015,000.00)        | 0.00                  | 0.00                  | 0.00                  | (11,740,000.00)         | (11,740,000.00)        |
| 9584.4                                                                               | UCSFA Payable                                 | (363,570.00)           | 0.00                  | 0.00                  | 0.00                  | (339,540.00)            | (339,540.00)           |
| <b>Subtotal [2.9610]</b>                                                             | <b>Bonds Payable</b>                          | <b>(12,378,570.00)</b> | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>           | <b>(12,079,540.00)</b>  | <b>(12,079,540.00)</b> |
| <b>Subgroup : [9.9611] Bond Premium</b>                                              |                                               |                        |                       |                       |                       |                         |                        |
| 9705                                                                                 | Premium on the issuance of bonds              | (440,535.00)           | 0.00                  | 0.00                  | 0.00                  | (440,535.00)            | (440,535.00)           |
| 9750.99                                                                              | Accum. Amortization - premium                 | 74,649.00              | 0.00                  | 0.00                  | 0.00                  | 89,334.00               | 89,334.00              |
| <b>Subtotal [9.9611]</b>                                                             | <b>Bond Premium</b>                           | <b>(365,886.00)</b>    | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>           | <b>(351,201.00)</b>     | <b>(351,201.00)</b>    |
| <b>Subgroup : [9.9612] Costs of issuance</b>                                         |                                               |                        |                       |                       |                       |                         |                        |
| 8210                                                                                 | Bond issuance costs                           | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 8215                                                                                 | Accumulated amortization costs                | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 9584.5                                                                               | USCFA bond discount                           | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| <b>Subtotal [9.9612]</b>                                                             | <b>Costs of issuance</b>                      | <b>0.00</b>            | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>             | <b>0.00</b>            |
| <b>Subgroup : [2.9620] Notes Payable</b>                                             |                                               |                        |                       |                       |                       |                         |                        |
| 9599                                                                                 | USBE Revolving Loan                           | (72,972.00)            | 0.00                  | 0.00                  | 0.00                  | (39,684.00)             | (39,684.00)            |
| 9600.sq                                                                              | 2022 USBE Revolving Loan                      | (300,000.00)           | 0.00                  | 0.00                  | 0.00                  | (274,595.00)            | (274,595.00)           |
| <b>Subtotal [2.9620]</b>                                                             | <b>Notes Payable</b>                          | <b>(372,972.00)</b>    | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>           | <b>(314,279.00)</b>     | <b>(314,279.00)</b>    |
| <b>Subgroup : [2.9630] Lease Obligations</b>                                         |                                               |                        |                       |                       |                       |                         |                        |
| 9655                                                                                 | Chrombook lease                               | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 9660                                                                                 | Samsung tablets lease                         | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 9665                                                                                 | VAR Tech Computer Lease                       | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| 9710.sq                                                                              | Lease Payable - Equipment                     | (117,073.00)           | 0.00                  | 0.00                  | 0.00                  | (43,338.00)             | (43,338.00)            |
| 9711.sq                                                                              | Lease Payable - Building                      | (336,379.00)           | 0.00                  | 0.00                  | 0.00                  | (400,637.00)            | (400,637.00)           |
| <b>Subtotal [2.9630]</b>                                                             | <b>Lease Obligations</b>                      | <b>(453,452.00)</b>    | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>           | <b>(443,975.00)</b>     | <b>(443,975.00)</b>    |
| <b>Total [2.9600]</b>                                                                | <b>Long-Term Liabilities</b>                  | <b>(13,570,880.00)</b> | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>           | <b>(13,188,995.00)</b>  | <b>(13,188,995.00)</b> |
| <b>Group : [3.9800] Net Assets / Fund Balance</b>                                    |                                               |                        |                       |                       |                       |                         |                        |
| <b>Subgroup : [3.9810] Net Position - Net Investment in Capital Assets</b>           |                                               |                        |                       |                       |                       |                         |                        |
| Capital Asset Designat                                                               | Capital Asset Designation                     | 144,852.00             | 0.00                  | 0.00                  | 0.00                  | (332,519.00)            | (332,519.00)           |
| <b>Subtotal [3.9810]</b>                                                             | <b>Net Position - Net Investment in Capit</b> | <b>144,852.00</b>      | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>           | <b>(332,519.00)</b>     | <b>(332,519.00)</b>    |
| <b>Subgroup : [3.9830] Net Position - Unrestricted</b>                               |                                               |                        |                       |                       |                       |                         |                        |
| 32000                                                                                | Retained Earnings                             | (2,622,808.00)         | (5,081,173.00)        | 1,158,939.00          | (3,922,234.00)        | 569,463.00              | (3,352,771.00)         |
| 9830                                                                                 | Unrestricted Net Assets                       | (128,038.00)           | (128,038.00)          | 12,358.00             | (115,680.00)          | 332,519.00              | 216,839.00             |
| <b>Subtotal [3.9830]</b>                                                             | <b>Net Position - Unrestricted</b>            | <b>(2,750,846.00)</b>  | <b>(5,209,211.00)</b> | <b>1,171,297.00</b>   | <b>(4,037,914.00)</b> | <b>901,982.00</b>       | <b>(3,135,932.00)</b>  |
| <b>Subgroup : [3.9860] Nonspendable Fund Balance - Inventories and Prepaid Items</b> |                                               |                        |                       |                       |                       |                         |                        |
| Nonspendable                                                                         | Nonspendable                                  | 0.00                   | 0.00                  | (11,999.00)           | (11,999.00)           | 11,999.00               | 0.00                   |
| <b>Subtotal [3.9860]</b>                                                             | <b>Nonspendable Fund Balance - Invent</b>     | <b>0.00</b>            | <b>0.00</b>           | <b>(11,999.00)</b>    | <b>(11,999.00)</b>    | <b>11,999.00</b>        | <b>0.00</b>            |
| <b>Subgroup : [3.9870] Restricted Fund Balance - Debt Service</b>                    |                                               |                        |                       |                       |                       |                         |                        |
| Restricted for Debt Ser                                                              | Restricted for Debt Service                   | 0.00                   | 0.00                  | (1,173,405.00)        | (1,173,405.00)        | 1,173,405.00            | 0.00                   |
| <b>Subtotal [3.9870]</b>                                                             | <b>Restricted Fund Balance - Debt Serv</b>    | <b>0.00</b>            | <b>0.00</b>           | <b>(1,173,405.00)</b> | <b>(1,173,405.00)</b> | <b>1,173,405.00</b>     | <b>0.00</b>            |
| <b>Subgroup : [3.9872] Restricted Fund Balance - Food Services</b>                   |                                               |                        |                       |                       |                       |                         |                        |
| Restricted for Food Ser                                                              | Restricted for Food Service                   | (21,433.00)            | 0.00                  | (12,358.00)           | (12,358.00)           | 0.00                    | (12,358.00)            |
| <b>Subtotal [3.9872]</b>                                                             | <b>Restricted Fund Balance - Food Servi</b>   | <b>(21,433.00)</b>     | <b>0.00</b>           | <b>(12,358.00)</b>    | <b>(12,358.00)</b>    | <b>0.00</b>             | <b>(12,358.00)</b>     |
| <b>Total [3.9800]</b>                                                                | <b>Net Assets / Fund Balance</b>              | <b>(2,627,427.00)</b>  | <b>(5,209,211.00)</b> | <b>(26,465.00)</b>    | <b>(5,235,676.00)</b> | <b>Q-1 1,754,867.00</b> | <b>(3,480,809.00)</b>  |
| <b>Group : [4.1000] Local Revenue</b>                                                |                                               |                        |                       |                       |                       |                         |                        |
| <b>Subgroup : [4.1500] Earnings on Investments</b>                                   |                                               |                        |                       |                       |                       |                         |                        |
| 0001.1510                                                                            | Interest                                      | (10,474.00)            | (116,648.00)          | 0.00                  | (116,648.00)          | 0.00                    | (116,648.00)           |
| 0003.1510                                                                            | Interest                                      | 0.00                   | 0.00                  | 0.00                  | 0.00                  | 0.00                    | 0.00                   |
| <b>Subtotal [4.1500]</b>                                                             | <b>Earnings on Investments</b>                | <b>(10,474.00)</b>     | <b>(116,648.00)</b>   | <b>0.00</b>           | <b>(116,648.00)</b>   | <b>0.00</b>             | <b>(116,648.00)</b>    |
| <b>Subgroup : [4.1600] Food Services Sales</b>                                       |                                               |                        |                       |                       |                       |                         |                        |

|                          |                            |                 |                    |             |                    |             |                    |
|--------------------------|----------------------------|-----------------|--------------------|-------------|--------------------|-------------|--------------------|
| 0001.1600                | Food Services              | 0.00            | 0.00               | 0.00        | 0.00               | 0.00        | 0.00               |
| 0001.1610                | Sales to Students          | 183.00          | (5,106.00)         | 0.00        | (5,106.00)         | 0.00        | (5,106.00)         |
| 0001.1615                | Ala Carte Sales            | 0.00            | 0.00               | 0.00        | 0.00               | 0.00        | 0.00               |
| 0001.1620                | Sales to Adults            | (259.00)        | 0.00               | 0.00        | 0.00               | 0.00        | 0.00               |
| 8070.1610                | Sales to Students          | (868.00)        | (83,237.00)        | 0.00        | (83,237.00)        | 0.00        | (83,237.00)        |
| 8070.1615                | Ala Carte Sales            | 0.00            | 0.00               | 0.00        | 0.00               | 0.00        | 0.00               |
| 8071.1610                | Sales to Students          | 0.00            | 0.00               | 0.00        | 0.00               | 0.00        | 0.00               |
| 9999.1610                | Sales to Students          | 0.00            | 0.00               | 0.00        | 0.00               | 0.00        | 0.00               |
| <b>Subtotal [4.1600]</b> | <b>Food Services Sales</b> | <b>(944.00)</b> | <b>(88,343.00)</b> | <b>0.00</b> | <b>(88,343.00)</b> | <b>0.00</b> | <b>(88,343.00)</b> |

|                                                     |                                 |                     |                     |             |                     |             |                     |
|-----------------------------------------------------|---------------------------------|---------------------|---------------------|-------------|---------------------|-------------|---------------------|
| <b>Subgroup : [4.1700] District Activities Fees</b> |                                 |                     |                     |             |                     |             |                     |
| 0001.1700                                           | Student Activities              | 69.00               | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1701                                           | General Registration Fees       | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1702                                           | Registration                    | 530.00              | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1702A                                          | Graduation Fee                  | 80.00               | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1703                                           | Fee Waived/PTSO Fee             | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1704                                           | Bus Pass                        | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1704A                                          | Online                          | 405.00              | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1705                                           | Class Fees                      | 30.00               | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1706                                           | Art/Drawing/Painting            | 45.00               | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1707B                                          | Avid College Prep               | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1708                                           | Band/Orchestra/Percussion       | 195.00              | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1710                                           | Bus Com I                       | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1710A                                          | Business                        | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1711                                           | Ceramics/Sculpture              | 162.00              | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1713                                           | Choir                           | 15.00               | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1713A                                          | Choir Uniforms                  | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1714                                           | Comp Program I                  | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1715                                           | Comp Info Tech                  | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1716                                           | AP                              | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1717                                           | CTE                             | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1718                                           | Digital Photo/Film/Design       | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1720                                           | Bookstore Sales                 | (311.00)            | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1721                                           | Yearbook                        | (11,530.00)         | (16,513.00)         | 0.00        | (16,513.00)         | 0.00        | (16,513.00)         |
| 0001.1722                                           | Jr&HS Student Council (Dances)  | (4,575.00)          | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1726                                           | Film I/II                       | 75.00               | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1729                                           | Journalism / Pub                | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1730A                                          | Math Course                     | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1734                                           | PE Participation                | 180.00              | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1736                                           | PE Intermediate Activities      | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1736A                                          | Gym Uniforms                    | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1738                                           | Physics                         | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1738A                                          | Physiology                      | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1738B                                          | Robotics                        | 60.00               | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1739                                           | Science                         | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1740A                                          | Student Gov't                   | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1740C                                          | Team Sports                     | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1741                                           | General Student Fees            | (94,956.00)         | (77,225.00)         | 0.00        | (77,225.00)         | 0.00        | (77,225.00)         |
| 0001.1741A                                          | Cheer                           | 150.00              | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1741B                                          | Basketball                      | 200.00              | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1741C                                          | Volleyball                      | 200.00              | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1741D                                          | Soccer                          | 345.00              | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1742                                           | General Student Fee Waivers     | 35,220.00           | 29,077.00           | 0.00        | 29,077.00           | 0.00        | 29,077.00           |
| 0001.1742B                                          | Performance Tickets             | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1742c                                          | Theatre/Musical/Audition        | 160.00              | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1743                                           | Curricular Activity Fees        | (36,138.00)         | (47,623.00)         | 0.00        | (47,623.00)         | 0.00        | (47,623.00)         |
| 0001.1744                                           | Curricular Activity Fee Waivers | 15,095.00           | 13,285.00           | 0.00        | 13,285.00           | 0.00        | 13,285.00           |
| 0001.1745                                           | Co-Curricular Activity Fees     | (15,409.00)         | (22,975.00)         | 0.00        | (22,975.00)         | 0.00        | (22,975.00)         |
| 0001.1746                                           | Co-Curricular Fee Waivers       | 50.00               | 1,445.00            | 0.00        | 1,445.00            | 0.00        | 1,445.00            |
| 0001.1747                                           | Extra Curricular Activity Fees  | (43,159.00)         | (25,190.00)         | 0.00        | (25,190.00)         | 0.00        | (25,190.00)         |
| 0001.1748                                           | Extracurricular Fee Waivers     | 10,350.00           | 8,430.00            | 0.00        | 8,430.00            | 0.00        | 8,430.00            |
| 0001.1750                                           | Other Student Fees              | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1751                                           | Yearbook                        | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1753                                           | Library Fees                    | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1754                                           | FY10 Registration Fees          | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1755                                           | Packets                         | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1756                                           | AP Test                         | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1757                                           | Jr&HS Student Council (Dances)  | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1759                                           | Field Trip Fees                 | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1761                                           | Library Fees                    | (317.00)            | (20.00)             | 0.00        | (20.00)             | 0.00        | (20.00)             |
| 0001.1763                                           | Distance Fees                   | 0.00                | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 0001.1780                                           | Non-Waivable Charges            | 0.00                | (11,425.00)         | 0.00        | (11,425.00)         | 0.00        | (11,425.00)         |
| 0001.1781                                           | AP Test                         | (10,493.00)         | (3,801.00)          | 0.00        | (3,801.00)          | 0.00        | (3,801.00)          |
| 0001.1782                                           | Bus Pass                        | (3,660.00)          | (3,170.00)          | 0.00        | (3,170.00)          | 0.00        | (3,170.00)          |
| 0001.1783                                           | Graduation                      | 0.00                | (1,810.00)          | 0.00        | (1,810.00)          | 0.00        | (1,810.00)          |
| 9999.1700                                           | Student Activities              | (69.00)             | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1702                                           | Registration                    | (530.00)            | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1702A                                          | Graduation Fee                  | (80.00)             | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1704A                                          | Online                          | (405.00)            | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1705                                           | Class Fees                      | (30.00)             | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1706                                           | Art/Drawing/Painting            | (45.00)             | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1708                                           | Band/Orchestra/Percussion       | (195.00)            | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1711                                           | Ceramics/Sculpture              | (162.00)            | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1713                                           | Choir                           | (15.00)             | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1721                                           | Yearbook                        | (690.00)            | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1722                                           | Jr&HS Student Council (Dances)  | (15.00)             | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1726                                           | Film I/II                       | (75.00)             | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1734                                           | PE Participation                | (180.00)            | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1738B                                          | Robotics                        | (60.00)             | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1741A                                          | Cheer                           | (150.00)            | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1741B                                          | Basketball                      | (200.00)            | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1741C                                          | Volleyball                      | (200.00)            | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1741D                                          | Soccer                          | (345.00)            | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1742c                                          | Theatre/Musical/Audition        | (160.00)            | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1761                                           | Library Fees                    | (14.00)             | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| 9999.1782                                           | Bus Pass                        | (25.00)             | 0.00                | 0.00        | 0.00                | 0.00        | 0.00                |
| <b>Subtotal [4.1700]</b>                            | <b>District Activities Fees</b> | <b>(160,577.00)</b> | <b>(157,515.00)</b> | <b>0.00</b> | <b>(157,515.00)</b> | <b>0.00</b> | <b>(157,515.00)</b> |

|                                                |                                 |             |             |      |             |      |             |
|------------------------------------------------|---------------------------------|-------------|-------------|------|-------------|------|-------------|
| <b>Subgroup : [4.1900] Other Local Revenue</b> |                                 |             |             |      |             |      |             |
| 0001.1900                                      | Other Revenue from Local Source | (20,383.00) | (34,287.00) | 0.00 | (34,287.00) | 0.00 | (34,287.00) |
| 0001.1916                                      | Clothing Sales                  | (550.00)    | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 0001.1918                                      | PTO                             | (3,183.00)  | (2,214.00)  | 0.00 | (2,214.00)  | 0.00 | (2,214.00)  |
| 0001.1926                                      | Grants/Awards                   | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |

|                                                                     |                                                 |                        |                        |                  |                        |                   |                        |
|---------------------------------------------------------------------|-------------------------------------------------|------------------------|------------------------|------------------|------------------------|-------------------|------------------------|
| 0001.1940                                                           | Textbooks (Sales and Rentals)                   | (18.00)                | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 0001.1990                                                           | Micellaneous Income                             | (14,089.00)            | (6,725.00)             | 0.00             | (6,725.00)             | (2,086.00)        | (8,811.00)             |
| 0001.1993                                                           | Scholarship Fund                                | (2,000.00)             | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 0002.1918                                                           | PTO                                             | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 0003.1918                                                           | PTO                                             | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 0003.1990                                                           | Micellaneous Income                             | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 8070.1910                                                           | Student Store Sales                             | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 9999.1990                                                           | Micellaneous Income                             | (13,122.00)            | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 9999.1993                                                           | Scholarship Fund                                | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| <b>Subtotal [4.1900]</b>                                            | <b>Other Local Revenue</b>                      | <b>(53,345.00)</b>     | <b>(43,226.00)</b>     | <b>0.00</b>      | <b>(43,226.00)</b>     | <b>(2,086.00)</b> | <b>(45,312.00)</b>     |
| <b>Subgroup : [4.1920] Contributions</b>                            |                                                 |                        |                        |                  |                        |                   |                        |
| 0001.1000                                                           | Revenue from Local Sources                      | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 0001.1920                                                           | Donations/Contributions                         | (2,463.00)             | (2,020.00)             | 0.00             | (2,020.00)             | 0.00              | (2,020.00)             |
| 0001.1921                                                           | Private Donations                               | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 0001.1922                                                           | Corporate Donations                             | (30.00)                | (30.00)                | 0.00             | (30.00)                | 0.00              | (30.00)                |
| 0001.1923                                                           | PTSO Fundraising Events & Gala                  | (110.00)               | (150.00)               | 0.00             | (150.00)               | 0.00              | (150.00)               |
| 0001.1924                                                           | Student Council Fundraisers                     | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 0001.1927                                                           | Scholastic Book Fairs                           | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| <b>Subtotal [4.1920]</b>                                            | <b>Contributions</b>                            | <b>(2,603.00)</b>      | <b>(2,200.00)</b>      | <b>0.00</b>      | <b>(2,200.00)</b>      | <b>0.00</b>       | <b>(2,200.00)</b>      |
| <b>Total [4.1000]</b>                                               | <b>Local Revenue</b>                            | <b>(227,943.00)</b>    | <b>(407,932.00)</b>    | <b>0.00</b>      | <b>(407,932.00)</b>    | <b>(2,086.00)</b> | <b>(410,018.00)</b>    |
| <b>Group : [4.3000] State Revenue</b>                               |                                                 |                        |                        |                  |                        |                   |                        |
| <b>Subgroup : [4.3000] MSP - Basic School Program</b>               |                                                 |                        |                        |                  |                        |                   |                        |
| 0001.30-3005                                                        | Regular School Program K                        | (208,180.00)           | (201,966.00)           | 0.00             | (201,966.00)           | 0.00              | (201,966.00)           |
| 0001.30-3010                                                        | Regular School Programs 1-12                    | (4,448,427.00)         | (4,691,553.00)         | 0.00             | (4,691,553.00)         | 0.00              | (4,691,553.00)         |
| 0001.30-3013                                                        | Foreign Exchange Students                       | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 0001.30-3020                                                        | Professional Staff                              | (301,101.00)           | (341,644.00)           | 0.00             | (341,644.00)           | 0.00              | (341,644.00)           |
| <b>Subtotal [4.3000]</b>                                            | <b>MSP - Basic School Program</b>               | <b>(4,957,708.00)</b>  | <b>(5,235,163.00)</b>  | <b>0.00</b>      | <b>(5,235,163.00)</b>  | <b>0.00</b>       | <b>(5,235,163.00)</b>  |
| <b>Subgroup : [4.3100] MSP - Restricted Basic School Programs</b>   |                                                 |                        |                        |                  |                        |                   |                        |
| 0001.31-1205                                                        | SpEd - Add-On                                   | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 1200.31-1205                                                        | SpEd - Add-On                                   | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 1200.31-1278                                                        | SpEd - Extended Yr Stipend                      | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 1205.31-1205                                                        | SpEd - Add-On                                   | (727,885.00)           | (759,872.00)           | 0.00             | (759,872.00)           | 0.00              | (759,872.00)           |
| 1210.31-1210                                                        | SpEd - Self Contained                           | (38,788.00)            | (13,191.00)            | 0.00             | (13,191.00)            | 0.00              | (13,191.00)            |
| 1220.31-1220                                                        | SpEd - Extended Year                            | (5,686.00)             | (5,717.00)             | 0.00             | (5,717.00)             | 0.00              | (5,717.00)             |
| 1225.31-1225                                                        | SpEd - Impact Aid                               | (17,382.00)            | (17,401.00)            | 0.00             | (17,401.00)            | 0.00              | (17,401.00)            |
| 1278.31-1278                                                        | SpEd - Extended Yr Stipend                      | 0.00                   | (5,310.00)             | 0.00             | (5,310.00)             | 0.00              | (5,310.00)             |
| 5201.31-5201                                                        | Class Size Reduction                            | (329,808.00)           | (347,967.00)           | 0.00             | (347,967.00)           | 0.00              | (347,967.00)           |
| 5344.31-5344                                                        | Students At-Risk Add-On                         | (110,556.00)           | (165,366.00)           | 0.00             | (165,366.00)           | 0.00              | (165,366.00)           |
| 5901.31-5901                                                        | CTE College Career Awareness                    | 0.00                   | (6,370.00)             | 0.00             | (6,370.00)             | 0.00              | (6,370.00)             |
| 5903.31-5903                                                        | CTE Comp Counseling & Guide                     | (26,593.00)            | (28,232.00)            | 0.00             | (28,232.00)            | 0.00              | (28,232.00)            |
| <b>Subtotal [4.3100]</b>                                            | <b>MSP - Restricted Basic School Programs</b>   | <b>(1,263,076.00)</b>  | <b>(1,349,426.00)</b>  | <b>0.00</b>      | <b>(1,349,426.00)</b>  | <b>0.00</b>       | <b>(1,349,426.00)</b>  |
| <b>Subgroup : [4.3200] MSP - Related to Basic School Programs</b>   |                                                 |                        |                        |                  |                        |                   |                        |
| 0001.32-0500                                                        | Charter Sch Funding Base Prog                   | (122,657.00)           | (113,101.00)           | 0.00             | (113,101.00)           | 0.00              | (113,101.00)           |
| 5310.32-5310                                                        | Flexible Allocation                             | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 5619.32-5619                                                        | Charter Local Replacement                       | (3,419,466.00)         | (3,536,794.00)         | 0.00             | (3,536,794.00)         | 0.00              | (3,536,794.00)         |
| 5625.32-5625                                                        | Charter School Admin                            | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 5651.32-5651                                                        | Educator Professional Time                      | 0.00                   | (133,060.00)           | 19,644.00        | (113,416.00)           | 0.00              | (113,416.00)           |
| 5653.32-5653                                                        | Public Ed Capital & Technology                  | 0.00                   | (155,574.00)           | 0.00             | (155,574.00)           | 0.00              | (155,574.00)           |
| 5658.32-5658                                                        | Supp Educ COVID 19 Stipend                      | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 5668.32-5668                                                        | Supp Educ COVID 19 Stipend                      | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| <b>Subtotal [4.3200]</b>                                            | <b>MSP - Related to Basic School Programs</b>   | <b>(3,542,123.00)</b>  | <b>(3,938,529.00)</b>  | <b>19,644.00</b> | <b>(3,918,885.00)</b>  | <b>0.00</b>       | <b>(3,918,885.00)</b>  |
| <b>Subgroup : [4.3300] MSP - Focused Populations</b>                |                                                 |                        |                        |                  |                        |                   |                        |
| 5332.33-5332                                                        | Enhancement for Acc Students AP                 | (4,443.00)             | (6,051.00)             | 0.00             | (6,051.00)             | 0.00              | (6,051.00)             |
| 5333.33-5333                                                        | Concurrent Enrollment                           | (252.00)               | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 5336.33-5336                                                        | Enhancement for At-Risk                         | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 5805.33-5805                                                        | Early Literacy                                  | (74,061.00)            | (50,275.00)            | 0.00             | (50,275.00)            | 0.00              | (50,275.00)            |
| <b>Subtotal [4.3300]</b>                                            | <b>MSP - Focused Populations</b>                | <b>(78,756.00)</b>     | <b>(56,326.00)</b>     | <b>0.00</b>      | <b>(56,326.00)</b>     | <b>0.00</b>       | <b>(56,326.00)</b>     |
| <b>Subgroup : [4.3400] MSP- Educator Supports</b>                   |                                                 |                        |                        |                  |                        |                   |                        |
| 5642.34-5642                                                        | Elementary School Counselor                     | (25,000.00)            | (25,000.00)            | 0.00             | (25,000.00)            | 0.00              | (25,000.00)            |
| 5807.34-5807                                                        | Teacher Salary Supplement                       | (1,607.00)             | (19,281.00)            | 0.00             | (19,281.00)            | 0.00              | (19,281.00)            |
| 5868.34-5868                                                        | Teacher Supplies & Materials                    | (11,057.00)            | (11,532.00)            | 0.00             | (11,532.00)            | 0.00              | (11,532.00)            |
| 5876.34-5876                                                        | Educator Salary Adjustment                      | (356,507.00)           | (375,176.00)           | 0.00             | (375,176.00)           | 0.00              | (375,176.00)           |
| 5911.34-5911                                                        | English Lang Learner                            | (4,706.00)             | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| <b>Subtotal [4.3400]</b>                                            | <b>MSP- Educator Supports</b>                   | <b>(398,877.00)</b>    | <b>(430,989.00)</b>    | <b>0.00</b>      | <b>(430,989.00)</b>    | <b>0.00</b>       | <b>(430,989.00)</b>    |
| <b>Subgroup : [4.3500] MSP - Statewide Initiatives</b>              |                                                 |                        |                        |                  |                        |                   |                        |
| 0001.35-5420                                                        | School Land Trust                               | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 0001.3500                                                           | Statewide Initiatives                           | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 5420.35-5420                                                        | School Land Trust                               | (170,504.00)           | (170,953.00)           | 0.00             | (170,953.00)           | 0.00              | (170,953.00)           |
| 5655.35-5655                                                        | Digital Teaching & Learning                     | (75,838.00)            | (76,124.00)            | 0.00             | (76,124.00)            | 0.00              | (76,124.00)            |
| 5666.35-5666                                                        | Professional Learning                           | (6,904.00)             | (8,130.00)             | 0.00             | (8,130.00)             | 0.00              | (8,130.00)             |
| 5678.35-5678                                                        | Teacher & Student Success                       | (233,034.00)           | (274,499.00)           | 0.00             | (274,499.00)           | 0.00              | (274,499.00)           |
| 5679.35-5679                                                        | Student Health and Counseling                   | (72,188.00)            | (62,935.00)            | 0.00             | (62,935.00)            | 0.00              | (62,935.00)            |
| 5810.35-5810                                                        | Library Books & Electronic                      | (1,297.00)             | (1,297.00)             | 0.00             | (1,297.00)             | 0.00              | (1,297.00)             |
| 5861.35-5861                                                        | USTAR                                           | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| <b>Subtotal [4.3500]</b>                                            | <b>MSP - Statewide Initiatives</b>              | <b>(559,765.00)</b>    | <b>(593,938.00)</b>    | <b>0.00</b>      | <b>(593,938.00)</b>    | <b>0.00</b>       | <b>(593,938.00)</b>    |
| <b>Subgroup : [4.3800] Non MSP State Revenues from USBE</b>         |                                                 |                        |                        |                  |                        |                   |                        |
| 5644.38-5644                                                        | STEM Endorsement Center                         | (2,575.00)             | (1,400.00)             | 0.00             | (1,400.00)             | 0.00              | (1,400.00)             |
| 5654.38-5654                                                        | Period Products in Schools                      | 0.00                   | (4,449.00)             | 0.00             | (4,449.00)             | 0.00              | (4,449.00)             |
| 5660.38-5660                                                        | General Financial Literacy                      | (344.00)               | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 5672.38-5672                                                        | Substance Prevention                            | (2,333.00)             | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 5673.38-5673                                                        | E-Cig & Nicotine Prev                           | 0.00                   | (4,000.00)             | 0.00             | (4,000.00)             | 0.00              | (4,000.00)             |
| 5674.38-5674                                                        | Suicide Prevention                              | (1,000.00)             | (1,000.00)             | 0.00             | (1,000.00)             | 0.00              | (1,000.00)             |
| 5697.38-5697                                                        | Early Literacy Outcomes LETRS                   | 0.00                   | (10,659.00)            | 0.00             | (10,659.00)            | 0.00              | (10,659.00)            |
| 8070.38-8070                                                        | State Liquor Tax                                | (57,946.00)            | (45,120.00)            | (322.00)         | (45,442.00)            | 0.00              | (45,442.00)            |
| 8070.38-8071                                                        | Enhancement of School Meal Pgm                  | (4,322.00)             | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 8072.38-8070                                                        | State Liquor Tax                                | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| <b>Subtotal [4.3800]</b>                                            | <b>Non MSP State Revenues from USBE</b>         | <b>(68,520.00)</b>     | <b>(66,628.00)</b>     | <b>(322.00)</b>  | <b>(66,950.00)</b>     | <b>0.00</b>       | <b>(66,950.00)</b>     |
| <b>Subgroup : [4.3900] State Revenues from Other State Agencies</b> |                                                 |                        |                        |                  |                        |                   |                        |
| 0001.39-0050                                                        | CPR/ AED                                        | 0.00                   | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| 0050.3990                                                           | State Revenues from Non USBE                    | (342.00)               | 0.00                   | 0.00             | 0.00                   | 0.00              | 0.00                   |
| <b>Subtotal [4.3900]</b>                                            | <b>State Revenues from Other State Agencies</b> | <b>(342.00)</b>        | <b>0.00</b>            | <b>0.00</b>      | <b>0.00</b>            | <b>0.00</b>       | <b>0.00</b>            |
| <b>Total [4.3000]</b>                                               | <b>State Revenue</b>                            | <b>(10,869,167.00)</b> | <b>(11,670,999.00)</b> | <b>19,322.00</b> | <b>(11,651,677.00)</b> | <b>0.00</b>       | <b>(11,651,677.00)</b> |



|                                                                   |                                               |                       |                       |                    |                       |             |                       |
|-------------------------------------------------------------------|-----------------------------------------------|-----------------------|-----------------------|--------------------|-----------------------|-------------|-----------------------|
| <b>Group : [4.4000] Federal Revenue</b>                           |                                               |                       |                       |                    |                       |             |                       |
| <b>Subgroup : [4.4500] Federal Child Nutrition Program (8000)</b> |                                               |                       |                       |                    |                       |             |                       |
| 8070.45-8071                                                      | NSL Paid                                      | (54,347.00)           | (49,068.00)           | (18,263.00)        | (67,331.00)           | 0.00        | (67,331.00)           |
| 8070.45-8072                                                      | NSL Free & Reduced                            | (259,944.00)          | (107,552.00)          | (760.00)           | (108,312.00)          | 0.00        | (108,312.00)          |
| 8070.45-8074                                                      | NSL Breakfast                                 | (56,582.00)           | (34,806.00)           | (280.00)           | (35,086.00)           | 0.00        | (35,086.00)           |
| 8070.45-8075                                                      | Supply Chain Assistance Grant                 | (23,852.00)           | (33,503.00)           | 0.00               | (33,503.00)           | 0.00        | (33,503.00)           |
| 8071.45-8072                                                      | NSL Free & Reduced                            | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 8073.45-8071                                                      | NSL Paid                                      | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 8074.45-8074                                                      | NSL Breakfast                                 | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 8081.45-8081                                                      | Emergency Operating Funds                     | (21,104.00)           | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| <b>Subtotal [4.4500]</b>                                          | <b>Federal Child Nutrition Program (8000)</b> | <b>(415,829.00)</b>   | <b>(224,929.00)</b>   | <b>(19,303.00)</b> | <b>(244,232.00)</b>   | <b>0.00</b> | <b>(244,232.00)</b>   |
| <b>Subgroup : [4.4800] Federal Programs Through USBE (7000)</b>   |                                               |                       |                       |                    |                       |             |                       |
| 7210.42-7210                                                      | ESSER CARES Act                               | (1,600.00)            | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 7215.42-7215                                                      | ESSER II                                      | (310,536.00)          | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 7220.42-7220                                                      | GEERS Relief Fund                             | (66,666.00)           | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 7225.42-7225                                                      | ESSER III ARP                                 | (43,665.00)           | (683,951.00)          | 0.00               | (683,951.00)          | 0.00        | (683,951.00)          |
| 7226.38-7226                                                      | Teacher Bonuses for Extra Assig               | (24,106.00)           | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 7280.4270                                                         | Weber County Covid                            | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 7280.45-7280                                                      | Personal Protection Equipment                 | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 7280.45-7281                                                      | Corona Relief Fund                            | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 7522.4522                                                         | IDEA - Preschool                              | (4,198.00)            | (3,959.00)            | 0.00               | (3,959.00)            | 0.00        | (3,959.00)            |
| 7524.4524                                                         | IDEA                                          | (169,889.00)          | (173,087.00)          | 0.00               | (173,087.00)          | 0.00        | (173,087.00)          |
| 7525.7525                                                         | IDEA ARP                                      | 0.00                  | (8,325.00)            | 0.00               | (8,325.00)            | 0.00        | (8,325.00)            |
| 7801.48-7801                                                      | Title I                                       | (142,428.00)          | (138,486.00)          | 0.00               | (138,486.00)          | 0.00        | (138,486.00)          |
| 7801.48-7802                                                      | SIG Formula Supplemental                      | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 7860.48-7860                                                      | Title II                                      | (27,404.00)           | (19,953.00)           | 0.00               | (19,953.00)           | 0.00        | (19,953.00)           |
| 7905.48-7905                                                      | Title IV-Support Effective Inst               | 0.00                  | (20,365.00)           | 0.00               | (20,365.00)           | 0.00        | (20,365.00)           |
| <b>Subtotal [4.4800]</b>                                          | <b>Federal Programs Through USBE (7000)</b>   | <b>(790,492.00)</b>   | <b>(1,048,126.00)</b> | <b>0.00</b>        | <b>(1,048,126.00)</b> | <b>0.00</b> | <b>(1,048,126.00)</b> |
| <b>Total [4.4000]</b>                                             | <b>Federal Revenue</b>                        | <b>(1,206,321.00)</b> | <b>(1,273,055.00)</b> | <b>(19,303.00)</b> | <b>(1,292,358.00)</b> | <b>0.00</b> | <b>(1,292,358.00)</b> |
| <b>Group : [5.1000] Instruction (Program Services - School)</b>   |                                               |                       |                       |                    |                       |             |                       |
| <b>Subgroup : [5.100] Salaries</b>                                |                                               |                       |                       |                    |                       |             |                       |
| 0001.10.sq                                                        | UPEF Matching Account                         | (319,041.00)          | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.121.123                                                      | Principals                                    | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.121.40                                                       | Executive Director                            | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.131.10                                                       | Secondary Teachers                            | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.131.10a                                                      | Secondary Teachers                            | 942,012.00            | 564,641.00            | (153,062.00)       | 411,579.00            | 0.00        | 411,579.00            |
| 0001.131.10b                                                      | Elementary Teachers                           | 542,142.00            | 568,683.00            | 0.00               | 568,683.00            | 0.00        | 568,683.00            |
| 0001.131.10c                                                      | Distance Teachers                             | 426,794.00            | 715,994.00            | 0.00               | 715,994.00            | 0.00        | 715,994.00            |
| 0001.131.10z                                                      | Secondary Teacher - Old                       | (8,383.00)            | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.131.11                                                       | Elementary Teacher                            | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.131.12                                                       | Secondary Teacher - Old                       | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.131.20                                                       | Elementary Teachers                           | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.131.30                                                       | Distance Teachers                             | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.131zz                                                        | Summer School                                 | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.132.10                                                       | Substitutes - Secondary                       | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.132.10a                                                      | Substitutes - Secondary                       | 83,488.00             | 44,624.00             | 0.00               | 44,624.00             | 0.00        | 44,624.00             |
| 0001.132.10b                                                      | Substitutes - Elementary                      | 19,155.00             | 10,560.00             | 0.00               | 10,560.00             | 0.00        | 10,560.00             |
| 0001.132.10c                                                      | Substitutes - Distance                        | 6,376.00              | 2,561.00              | 0.00               | 2,561.00              | 0.00        | 2,561.00              |
| 0001.132.10d                                                      | Substitutes - District                        | 13,066.00             | 71,760.00             | 0.00               | 71,760.00             | 0.00        | 71,760.00             |
| 0001.133.10a                                                      | SPED Teachers - Secondary                     | 44,770.00             | 73,558.00             | 0.00               | 73,558.00             | 0.00        | 73,558.00             |
| 0001.133.10b                                                      | SPED Teachers - Elementary                    | 37,748.00             | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.133.10c                                                      | SPED Teachers - Distance                      | 0.00                  | 1,925.00              | 0.00               | 1,925.00              | 0.00        | 1,925.00              |
| 0001.136.10                                                       | Distance Learning Program                     | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.137                                                          | Stipends                                      | 0.00                  | 0.00                  | 17,630.00          | 17,630.00             | 0.00        | 17,630.00             |
| 0001.137.10                                                       | Stipends                                      | 292,088.00            | 34,924.00             | 0.00               | 34,924.00             | 0.00        | 34,924.00             |
| 0001.138.10                                                       | Infrequent Stipend                            | 0.00                  | 97,731.00             | 0.00               | 97,731.00             | 0.00        | 97,731.00             |
| 0001.142.10                                                       | Counselor - Secondary                         | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.142.20                                                       | Counselor - Elementary                        | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.152.10                                                       | Office Staff - Secondary                      | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.160.10                                                       | Aides/Specialist - Secondary                  | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.160.10a                                                      | Aides/Specialist - Secondary                  | 61,593.00             | 47,704.00             | 0.00               | 47,704.00             | 0.00        | 47,704.00             |
| 0001.160.10b                                                      | Aides/Specialist - Elementary                 | 96,385.00             | 138,792.00            | 0.00               | 138,792.00            | 0.00        | 138,792.00            |
| 0001.160.10c                                                      | Aides/Specialist - Distance                   | 147,087.00            | 214,434.00            | 0.00               | 214,434.00            | 0.00        | 214,434.00            |
| 0001.161.1                                                        | Aides                                         | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.161.10                                                       | Para and Aides Salaries                       | 6,817.00              | 1,109.00              | 0.00               | 1,109.00              | 0.00        | 1,109.00              |
| 0001.162.1                                                        | Special Ed Aide Wages                         | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.162.10z                                                      | Special Ed Aide Wages                         | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.165.10                                                       | After School Tutoring                         | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.170                                                          | IT Staff                                      | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.182.10                                                       | Custodian - Secondary                         | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.182.20                                                       | Custodian - Elementary                        | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.183.10                                                       | IT Assistant - Secondary                      | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.190                                                          | Other Salaries                                | 341.00                | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.191.10                                                       | Food Program - Secondary                      | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0001.611.20                                                       | Class Supplies - Elementary                   | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.121.123                                                      | Principals                                    | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.121.40                                                       | Executive Director                            | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.131.10                                                       | Secondary Teachers                            | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.131.10a                                                      | Secondary Teachers                            | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.131.10b                                                      | Elementary Teachers                           | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.131.10c                                                      | Distance Teachers                             | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.131.10z                                                      | Secondary Teacher - Old                       | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.131.12                                                       | Secondary Teacher - Old                       | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.131.20                                                       | Elementary Teachers                           | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.131.30                                                       | Distance Teachers                             | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.133.10                                                       | SPED Teachers - Secondary                     | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.133.10a                                                      | SPED Teachers - Secondary                     | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.142.10                                                       | Counselor - Secondary                         | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.152.10                                                       | Office Staff - Secondary                      | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 0004.182.10                                                       | Custodian - Secondary                         | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 1200.131.10                                                       | Teachers                                      | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 1200.131.10a                                                      | Summer School                                 | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 1200.132.10                                                       | Substitutes                                   | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 1200.133.10                                                       | Special Education Teachers                    | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 1200.137                                                          | Stipends                                      | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 1200.161.1                                                        | Aides                                         | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 1200.162.1                                                        | Special Ed Aide Wages                         | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 1205.121.123                                                      | Principals                                    | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |
| 1205.131.10                                                       | Secondary Teachers                            | 0.00                  | 0.00                  | 0.00               | 0.00                  | 0.00        | 0.00                  |

|              |                               |             |            |            |            |      |            |
|--------------|-------------------------------|-------------|------------|------------|------------|------|------------|
| 1205.131.10a | Secondary Teachers            | (425.00)    | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1205.132.10  | Substitutes - Secondary       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1205.132.10a | Substitutes - Secondary       | 6,098.00    | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1205.132.10d | Substitutes - District        | 110.00      | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1205.133     | Special Education Teachers    | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1205.133.10  | Special Education Teachers    | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1205.133.10a | SPED Teachers - Secondary     | 203,888.00  | 188,094.00 | 0.00       | 188,094.00 | 0.00 | 188,094.00 |
| 1205.133.10b | SPED Teachers - Elementary    | 245,182.00  | 162,030.00 | 0.00       | 162,030.00 | 0.00 | 162,030.00 |
| 1205.133.10c | SPED Teachers - Distance      | 100,406.00  | 72,216.00  | 0.00       | 72,216.00  | 0.00 | 72,216.00  |
| 1205.133.10d | SPED Teachers - District      | 96,500.00   | 100,325.00 | 0.00       | 100,325.00 | 0.00 | 100,325.00 |
| 1205.136.10  | Distance Learning Program     | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1205.137     | Stipends                      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1205.137.10  | Stipends                      | 48,644.00   | 47,052.00  | 0.00       | 47,052.00  | 0.00 | 47,052.00  |
| 1205.138.10  | Infrequent Stipend            | 0.00        | 12,475.00  | 0.00       | 12,475.00  | 0.00 | 12,475.00  |
| 1205.160.10  | Aides/Specialist - Secondary  | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1205.160.10a | Aides/Specialist - Secondary  | 0.00        | 337.00     | 0.00       | 337.00     | 0.00 | 337.00     |
| 1205.160.10b | Aides/Specialist - Elementary | 31,885.00   | 92,861.00  | 0.00       | 92,861.00  | 0.00 | 92,861.00  |
| 1205.162.1   | Special Ed Aide Wages         | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1205.162.10z | Special Ed Aide Wages         | (18,265.00) | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1205.165.10  | After School Tutoring         | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1210.133.10  | SPED Teachers - Secondary     | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1210.133.10a | SPED Teachers - Secondary     | 38,788.00   | 13,191.00  | 0.00       | 13,191.00  | 0.00 | 13,191.00  |
| 1220.133.10a | SPED Teachers - Secondary     | 5,064.00    | 3,385.00   | 0.00       | 3,385.00   | 0.00 | 3,385.00   |
| 1220.133.10b | SPED Teachers - Elementary    | 0.00        | 1,835.00   | 0.00       | 1,835.00   | 0.00 | 1,835.00   |
| 1220.162.1   | Special Ed Aide Wages         | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1220.162.10z | Special Ed Aide Wages         | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1225.133.10c | SPED Teachers - Distance      | 0.00        | 17,401.00  | 0.00       | 17,401.00  | 0.00 | 17,401.00  |
| 1225.162.1   | Special Ed Aide Wages         | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1225.162.10z | Special Ed Aide Wages         | 17,382.00   | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 1278.133.10c | SPED Teachers - Distance      | 0.00        | 5,310.00   | 0.00       | 5,310.00   | 0.00 | 5,310.00   |
| 1278.162.1   | Special Ed Aide Wages         | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5201.131.10  | Secondary Teachers            | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5201.131.10a | Secondary Teachers            | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5201.131.10b | Elementary Teachers           | 148,414.00  | 144,700.00 | 0.00       | 144,700.00 | 0.00 | 144,700.00 |
| 5201.131.10c | Distance Teachers             | 164,904.00  | 176,856.00 | 0.00       | 176,856.00 | 0.00 | 176,856.00 |
| 5201.131.10z | Secondary Teacher - Old       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5201.131.11  | Elementary Teacher            | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5201.131.12  | Secondary Teacher - Old       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5201.131.20  | Elementary Teachers           | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5201.131.30  | Distance Teachers             | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5201.132.10  | Substitutes - Secondary       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5201.132.10a | Substitutes - Secondary       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5201.136.10  | Distance Learning Program     | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5201.137     | Stipends                      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5201.137.10  | Stipends                      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5332.131.10  | Secondary Teachers            | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5332.131.10a | Secondary Teachers            | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5332.131.10z | Secondary Teacher - Old       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5332.131.12  | Secondary Teacher - Old       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5333.131.10a | Secondary Teachers            | 252.00      | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5336.137     | Stipends                      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5336.137.10  | Stipends                      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5336.142.10  | Counselor - Secondary         | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5344.131.10a | Secondary Teachers            | 15,449.00   | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5344.131.10c | Distance Teachers             | 0.00        | 35,799.00  | 0.00       | 35,799.00  | 0.00 | 35,799.00  |
| 5344.132.10d | Substitutes - District        | 0.00        | 8,798.00   | 0.00       | 8,798.00   | 0.00 | 8,798.00   |
| 5344.137.10  | Stipends                      | 10,500.00   | 19,435.00  | 0.00       | 19,435.00  | 0.00 | 19,435.00  |
| 5344.160.10a | Aides/Specialist - Secondary  | 59,290.00   | 70,880.00  | 0.00       | 70,880.00  | 0.00 | 70,880.00  |
| 5368.137     | Stipends                      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5368.137.10  | Stipends                      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5368.190     | Other Salaries                | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5420.131.10a | Secondary Teachers            | 92,006.00   | 77,095.00  | 0.00       | 77,095.00  | 0.00 | 77,095.00  |
| 5420.131.10b | Elementary Teachers           | 0.00        | 42,578.00  | 0.00       | 42,578.00  | 0.00 | 42,578.00  |
| 5420.131.10c | Distance Teachers             | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5420.131.10z | Secondary Teacher - Old       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5420.131.12  | Secondary Teacher - Old       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5420.131.20  | Elementary Teachers           | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5420.131.30  | Distance Teachers             | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5420.132.10a | Substitutes - Secondary       | 1,275.00    | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5420.137.10  | Stipends                      | 18,212.00   | 6,625.00   | 0.00       | 6,625.00   | 0.00 | 6,625.00   |
| 5420.138.10  | Infrequent Stipend            | 0.00        | 486.00     | 0.00       | 486.00     | 0.00 | 486.00     |
| 5420.160.10b | Aides/Specialist - Elementary | 30,823.00   | 37,686.00  | 0.00       | 37,686.00  | 0.00 | 37,686.00  |
| 5619.131.10  | Teachers                      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5619.131.10a | Secondary Teachers            | 0.00        | 432,630.00 | 188,748.00 | 621,378.00 | 0.00 | 621,378.00 |
| 5619.131.10c | Distance Teachers             | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5619.131.10z | Secondary Teacher - Old       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5619.131.12  | Secondary Teacher - Old       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5619.131.30  | Distance Teachers             | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5619.137     | Stipends                      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5619.137.10  | Stipends                      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5619.191.10  | Food Program - Secondary      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5644.131.10a | Secondary Teachers            | 1,093.00    | 1,400.00   | 0.00       | 1,400.00   | 0.00 | 1,400.00   |
| 5644.137     | Stipends                      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5644.137.10  | Stipends                      | 1,202.00    | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5651.138.10  | Infrequent Stipend            | 0.00        | 102,939.00 | 0.00       | 102,939.00 | 0.00 | 102,939.00 |
| 5655.131.10a | Secondary Teachers            | 26,225.00   | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5655.131.10b | Elementary Teachers           | 28,258.00   | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5655.132.10a | Substitutes - Secondary       | 170.00      | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5655.137.10  | Stipends                      | 1,705.00    | 38,782.00  | 0.00       | 38,782.00  | 0.00 | 38,782.00  |
| 5658.137     | Stipends                      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5660.131.10a | Secondary Teachers            | 344.00      | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5660.131.10z | Secondary Teacher - Old       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5660.131.12  | Secondary Teacher - Old       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5666.137.10  | Stipends                      | 5,635.00    | 6,363.00   | 0.00       | 6,363.00   | 0.00 | 6,363.00   |
| 5668.137.10  | Stipends                      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5678.131.10a | Secondary Teachers            | 33,061.00   | 57,250.00  | 0.00       | 57,250.00  | 0.00 | 57,250.00  |
| 5678.131.10b | Elementary Teachers           | 8,590.00    | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5678.131.10z | Secondary Teacher - Old       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5678.131.12  | Secondary Teacher - Old       | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5678.137     | Stipends                      | 0.00        | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| 5678.137.10  | Stipends                      | 83,000.00   | 196,300.00 | 0.00       | 196,300.00 | 0.00 | 196,300.00 |
| 5678.138.10  | Infrequent Stipend            | 0.00        | 133.00     | 0.00       | 133.00     | 0.00 | 133.00     |
| 5679.131.10a | Secondary Teachers            | (50.00)     | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |

|              |                               |             |             |      |             |      |             |
|--------------|-------------------------------|-------------|-------------|------|-------------|------|-------------|
| 5679.137.10  | Stipends                      | 1,625.00    | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5697.138.10  | Infrequent Stipend            | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5805.131.10  | Secondary Teachers            | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5805.131.10a | Secondary Teachers            | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5805.131.10b | Elementary Teachers           | 18,733.00   | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5805.131.11  | Elementary Teacher            | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5805.132.10a | Substitutes - Secondary       | (895.00)    | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5805.132.10b | Substitutes - Elementary      | (1,210.00)  | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5805.137.10  | Stipends                      | 17,521.00   | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5805.160.10  | Aides/Specialist - Secondary  | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5805.160.10a | Aides/Specialist - Secondary  | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5805.160.10b | Aides/Specialist - Elementary | 35,354.00   | 46,459.00   | 0.00 | 46,459.00   | 0.00 | 46,459.00   |
| 5807.131.12  | Secondary Teacher             | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5807.137.10  | Stipends                      | 502.00      | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5807.138.10  | Infrequent Stipend            | 0.00        | 17,630.00   | 0.00 | 17,630.00   | 0.00 | 17,630.00   |
| 5876.121.123 | Principals                    | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5876.131.10  | Secondary Teachers            | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5876.131.10a | Secondary Teachers            | 248,751.00  | 261,777.00  | 0.00 | 261,777.00  | 0.00 | 261,777.00  |
| 5876.131.10b | Elementary Teachers           | 67,823.00   | 72,213.00   | 0.00 | 72,213.00   | 0.00 | 72,213.00   |
| 5876.131.10c | Distance Teachers             | 23,933.00   | 25,186.00   | 0.00 | 25,186.00   | 0.00 | 25,186.00   |
| 5876.131.10z | Secondary Teacher - Old       | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5876.131.12  | Secondary Teacher - Old       | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5876.131.30  | Distance Teachers             | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5876.133     | Special Education Teachers    | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5876.133.10  | Special Education Teachers    | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5876.136.10  | Distance Learning Program     | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5876.142.10  | Counselor - Secondary         | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5881.137     | Stipends                      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5901.131.10  | Teachers                      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5901.132.10a | Substitutes - Secondary       | 340.00      | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5901.138.10  | Infrequent Stipend            | 0.00        | 491.00      | 0.00 | 491.00      | 0.00 | 491.00      |
| 5903.142.10  | Counselor - Secondary         | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 5903.160.10a | Aides/Specialist - Secondary  | 0.00        | 20,549.00   | 0.00 | 20,549.00   | 0.00 | 20,549.00   |
| 7210.137     | Stipends                      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7210.137.10  | Stipends                      | 1,412.00    | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7215.131.10a | Secondary Teachers            | 21,021.00   | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7215.131.10c | Distance Teachers             | 34,424.00   | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7215.132.10a | Substitutes - Secondary       | 510.00      | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7215.137     | Stipends                      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7215.137.10  | Stipends                      | 56,605.00   | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7220.133.10c | SPED Teachers - Distance      | 52,282.00   | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7220.137.10  | Stipends                      | 2,250.00    | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7220.162.10z | Special Ed Aide Wages         | 883.00      | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7225.131.10c | Distance Teachers             | 0.00        | 45,623.00   | 0.00 | 45,623.00   | 0.00 | 45,623.00   |
| 7225.137.10  | Stipends                      | 0.00        | 23,900.00   | 0.00 | 23,900.00   | 0.00 | 23,900.00   |
| 7225.138.10  | Infrequent Stipend            | 0.00        | 44,943.00   | 0.00 | 44,943.00   | 0.00 | 44,943.00   |
| 7225.160.10a | Aides/Specialist - Secondary  | 0.00        | 1,439.00    | 0.00 | 1,439.00    | 0.00 | 1,439.00    |
| 7226.137.10  | Stipends                      | 20,106.00   | (20,106.00) | 0.00 | (20,106.00) | 0.00 | (20,106.00) |
| 7226.138.10  | Infrequent Stipend            | 0.00        | 22,651.00   | 0.00 | 22,651.00   | 0.00 | 22,651.00   |
| 7280.137     | Stipends                      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7280.137.10  | Stipends                      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7280.182.20  | Custodian - Elementary        | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7280.183.10  | IT Assistant - Secondary      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7522.133.10b | SPED Teachers - Elementary    | 0.00        | 3,565.00    | 0.00 | 3,565.00    | 0.00 | 3,565.00    |
| 7524.132.10  | Substitutes - Secondary       | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7524.132.10a | Substitutes - Secondary       | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7524.133.10  | SPED Teachers - Secondary     | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7524.133.10a | SPED Teachers - Secondary     | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7524.137     | Stipends                      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7524.137.10  | Stipends                      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7524.162.1   | Special Ed Aide Wages         | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7524.162.10z | Special Ed Aide Wages         | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7801.121.123 | Principals                    | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7801.131.10  | Secondary Teachers            | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7801.131.10a | Secondary Teachers            | (11,258.00) | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7801.131.10c | Distance Teachers             | 110,396.00  | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7801.131.10z | Secondary Teacher - Old       | 8,383.00    | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7801.131.12  | Secondary Teacher - Old       | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7801.132.10  | Substitutes - Secondary       | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7801.132.10a | Substitutes - Secondary       | (10,183.00) | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7801.137     | Stipends                      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7801.137.10  | Stipends                      | 6,198.00    | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7801.160.10  | Aides/Specialist - Secondary  | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7801.160.10a | Aides/Specialist - Secondary  | 6,525.00    | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7801.160.10b | Aides/Specialist - Elementary | 21,921.00   | 123,840.00  | 0.00 | 123,840.00  | 0.00 | 123,840.00  |
| 7801.161.1   | Aides                         | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7801.161.10  | Para and Aides Salaries       | (6,817.00)  | (1,109.00)  | 0.00 | (1,109.00)  | 0.00 | (1,109.00)  |
| 7860.131.10a | Secondary Teachers            | 20,826.00   | 17,655.00   | 0.00 | 17,655.00   | 0.00 | 17,655.00   |
| 7860.131.10z | Secondary Teacher - Old       | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7860.131.12  | Secondary Teacher - Old       | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7860.137     | Stipends                      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 7905.131.10a | Secondary Teachers            | 0.00        | 8,122.00    | 0.00 | 8,122.00    | 0.00 | 8,122.00    |
| 8070.131.10  | Teachers                      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 8070.132.10  | Substitutes - Secondary       | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 8070.132.10a | Substitutes - Secondary       | 1,105.00    | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 8070.137     | Stipends                      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 8070.137.10  | Stipends                      | 16,581.00   | 2,196.00    | 0.00 | 2,196.00    | 0.00 | 2,196.00    |
| 8070.138.10  | Infrequent Stipend            | 0.00        | 4,916.00    | 0.00 | 4,916.00    | 0.00 | 4,916.00    |
| 8070.191.10  | Food Program - Secondary      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 8072.191.10  | Food Program - Secondary      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 9999.131.10  | Teachers                      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 9999.131.10a | Summer School                 | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 9999.131.10c | Distance Teachers             | 0.00        | 1,963.00    | 0.00 | 1,963.00    | 0.00 | 1,963.00    |
| 9999.131.11  | Elementary Teacher            | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 9999.131.12  | Secondary Teacher             | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 9999.132.10a | Substitutes - Secondary       | 135.00      | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 9999.132.10c | Substitutes - Distance        | (1,100.00)  | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 9999.133.10  | Special Education Teachers    | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 9999.133.10a | SPED Teachers - Secondary     | (18.00)     | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 9999.136.10  | Distance Learning Program     | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 9999.137     | Stipends                      | 0.00        | 0.00        | 0.00 | 0.00        | 0.00 | 0.00        |
| 9999.137.10  | Stipends                      | 244.00      | 951.00      | 0.00 | 951.00      | 0.00 | 951.00      |
| 9999.160.10a | Aides/Specialist - Secondary  | 0.00        | (1,950.00)  | 0.00 | (1,950.00)  | 0.00 | (1,950.00)  |

|                                                   |                                 |                     |                     |                  |                     |             |                     |
|---------------------------------------------------|---------------------------------|---------------------|---------------------|------------------|---------------------|-------------|---------------------|
| 9999.160.10b                                      | Aides/Specialist - Elementary   | 18.00               | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 9999.191.10                                       | Food Program - Secondary        | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 9999.191.20                                       | Food Program - Elementary       | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| <b>Subtotal [5.100]</b>                           | <b>Salaries</b>                 | <b>4,662,979.00</b> | <b>5,485,151.00</b> | <b>53,316.00</b> | <b>5,538,467.00</b> | <b>0.00</b> | <b>5,538,467.00</b> |
| <b>Subgroup : [5.220] Social Security</b>         |                                 |                     |                     |                  |                     |             |                     |
| 0001.220                                          | FICA (Social Security/Medicare) | 175.00              | (180,825.00)        | 1,651.00         | (179,174.00)        | 0.00        | (179,174.00)        |
| 0001.220.10                                       | SS 1000                         | 0.00                | 420,391.00          | 0.00             | 420,391.00          | 0.00        | 420,391.00          |
| 0004.220                                          | FICA (Social Security/Medicare) | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 1200.220                                          | FICA (Social Security/Medicare) | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 1205.220                                          | FICA (Social Security/Medicare) | 63,253.00           | 59,283.00           | 0.00             | 59,283.00           | 0.00        | 59,283.00           |
| 1210.220                                          | FICA                            | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 1220.220                                          | FICA (Social Security/Medicare) | 622.00              | 497.00              | 0.00             | 497.00              | 0.00        | 497.00              |
| 1225.220                                          | FICA                            | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 1278.220                                          | FICA (Social Security/Medicare) | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5201.220                                          | FICA (Social Security/Medicare) | 16,490.00           | 26,411.00           | 0.00             | 26,411.00           | 0.00        | 26,411.00           |
| 5332.220                                          | FICA (Social Security/Medicare) | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5336.220                                          | FICA (Social Security/Medicare) | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5344.220                                          | FICA (Social Security/Medicare) | 6,298.00            | 8,592.00            | 0.00             | 8,592.00            | 0.00        | 8,592.00            |
| 5420.220                                          | FICA (Social Security/Medicare) | 11,809.00           | 5,584.00            | 0.00             | 5,584.00            | 0.00        | 5,584.00            |
| 5619.220                                          | FICA (Social Security/Medicare) | 300,000.00          | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5644.220                                          | FICA (Social Security/Medicare) | 281.00              | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5651.220                                          | FICA (Social Security/Medicare) | 0.00                | 10,477.00           | 0.00             | 10,477.00           | 0.00        | 10,477.00           |
| 5655.220                                          | FICA (Social Security/Medicare) | 4,566.00            | 1,042.00            | 0.00             | 1,042.00            | 0.00        | 1,042.00            |
| 5658.220                                          | FICA (Social Security/Medicare) | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5666.220                                          | FICA (Social Security/Medicare) | 1,270.00            | 527.00              | 0.00             | 527.00              | 0.00        | 527.00              |
| 5668.220                                          | FICA (Social Security/Medicare) | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5678.220                                          | FICA (Social Security/Medicare) | 2,634.00            | 20,816.00           | 0.00             | 20,816.00           | 0.00        | 20,816.00           |
| 5679.220                                          | FICA (Social Security/Medicare) | 3,549.00            | 3,461.00            | 0.00             | 3,461.00            | 0.00        | 3,461.00            |
| 5697.220                                          | FICA (Social Security/Medicare) | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5805.220                                          | FICA (Social Security/Medicare) | 4,558.00            | 3,816.00            | 0.00             | 3,816.00            | 0.00        | 3,816.00            |
| 5807.220                                          | FICA (Social Security/Medicare) | 518.00              | 1,651.00            | 0.00             | 1,651.00            | 0.00        | 1,651.00            |
| 5876.220                                          | FICA (Social Security/Medicare) | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5881.220                                          | FICA (Social Security/Medicare) | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5901.220                                          | FICA (Social Security/Medicare) | 0.00                | 438.00              | 0.00             | 438.00              | 0.00        | 438.00              |
| 5903.220                                          | FICA (Social Security/Medicare) | 4,897.00            | 7,033.00            | 0.00             | 7,033.00            | 0.00        | 7,033.00            |
| 7210.220                                          | FICA (Social Security/Medicare) | 117.00              | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 7215.220                                          | FICA (Social Security/Medicare) | 10,203.00           | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 7220.220                                          | FICA (Social Security/Medicare) | 2,698.00            | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 7225.220                                          | FICA (Social Security/Medicare) | 0.00                | 7,491.00            | 0.00             | 7,491.00            | 0.00        | 7,491.00            |
| 7226.220                                          | FICA (Social Security/Medicare) | 4,000.00            | (2,545.00)          | 0.00             | (2,545.00)          | 0.00        | (2,545.00)          |
| 7280.220                                          | FICA (Social Security/Medicare) | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 7522.220                                          | FICA (Social Security/Medicare) | 0.00                | 212.00              | 0.00             | 212.00              | 0.00        | 212.00              |
| 7524.220                                          | FICA (Social Security/Medicare) | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 7801.220                                          | FICA (Social Security/Medicare) | 9,937.00            | 9,399.00            | 0.00             | 9,399.00            | 0.00        | 9,399.00            |
| 7860.220                                          | FICA (Social Security/Medicare) | 1,593.00            | 1,383.00            | 0.00             | 1,383.00            | 0.00        | 1,383.00            |
| 7905.220                                          | FICA (Social Security/Medicare) | 0.00                | 599.00              | 0.00             | 599.00              | 0.00        | 599.00              |
| 8070.220                                          | FICA (Social Security/Medicare) | 14,797.00           | 14,393.00           | 0.00             | 14,393.00           | 0.00        | 14,393.00           |
| 8072.220                                          | FICA (Social Security/Medicare) | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 9999.220                                          | FICA (Social Security/Medicare) | 34.00               | 267.00              | 0.00             | 267.00              | 0.00        | 267.00              |
| 9999.220.10                                       | SS 1000                         | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| <b>Subtotal [5.220]</b>                           | <b>Social Security</b>          | <b>464,299.00</b>   | <b>420,393.00</b>   | <b>1,651.00</b>  | <b>422,044.00</b>   | <b>0.00</b> | <b>422,044.00</b>   |
| <b>Subgroup : [5.240] Insurance</b>               |                                 |                     |                     |                  |                     |             |                     |
| 0001.240                                          | Group Insurance                 | (884,165.00)        | (17,361.00)         | 0.00             | (17,361.00)         | 0.00        | (17,361.00)         |
| 0001.241                                          | Health Insurance                | 998,066.00          | 191,421.00          | 0.00             | 191,421.00          | 0.00        | 191,421.00          |
| 0001.242                                          | Dental                          | 41,880.00           | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 0001.243                                          | Group Life                      | 39,171.00           | 9,410.00            | 0.00             | 9,410.00            | 0.00        | 9,410.00            |
| 0001.244                                          | HRA/ Stipend/ 401(k) Waiver     | 1,792.00            | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 1200.241                                          | Health Insurance                | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 1205.241                                          | Health Insurance                | 3,600.00            | 1,250.00            | 0.00             | 1,250.00            | 0.00        | 1,250.00            |
| 5201.241                                          | Health Insurance                | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5344.240                                          | Group Insurance                 | 15,000.00           | 17,361.00           | 0.00             | 17,361.00           | 0.00        | 17,361.00           |
| 5420.240                                          | Group Insurance                 | 11,106.00           | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5420.241                                          | Health Insurance                | 0.00                | 900.00              | 0.00             | 900.00              | 0.00        | 900.00              |
| 5420.244                                          | HRA/ Stipend/ 401(k) Waiver     | 5,273.00            | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5619.240                                          | Group Insurance                 | 850,000.00          | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5619.240.10                                       | Health 1000                     | 0.00                | 801,638.00          | 0.00             | 801,638.00          | 0.00        | 801,638.00          |
| 5619.241                                          | Health Insurance                | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5679.241                                          | Health Insurance                | 9,043.00            | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5903.241                                          | Health Insurance                | 0.00                | 650.00              | 0.00             | 650.00              | 0.00        | 650.00              |
| 7215.241                                          | Health Insurance                | 1,000.00            | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 7220.241                                          | Health Insurance                | 3,318.00            | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 7801.241                                          | Health Insurance                | 1,050.00            | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 7860.240                                          | Group Insurance                 | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 7860.241                                          | Health Insurance                | 3,778.00            | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 8070.241                                          | Health Insurance                | 6,982.00            | 400.00              | 0.00             | 400.00              | 0.00        | 400.00              |
| 8072.241                                          | Health Insurance                | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 9999.240                                          | Group Insurance                 | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 9999.240.10                                       | Health 1000                     | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 9999.241                                          | Health Insurance                | (180,989.00)        | (194,621.00)        | 0.00             | (194,621.00)        | 0.00        | (194,621.00)        |
| 9999.243                                          | Group Life                      | (10,148.00)         | (9,410.00)          | 0.00             | (9,410.00)          | 0.00        | (9,410.00)          |
| <b>Subtotal [5.240]</b>                           | <b>Insurance</b>                | <b>915,757.00</b>   | <b>801,638.00</b>   | <b>0.00</b>      | <b>801,638.00</b>   | <b>0.00</b> | <b>801,638.00</b>   |
| <b>Subgroup : [5.299] Other Employee Benefits</b> |                                 |                     |                     |                  |                     |             |                     |
| 0001.230                                          | Retirement                      | (105,939.00)        | (173,131.00)        | 0.00             | (173,131.00)        | 0.00        | (173,131.00)        |
| 0001.270                                          | Workers Compensation Fund       | 14,729.00           | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 0001.270.10                                       | Workers 1000                    | 0.00                | 8,588.00            | 1,100.00         | 9,688.00            | 0.00        | 9,688.00            |
| 0001.280                                          | Unemployment Insurance          | 12,565.00           | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 0001.280.10                                       | Unemployment 1000               | 0.00                | 13,648.00           | 0.00             | 13,648.00           | 0.00        | 13,648.00           |
| 0001.295A                                         | Garnishments                    | 0.00                | 3,627.00            | 0.00             | 3,627.00            | 0.00        | 3,627.00            |
| 0001.295E                                         | FSA/ Medflex                    | 23,409.00           | 34,279.00           | 0.00             | 34,279.00           | 0.00        | 34,279.00           |
| 1205.230                                          | Retirement                      | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 1278.230                                          | Retirement                      | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5336.230                                          | Retirement                      | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5344.230                                          | Retirement                      | 4,020.00            | 4,502.00            | 0.00             | 4,502.00            | 0.00        | 4,502.00            |
| 5619.230                                          | Retirement                      | 100,000.00          | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5619.230.10                                       | Retirement 1000                 | 0.00                | 138,467.00          | 0.00             | 138,467.00          | 0.00        | 138,467.00          |
| 5655.230                                          | Retirement                      | 1,714.00            | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5658.230                                          | Retirement                      | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5668.230                                          | Retirement                      | 0.00                | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5679.230                                          | Retirement                      | 2,358.00            | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |
| 5807.230                                          | Retirement                      | 587.00              | 0.00                | 0.00             | 0.00                | 0.00        | 0.00                |

|                                                                         |                                                      |                   |                   |                 |                   |             |                   |
|-------------------------------------------------------------------------|------------------------------------------------------|-------------------|-------------------|-----------------|-------------------|-------------|-------------------|
| 5876.230                                                                | Retirement                                           | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5901.230                                                                | Retirement                                           | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 7220.200                                                                | Employee Benefits                                    | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 7220.230                                                                | Retirement                                           | 2,297.00          | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 7280.230                                                                | Retirement                                           | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 7524.230                                                                | Retirement                                           | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 9999.230                                                                | Retirement                                           | 176,498.00        | 168,630.00        | 0.00            | 168,630.00        | 0.00        | 168,630.00        |
| 9999.230.10                                                             | Retirement 1000                                      | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 9999.270                                                                | Workers Compensation Fund                            | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 9999.270.10                                                             | Workers 1000                                         | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 9999.280                                                                | Unemployment Insurance                               | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 9999.280.10                                                             | Unemployment 1000                                    | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.299]</b>                                                 | <b>Other Employee Benefits</b>                       | <b>232,238.00</b> | <b>198,610.00</b> | <b>1,100.00</b> | <b>199,710.00</b> | <b>0.00</b> | <b>199,710.00</b> |
| <b>Subgroup : [5.300] Purchased Professional and Technical Services</b> |                                                      |                   |                   |                 |                   |             |                   |
| 0001.320.1                                                              | Educational Service Provider                         | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.320.10                                                             | Educational Service Provider                         | 79,409.00         | 119,606.00        | 0.00            | 119,606.00        | 0.00        | 119,606.00        |
| 0001.330.10                                                             | PD - Secondary                                       | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.341                                                                | Education Contract Services                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.341.10                                                             | Education Contract Services                          | 8,520.00          | 1,308.00          | 6,000.00        | 7,308.00          | 0.00        | 7,308.00          |
| 0001.350.40                                                             | Technology Services                                  | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0003.320.1                                                              | Educational Service Provider                         | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0003.320.10                                                             | Educational Service Provider                         | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0004.350.40                                                             | Technology Services                                  | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 1205.330.10                                                             | PD - Secondary                                       | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5310.341                                                                | Education Contract Services                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5655.330.10                                                             | PD - Secondary                                       | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 9999.341                                                                | Education Contract Services                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 9999.341.10                                                             | Education Contract Services                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.300]</b>                                                 | <b>Purchased Professional and Technical Services</b> | <b>87,929.00</b>  | <b>120,914.00</b> | <b>6,000.00</b> | <b>126,914.00</b> | <b>0.00</b> | <b>126,914.00</b> |
| <b>Subgroup : [5.400] Purchased Property Services</b>                   |                                                      |                   |                   |                 |                   |             |                   |
| 0001.411.10                                                             | Water/Sewage - Secondary                             | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.430                                                                | Repairs and Maintenance                              | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.430.10                                                             | Repairs & Maint - Secondary                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.437                                                                | Easement Maintenance                                 | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.440                                                                | Rentals & Leases                                     | (388,442.00)      | 2,531.00          | 0.00            | 2,531.00          | 0.00        | 2,531.00          |
| 0003.430.10                                                             | Repairs & Maint - Secondary                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5619.430                                                                | Repair & Maintenance Services                        | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5619.440                                                                | Rentals & Leases                                     | 388,442.00        | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.400]</b>                                                 | <b>Purchased Property Services</b>                   | <b>0.00</b>       | <b>2,531.00</b>   | <b>0.00</b>     | <b>2,531.00</b>   | <b>0.00</b> | <b>2,531.00</b>   |
| <b>Subgroup : [5.500] Other Purchased Services</b>                      |                                                      |                   |                   |                 |                   |             |                   |
| 0001.511.10                                                             | Special Event/Field Trip Svcs                        | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.511.30                                                             | School Event - Distance                              | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.520                                                                | Insurance                                            | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.530                                                                | Communication                                        | 461.00            | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.540.30                                                             | Marketing - Distance                                 | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0003.511.30                                                             | School Event - Distance                              | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0003.530                                                                | Communication                                        | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0003.540.30                                                             | Marketing - Distance                                 | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 1205.511.30                                                             | School Event - Distance                              | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5420.511.10                                                             | Special Event/Field Trip Svcs                        | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5619.587.10                                                             | Alarm - Secondary                                    | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5901.511.30                                                             | School Event - Distance                              | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 9999.511.10                                                             | Special Event/Field Trip Svcs                        | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.500]</b>                                                 | <b>Other Purchased Services</b>                      | <b>461.00</b>     | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b> | <b>0.00</b>       |
| <b>Subgroup : [5.600] Supplies and Materials</b>                        |                                                      |                   |                   |                 |                   |             |                   |
| 0001.600                                                                | Supplies & Materials                                 | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.610                                                                | Supplies                                             | 0.00              | 11,055.00         | 0.00            | 11,055.00         | 0.00        | 11,055.00         |
| 0001.611.10                                                             | Classroom Supplies                                   | 2,436.00          | 18.00             | 0.00            | 18.00             | 0.00        | 18.00             |
| 0001.611.10a                                                            | Class Supplies - Secondary                           | 62,926.00         | 52,856.00         | 0.00            | 52,856.00         | 0.00        | 52,856.00         |
| 0001.611.10b                                                            | Class Supplies - Elementary                          | 14,152.00         | 20,437.00         | 0.00            | 20,437.00         | 0.00        | 20,437.00         |
| 0001.611.10c                                                            | Class Supplies - Distance                            | 64,146.00         | 53,291.00         | 0.00            | 53,291.00         | 0.00        | 53,291.00         |
| 0001.612.10                                                             | Office Supplies - Secondary                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.613                                                                | PTSO Supplies                                        | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.615.10                                                             | Yearbook                                             | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.618.10                                                             | Testing Supplies - Secondary                         | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.618.10a                                                            | Testing Supplies - Secondary                         | 5,570.00          | 3,644.00          | 0.00            | 3,644.00          | 0.00        | 3,644.00          |
| 0001.620                                                                | Energy Supplies                                      | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.622.10                                                             | Electricity - Secondary                              | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.630                                                                | Food                                                 | 147.00            | 4,721.00          | 0.00            | 4,721.00          | 0.00        | 4,721.00          |
| 0001.640                                                                | Books/Curriculum                                     | 1,947.00          | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.641.10                                                             | Textbooks - Secondary                                | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.641.10a                                                            | Textbooks - Secondary                                | 26,263.00         | 22,717.00         | 0.00            | 22,717.00         | 0.00        | 22,717.00         |
| 0001.641.10b                                                            | Textbooks - Elementary                               | 32,896.00         | 80,500.00         | 0.00            | 80,500.00         | 0.00        | 80,500.00         |
| 0001.641.10c                                                            | Textbooks - Distance                                 | 106,125.00        | 109,371.00        | 0.00            | 109,371.00        | 0.00        | 109,371.00        |
| 0001.641.30                                                             | Textbooks - Distance                                 | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.650.10                                                             | Supplies - Technology Related                        | 625.00            | 8,906.00          | 0.00            | 8,906.00          | 0.00        | 8,906.00          |
| 0001.660                                                                | Student Activities                                   | 468.00            | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.661.10                                                             | Field Trip Supplies                                  | 0.00              | 272.00            | 0.00            | 272.00            | 0.00        | 272.00            |
| 0001.662                                                                | Graduation Supplies                                  | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.662.10                                                             | Graduation Supplies                                  | 8,321.00          | 6,459.00          | 0.00            | 6,459.00          | 0.00        | 6,459.00          |
| 0001.663                                                                | Student Clothing Promotions                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.663.10                                                             | Student Clothing Promotions                          | 4,427.00          | 5,013.00          | 0.00            | 5,013.00          | 0.00        | 5,013.00          |
| 0001.664                                                                | Student Government                                   | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.664.1                                                              | Student Government                                   | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.664.10                                                             | Student Government                                   | 211.00            | 1,328.00          | 0.00            | 1,328.00          | 0.00        | 1,328.00          |
| 0001.665                                                                | Jr. High Student Council                             | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.665.10                                                             | Jr. High Student Council                             | 2,733.00          | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.666                                                                | High School Student Council                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.666.1                                                              | High School Student Council                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.666.10                                                             | High School Student Council                          | 3,509.00          | 4,974.00          | 0.00            | 4,974.00          | 0.00        | 4,974.00          |
| 0001.667.10                                                             | PTSO Events & Gala Supplies                          | 17.00             | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.668                                                                | Sports Teams                                         | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.668.10                                                             | Sports Teams                                         | 41,452.00         | 63,556.00         | 0.00            | 63,556.00         | 0.00        | 63,556.00         |
| 0001.669                                                                | School Pictures                                      | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.669.10                                                             | School Pictures                                      | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.670                                                                | Software                                             | 6,097.00          | 11,497.00         | 0.00            | 11,497.00         | 0.00        | 11,497.00         |
| 0001.670.10                                                             | Software                                             | 2,653.00          | 3,626.00          | 0.00            | 3,626.00          | 0.00        | 3,626.00          |
| 0001.670.10a                                                            | Software - Secondary                                 | 6,203.00          | 14,557.00         | 0.00            | 14,557.00         | 0.00        | 14,557.00         |
| 0001.670.10b                                                            | Software - Elementary                                | 7,905.00          | 7,843.00          | 12,096.00       | 19,939.00         | 0.00        | 19,939.00         |

|              |                               |           |            |             |            |             |            |
|--------------|-------------------------------|-----------|------------|-------------|------------|-------------|------------|
| 0001.670.10c | Software - Distance           | 2,631.00  | 2,180.00   | 0.00        | 2,180.00   | 0.00        | 2,180.00   |
| 0001.670.10d | Software - District           | 14,247.00 | 12,140.00  | 0.00        | 12,140.00  | 0.00        | 12,140.00  |
| 0001.673.10  | Software Classroom Resources  | 1,486.00  | 1,651.00   | 0.00        | 1,651.00   | 0.00        | 1,651.00   |
| 0001.680     | PTO Supplies                  | 70.00     | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0001.680.10  | Maint/ Cleaning - Secondary   | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0001.690.10  | PD Supplies - Secondary       | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0001.691     | Miscellaneous Supplies        | 0.00      | 1,567.00   | 0.00        | 1,567.00   | 0.00        | 1,567.00   |
| 0001.691.10  | Miscellaneous Supplies        | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.611.10  | Class Supplies - Secondary    | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.611.10a | Class Supplies - Secondary    | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.612.10  | Office Supplies - Secondary   | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.613     | PTSO Supplies                 | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.615.10  | Yearbook                      | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.641.10  | Textbooks - Secondary         | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.641.10a | Textbooks - Secondary         | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.661     | Field Trip Supplies           | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.661.10  | Field Trip Supplies           | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.667     | PTSO Events & Gala Supplies   | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.667.10  | PTSO Events & Gala Supplies   | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.668     | Sports Teams                  | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.668.10  | Sports Teams                  | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.670     | Software                      | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.680     | PTO Supplies                  | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.680.10  | Maint/ Cleaning - Secondary   | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.690.10  | PD Supplies - Secondary       | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0003.691     | Miscellaneous Supplies        | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0050.611.10  | Classroom Supplies            | 6,444.00  | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0050.611.10a | Class Supplies - Secondary    | 1,060.00  | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0050.611.10b | Class Supplies - Elementary   | 342.00    | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0050.611.10c | Class Supplies - Distance     | 1,082.00  | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0050.641.10a | Textbooks - Secondary         | 98.00     | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0050.641.10c | Textbooks - Distance          | 1,400.00  | 98.00      | 0.00        | 98.00      | 0.00        | 98.00      |
| 0050.670.10c | Software - Distance           | 35.00     | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 0050.691     | Miscellaneous Supplies        | 6,762.00  | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 1200.611.10  | Classroom Supplies            | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 1200.611.10b | Class Supplies - Elementary   | 0.00      | 85.00      | 0.00        | 85.00      | 0.00        | 85.00      |
| 1200.641.10  | Textbooks & Curriculum        | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 1200.650.10  | Supplies - Technology Related | 0.00      | 3,887.00   | 0.00        | 3,887.00   | 0.00        | 3,887.00   |
| 1200.670     | Software                      | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 1205.611.10  | Classroom Supplies            | 576.00    | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 1205.611.10a | Class Supplies - Secondary    | 97.00     | 1,921.00   | 0.00        | 1,921.00   | 0.00        | 1,921.00   |
| 1205.611.10b | Class Supplies - Elementary   | 466.00    | 3,530.00   | 0.00        | 3,530.00   | 0.00        | 3,530.00   |
| 1205.611.10c | Class Supplies - Distance     | 2,130.00  | 13.00      | 0.00        | 13.00      | 0.00        | 13.00      |
| 1205.641.10  | Textbooks - Secondary         | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 1205.641.10a | Textbooks - Secondary         | 0.00      | 685.00     | 0.00        | 685.00     | 0.00        | 685.00     |
| 1205.641.10b | Textbooks - Elementary        | 0.00      | 2,017.00   | 0.00        | 2,017.00   | 0.00        | 2,017.00   |
| 1205.641.10c | Textbooks - Distance          | 112.00    | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 1205.650.10  | Supplies - Technology Related | 0.00      | 218.00     | 0.00        | 218.00     | 0.00        | 218.00     |
| 1205.670     | Software                      | 2,066.00  | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 1205.670.10d | Software - District           | 730.00    | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 1205.690.10  | PD Supplies - Secondary       | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 1205.691     | Miscellaneous Supplies        | 230.00    | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 1210.641.10  | Textbooks and Curriculum      | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 1210.670     | Software                      | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5332.618.10a | Testing Supplies - Secondary  | 4,443.00  | 6,051.00   | 0.00        | 6,051.00   | 0.00        | 6,051.00   |
| 5420.611.10  | Classroom Supplies            | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5420.641.10  | Textbooks & Curriculum        | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5619.611.10  | Classroom Supplies            | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5619.612.10  | Office Supplies - Secondary   | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5619.620     | Energy Supplies               | 32,209.00 | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5619.622.10  | Electricity - Secondary       | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5619.641.10  | Textbooks & Curriculum        | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5619.670     | Software                      | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5619.680     | PTO Supplies                  | 0.00      | 21.00      | 0.00        | 21.00      | 0.00        | 21.00      |
| 5619.691.10  | Miscellaneous Supplies        | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5641.670.10b | Software - Elementary         | 0.00      | 12,096.00  | (12,096.00) | 0.00       | 0.00        | 0.00       |
| 5655.611.10  | Class Supplies - Secondary    | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5655.611.10a | Class Supplies - Secondary    | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5655.650.10  | Supplies - Technology Related | 0.00      | 36,300.00  | 0.00        | 36,300.00  | (36,300.00) | 0.00       |
| 5655.670     | Software                      | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5674.610     | Supplies                      | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5674.611.10  | Class Supplies - Secondary    | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5674.611.10a | Class Supplies - Secondary    | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5674.641.10a | Textbooks - Secondary         | 500.00    | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5810.673.10  | Software Classroom Resources  | 764.00    | 1,297.00   | 0.00        | 1,297.00   | 0.00        | 1,297.00   |
| 5868.611.10  | Class Supplies - Secondary    | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5868.611.10a | Class Supplies - Secondary    | 5,951.00  | 11,532.00  | 0.00        | 11,532.00  | 0.00        | 11,532.00  |
| 5868.611.10b | Class Supplies - Elementary   | 1,093.00  | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5868.611.10c | Class Supplies - Distance     | 4,013.00  | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5901.611.10  | Class Supplies - Secondary    | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5901.611.10a | Class Supplies - Secondary    | 190.00    | 1,136.00   | 0.00        | 1,136.00   | (1,136.00)  | 0.00       |
| 5911.670     | Software                      | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5911.670.10c | Software - Distance           | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 5911.670.10d | Software - District           | 4,706.00  | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7210.641.10  | Textbooks - Secondary         | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7210.641.10a | Textbooks - Secondary         | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7210.650     | Supplies - Technology Related | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7210.650.10  | Supplies - Technology Related | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7210.670     | Software                      | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7210.680.10  | Maint/ Cleaning - Secondary   | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7215.611.10a | Class Supplies - Secondary    | 1,957.00  | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7215.611.10b | Class Supplies - Elementary   | 572.00    | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7215.641.10c | Textbooks - Distance          | 2,032.00  | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7215.650     | Supplies - Technology Related | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7215.650.10  | Supplies - Technology Related | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7215.670     | Software                      | 9,043.00  | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7215.670.10c | Software - Distance           | 11,340.00 | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7215.670.10d | Software - District           | 990.00    | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |
| 7225.641.10b | Textbooks - Elementary        | 0.00      | 10,413.00  | 0.00        | 10,413.00  | 0.00        | 10,413.00  |
| 7225.641.10c | Textbooks - Distance          | 0.00      | 41,106.00  | 0.00        | 41,106.00  | 0.00        | 41,106.00  |
| 7225.650.10  | Supplies - Technology Related | 0.00      | 340,364.00 | 0.00        | 340,364.00 | (86,484.00) | 253,880.00 |
| 7225.670     | Software                      | 0.00      | 21,706.00  | 0.00        | 21,706.00  | 0.00        | 21,706.00  |
| 7280.611.10  | Class Supplies - Secondary    | 0.00      | 0.00       | 0.00        | 0.00       | 0.00        | 0.00       |

|                                                         |                                                |                     |                     |                  |                     |                     |                     |
|---------------------------------------------------------|------------------------------------------------|---------------------|---------------------|------------------|---------------------|---------------------|---------------------|
| 7280.611.10a                                            | Class Supplies - Secondary                     | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7280.641.10                                             | Textbooks - Secondary                          | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7280.641.10a                                            | Textbooks - Secondary                          | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7280.650                                                | Supplies - Technology Related                  | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7280.650.10                                             | Supplies - Technology Related                  | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7280.670                                                | Software                                       | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7280.680.10                                             | Maint/ Cleaning - Secondary                    | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7524.670                                                | Software                                       | 3,553.00            | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7905.611.10a                                            | Class Supplies - Secondary                     | 0.00                | 8,559.00            | 0.00             | 8,559.00            | 0.00                | 8,559.00            |
| 7905.670.10a                                            | Software - Secondary                           | 0.00                | 1,800.00            | 0.00             | 1,800.00            | 0.00                | 1,800.00            |
| 8070.690.10                                             | PD Supplies - Secondary                        | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.611.10                                             | Classroom Supplies                             | 518.00              | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.611.10a                                            | Class Supplies - Secondary                     | 2,489.00            | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.611.10b                                            | Class Supplies - Elementary                    | 1,306.00            | 316.00              | 0.00             | 316.00              | 0.00                | 316.00              |
| 9999.611.10c                                            | Class Supplies - Distance                      | 396.00              | 72.00               | 0.00             | 72.00               | 0.00                | 72.00               |
| 9999.641.10                                             | Textbooks - Secondary                          | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.641.10a                                            | Textbooks - Secondary                          | 6,283.00            | 1,320.00            | 0.00             | 1,320.00            | 0.00                | 1,320.00            |
| 9999.641.10b                                            | Textbooks - Elementary                         | 0.00                | 5,969.00            | 0.00             | 5,969.00            | 0.00                | 5,969.00            |
| 9999.641.10c                                            | Textbooks - Distance                           | 12,794.00           | 19,475.00           | 0.00             | 19,475.00           | 0.00                | 19,475.00           |
| 9999.650.10                                             | Supplies - Technology Related                  | 0.00                | 51.00               | 0.00             | 51.00               | 0.00                | 51.00               |
| 9999.662.10                                             | Graduation Supplies                            | 130.00              | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.666                                                | High School Student Council                    | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.666.10                                             | High School Student Council                    | 2,001.00            | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.668.10                                             | Sports Teams                                   | 6,932.00            | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.669.10                                             | School Pictures                                | 375.00              | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.670.10                                             | Software                                       | 4,240.00            | 26.00               | 0.00             | 26.00               | 0.00                | 26.00               |
| 9999.670.10a                                            | Software - Secondary                           | 45.00               | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.670.10c                                            | Software - Distance                            | 211.00              | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.690.10                                             | PD Supplies - Secondary                        | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| <b>Subtotal [5.600]</b>                                 | <b>Supplies and Materials</b>                  | <b>564,369.00</b>   | <b>1,036,243.00</b> | <b>0.00</b>      | <b>1,036,243.00</b> | <b>(123,920.00)</b> | <b>912,323.00</b>   |
| <b>Subgroup : [5.700] Property</b>                      |                                                |                     |                     |                  |                     |                     |                     |
| 0001.730                                                | Building & Equipment                           | 3,090.00            | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.730.30                                             | Building & Equip - Distance                    | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.731                                                | Furniture & Fixtures                           | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.731.1                                              | Equipment                                      | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.731.10                                             | Furniture & Fix - Secondary                    | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.731.10a                                            | Furniture & Fix - Secondary                    | 32,371.00           | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.731.10b                                            | Furniture & Fix - Elementary                   | 3,381.00            | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.731.10c                                            | Furniture & Fix - Distance                     | 6,665.00            | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.731.10d                                            | Furniture & Fix - District                     | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.731.40                                             | Furniture & Fix - District                     | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.733                                                | Furniture & Fixtures                           | 12,876.00           | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.733.10a                                            | Furniture & Fix - Secondary                    | 8,752.00            | 7,271.00            | 0.00             | 7,271.00            | 0.00                | 7,271.00            |
| 0001.733.10b                                            | Tech Hardware - Elementary                     | 2,934.00            | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.733.10c                                            | Furniture & Fix - Distance                     | 1,830.00            | 237.00              | 0.00             | 237.00              | 0.00                | 237.00              |
| 0001.733.10d                                            | Tech Hardware - District                       | 8,129.00            | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.734                                                | Technology Hardware                            | 14,526.00           | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.734.1                                              | Technology Hardware                            | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.734.10d                                            | Tech Hardware - District                       | 0.00                | 2,425.00            | 0.00             | 2,425.00            | (2,425.00)          | 0.00                |
| 0003.731.10d                                            | Furniture & Fix - District                     | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0003.731.40                                             | Furniture & Fix - District                     | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0003.733                                                | Furniture & Fixtures                           | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0003.734                                                | Technology Hardware                            | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0050.731.10c                                            | Furniture & Fix - Distance                     | (8.00)              | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 1200.733.10b                                            | Furniture & Fix - Elementary                   | 0.00                | (85.00)             | 0.00             | (85.00)             | 0.00                | (85.00)             |
| 1200.734                                                | Technology Hardware                            | 0.00                | (3,553.00)          | 0.00             | (3,553.00)          | 0.00                | (3,553.00)          |
| 1200.734.1                                              | Technology Hardware                            | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 1200.734.10b                                            | Tech Hardware - Elementary                     | 0.00                | (334.00)            | 0.00             | (334.00)            | 0.00                | (334.00)            |
| 1205.733                                                | Furniture & Fixtures                           | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 1205.733.10b                                            | Furniture & Fix - Elementary                   | 0.00                | 85.00               | 0.00             | 85.00               | 0.00                | 85.00               |
| 1205.734                                                | Technology Hardware                            | 4,407.00            | 3,553.00            | 0.00             | 3,553.00            | 0.00                | 3,553.00            |
| 1205.734.10b                                            | Tech Hardware - Elementary                     | 0.00                | 334.00              | 0.00             | 334.00              | 0.00                | 334.00              |
| 1210.734.1                                              | Technology Hardware                            | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 5420.731.1                                              | Equipment                                      | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 5420.731.10                                             | Furniture & Fix Instructional                  | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 5420.734.1                                              | Technology Hardware                            | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 5655.733                                                | Furniture & Fixtures                           | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 5655.734                                                | Technology Hardware                            | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 5655.734.1                                              | Technology Hardware                            | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 5678.733.10d                                            | Tech Hardware - District                       | 105,750.00          | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 5901.733                                                | Furniture & Fixtures                           | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7210.734.1                                              | Technology Hardware                            | 0.00                | (85.00)             | 0.00             | 0.00                | 0.00                | 0.00                |
| 7215.731.10b                                            | Furniture & Fix - Elementary                   | 4,200.00            | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7215.733.10a                                            | Tech Hardware - Secondary                      | 28,688.00           | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7215.733.10b                                            | Tech Hardware - Elementary                     | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7215.733.10d                                            | Tech Hardware - District                       | 72,175.00           | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7215.734                                                | Technology Hardware                            | 19,537.00           | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7225.733.10a                                            | Tech Hardware - Secondary                      | 2,636.00            | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7225.733.10d                                            | Tech Hardware - District                       | 35,910.00           | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 7225.734.10d                                            | Tech Hardware - District                       | 0.00                | 50,308.00           | 0.00             | 50,308.00           | 0.00                | 50,308.00           |
| 7524.734                                                | Technology Hardware                            | (5,758.00)          | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 8070.731.10c                                            | Furniture & Fix - Distance                     | 160.00              | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.730                                                | Building & Equipment                           | 21.00               | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.731.10                                             | Furniture & Fix Instructional                  | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.731.10b                                            | Furniture & Fix - Elementary                   | 153.00              | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.731.10c                                            | Furniture & Fix - Distance                     | 38,508.00           | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.733.10b                                            | Tech Hardware - Elementary                     | 285.00              | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 9999.734.10a                                            | Tech Hardware - Secondary                      | 0.00                | 9,063.00            | 0.00             | 9,063.00            | (9,063.00)          | 0.00                |
| <b>Subtotal [5.700]</b>                                 | <b>Property</b>                                | <b>401,218.00</b>   | <b>69,304.00</b>    | <b>0.00</b>      | <b>69,304.00</b>    | <b>(11,488.00)</b>  | <b>57,816.00</b>    |
| <b>Subgroup : [5.790] Depreciation and Amortization</b> |                                                |                     |                     |                  |                     |                     |                     |
| 0001.10.780                                             | Depreciation Expense                           | 572,703.00          | 0.00                | 0.00             | 0.00                | 534,205.00          | 534,205.00          |
| <b>Subtotal [5.790]</b>                                 | <b>Depreciation and Amortization</b>           | <b>572,703.00</b>   | <b>0.00</b>         | <b>0.00</b>      | <b>0.00</b>         | <b>534,205.00</b>   | <b>534,205.00</b>   |
| <b>Subgroup : [5.800] Other Objects</b>                 |                                                |                     |                     |                  |                     |                     |                     |
| 0001.810                                                | Dues and Fees                                  | 3,749.00            | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0001.890                                                | Misc Expenditures                              | 33,871.00           | 36.00               | 4,241.00         | 4,277.00            | 0.00                | 4,277.00            |
| 0003.810                                                | Dues and Fees                                  | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| 0003.890                                                | Misc Expenditures                              | 0.00                | 0.00                | 0.00             | 0.00                | 0.00                | 0.00                |
| <b>Subtotal [5.800]</b>                                 | <b>Other Objects</b>                           | <b>37,620.00</b>    | <b>36.00</b>        | <b>4,241.00</b>  | <b>4,277.00</b>     | <b>0.00</b>         | <b>4,277.00</b>     |
| <b>Total [5.1000]</b>                                   | <b>Instruction (Program Services - School)</b> | <b>7,939,573.00</b> | <b>8,134,820.00</b> | <b>66,308.00</b> | <b>8,201,128.00</b> | <b>398,797.00</b>   | <b>8,599,925.00</b> |

|                                                                                                       |                                                                |                   |                   |                 |                   |             |                   |
|-------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-------------------|-------------------|-----------------|-------------------|-------------|-------------------|
| <b>Group : [5.2100] Support Services - Students (Program Services - School)</b>                       |                                                                |                   |                   |                 |                   |             |                   |
| <b>Subgroup : [5.100] Salaries</b>                                                                    |                                                                |                   |                   |                 |                   |             |                   |
| 0001.142.21                                                                                           | Guidance Personnel Salaries                                    | (25,500.00)       | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.142.21a                                                                                          | Counselor - Secondary                                          | 55,282.00         | 61,054.00         | 0.00            | 61,054.00         | 0.00        | 61,054.00         |
| 0001.142.21b                                                                                          | Counselor - Elementary                                         | 22,606.00         | 22,880.00         | 0.00            | 22,880.00         | 0.00        | 22,880.00         |
| 0001.142.21c                                                                                          | Counselor - Distance                                           | 36,997.00         | 44,650.00         | 0.00            | 44,650.00         | 0.00        | 44,650.00         |
| 0001.143.21                                                                                           | Scholarship Counselor                                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0001.21.sq                                                                                            | UPEF Matching Account                                          | 33,141.00         | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 0004.142.21a                                                                                          | Counselor - Secondary                                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 1278.135.21                                                                                           | Extended Year Special Ed                                       | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5336.142.21                                                                                           | Guidance Counselor                                             | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5336.142.21a                                                                                          | Counselor - Secondary                                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5642.142.21b                                                                                          | Counselor - Elementary                                         | 25,000.00         | 25,000.00         | 0.00            | 25,000.00         | 0.00        | 25,000.00         |
| 5673.142.21a                                                                                          | Counselor - Secondary                                          | 0.00              | 400.00            | 0.00            | 400.00            | 0.00        | 400.00            |
| 5674.142.21a                                                                                          | Counselor - Secondary                                          | 500.00            | 1,000.00          | 0.00            | 1,000.00          | 0.00        | 1,000.00          |
| 5679.142.21a                                                                                          | Counselor - Secondary                                          | 50,033.00         | 49,874.00         | 0.00            | 49,874.00         | 0.00        | 49,874.00         |
| 5876.142.21                                                                                           | Guidance Counselor                                             | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5876.142.21a                                                                                          | Counselor - Secondary                                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5901.142.21                                                                                           | Guidance Counselor                                             | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5901.142.21c                                                                                          | Counselor - Distance                                           | 5,848.00          | 4,304.00          | 0.00            | 4,304.00          | 0.00        | 4,304.00          |
| 5903.142.21                                                                                           | Guidance Counselor                                             | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5903.142.21a                                                                                          | Counselor - Secondary                                          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5903.142.21b                                                                                          | Counselor - Elementary                                         | 21,696.00         | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 9999.142.21                                                                                           | Guidance Counselor                                             | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.100]</b>                                                                               | <b>Salaries</b>                                                | <b>225,603.00</b> | <b>209,162.00</b> | <b>0.00</b>     | <b>209,162.00</b> | <b>0.00</b> | <b>209,162.00</b> |
| <b>Subgroup : [5.220] Social Security</b>                                                             |                                                                |                   |                   |                 |                   |             |                   |
| 0001.220.21                                                                                           | SS 2100                                                        | 0.00              | 16,049.00         | 0.00            | 16,049.00         | 0.00        | 16,049.00         |
| 9999.220.21                                                                                           | SS 2100                                                        | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.220]</b>                                                                               | <b>Social Security</b>                                         | <b>0.00</b>       | <b>16,049.00</b>  | <b>0.00</b>     | <b>16,049.00</b>  | <b>0.00</b> | <b>16,049.00</b>  |
| <b>Subgroup : [5.240] Insurance</b>                                                                   |                                                                |                   |                   |                 |                   |             |                   |
| 0001.240.21                                                                                           | Health 2100                                                    | 0.00              | 29,605.00         | 0.00            | 29,605.00         | 0.00        | 29,605.00         |
| 9999.240.21                                                                                           | Health 2100                                                    | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.240]</b>                                                                               | <b>Insurance</b>                                               | <b>0.00</b>       | <b>29,605.00</b>  | <b>0.00</b>     | <b>29,605.00</b>  | <b>0.00</b> | <b>29,605.00</b>  |
| <b>Subgroup : [5.299] Other Employee Benefits</b>                                                     |                                                                |                   |                   |                 |                   |             |                   |
| 0001.230.21                                                                                           | Retirement 2100                                                | 0.00              | 5,282.00          | 0.00            | 5,282.00          | 0.00        | 5,282.00          |
| 0001.270.21                                                                                           | Workers 2100                                                   | 0.00              | 328.00            | 0.00            | 328.00            | 0.00        | 328.00            |
| 0001.280.21                                                                                           | Unemployment 2100                                              | 0.00              | 521.00            | 0.00            | 521.00            | 0.00        | 521.00            |
| 9999.230.21                                                                                           | Retirement 2100                                                | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 9999.270.21                                                                                           | Workers 2100                                                   | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 9999.280.21                                                                                           | Unemployment 2100                                              | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.299]</b>                                                                               | <b>Other Employee Benefits</b>                                 | <b>0.00</b>       | <b>6,131.00</b>   | <b>0.00</b>     | <b>6,131.00</b>   | <b>0.00</b> | <b>6,131.00</b>   |
| <b>Subgroup : [5.300] Purchased Professional and Technical Services</b>                               |                                                                |                   |                   |                 |                   |             |                   |
| 0001.323.21                                                                                           | Special Education Services                                     | 2,454.00          | 19,157.00         | 5,104.00        | 24,261.00         | 0.00        | 24,261.00         |
| 1200.323.21                                                                                           | Special Education Services                                     | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 1205.323.21                                                                                           | Special Education Services                                     | 946.00            | 2,475.00          | 0.00            | 2,475.00          | 0.00        | 2,475.00          |
| 1210.323.21                                                                                           | Special Education Services                                     | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 7522.323.21                                                                                           | Special Education Services                                     | 4,013.00          | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 7524.323.21                                                                                           | Special Education Services                                     | 154,206.00        | 165,143.00        | 0.00            | 165,143.00        | 0.00        | 165,143.00        |
| 7525.323.21                                                                                           | Special Education Services                                     | 0.00              | 7,943.00          | 0.00            | 7,943.00          | 0.00        | 7,943.00          |
| <b>Subtotal [5.300]</b>                                                                               | <b>Purchased Professional and Technical Services</b>           | <b>161,619.00</b> | <b>194,718.00</b> | <b>5,104.00</b> | <b>199,822.00</b> | <b>0.00</b> | <b>199,822.00</b> |
| <b>Subgroup : [5.500] Other Purchased Services</b>                                                    |                                                                |                   |                   |                 |                   |             |                   |
| 0001.592.21                                                                                           | Athletic Dept Services                                         | 1,388.00          | 1,350.00          | 0.00            | 1,350.00          | 0.00        | 1,350.00          |
| <b>Subtotal [5.500]</b>                                                                               | <b>Other Purchased Services</b>                                | <b>1,388.00</b>   | <b>1,350.00</b>   | <b>0.00</b>     | <b>1,350.00</b>   | <b>0.00</b> | <b>1,350.00</b>   |
| <b>Subgroup : [5.600] Supplies and Materials</b>                                                      |                                                                |                   |                   |                 |                   |             |                   |
| 0001.641.21                                                                                           | SpEd Curriculum                                                | 0.00              | 12.00             | 0.00            | 12.00             | 0.00        | 12.00             |
| 1200.641.21                                                                                           | SpEd Curriculum                                                | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 1205.641.21                                                                                           | SpEd Curriculum                                                | 17,480.00         | 3,305.00          | 0.00            | 3,305.00          | 0.00        | 3,305.00          |
| 1205.671.21                                                                                           | Software SpEd Curriculum                                       | 0.00              | 1,650.00          | 0.00            | 1,650.00          | 0.00        | 1,650.00          |
| <b>Subtotal [5.600]</b>                                                                               | <b>Supplies and Materials</b>                                  | <b>17,480.00</b>  | <b>4,967.00</b>   | <b>0.00</b>     | <b>4,967.00</b>   | <b>0.00</b> | <b>4,967.00</b>   |
| <b>Subgroup : [5.700] Property</b>                                                                    |                                                                |                   |                   |                 |                   |             |                   |
| 1200.735.21                                                                                           | Sp Ed Tech & Equipment                                         | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 1205.735.21                                                                                           | Sp Ed Tech & Equipment                                         | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 1210.735.21                                                                                           | Sp Ed tech & Equipment                                         | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.700]</b>                                                                               | <b>Property</b>                                                | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b> | <b>0.00</b>       |
| <b>Total [5.2100]</b>                                                                                 | <b>Support Services - Students (Program Services - School)</b> | <b>406,090.00</b> | <b>461,982.00</b> | <b>5,104.00</b> | <b>467,086.00</b> | <b>0.00</b> | <b>467,086.00</b> |
| <b>Group : [5.2200] Support Services - Instructional Staff Assistance (Program Services - School)</b> |                                                                |                   |                   |                 |                   |             |                   |
| <b>Subgroup : [5.100] Salaries</b>                                                                    |                                                                |                   |                   |                 |                   |             |                   |
| 0001.170.22                                                                                           | Technology Aide                                                | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.100]</b>                                                                               | <b>Salaries</b>                                                | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b> | <b>0.00</b>       |
| <b>Subgroup : [5.300] Purchased Professional and Technical Services</b>                               |                                                                |                   |                   |                 |                   |             |                   |
| 0001.330.22                                                                                           | Professional Development                                       | 5,687.00          | 7,122.00          | 0.00            | 7,122.00          | 0.00        | 7,122.00          |
| 0001.330.22a                                                                                          | PD - Secondary                                                 | 6,523.00          | 6,443.00          | 0.00            | 6,443.00          | 0.00        | 6,443.00          |
| 0001.330.22b                                                                                          | PD - Elementary                                                | 1,016.00          | 9,382.00          | 0.00            | 9,382.00          | 0.00        | 9,382.00          |
| 0001.330.22c                                                                                          | PD - Distance                                                  | 3,140.00          | 1,377.00          | 0.00            | 1,377.00          | 0.00        | 1,377.00          |
| 0001.330.22d                                                                                          | PD - District                                                  | 0.00              | 3,645.00          | 0.00            | 3,645.00          | 0.00        | 3,645.00          |
| 0050.330.22c                                                                                          | PD - Distance                                                  | 51.00             | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 1200.330.22                                                                                           | Professional Development Serv                                  | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 1205.330.22                                                                                           | Professional Development                                       | 180.00            | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 1205.330.22a                                                                                          | PD - Secondary                                                 | 0.00              | 4,000.00          | 0.00            | 4,000.00          | 0.00        | 4,000.00          |
| 1205.330.22c                                                                                          | PD - Distance                                                  | 0.00              | 165.00            | 0.00            | 165.00            | 0.00        | 165.00            |
| 1210.330.22                                                                                           | Professional Development Serv                                  | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5655.330.22a                                                                                          | PD - Secondary                                                 | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 5697.330.22c                                                                                          | PD - Distance                                                  | 0.00              | 4,364.00          | 0.00            | 4,364.00          | 0.00        | 4,364.00          |
| 7215.330.22b                                                                                          | PD - Elementary                                                | 9,193.00          | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 7524.330.22d                                                                                          | PD - District                                                  | 3,800.00          | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 7860.330.22                                                                                           | Professional Development Serv                                  | 0.00              | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |
| 9999.330.22                                                                                           | Professional Development                                       | 0.00              | 800.00            | 0.00            | 800.00            | 0.00        | 800.00            |
| 9999.330.22c                                                                                          | PD - Distance                                                  | 156.00            | 1,112.00          | 0.00            | 1,112.00          | 0.00        | 1,112.00          |
| <b>Subtotal [5.300]</b>                                                                               | <b>Purchased Professional and Technical Services</b>           | <b>29,746.00</b>  | <b>38,410.00</b>  | <b>0.00</b>     | <b>38,410.00</b>  | <b>0.00</b> | <b>38,410.00</b>  |
| <b>Subgroup : [5.600] Supplies and Materials</b>                                                      |                                                                |                   |                   |                 |                   |             |                   |
| 0001.614.22                                                                                           | PD Supplies                                                    | 27.00             | 0.00              | 0.00            | 0.00              | 0.00        | 0.00              |



|                           |                                                                                  |                   |                   |             |                   |             |                   |
|---------------------------|----------------------------------------------------------------------------------|-------------------|-------------------|-------------|-------------------|-------------|-------------------|
| 0001.614.22a              | PD Supplies - Secondary                                                          | 2,164.00          | 2,103.00          | 0.00        | 2,103.00          | 0.00        | 2,103.00          |
| 0001.614.22b              | PD Supplies - Elementary                                                         | 1,666.00          | 2,919.00          | 0.00        | 2,919.00          | 0.00        | 2,919.00          |
| 0001.614.22c              | PD Supplies - Distance                                                           | 1,541.00          | 3,223.00          | 0.00        | 3,223.00          | 0.00        | 3,223.00          |
| 0001.614.22d              | PD Supplies - District                                                           | 204.00            | 263.00            | 0.00        | 263.00            | 0.00        | 263.00            |
| 0001.644.22               | Library Books & Materials                                                        | 925.00            | 6,567.00          | 0.00        | 6,567.00          | 0.00        | 6,567.00          |
| 0001.690.22               | Professional Dev. Supplies                                                       | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0003.614.22a              | PD Supplies - Secondary                                                          | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0003.644.22               | Library Books & Materials                                                        | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0050.614.22               | PD Supplies                                                                      | 268.00            | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0050.614.22c              | PD Supplies - Distance                                                           | 109.00            | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 1205.614.22a              | PD Supplies - Secondary                                                          | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 1205.690.22               | Professional Dev. Supplies                                                       | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 5420.644.22               | Library Books & Materials                                                        | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 5697.614.22d              | PD Supplies - District                                                           | 0.00              | 4,669.00          | 0.00        | 4,669.00          | 0.00        | 4,669.00          |
| 5810.644.22               | Library Books & Materials                                                        | 533.00            | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 8070.614.22a              | PD Supplies - Secondary                                                          | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 9999.614.22a              | PD Supplies - Secondary                                                          | 100.00            | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 9999.614.22b              | PD Supplies - Elementary                                                         | 1,617.00          | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 9999.614.22c              | PD Supplies - Distance                                                           | 1,808.00          | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 9999.644.22               | Library Books & Materials                                                        | 41.00             | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.600]</b>   | <b>Supplies and Materials</b>                                                    | <b>11,003.00</b>  | <b>19,744.00</b>  | <b>0.00</b> | <b>19,744.00</b>  | <b>0.00</b> | <b>19,744.00</b>  |
|                           |                                                                                  |                   |                   |             |                   |             |                   |
| <b>Subgroup : [5.700]</b> | <b>Property</b>                                                                  |                   |                   |             |                   |             |                   |
| 0001.731.22               | Furniture & Fixtures Staff                                                       | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.700]</b>   | <b>Property</b>                                                                  | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b> | <b>0.00</b>       | <b>0.00</b> | <b>0.00</b>       |
|                           |                                                                                  |                   |                   |             |                   |             |                   |
| <b>Total [5.2200]</b>     | <b>Support Services - Instructional Staff</b>                                    | <b>40,749.00</b>  | <b>58,154.00</b>  | <b>0.00</b> | <b>58,154.00</b>  | <b>0.00</b> | <b>58,154.00</b>  |
|                           |                                                                                  |                   |                   |             |                   |             |                   |
| <b>Group : [5.2300]</b>   | <b>Support Services - General Administration (Supporting Services - General)</b> |                   |                   |             |                   |             |                   |
| <b>Subgroup : [5.299]</b> | <b>Other Employee Benefits</b>                                                   |                   |                   |             |                   |             |                   |
| 0001.270.23               | Workers Compensation Fund                                                        | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0001.280.23               | Unemployment Insurance                                                           | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 9999.280.23               | Unemployment Insurance                                                           | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.299]</b>   | <b>Other Employee Benefits</b>                                                   | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b> | <b>0.00</b>       | <b>0.00</b> | <b>0.00</b>       |
|                           |                                                                                  |                   |                   |             |                   |             |                   |
| <b>Subgroup : [5.300]</b> | <b>Purchased Professional and Technical Services</b>                             |                   |                   |             |                   |             |                   |
| 0001.340.23               | Auditing Services                                                                | 0.00              | 35,700.00         | 0.00        | 35,700.00         | 0.00        | 35,700.00         |
| 0001.349.23               | Legal Services                                                                   | 0.00              | 12,990.00         | 0.00        | 12,990.00         | 0.00        | 12,990.00         |
| 5619.340.23               | Auditing Services                                                                | 22,950.00         | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 5619.349.23               | Legal Services                                                                   | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 5625.340.23               | Auditing Services                                                                | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.300]</b>   | <b>Purchased Professional and Technical Services</b>                             | <b>22,950.00</b>  | <b>48,690.00</b>  | <b>0.00</b> | <b>48,690.00</b>  | <b>0.00</b> | <b>48,690.00</b>  |
|                           |                                                                                  |                   |                   |             |                   |             |                   |
| <b>Subgroup : [5.500]</b> | <b>Other Purchased Services</b>                                                  |                   |                   |             |                   |             |                   |
| 0001.521.23               | Property Insurance                                                               | 0.00              | 54,617.00         | 0.00        | 54,617.00         | 0.00        | 54,617.00         |
| 0001.522.23               | Liability Insurance                                                              | 0.00              | 1,252.00          | 0.00        | 1,252.00          | 0.00        | 1,252.00          |
| 0001.523.23               | D&O Insurance/ Treasurer Bond                                                    | 0.00              | 750.00            | 0.00        | 750.00            | 0.00        | 750.00            |
| 0001.540.23               | Marketing                                                                        | 728.00            | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0001.540.23a              | Marketing - Secondary                                                            | 3,357.00          | 425.00            | 0.00        | 425.00            | 0.00        | 425.00            |
| 0001.540.23b              | Marketing - Elementary                                                           | 1,107.00          | 902.00            | 0.00        | 902.00            | 0.00        | 902.00            |
| 0001.540.23c              | Marketing - Distance                                                             | 815.00            | 11,819.00         | 0.00        | 11,819.00         | 0.00        | 11,819.00         |
| 0001.542.23               | Board Expenses / UAPCS Dues                                                      | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0003.540.23c              | Marketing - Distance                                                             | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 5619.521.23               | Property Insurance                                                               | 9,852.00          | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 5619.522.23               | Liability Insurance                                                              | 35,664.00         | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 5619.523.23               | D&O Insurance/ Treasurer Bond                                                    | 1,239.00          | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 5625.522.23               | Liability Insurance                                                              | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 9999.522.23               | Liability Insurance                                                              | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 9999.540.23c              | Marketing - Distance                                                             | 4,067.00          | 542.00            | 0.00        | 542.00            | 0.00        | 542.00            |
| 9999.542.23               | Board Expenses / UAPCS Dues                                                      | 42.00             | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.500]</b>   | <b>Other Purchased Services</b>                                                  | <b>56,871.00</b>  | <b>70,307.00</b>  | <b>0.00</b> | <b>70,307.00</b>  | <b>0.00</b> | <b>70,307.00</b>  |
|                           |                                                                                  |                   |                   |             |                   |             |                   |
| <b>Subgroup : [5.600]</b> | <b>Supplies and Materials</b>                                                    |                   |                   |             |                   |             |                   |
| 0001.613.23               | PTSO Supplies                                                                    | 5,180.00          | 5,500.00          | 0.00        | 5,500.00          | 0.00        | 5,500.00          |
| 0001.616.23               | Board Supplies                                                                   | 0.00              | 218.00            | 0.00        | 218.00            | 0.00        | 218.00            |
| 0003.613.23               | PTSO Supplies                                                                    | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.600]</b>   | <b>Supplies and Materials</b>                                                    | <b>5,180.00</b>   | <b>5,718.00</b>   | <b>0.00</b> | <b>5,718.00</b>   | <b>0.00</b> | <b>5,718.00</b>   |
|                           |                                                                                  |                   |                   |             |                   |             |                   |
| <b>Total [5.2300]</b>     | <b>Support Services - General Administration (Supporting Services - General)</b> | <b>85,001.00</b>  | <b>124,715.00</b> | <b>0.00</b> | <b>124,715.00</b> | <b>0.00</b> | <b>124,715.00</b> |
|                           |                                                                                  |                   |                   |             |                   |             |                   |
| <b>Group : [5.2400]</b>   | <b>Support Services - School Administration (Supporting Services - General)</b>  |                   |                   |             |                   |             |                   |
| <b>Subgroup : [5.100]</b> | <b>Salaries</b>                                                                  |                   |                   |             |                   |             |                   |
| 0001.121.24               | Principals                                                                       | 340,591.00        | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0001.122.24               | Executive Director                                                               | 40,874.00         | (16,000.00)       | 0.00        | (16,000.00)       | 0.00        | (16,000.00)       |
| 0001.152.24               | Salaried Office Staff                                                            | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0001.152.24a              | Office Staff - Secondary                                                         | 97,152.00         | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0001.152.24b              | Office Staff - Elementary                                                        | 33,907.00         | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0001.152.24c              | Office Staff - Distance                                                          | 47,233.00         | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0001.152.24d              | Office Staff - District                                                          | 28,358.00         | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0001.154.24               | Administrative Assistant                                                         | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0001.156.24               | Office Assistant                                                                 | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0001.24.sq                | UPEF Matching Account                                                            | 191,635.00        | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0004.121.24               | Principals                                                                       | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0004.122.24               | Executive Director                                                               | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0004.152.24a              | Office Staff - Secondary                                                         | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 0050.122.24               | Executive Director                                                               | 342.00            | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 1200.122.24               | Assistant Director Salary                                                        | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 1205.121.24               | Principals                                                                       | 11,375.00         | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 5336.154.24               | Administrative Assistant                                                         | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 5619.122.24               | Executive Director                                                               | 113,568.00        | 435,685.00        | 0.00        | 435,685.00        | 0.00        | 435,685.00        |
| 5619.152.24a              | Office Staff - Secondary                                                         | 0.00              | 85,075.00         | 0.00        | 85,075.00         | 0.00        | 85,075.00         |
| 5619.152.24b              | Office Staff - Elementary                                                        | 0.00              | 36,645.00         | 0.00        | 36,645.00         | 0.00        | 36,645.00         |
| 5619.152.24c              | Office Staff - Distance                                                          | 0.00              | 51,461.00         | 0.00        | 51,461.00         | 0.00        | 51,461.00         |
| 5619.152.24d              | Office Staff - District                                                          | 0.00              | 13,058.00         | 0.00        | 13,058.00         | 0.00        | 13,058.00         |
| 5876.121.24               | Principals                                                                       | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 5876.122.24               | Executive Director                                                               | 16,000.00         | 16,000.00         | 0.00        | 16,000.00         | 0.00        | 16,000.00         |
| 7524.122.24               | Assistant Director Salary                                                        | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 7801.121.24               | Principals                                                                       | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 7801.122.24               | Assistant Director Salary                                                        | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 7801.154.24               | Administrative Assistant                                                         | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 7860.122.24               | Assistant Director Salary                                                        | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| 9999.122.24               | Assistant Director Salary                                                        | 0.00              | 0.00              | 0.00        | 0.00              | 0.00        | 0.00              |
| <b>Subtotal [5.100]</b>   | <b>Salaries</b>                                                                  | <b>921,035.00</b> | <b>621,924.00</b> | <b>0.00</b> | <b>621,924.00</b> | <b>0.00</b> | <b>621,924.00</b> |

|                                                                                    |                                                      |                     |                   |                    |                   |                  |                   |
|------------------------------------------------------------------------------------|------------------------------------------------------|---------------------|-------------------|--------------------|-------------------|------------------|-------------------|
| <b>Subgroup : [5.220] Social Security</b>                                          |                                                      |                     |                   |                    |                   |                  |                   |
| 0001.220.24                                                                        | SS 2400                                              | 0.00                | 47,871.00         | 0.00               | 47,871.00         | 0.00             | 47,871.00         |
| 9999.220.24                                                                        | SS 2400                                              | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| <b>Subtotal [5.220]</b>                                                            | <b>Social Security</b>                               | <b>0.00</b>         | <b>47,871.00</b>  | <b>0.00</b>        | <b>47,871.00</b>  | <b>0.00</b>      | <b>47,871.00</b>  |
| <b>Subgroup : [5.240] Insurance</b>                                                |                                                      |                     |                   |                    |                   |                  |                   |
| 0001.240.24                                                                        | Health 2400                                          | 0.00                | 88,307.00         | 0.00               | 88,307.00         | 0.00             | 88,307.00         |
| 9999.240.24                                                                        | Health 2400                                          | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| <b>Subtotal [5.240]</b>                                                            | <b>Insurance</b>                                     | <b>0.00</b>         | <b>88,307.00</b>  | <b>0.00</b>        | <b>88,307.00</b>  | <b>0.00</b>      | <b>88,307.00</b>  |
| <b>Subgroup : [5.299] Other Employee Benefits</b>                                  |                                                      |                     |                   |                    |                   |                  |                   |
| 0001.230.24                                                                        | Retirement 2400                                      | 0.00                | 15,755.00         | 0.00               | 15,755.00         | 0.00             | 15,755.00         |
| 0001.270.24                                                                        | Workers 2400                                         | 0.00                | 977.00            | 0.00               | 977.00            | 0.00             | 977.00            |
| 0001.280.24                                                                        | Unemployment 2400                                    | 0.00                | 1,553.00          | 0.00               | 1,553.00          | 0.00             | 1,553.00          |
| 9999.230.24                                                                        | Retirement 2400                                      | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 9999.270.24                                                                        | Workers 2400                                         | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 9999.280.24                                                                        | Unemployment 2400                                    | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| <b>Subtotal [5.299]</b>                                                            | <b>Other Employee Benefits</b>                       | <b>0.00</b>         | <b>18,285.00</b>  | <b>0.00</b>        | <b>18,285.00</b>  | <b>0.00</b>      | <b>18,285.00</b>  |
| <b>Subgroup : [5.300] Purchased Professional and Technical Services</b>            |                                                      |                     |                   |                    |                   |                  |                   |
| 0001.310.24                                                                        | Official/Admin Services                              | 5,990.00            | 12,059.00         | 0.00               | 12,059.00         | 0.00             | 12,059.00         |
| <b>Subtotal [5.300]</b>                                                            | <b>Purchased Professional and Technical Services</b> | <b>5,990.00</b>     | <b>12,059.00</b>  | <b>0.00</b>        | <b>12,059.00</b>  | <b>0.00</b>      | <b>12,059.00</b>  |
| <b>Subgroup : [5.400] Purchased Property Services</b>                              |                                                      |                     |                   |                    |                   |                  |                   |
| 0001.442.24                                                                        | Rental of Cleaning Equipment                         | 0.00                | 2,059.00          | 0.00               | 2,059.00          | 0.00             | 2,059.00          |
| 0001.443.24                                                                        | Lease of Copy Machines                               | 15,261.00           | 32,828.00         | (22,027.00)        | 10,801.00         | 0.00             | 10,801.00         |
| <b>Subtotal [5.400]</b>                                                            | <b>Purchased Property Services</b>                   | <b>15,261.00</b>    | <b>34,887.00</b>  | <b>(22,027.00)</b> | <b>12,860.00</b>  | <b>0.00</b>      | <b>12,860.00</b>  |
| <b>Subgroup : [5.500] Other Purchased Services</b>                                 |                                                      |                     |                   |                    |                   |                  |                   |
| 0001.530.24                                                                        | Telephone                                            | 0.00                | 22,348.00         | 0.00               | 22,348.00         | 0.00             | 22,348.00         |
| 0001.531.24                                                                        | Cell Phone Service                                   | 0.00                | 22,389.00         | 0.00               | 22,389.00         | 0.00             | 22,389.00         |
| 0001.532.24                                                                        | Internet                                             | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 0001.537.24a                                                                       | Alarm - Secondary                                    | 6,128.00            | 4,885.00          | 0.00               | 4,885.00          | 0.00             | 4,885.00          |
| 0001.537.24b                                                                       | Alarm - Elementary                                   | 4,137.00            | 3,383.00          | 0.00               | 3,383.00          | 0.00             | 3,383.00          |
| 0001.537.24c                                                                       | Alarm - Distance                                     | 627.00              | 2,697.00          | 0.00               | 2,697.00          | 0.00             | 2,697.00          |
| 0003.531.24                                                                        | Cell Phone Service                                   | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 0003.532.24                                                                        | Internet                                             | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 5619.530.24                                                                        | Telephone                                            | 19,770.00           | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 5619.531.24                                                                        | Cell Phone Service                                   | 13,244.00           | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 5619.532.24                                                                        | Internet                                             | 9,963.00            | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 5619.537.24a                                                                       | Alarm - Secondary                                    | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 9999.531.24                                                                        | Cell Phone Service                                   | 0.00                | 1,714.00          | 0.00               | 1,714.00          | 0.00             | 1,714.00          |
| <b>Subtotal [5.500]</b>                                                            | <b>Other Purchased Services</b>                      | <b>53,869.00</b>    | <b>57,416.00</b>  | <b>0.00</b>        | <b>57,416.00</b>  | <b>0.00</b>      | <b>57,416.00</b>  |
| <b>Subgroup : [5.600] Supplies and Materials</b>                                   |                                                      |                     |                   |                    |                   |                  |                   |
| 0001.612.24                                                                        | Office Supplies                                      | 1,149.00            | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 0001.612.24a                                                                       | Office Supplies - Secondary                          | 20,714.00           | 15,924.00         | 0.00               | 15,924.00         | 0.00             | 15,924.00         |
| 0001.612.24b                                                                       | Office Supplies - Elementary                         | 9,871.00            | 14,136.00         | 0.00               | 14,136.00         | 0.00             | 14,136.00         |
| 0001.612.24c                                                                       | Office Supplies - Distance                           | 10,034.00           | 12,183.00         | 0.00               | 12,183.00         | 0.00             | 12,183.00         |
| 0001.612.24d                                                                       | Office Supplies - District                           | 130.00              | 779.00            | 0.00               | 779.00            | 0.00             | 779.00            |
| 0001.612a.24                                                                       | Other Supplies                                       | 83.00               | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 0003.612.24a                                                                       | Office Supplies - Secondary                          | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 0050.612.24                                                                        | Office Supplies                                      | 343.00              | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 5619.612.24                                                                        | Office Supplies                                      | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 5619.612.24a                                                                       | Office Supplies - Secondary                          | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 9999.612.24a                                                                       | Office Supplies - Secondary                          | 62.00               | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 9999.612.24b                                                                       | Office Supplies - Elementary                         | 244.00              | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 9999.612.24c                                                                       | Office Supplies - Distance                           | 423.00              | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| <b>Subtotal [5.600]</b>                                                            | <b>Supplies and Materials</b>                        | <b>43,053.00</b>    | <b>43,022.00</b>  | <b>0.00</b>        | <b>43,022.00</b>  | <b>0.00</b>      | <b>43,022.00</b>  |
| <b>Subgroup : [5.700] Property</b>                                                 |                                                      |                     |                   |                    |                   |                  |                   |
| 0001.731.24                                                                        | Furniture & Fixtures Admin                           | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 0050.790.24                                                                        | Depreciation Expense                                 | 33,688.00           | 0.00              | 0.00               | 0.00              | 31,424.00        | 31,424.00         |
| <b>Subtotal [5.700]</b>                                                            | <b>Property</b>                                      | <b>33,688.00</b>    | <b>0.00</b>       | <b>0.00</b>        | <b>0.00</b>       | <b>31,424.00</b> | <b>31,424.00</b>  |
| <b>Total [5.2400]</b>                                                              | <b>Support Services - School Administration</b>      | <b>1,072,896.00</b> | <b>923,771.00</b> | <b>(22,027.00)</b> | <b>901,744.00</b> | <b>31,424.00</b> | <b>933,168.00</b> |
| <b>Group : [5.2500] Support Services - Central (Supporting Services - General)</b> |                                                      |                     |                   |                    |                   |                  |                   |
| <b>Subgroup : [5.100] Salaries</b>                                                 |                                                      |                     |                   |                    |                   |                  |                   |
| 0001.170.25                                                                        | Technology Director (Old)                            | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 0001.184.25                                                                        | IT Staff                                             | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 0001.184.25a                                                                       | IT Assistant - Secondary                             | 34,994.00           | (354.00)          | 0.00               | (354.00)          | 0.00             | (354.00)          |
| 0001.184.25b                                                                       | IT Assistant - Elementary                            | 35,947.00           | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 0001.184.25c                                                                       | IT Assistant - Distance                              | 2,648.00            | (330.00)          | 0.00               | (330.00)          | 0.00             | (330.00)          |
| 0001.25.sq                                                                         | UPEF Matching Account                                | 19,700.00           | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 5619.170.25                                                                        | Technology Director (Old)                            | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 5619.184.25a                                                                       | IT Assistant - Secondary                             | 0.00                | 34,065.00         | 0.00               | 34,065.00         | 0.00             | 34,065.00         |
| 5619.184.25b                                                                       | IT Assistant - Elementary                            | 0.00                | 74,383.00         | 0.00               | 74,383.00         | 0.00             | 74,383.00         |
| 5655.170.25                                                                        | Technology Director                                  | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 7280.184.25a                                                                       | IT Assistant - Secondary                             | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 9999.184.25a                                                                       | IT Assistant - Secondary                             | 1,113.00            | 354.00            | 0.00               | 354.00            | 0.00             | 354.00            |
| 9999.184.25c                                                                       | IT Assistant - Distance                              | 0.00                | 330.00            | 0.00               | 330.00            | 0.00             | 330.00            |
| <b>Subtotal [5.100]</b>                                                            | <b>Salaries</b>                                      | <b>94,402.00</b>    | <b>108,448.00</b> | <b>0.00</b>        | <b>108,448.00</b> | <b>0.00</b>      | <b>108,448.00</b> |
| <b>Subgroup : [5.220] Social Security</b>                                          |                                                      |                     |                   |                    |                   |                  |                   |
| 0001.220.25                                                                        | SS 2500                                              | 0.00                | 8,321.00          | 0.00               | 8,321.00          | 0.00             | 8,321.00          |
| 9999.220.25                                                                        | SS 2500                                              | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| <b>Subtotal [5.220]</b>                                                            | <b>Social Security</b>                               | <b>0.00</b>         | <b>8,321.00</b>   | <b>0.00</b>        | <b>8,321.00</b>   | <b>0.00</b>      | <b>8,321.00</b>   |
| <b>Subgroup : [5.240] Insurance</b>                                                |                                                      |                     |                   |                    |                   |                  |                   |
| 0001.240.25                                                                        | Health 2500                                          | 0.00                | 15,350.00         | 0.00               | 15,350.00         | 0.00             | 15,350.00         |
| 9999.240.25                                                                        | Health 2500                                          | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| <b>Subtotal [5.240]</b>                                                            | <b>Insurance</b>                                     | <b>0.00</b>         | <b>15,350.00</b>  | <b>0.00</b>        | <b>15,350.00</b>  | <b>0.00</b>      | <b>15,350.00</b>  |
| <b>Subgroup : [5.299] Other Employee Benefits</b>                                  |                                                      |                     |                   |                    |                   |                  |                   |
| 0001.230.25                                                                        | Retirement 2500                                      | 0.00                | 2,739.00          | 0.00               | 2,739.00          | 0.00             | 2,739.00          |
| 0001.270.25                                                                        | Workers 2500                                         | 0.00                | 170.00            | 0.00               | 170.00            | 0.00             | 170.00            |
| 0001.280.25                                                                        | Unemployment 2500                                    | 0.00                | 270.00            | 0.00               | 270.00            | 0.00             | 270.00            |
| 9999.230.25                                                                        | Retirement 2500                                      | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 9999.270.25                                                                        | Workers 2500                                         | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| 9999.280.25                                                                        | Unemployment 2500                                    | 0.00                | 0.00              | 0.00               | 0.00              | 0.00             | 0.00              |
| <b>Subtotal [5.299]</b>                                                            | <b>Other Employee Benefits</b>                       | <b>0.00</b>         | <b>3,179.00</b>   | <b>0.00</b>        | <b>3,179.00</b>   | <b>0.00</b>      | <b>3,179.00</b>   |

|                                                                                            |                                                      |                    |                   |                 |                   |                    |                   |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|--------------------|-------------------|-----------------|-------------------|--------------------|-------------------|
| <b>Subgroup : [5.300] Purchased Professional and Technical Services</b>                    |                                                      |                    |                   |                 |                   |                    |                   |
| 0001.350.25                                                                                | Technology Services                                  | 0.00               | 54,907.00         | 0.00            | 54,907.00         | 0.00               | 54,907.00         |
| 0004.350.25                                                                                | Technology Services                                  | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 5619.345.25                                                                                | Business Manager Services                            | 76,928.00          | 79,373.00         | 0.00            | 79,373.00         | 0.00               | 79,373.00         |
| 5619.350.25                                                                                | Technology Services                                  | 53,774.00          | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 5619.355.25                                                                                | Technology Services                                  | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 5625.345.25                                                                                | Business Manager Services                            | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| <b>Subtotal [5.300]</b>                                                                    | <b>Purchased Professional and Technical Services</b> | <b>130,702.00</b>  | <b>134,280.00</b> | <b>0.00</b>     | <b>134,280.00</b> | <b>0.00</b>        | <b>134,280.00</b> |
| <b>Subgroup : [5.400] Purchased Property Services</b>                                      |                                                      |                    |                   |                 |                   |                    |                   |
| 0001.443.25                                                                                | Rental of Mailing Machine                            | 1,055.00           | 1,173.00          | (924.00)        | 249.00            | 0.00               | 249.00            |
| <b>Subtotal [5.400]</b>                                                                    | <b>Purchased Property Services</b>                   | <b>1,055.00</b>    | <b>1,173.00</b>   | <b>(924.00)</b> | <b>249.00</b>     | <b>0.00</b>        | <b>249.00</b>     |
| <b>Subgroup : [5.500] Other Purchased Services</b>                                         |                                                      |                    |                   |                 |                   |                    |                   |
| 0001.590.25                                                                                | Misc Purchased Services                              | 0.00               | 325.00            | 0.00            | 325.00            | 0.00               | 325.00            |
| <b>Subtotal [5.500]</b>                                                                    | <b>Other Purchased Services</b>                      | <b>0.00</b>        | <b>325.00</b>     | <b>0.00</b>     | <b>325.00</b>     | <b>0.00</b>        | <b>325.00</b>     |
| <b>Subgroup : [5.600] Supplies and Materials</b>                                           |                                                      |                    |                   |                 |                   |                    |                   |
| 0001.615.25                                                                                | Yearbook                                             | 14,091.00          | 16,211.00         | 0.00            | 16,211.00         | 0.00               | 16,211.00         |
| 0003.615.25                                                                                | Yearbook                                             | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 9999.615.25                                                                                | Yearbook                                             | 55.00              | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| <b>Subtotal [5.600]</b>                                                                    | <b>Supplies and Materials</b>                        | <b>14,146.00</b>   | <b>16,211.00</b>  | <b>0.00</b>     | <b>16,211.00</b>  | <b>0.00</b>        | <b>16,211.00</b>  |
| <b>Subgroup : [5.800] Other Objects</b>                                                    |                                                      |                    |                   |                 |                   |                    |                   |
| 0001.810.25                                                                                | Dues & Fees                                          | 12,882.00          | 20.00             | 0.00            | 20.00             | (24,030.00)        | (24,010.00)       |
| 0001.811.25                                                                                | Bank Charges                                         | 9,101.00           | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 0001.870.25                                                                                | Indirect Cost                                        | (35,297.00)        | (126,515.00)      | 0.00            | (126,515.00)      | 0.00               | (126,515.00)      |
| 0003.810.25                                                                                | Dues & Fees                                          | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 5619.810.25                                                                                | Dues & Fees                                          | 0.00               | 9,814.00          | 0.00            | 9,814.00          | 0.00               | 9,814.00          |
| 5619.811.25                                                                                | Bank Charges                                         | 0.00               | 6,250.00          | 0.00            | 6,250.00          | 0.00               | 6,250.00          |
| 5654.870.25                                                                                | Indirect Cost                                        | 0.00               | 679.00            | 0.00            | 679.00            | 0.00               | 679.00            |
| 5666.870.25                                                                                | Indirect Cost                                        | 0.00               | 1,240.00          | 0.00            | 1,240.00          | 0.00               | 1,240.00          |
| 5679.870.25                                                                                | Indirect Cost                                        | 5,629.00           | 9,600.00          | 0.00            | 9,600.00          | 0.00               | 9,600.00          |
| 5697.870.25                                                                                | Indirect Cost                                        | 0.00               | 1,626.00          | 0.00            | 1,626.00          | 0.00               | 1,626.00          |
| 7210.870.25                                                                                | Indirect Cost                                        | 71.00              | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 7215.870.25                                                                                | Indirect Cost                                        | 6,384.00           | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 7220.870.25                                                                                | Indirect Cost                                        | 2,938.00           | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 7225.870.25                                                                                | Indirect Cost                                        | 5,119.00           | 96,657.00         | 0.00            | 96,657.00         | 0.00               | 96,657.00         |
| 7522.870.25                                                                                | Indirect Cost                                        | 185.00             | 182.00            | 0.00            | 182.00            | 0.00               | 182.00            |
| 7524.870.25                                                                                | Indirect Cost                                        | 7,487.00           | 7,943.00          | 0.00            | 7,943.00          | 0.00               | 7,943.00          |
| 7525.870.25                                                                                | Indirect Cost                                        | 0.00               | 382.00            | 0.00            | 382.00            | 0.00               | 382.00            |
| 7801.870.25                                                                                | Indirect Cost                                        | 6,277.00           | 6,355.00          | 0.00            | 6,355.00          | 0.00               | 6,355.00          |
| 7860.870.25                                                                                | Indirect Cost                                        | 1,208.00           | 916.00            | 0.00            | 916.00            | 0.00               | 916.00            |
| 7890.870.25                                                                                | Indirect Cost                                        | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 7905.870.25                                                                                | Indirect Cost                                        | 0.00               | 935.00            | 0.00            | 935.00            | 0.00               | 935.00            |
| 9999.810.25                                                                                | Dues & Fees                                          | 0.00               | 2,000.00          | 0.00            | 2,000.00          | 0.00               | 2,000.00          |
| <b>Subtotal [5.800]</b>                                                                    | <b>Other Objects</b>                                 | <b>21,984.00</b>   | <b>18,084.00</b>  | <b>0.00</b>     | <b>18,084.00</b>  | <b>(24,030.00)</b> | <b>(5,946.00)</b> |
| <b>Total [5.2500]</b>                                                                      | <b>Support Services - Central (Supportin</b>         | <b>262,289.00</b>  | <b>305,371.00</b> | <b>(924.00)</b> | <b>304,447.00</b> | <b>(24,030.00)</b> | <b>280,417.00</b> |
| <b>Group : [5.2600] Support Services - Operation &amp; Maintenance of Plant (Indirect)</b> |                                                      |                    |                   |                 |                   |                    |                   |
| <b>Subgroup : [5.100] Salaries</b>                                                         |                                                      |                    |                   |                 |                   |                    |                   |
| 0001.182.26                                                                                | Custodial Salaries                                   | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 0001.182.26a                                                                               | Custodian - Secondary                                | 37,125.00          | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 0001.182.26b                                                                               | Custodian - Elementary                               | 39,362.00          | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 0001.183.26                                                                                | Custodian Hourly                                     | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 0001.26.sq                                                                                 | UPEF MAtching Account                                | (102,219.00)       | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 0004.182.26a                                                                               | Custodian - Secondary                                | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 5619.182.26a                                                                               | Custodian - Secondary                                | 0.00               | 36,779.00         | 0.00            | 36,779.00         | 0.00               | 36,779.00         |
| 5619.182.26b                                                                               | Custodian - Elementary                               | 0.00               | 38,500.00         | 0.00            | 38,500.00         | 0.00               | 38,500.00         |
| 7280.182.26b                                                                               | Custodian - Elementary                               | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 9999.182.26a                                                                               | Custodian - Secondary                                | 902.00             | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 9999.182.26c                                                                               | Custodian - Distance                                 | 339.00             | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| <b>Subtotal [5.100]</b>                                                                    | <b>Salaries</b>                                      | <b>(24,491.00)</b> | <b>75,279.00</b>  | <b>0.00</b>     | <b>75,279.00</b>  | <b>0.00</b>        | <b>75,279.00</b>  |
| <b>Subgroup : [5.220] Social Security</b>                                                  |                                                      |                    |                   |                 |                   |                    |                   |
| 0001.220.26                                                                                | SS 2600                                              | 0.00               | 5,776.00          | 0.00            | 5,776.00          | 0.00               | 5,776.00          |
| 9999.220.26                                                                                | SS 2600                                              | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| <b>Subtotal [5.220]</b>                                                                    | <b>Social Security</b>                               | <b>0.00</b>        | <b>5,776.00</b>   | <b>0.00</b>     | <b>5,776.00</b>   | <b>0.00</b>        | <b>5,776.00</b>   |
| <b>Subgroup : [5.240] Insurance</b>                                                        |                                                      |                    |                   |                 |                   |                    |                   |
| 0001.240.26                                                                                | Health 2600                                          | 0.00               | 10,655.00         | 0.00            | 10,655.00         | 0.00               | 10,655.00         |
| 9999.240.26                                                                                | Health 2600                                          | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| <b>Subtotal [5.240]</b>                                                                    | <b>Insurance</b>                                     | <b>0.00</b>        | <b>10,655.00</b>  | <b>0.00</b>     | <b>10,655.00</b>  | <b>0.00</b>        | <b>10,655.00</b>  |
| <b>Subgroup : [5.299] Other Employee Benefits</b>                                          |                                                      |                    |                   |                 |                   |                    |                   |
| 0001.230.26                                                                                | Retirement 2600                                      | 0.00               | 1,901.00          | 0.00            | 1,901.00          | 0.00               | 1,901.00          |
| 0001.270.26                                                                                | Workers 2600                                         | 0.00               | 118.00            | 0.00            | 118.00            | 0.00               | 118.00            |
| 0001.280.26                                                                                | Unemployment 2600                                    | 0.00               | 187.00            | 0.00            | 187.00            | 0.00               | 187.00            |
| 9999.230.26                                                                                | Retirement 2600                                      | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 9999.270.26                                                                                | Workers 2600                                         | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 9999.280.26                                                                                | Unemployment 2600                                    | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| <b>Subtotal [5.299]</b>                                                                    | <b>Other Employee Benefits</b>                       | <b>0.00</b>        | <b>2,206.00</b>   | <b>0.00</b>     | <b>2,206.00</b>   | <b>0.00</b>        | <b>2,206.00</b>   |
| <b>Subgroup : [5.400] Purchased Property Services</b>                                      |                                                      |                    |                   |                 |                   |                    |                   |
| 0001.410.26                                                                                | Utility Services                                     | 286.00             | 629.00            | 0.00            | 629.00            | 0.00               | 629.00            |
| 0001.411.26a                                                                               | Water/Sewage - Secondary                             | 6,000.00           | 7,988.00          | 0.00            | 7,988.00          | 0.00               | 7,988.00          |
| 0001.411.26b                                                                               | Water/Sewage - Elementary                            | 3,361.00           | 2,400.00          | 0.00            | 2,400.00          | 0.00               | 2,400.00          |
| 0001.411.26c                                                                               | Water/Sewage - Distance                              | 4,032.00           | 4,451.00          | 0.00            | 4,451.00          | 0.00               | 4,451.00          |
| 0001.411.26d                                                                               | Water/Sewage - District                              | 5,124.00           | 6,618.00          | 0.00            | 6,618.00          | 0.00               | 6,618.00          |
| 0001.412.26                                                                                | Disposal Service                                     | 0.00               | 629.00            | 0.00            | 629.00            | 0.00               | 629.00            |
| 0001.420.26                                                                                | Cleaning Services                                    | 0.00               | 1,425.00          | 0.00            | 1,425.00          | 0.00               | 1,425.00          |
| 0001.430.26                                                                                | Repairs and Maintenance                              | (88,835.00)        | 4,366.00          | 0.00            | 4,366.00          | 0.00               | 4,366.00          |
| 0001.430.26a                                                                               | Repairs & Maint - Secondary                          | 41,880.00          | 47,356.00         | 0.00            | 47,356.00         | 0.00               | 47,356.00         |
| 0001.430.26b                                                                               | Repairs & Maint - Elementary                         | 9,047.00           | 25,911.00         | 0.00            | 25,911.00         | 0.00               | 25,911.00         |
| 0001.430.26c                                                                               | Repairs & Maint - Distance                           | 34,662.00          | 23,938.00         | 0.00            | 23,938.00         | 0.00               | 23,938.00         |
| 0001.430.26d                                                                               | Repairs & Maint - District                           | 742.00             | 4,431.00          | 0.00            | 4,431.00          | 0.00               | 4,431.00          |
| 0001.431.26                                                                                | Non Technology Repairs & Mainte                      | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 0001.433.26                                                                                | Custodial Services                                   | 1,245.00           | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 0001.434.26                                                                                | Lawn Care Services                                   | 0.00               | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |
| 0001.436.26                                                                                | Amcan HOA Maintenance Agreement                      | 38,091.00          | 0.00              | 9,557.00        | 9,557.00          | 0.00               | 9,557.00          |
| 0001.437.26                                                                                | Easement Maintenance                                 | 965.00             | 0.00              | 0.00            | 0.00              | 0.00               | 0.00              |

|                           |                                                                              |                   |                     |                     |                     |                     |                   |
|---------------------------|------------------------------------------------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| 0001.441.26               | Rental of Land & Buildings                                                   | 34,974.00         | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0001.443.26               | Computer Lease                                                               | 4,940.00          | 51,749.00           | (51,749.00)         | 0.00                | 0.00                | 0.00              |
| 0001.450.26               | Construction Services                                                        | 1,686.00          | 255,473.00          | 0.00                | 255,473.00          | (7,350.00)          | 248,123.00        |
| 0003.430.26a              | Repairs & Maint - Secondary                                                  | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0003.441.26               | Rental of Land & Buildings                                                   | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0050.441.26               | Rental of Land & Buildings                                                   | 249.00            | 0.00                | 0.00                | 0.00                | (239,682.00)        | (239,682.00)      |
| 1205.450.26               | Construction Services                                                        | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5420.443.26               | Computer Lease                                                               | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5619.411.26               | Water/Sewage                                                                 | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5619.412.26               | Disposal Service                                                             | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5619.430.26               | Repairs and Maintenance                                                      | 107,075.00        | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5619.436.26               | Amcan HOA Maintenance Agreement                                              | 0.00              | 45,645.00           | 0.00                | 45,645.00           | 0.00                | 45,645.00         |
| 5619.441.26               | Rental of Land & Buildings                                                   | 0.00              | 181,721.00          | (156,246.00)        | 25,475.00           | 0.00                | 25,475.00         |
| 5619.443.26               | Computer Lease                                                               | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5653.450.26               | Construction Services                                                        | 0.00              | 155,574.00          | 0.00                | 155,574.00          | (155,575.00)        | (1.00)            |
| 5655.443.26               | Computer Lease                                                               | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5673.430.26               | Repairs and Maintenance                                                      | 0.00              | 3,600.00            | 0.00                | 3,600.00            | 0.00                | 3,600.00          |
| 9999.411.26a              | Water/Sewage - Secondary                                                     | 0.00              | 742.00              | 0.00                | 742.00              | 0.00                | 742.00            |
| 9999.411.26b              | Water/Sewage - Elementary                                                    | 0.00              | 756.00              | 0.00                | 756.00              | 0.00                | 756.00            |
| 9999.411.26c              | Water/Sewage - Distance                                                      | 0.00              | 1,130.00            | 0.00                | 1,130.00            | 0.00                | 1,130.00          |
| 9999.430.26a              | Repairs & Maint - Secondary                                                  | 69.00             | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 9999.430.26b              | Repairs & Maint - Elementary                                                 | 0.00              | 180.00              | 0.00                | 180.00              | 0.00                | 180.00            |
| 9999.430.26c              | Repairs & Maint - Distance                                                   | 0.00              | 1,550.00            | 0.00                | 1,550.00            | 0.00                | 1,550.00          |
| 9999.441.26               | Rental of Land & Buildings                                                   | 1,152.00          | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| <b>Subtotal [5.400]</b>   | <b>Purchased Property Services</b>                                           | <b>206,745.00</b> | <b>828,262.00</b>   | <b>(198,438.00)</b> | <b>629,824.00</b>   | <b>(402,607.00)</b> | <b>227,217.00</b> |
| <b>Subgroup : [5.500]</b> | <b>Other Purchased Services</b>                                              |                   |                     |                     |                     |                     |                   |
| 5619.587.26               | Alarm / Monitoring / Security                                                | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| <b>Subtotal [5.500]</b>   | <b>Other Purchased Services</b>                                              | <b>0.00</b>       | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       |
| <b>Subgroup : [5.600]</b> | <b>Supplies and Materials</b>                                                |                   |                     |                     |                     |                     |                   |
| 0001.621.26               | Natural Gas                                                                  | (16,652.00)       | 26,666.00           | 0.00                | 26,666.00           | 0.00                | 26,666.00         |
| 0001.621.26a              | Natural Gas - Secondary                                                      | 14,782.00         | 23,830.00           | 0.00                | 23,830.00           | 0.00                | 23,830.00         |
| 0001.621.26c              | Natural Gas - Distance                                                       | 1,870.00          | 16,482.00           | 0.00                | 16,482.00           | 0.00                | 16,482.00         |
| 0001.622.26               | Electricity                                                                  | (104,702.00)      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0001.622.26a              | Electricity - Secondary                                                      | 104,311.00        | 106,951.00          | 0.00                | 106,951.00          | 0.00                | 106,951.00        |
| 0001.622.26c              | Electricity - Distance                                                       | 0.00              | 6,089.00            | 0.00                | 6,089.00            | 0.00                | 6,089.00          |
| 0001.680.26               | Maintenance Supplies                                                         | 97.00             | 82.00               | 0.00                | 82.00               | 0.00                | 82.00             |
| 0001.680.26a              | Maint/ Cleaning - Secondary                                                  | 13,894.00         | 13,192.00           | 0.00                | 13,192.00           | 0.00                | 13,192.00         |
| 0001.680.26b              | Maint/ Cleaning - Elementary                                                 | 3,117.00          | 6,493.00            | 0.00                | 6,493.00            | 0.00                | 6,493.00          |
| 0001.680.26c              | Maint/ Cleaning - Distance                                                   | 3,670.00          | 1,320.00            | 0.00                | 1,320.00            | 0.00                | 1,320.00          |
| 0003.680.26a              | Maint/ Cleaning - Secondary                                                  | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5619.621.26               | Natural Gas                                                                  | 16,652.00         | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5619.622.26               | Electricity                                                                  | 104,702.00        | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5619.622.26a              | Electricity - Secondary                                                      | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5654.680.26a              | Maint/ Cleaning - Secondary                                                  | 0.00              | 3,770.00            | 0.00                | 3,770.00            | 0.00                | 3,770.00          |
| 7210.680.26a              | Maint/ Cleaning - Secondary                                                  | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 7215.680.26               | Maintenance Supplies                                                         | 120.00            | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 7280.680.26a              | Maint/ Cleaning - Secondary                                                  | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 9999.622.26c              | Electricity - Distance                                                       | 391.00            | 504.00              | 0.00                | 504.00              | 0.00                | 504.00            |
| 9999.680.26a              | Maint/ Cleaning - Secondary                                                  | 274.00            | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| <b>Subtotal [5.600]</b>   | <b>Supplies and Materials</b>                                                | <b>142,526.00</b> | <b>205,379.00</b>   | <b>0.00</b>         | <b>205,379.00</b>   | <b>0.00</b>         | <b>205,379.00</b> |
| <b>Subgroup : [5.700]</b> | <b>Property</b>                                                              |                   |                     |                     |                     |                     |                   |
| 0001.710.26               | Land & Site Improvements                                                     | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0001.720.26               | Buildings                                                                    | 0.00              | 0.00                | 205,196.00          | 205,196.00          | (205,196.00)        | 0.00              |
| 0001.721.26               | Refinance Project Expense                                                    | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0001.730.26a              | Building & Equip - Secondary                                                 | 9,985.00          | 3,567.00            | 0.00                | 3,567.00            | 0.00                | 3,567.00          |
| 0001.730.26b              | Building & Equip - Elementary                                                | 130.00            | 4,268.00            | 0.00                | 4,268.00            | (4,023.00)          | 245.00            |
| 0001.730.26c              | Building & Equip - Distance                                                  | 2,183.00          | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0001.731.26               | Furniture & Fixtures Facility                                                | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0001.739.26               | Facility Equipment                                                           | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0050.730.26.sq            | Lease Equipment                                                              | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5420.731.26               | Furniture & Fixtures Facility                                                | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5672.730.26a              | Building & Equip - Secondary                                                 | 2,333.00          | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 9999.730.26a              | Building & Equip - Secondary                                                 | 0.00              | 129.00              | 0.00                | 129.00              | 0.00                | 129.00            |
| 9999.730.26c              | Building & Equip - Distance                                                  | 6.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 9999.731.26               | Furniture & Fixtures Facility                                                | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| <b>Subtotal [5.700]</b>   | <b>Property</b>                                                              | <b>14,637.00</b>  | <b>7,964.00</b>     | <b>205,196.00</b>   | <b>213,160.00</b>   | <b>(209,219.00)</b> | <b>3,941.00</b>   |
| <b>Subgroup : [5.790]</b> | <b>Depreciation and Amortization</b>                                         |                   |                     |                     |                     |                     |                   |
| 0050.790.26               | Depreciation Expense                                                         | 20,213.00         | 0.00                | 0.00                | 0.00                | 18,854.00           | 18,854.00         |
| <b>Subtotal [5.790]</b>   | <b>Depreciation and Amortization</b>                                         | <b>20,213.00</b>  | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>18,854.00</b>    | <b>18,854.00</b>  |
| <b>Total [5.2600]</b>     | <b>Support Services - Operation &amp; Maint</b>                              | <b>359,630.00</b> | <b>1,135,521.00</b> | <b>6,758.00</b>     | <b>1,142,279.00</b> | <b>(592,972.00)</b> | <b>549,307.00</b> |
| <b>Group : [5.2700]</b>   | <b>Support Services - Student Transportation (Program Services - School)</b> |                   |                     |                     |                     |                     |                   |
| <b>Subgroup : [5.500]</b> | <b>Other Purchased Services</b>                                              |                   |                     |                     |                     |                     |                   |
| 0001.510.27               | Student Transportation Services                                              | 41,400.00         | 27,500.00           | 0.00                | 27,500.00           | 0.00                | 27,500.00         |
| 0001.518.27               | School Event Field Trips                                                     | 1,303.00          | 1,000.00            | 0.00                | 1,000.00            | 0.00                | 1,000.00          |
| 0001.518.27a              | School Event - Secondary                                                     | 13,754.00         | 28,968.00           | 0.00                | 28,968.00           | 0.00                | 28,968.00         |
| 0001.518.27b              | School Event - Elementary                                                    | 25,290.00         | 25,571.00           | 0.00                | 25,571.00           | 0.00                | 25,571.00         |
| 0001.518.27c              | School Event - Distance                                                      | 28,950.00         | 15,930.00           | 0.00                | 15,930.00           | 0.00                | 15,930.00         |
| 0001.580.27               | Travel / Per Diem                                                            | 8,219.00          | 8,506.00            | 0.00                | 8,506.00            | 0.00                | 8,506.00          |
| 0003.518.27c              | School Event - Distance                                                      | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0003.580.27               | Travel / Per Diem                                                            | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0050.518.27b              | School Event - Elementary                                                    | 874.00            | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0050.518.27c              | School Event - Distance                                                      | 365.00            | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 1205.518.27c              | School Event - Distance                                                      | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5901.518.27c              | School Event - Distance                                                      | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 7215.518.27b              | School Event - Elementary                                                    | (3,100.00)        | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 7215.518.27c              | School Event - Distance                                                      | 8,300.00          | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 7905.518.27a              | School Event - Secondary                                                     | 0.00              | 350.00              | 0.00                | 350.00              | 0.00                | 350.00            |
| 9999.518.27a              | School Event - Secondary                                                     | 1,558.00          | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 9999.518.27b              | School Event - Elementary                                                    | 2,615.00          | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 9999.518.27c              | School Event - Distance                                                      | 3,516.00          | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 9999.580.27               | Travel / Per Diem                                                            | 20.00             | 50.00               | 0.00                | 50.00               | 0.00                | 50.00             |
| <b>Subtotal [5.500]</b>   | <b>Other Purchased Services</b>                                              | <b>133,064.00</b> | <b>107,875.00</b>   | <b>0.00</b>         | <b>107,875.00</b>   | <b>0.00</b>         | <b>107,875.00</b> |
| <b>Subgroup : [5.700]</b> | <b>Property</b>                                                              |                   |                     |                     |                     |                     |                   |
| 0050.790.27               | Depreciation Expense                                                         | 6,738.00          | 0.00                | 0.00                | 0.00                | 6,285.00            | 6,285.00          |
| <b>Subtotal [5.700]</b>   | <b>Property</b>                                                              | <b>6,738.00</b>   | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>6,285.00</b>     | <b>6,285.00</b>   |

|                            |                                                                                     |                   |                     |                     |                     |                     |                   |
|----------------------------|-------------------------------------------------------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| <b>Total [5.2700]</b>      | <b>Support Services - Student Transport</b>                                         | <b>139,802.00</b> | <b>107,875.00</b>   | <b>0.00</b>         | <b>107,875.00</b>   | <b>6,285.00</b>     | <b>114,160.00</b> |
| <b>Group : [5.3100]</b>    | <b>Food Services (Program Services - Food Services)</b>                             |                   |                     |                     |                     |                     |                   |
| <b>Subgroup : [5.100]</b>  | <b>Salaries</b>                                                                     |                   |                     |                     |                     |                     |                   |
| 0001.191.31                | Food Program Salaries                                                               | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0001.191.31a               | Food Program - Secondary                                                            | (17,322.00)       | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0001.191.31b               | Food Program - Elementary                                                           | 1,079.00          | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0001.31.sq                 | UPEF Matching Account                                                               | 21,926.00         | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 5619.191.31a               | Food Program - Secondary                                                            | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 8070.191.31                | Food Program Salaries                                                               | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 8070.191.31a               | Food Program - Secondary                                                            | 94,935.00         | 94,979.00           | 0.00                | 94,979.00           | 0.00                | 94,979.00         |
| 8070.191.31b               | Food Program - Elementary                                                           | 73,686.00         | 45,000.00           | 0.00                | 45,000.00           | 0.00                | 45,000.00         |
| 8070.191.31c               | Food Program - Distance                                                             | 26,250.00         | 43,408.00           | 0.00                | 43,408.00           | 0.00                | 43,408.00         |
| 8072.191.31                | Food Program Salaries                                                               | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 9999.191.31a               | Food Program - Secondary                                                            | (1,123.00)        | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 9999.191.31b               | Food Program - Elementary                                                           | (3,629.00)        | (180.00)            | 0.00                | (180.00)            | 0.00                | (180.00)          |
| <b>Subtotal [5.100]</b>    | <b>Salaries</b>                                                                     | <b>195,802.00</b> | <b>183,207.00</b>   | <b>0.00</b>         | <b>183,207.00</b>   | <b>0.00</b>         | <b>183,207.00</b> |
| <b>Subgroup : [5.220]</b>  | <b>Social Security</b>                                                              |                   |                     |                     |                     |                     |                   |
| 0001.220.31                | SS 3100                                                                             | 0.00              | 14,393.00           | 0.00                | 14,393.00           | 0.00                | 14,393.00         |
| 9999.220.31                | SS 3100                                                                             | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| <b>Subtotal [5.220]</b>    | <b>Social Security</b>                                                              | <b>0.00</b>       | <b>14,393.00</b>    | <b>0.00</b>         | <b>14,393.00</b>    | <b>0.00</b>         | <b>14,393.00</b>  |
| <b>Subgroup : [5.240]</b>  | <b>Insurance</b>                                                                    |                   |                     |                     |                     |                     |                   |
| 0001.240.31                | Health 3100                                                                         | 0.00              | 400.00              | 0.00                | 400.00              | 0.00                | 400.00            |
| 9999.240.31                | Health 3100                                                                         | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| <b>Subtotal [5.240]</b>    | <b>Insurance</b>                                                                    | <b>0.00</b>       | <b>400.00</b>       | <b>0.00</b>         | <b>400.00</b>       | <b>0.00</b>         | <b>400.00</b>     |
| <b>Subgroup : [5.299]</b>  | <b>Other Employee Benefits</b>                                                      |                   |                     |                     |                     |                     |                   |
| 0001.230.31                | Retirement 3100                                                                     | 0.00              | 4,627.00            | 0.00                | 4,627.00            | 0.00                | 4,627.00          |
| 0001.270.31                | Workers 3100                                                                        | 0.00              | 287.00              | 0.00                | 287.00              | 0.00                | 287.00            |
| 0001.280.31                | Unemployment 3100                                                                   | 0.00              | 456.00              | 0.00                | 456.00              | 0.00                | 456.00            |
| 9999.230.31                | Retirement 3100                                                                     | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 9999.270.31                | Workers 3100                                                                        | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 9999.280.31                | Unemployment 3100                                                                   | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| <b>Subtotal [5.299]</b>    | <b>Other Employee Benefits</b>                                                      | <b>0.00</b>       | <b>5,370.00</b>     | <b>0.00</b>         | <b>5,370.00</b>     | <b>0.00</b>         | <b>5,370.00</b>   |
| <b>Subgroup : [5.400]</b>  | <b>Purchased Property Services</b>                                                  |                   |                     |                     |                     |                     |                   |
| 0001.430.31                | Repairs & Maintenance (Kitchen)                                                     | 225.00            | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0001.430.51                | Repairs & Maintenance (Kitchen)                                                     | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 8070.430                   | Repair & Maintenance Services                                                       | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 8070.430.31                | Repairs & Maintenance (Kitchen)                                                     | 0.00              | 625.00              | 0.00                | 625.00              | 0.00                | 625.00            |
| 8070.430.51                | Repairs & Maintenance (Kitchen)                                                     | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| <b>Subtotal [5.400]</b>    | <b>Purchased Property Services</b>                                                  | <b>225.00</b>     | <b>625.00</b>       | <b>0.00</b>         | <b>625.00</b>       | <b>0.00</b>         | <b>625.00</b>     |
| <b>Subgroup : [5.500]</b>  | <b>Other Purchased Services</b>                                                     |                   |                     |                     |                     |                     |                   |
| 8070.570.31                | Food Services                                                                       | 186.00            | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| <b>Subtotal [5.500]</b>    | <b>Other Purchased Services</b>                                                     | <b>186.00</b>     | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       |
| <b>Subgroup : [5.600]</b>  | <b>Supplies and Materials</b>                                                       |                   |                     |                     |                     |                     |                   |
| 0001.631.31                | Food/Milk                                                                           | 0.00              | 1,342.00            | 0.00                | 1,342.00            | 0.00                | 1,342.00          |
| 0001.632.31                | Kitchen Supplies                                                                    | 0.00              | 298.00              | 0.00                | 298.00              | 0.00                | 298.00            |
| 8070.630                   | Food                                                                                | 1,048.00          | 11.00               | 0.00                | 11.00               | 0.00                | 11.00             |
| 8070.631.31                | Food/Milk                                                                           | 186,219.00        | 155,753.00          | 17,902.00           | 173,655.00          | 0.00                | 173,655.00        |
| 8070.632.31                | Kitchen Supplies                                                                    | 29,870.00         | 25,411.00           | 0.00                | 25,411.00           | 0.00                | 25,411.00         |
| 8074.632.31                | Kitchen Supplies                                                                    | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| <b>Subtotal [5.600]</b>    | <b>Supplies and Materials</b>                                                       | <b>217,137.00</b> | <b>182,815.00</b>   | <b>17,902.00</b>    | <b>200,717.00</b>   | <b>0.00</b>         | <b>200,717.00</b> |
| <b>Subgroup : [5.700]</b>  | <b>Property</b>                                                                     |                   |                     |                     |                     |                     |                   |
| 0050.790.31                | Depreciation Expense                                                                | 40,426.00         | 0.00                | 0.00                | 0.00                | 37,709.00           | 37,709.00         |
| <b>Subtotal [5.700]</b>    | <b>Property</b>                                                                     | <b>40,426.00</b>  | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>37,709.00</b>    | <b>37,709.00</b>  |
| <b>Total [5.3100]</b>      | <b>Food Services (Program Services - Food Services)</b>                             | <b>453,776.00</b> | <b>386,810.00</b>   | <b>17,902.00</b>    | <b>404,712.00</b>   | <b>37,709.00</b>    | <b>442,421.00</b> |
| <b>Group : [5.4000]</b>    | <b>Facilities Acquisition and Construction Services (Program Services - School)</b> |                   |                     |                     |                     |                     |                   |
| <b>Subgroup : [5.100]</b>  | <b>Salaries</b>                                                                     |                   |                     |                     |                     |                     |                   |
| 0001.40.sq                 | UPEF Matching Account                                                               | 154,858.00        | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| <b>Subtotal [5.100]</b>    | <b>Salaries</b>                                                                     | <b>154,858.00</b> | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       |
| <b>Total [5.4000]</b>      | <b>Facilities Acquisition and Construction Services (Program Services - School)</b> | <b>154,858.00</b> | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       |
| <b>Group : [5.5000]</b>    | <b>Debt Service (Program Services - School)</b>                                     |                   |                     |                     |                     |                     |                   |
| <b>Subgroup : [5.800]</b>  | <b>Other Objects</b>                                                                |                   |                     |                     |                     |                     |                   |
| 0001.435.5                 | Capitalized Facility Expenses                                                       | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| <b>Subtotal [5.800]</b>    | <b>Other Objects</b>                                                                | <b>0.00</b>       | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       |
| <b>Subgroup : [5.830]</b>  | <b>Interest Expense</b>                                                             |                   |                     |                     |                     |                     |                   |
| 0001.51.860                | Amorization expense - bond issuance                                                 | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0001.831.51                | Interest (Facility Bonds)                                                           | 1,939.00          | 0.00                | 375.00              | 375.00              | 0.00                | 375.00            |
| 0050.831.53.sq             | Lease Interest                                                                      | 30,936.00         | 0.00                | 3,925.00            | 3,925.00            | 0.00                | 3,925.00          |
| 5619.831.51                | Interest (Facility Bonds)                                                           | 502,510.00        | 698,107.00          | (182,344.00)        | 515,763.00          | (17,541.00)         | 498,222.00        |
| 5619.831.53.sq             | Lease Interest                                                                      | 0.00              | 0.00                | 15,308.00           | 15,308.00           | 0.00                | 15,308.00         |
| <b>Subtotal [5.830]</b>    | <b>Interest Expense</b>                                                             | <b>535,385.00</b> | <b>698,107.00</b>   | <b>(162,736.00)</b> | <b>535,371.00</b>   | <b>(17,541.00)</b>  | <b>517,830.00</b> |
| <b>Subgroup : [5.840]</b>  | <b>Principal Payments</b>                                                           |                   |                     |                     |                     |                     |                   |
| 0001.840.51                | Redeem of Prin (Facility Bonds)                                                     | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| 0001.849.52                | Revolving Loan Payments                                                             | 0.00              | 2,995.00            | (375.00)            | 2,620.00            | (2,620.00)          | 0.00              |
| 0050.841.53.sq             | Lease Principal                                                                     | 0.00              | 0.00                | 73,735.00           | 73,735.00           | (73,735.00)         | 0.00              |
| 5619.840.51                | Redeem of Prin (Facility Bonds)                                                     | 0.00              | 272,534.00          | 2,466.00            | 275,000.00          | (275,000.00)        | 0.00              |
| 5619.841.53.sq             | Lease Principal                                                                     | 0.00              | 0.00                | 140,938.00          | 140,938.00          | (140,938.00)        | 0.00              |
| 5619.849.52                | Revolving Loan Payments                                                             | 0.00              | 64,942.00           | (8,969.00)          | 56,073.00           | (56,073.00)         | 0.00              |
| <b>Subtotal [5.840]</b>    | <b>Principal Payments</b>                                                           | <b>0.00</b>       | <b>340,471.00</b>   | <b>207,895.00</b>   | <b>548,366.00</b>   | <b>(548,366.00)</b> | <b>0.00</b>       |
| <b>Subgroup : [5.845]</b>  | <b>Debt Issuance Costs on Refunding</b>                                             |                   |                     |                     |                     |                     |                   |
| 0001.845.50                | Debt Issuance Cost on Refunding                                                     | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| <b>Subtotal [5.845]</b>    | <b>Debt Issuance Costs on Refunding</b>                                             | <b>0.00</b>       | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       |
| <b>Total [5.5000]</b>      | <b>Debt Service (Program Services - School)</b>                                     | <b>535,385.00</b> | <b>1,038,578.00</b> | <b>45,159.00</b>    | <b>1,083,737.00</b> | <b>(565,907.00)</b> | <b>517,830.00</b> |
| <b>Group : [9.5000]</b>    | <b>Other Financing Sources / Uses</b>                                               |                   |                     |                     |                     |                     |                   |
| <b>Subgroup : [9.5400]</b> | <b>Loan Proceeds</b>                                                                |                   |                     |                     |                     |                     |                   |
| 0001.5400                  | Loan Proceeds                                                                       | 0.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00              |
| <b>Subtotal [9.5400]</b>   | <b>Loan Proceeds</b>                                                                | <b>0.00</b>       | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       |

|                                               |                        |                     |                     |                     |                     |                         |                       |
|-----------------------------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|-----------------------|
| Subgroup : [9.5500] Lease Proceeds            |                        |                     |                     |                     |                     |                         |                       |
| 0001.5500                                     | Capital Lease proceeds | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                    | 0.00                  |
| 0050.5500.sq                                  | Lease Proceeds         | 0.00                | 0.00                | (205,196.00)        | (205,196.00)        | 205,196.00              | 0.00                  |
| Subtotal [9.5500]                             | Lease Proceeds         | <u>0.00</u>         | <u>0.00</u>         | <u>(205,196.00)</u> | <u>(205,196.00)</u> | <u>205,196.00</u>       | <u>0.00</u>           |
| Total [9.5000] Other Financing Sources / Uses |                        | <u>0.00</u>         | <u>0.00</u>         | <u>(205,196.00)</u> | <u>(205,196.00)</u> | <u>205,196.00</u>       | <u>0.00</u>           |
| NET (INCOME) LOSS                             |                        | <u>(853,382.00)</u> | <u>(674,389.00)</u> | <u>(86,897.00)</u>  | <u>(761,286.00)</u> | Q-1 <u>(505,584.00)</u> | <u>(1,266,870.00)</u> |
| Sum of Account Groups                         |                        | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                    | 0.00                  |

Client: **1063 - DaVinci Academy of Science and the Arts**  
Engagement: **2023 Audit**  
Period Ending: **6/30/2023**  
Trial Balance: **FundTB**  
Workpaper: **AJE - Adjusting Journal Entries**  
Fund Level: **All**  
Index: **All**

| Account                                                                                                                                                                                                               | Description                     | W/P Ref | Debit             | Credit            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---------|-------------------|-------------------|
| <b>Adjusting Journal Entries</b>                                                                                                                                                                                      |                                 |         |                   |                   |
| <b>Adjusting Journal Entries JE # 2</b>                                                                                                                                                                               |                                 |         |                   |                   |
| Reclass state and federal receivables                                                                                                                                                                                 |                                 |         |                   |                   |
| 8133                                                                                                                                                                                                                  | State                           |         | 4,449.00          |                   |
| 8134                                                                                                                                                                                                                  | Federal                         |         | 32,390.00         |                   |
| 8134                                                                                                                                                                                                                  | Federal                         |         | 4,322.00          |                   |
| 8134                                                                                                                                                                                                                  | Federal                         |         | 5,734.00          |                   |
| 8133                                                                                                                                                                                                                  | State                           |         |                   | 42,446.00         |
| 8134                                                                                                                                                                                                                  | Federal                         |         |                   | 4,449.00          |
| <b>Total</b>                                                                                                                                                                                                          |                                 |         | <b>46,895.00</b>  | <b>46,895.00</b>  |
| <b>Adjusting Journal Entries JE # 3</b>                                                                                                                                                                               |                                 |         |                   |                   |
| Equity did not roll- federal receivables, cash, and accounts payable had adjustments post PY audit. Used expense accounts related to the largest changes in PY AP and booked a small adjustment to misc expenditures. |                                 |         |                   |                   |
| 0001.270.10                                                                                                                                                                                                           | Workers 1000                    |         | 1,100.00          |                   |
| 0001.323.21                                                                                                                                                                                                           | Special Education Services      |         | 5,104.00          |                   |
| 0001.341.10                                                                                                                                                                                                           | Education Contract Services     |         | 6,000.00          |                   |
| 0001.436.26                                                                                                                                                                                                           | Amcan HOA Maintance Agreement   |         | 12,517.00         |                   |
| 0001.890                                                                                                                                                                                                              | Misc Expenditures               |         | 1,744.00          |                   |
| 32000                                                                                                                                                                                                                 | Retained Earnings               |         |                   | 26,465.00         |
| <b>Total</b>                                                                                                                                                                                                          |                                 |         | <b>26,465.00</b>  | <b>26,465.00</b>  |
| <b>Adjusting Journal Entries JE # 4</b>                                                                                                                                                                               |                                 |         |                   |                   |
| Book current year prepaids                                                                                                                                                                                            |                                 |         |                   |                   |
| 0001.890                                                                                                                                                                                                              | Misc Expenditures               |         | 2,497.00          |                   |
| 8150                                                                                                                                                                                                                  | Prepaid Expenses                |         | 5,536.00          |                   |
| 8150                                                                                                                                                                                                                  | Prepaid Expenses                |         | 6,463.00          |                   |
| 9513                                                                                                                                                                                                                  | Accounts Payable- Bill.com      |         | 16,200.00         |                   |
| 8131                                                                                                                                                                                                                  | Local                           |         |                   | 8,919.00          |
| 8150                                                                                                                                                                                                                  | Prepaid Expenses                |         |                   | 9,778.00          |
| 9513                                                                                                                                                                                                                  | Accounts Payable- Bill.com      |         |                   | 5,536.00          |
| 9513                                                                                                                                                                                                                  | Accounts Payable- Bill.com      |         |                   | 6,463.00          |
| <b>Total</b>                                                                                                                                                                                                          |                                 |         | <b>30,696.00</b>  | <b>30,696.00</b>  |
| <b>Adjusting Journal Entries JE # 6</b>                                                                                                                                                                               |                                 |         |                   |                   |
| Adjust payments to Bond servicer to match confirmation                                                                                                                                                                |                                 |         |                   |                   |
| 5619.840.51                                                                                                                                                                                                           | Redeem of Prin (Facility Bonds) |         | 2,466.00          |                   |
| 9549                                                                                                                                                                                                                  | Accrual - Semi-Annual Bond Pymt |         | 188,747.00        |                   |
| 5619.831.51                                                                                                                                                                                                           | Interest (Facility Bonds)       |         |                   | 2,466.00          |
| 5619.831.51                                                                                                                                                                                                           | Interest (Facility Bonds)       |         |                   | 188,747.00        |
| <b>Total</b>                                                                                                                                                                                                          |                                 |         | <b>191,213.00</b> | <b>191,213.00</b> |
| <b>Adjusting Journal Entries JE # 8</b>                                                                                                                                                                               |                                 |         |                   |                   |
| Reclass interest from principal                                                                                                                                                                                       |                                 |         |                   |                   |
| 0001.831.51                                                                                                                                                                                                           | Interest (Facility Bonds)       |         | 375.00            |                   |
| 5619.831.51                                                                                                                                                                                                           | Interest (Facility Bonds)       |         | 1,155.00          |                   |
| 5619.831.51                                                                                                                                                                                                           | Interest (Facility Bonds)       |         | 7,714.00          |                   |
| 0001.849.52                                                                                                                                                                                                           | Revolving Loan Payments         |         |                   | 375.00            |
| 5619.849.52                                                                                                                                                                                                           | Revolving Loan Payments         |         |                   | 1,155.00          |
| 5619.849.52                                                                                                                                                                                                           | Revolving Loan Payments         |         |                   | 7,714.00          |
| <b>Total</b>                                                                                                                                                                                                          |                                 |         | <b>9,244.00</b>   | <b>9,244.00</b>   |
| <b>Adjusting Journal Entries JE # 9</b>                                                                                                                                                                               |                                 |         |                   |                   |
| Record additional receivables                                                                                                                                                                                         |                                 |         |                   |                   |
| 8133                                                                                                                                                                                                                  | State                           |         | 322.00            |                   |
| 8134                                                                                                                                                                                                                  | Federal                         |         | 1,401.00          |                   |
| 8070.38-8070                                                                                                                                                                                                          | State Liquor Tax                |         |                   | 322.00            |
| 8070.45-8071                                                                                                                                                                                                          | NSL Paid                        |         |                   | 361.00            |
| 8070.45-8072                                                                                                                                                                                                          | NSL Free & Reduced              |         |                   | 760.00            |
| 8070.45-8074                                                                                                                                                                                                          | NSL Breakfast                   |         |                   | 280.00            |
| <b>Total</b>                                                                                                                                                                                                          |                                 |         | <b>1,723.00</b>   | <b>1,723.00</b>   |

**Adjusting Journal Entries JE # 10**

|                   |                               |                   |                   |
|-------------------|-------------------------------|-------------------|-------------------|
| CY Lease activity |                               |                   |                   |
| 0001.443.26       | Computer Lease                | 2,960.00          |                   |
| 0001.720.26       | Buildings                     | 205,196.00        |                   |
| 0050.831.53.sq    | Lease Interest                | 3,925.00          |                   |
| 0050.841.53.sq    | Lease Principal               | 73,735.00         |                   |
| 5619.831.53.sq    | Lease Interest                | 15,308.00         |                   |
| 5619.841.53.sq    | Lease Principal               | 140,938.00        |                   |
| 0001.436.26       | Amcan HOA Maintance Agreement |                   | 2,960.00          |
| 0001.443.24       | Lease of Copy Machinces       |                   | 22,027.00         |
| 0001.443.25       | Rental of Mailing Machine     |                   | 924.00            |
| 0001.443.26       | Computer Lease                |                   | 54,709.00         |
| 0050.5500.sq      | Lease Proceeds                |                   | 205,196.00        |
| 5619.441.26       | Rental of Land & Buildings    |                   | 156,246.00        |
| <b>Total</b>      |                               | <b>442,062.00</b> | <b>442,062.00</b> |

**Adjusting Journal Entries JE # 12**

|                                          |                               |                  |                  |
|------------------------------------------|-------------------------------|------------------|------------------|
| Record entry to increase payroll accrual |                               |                  |                  |
| 0001.131.10a                             | Secondary Teachers            | 35,686.00        |                  |
| 9540a                                    | Payroll & Benefits YE Accrual |                  | 35,686.00        |
| <b>Total</b>                             |                               | <b>35,686.00</b> | <b>35,686.00</b> |

**Adjusting Journal Entries JE # 13**

|                               |                                         |                   |                   |
|-------------------------------|-----------------------------------------|-------------------|-------------------|
| Balance various fund balances |                                         |                   |                   |
| 0001.137                      | Stipends                                | 17,630.00         |                   |
| 0001.220                      | FICA (Social Security/Medicare)         | 1,651.00          |                   |
| 0001.670.10b                  | Software - Elementary                   | 12,096.00         |                   |
| 5619.131.10a                  | Secondary Teachers                      | 188,748.00        |                   |
| 5651.32-5651                  | Educator Professional Time              | 19,644.00         |                   |
| 5807.138.10                   | Infrequent Stipend                      | 17,630.00         |                   |
| 5807.220                      | FICA (Social Security/Medicare)         | 1,651.00          |                   |
| 0001.131.10a                  | Secondary Teachers                      |                   | 188,748.00        |
| 5641.670.10b                  | Software - Elementary                   |                   | 12,096.00         |
| 5807.138.10                   | Infrequent Stipend                      |                   | 17,630.00         |
| 5807.220                      | FICA (Social Security/Medicare)         |                   | 1,651.00          |
| 9540                          | Accrued Salaries & Withholdings - Other |                   | 19,281.00         |
| 9563                          | State                                   |                   | 19,644.00         |
| <b>Total</b>                  |                                         | <b>259,050.00</b> | <b>259,050.00</b> |

**Adjusting Journal Entries JE # 14**

|                             |                             |                     |                     |
|-----------------------------|-----------------------------|---------------------|---------------------|
| FS presentation only        |                             |                     |                     |
| 32000                       | Retained Earnings           | 11,999.00           |                     |
| 32000                       | Retained Earnings           | 1,173,405.00        |                     |
| 9830                        | Unrestricted Net Assets     | 12,358.00           |                     |
| Nonspendable                | Nonspendable                |                     | 11,999.00           |
| Restricted for Debt Service | Restricted for Debt Service |                     | 1,173,405.00        |
| Restricted for Food Service | Restricted for Food Service |                     | 12,358.00           |
| <b>Total</b>                |                             | <b>1,197,762.00</b> | <b>1,197,762.00</b> |

**Adjusting Journal Entries JE # 16**

|                     |           |                  |                  |
|---------------------|-----------|------------------|------------------|
| Record Current Year |           |                  |                  |
| 8070.631.31         | Food/Milk | 17,902.00        |                  |
| 8070.45-8071        | NSL Paid  |                  | 17,902.00        |
| <b>Total</b>        |           | <b>17,902.00</b> | <b>17,902.00</b> |

**Total Adjusting Journal Entries**

**2,258,698.00**

**Total All Journal Entries**

**2,258,698.00**



Client: **1063 - DaVinci Academy of Science and the Arts**  
Engagement: **2023 Audit**  
Period Ending: **6/30/2023**  
Trial Balance: **FundTB**  
Workpaper: **RJE - Reclassifying Journal Entries**  
Fund Level: **All**  
Index: **All**

| Account                                                 | Description                              | W/P Ref | Debit                | Credit               |
|---------------------------------------------------------|------------------------------------------|---------|----------------------|----------------------|
| <b>Reclassifying Journal Entries</b>                    |                                          |         |                      |                      |
| <b>Reclassifying Journal Entries JE # 1</b>             |                                          |         |                      |                      |
| Reclass Restricted Cash                                 |                                          |         |                      |                      |
| 54999                                                   | Restricted Cash                          |         | 67,085.00            |                      |
| 54001                                                   | Debt Service Account                     |         |                      | 64,845.00            |
| 54005                                                   | Expense Fund                             |         |                      | 2,240.00             |
| <b>Total</b>                                            |                                          |         | <b>67,085.00</b>     | <b>67,085.00</b>     |
| <b>Reclassifying Journal Entries JE # 5</b>             |                                          |         |                      |                      |
| Full accrual adjustment                                 |                                          |         |                      |                      |
| 32000                                                   | Retained Earnings                        |         | 1,754,867.00         |                      |
| 8212.sq                                                 | Leased Asset - Equipment                 |         | 366,438.00           |                      |
| 8213.sq                                                 | Leased Asset - Building                  |         | 467,750.00           |                      |
| 8220                                                    | Building Improvements                    |         | 2,726,088.00         |                      |
| 8225                                                    | Furniture and fixtures                   |         | 245,800.00           |                      |
| 8230                                                    | Land                                     |         | 2,165,801.00         |                      |
| 8235                                                    | Buildings                                |         | 9,027,257.00         |                      |
| 8250                                                    | Equipment                                |         | 956,691.00           |                      |
| 8350                                                    | Refundable deposits                      |         | 8,283.00             |                      |
| 9750.99                                                 | Accum. Amortization - premium            |         | 74,649.00            |                      |
| 8260                                                    | Accumulated depreciation                 |         |                      | 3,639,972.00         |
| 8303.sq                                                 | Accumulated Depreciation - Leased Assets |         |                      | 402,866.00           |
| 9575                                                    | Accrued interest                         |         |                      | 105,257.00           |
| 9584.3                                                  | Refinanced Bonds 2017                    |         |                      | 12,015,000.00        |
| 9584.4                                                  | UCSFA Payable                            |         |                      | 363,570.00           |
| 9599                                                    | USBE Revolving Loan                      |         |                      | 72,972.00            |
| 9600.sq                                                 | 2022 USBE Revolving Loan                 |         |                      | 300,000.00           |
| 9705                                                    | Premium on the issuance of bonds         |         |                      | 440,535.00           |
| 9710.sq                                                 | Lease Payable - Equipment                |         |                      | 117,073.00           |
| 9711.sq                                                 | Lease Payable - Building                 |         |                      | 336,379.00           |
| <b>Total</b>                                            |                                          |         | <b>17,793,624.00</b> | <b>17,793,624.00</b> |
| <b>Reclassifying Journal Entries JE # 7</b>             |                                          |         |                      |                      |
| Current Year Debt Activity                              |                                          |         |                      |                      |
| 9575                                                    | Accrued interest                         |         | 2,856.00             |                      |
| 9584.3                                                  | Refinanced Bonds 2017                    |         | 275,000.00           |                      |
| 9584.4                                                  | UCSFA Payable                            |         | 24,030.00            |                      |
| 9599                                                    | USBE Revolving Loan                      |         | 33,288.00            |                      |
| 9600.sq                                                 | 2022 USBE Revolving Loan                 |         | 25,405.00            |                      |
| 9750.99                                                 | Accum. Amortization - premium            |         | 14,685.00            |                      |
| 0001.810.25                                             | Dues & Fees                              |         |                      | 24,030.00            |
| 0001.849.52                                             | Revolving Loan Payments                  |         |                      | 2,620.00             |
| 5619.831.51                                             | Interest (Facility Bonds)                |         |                      | 14,685.00            |
| 5619.831.51                                             | Interest (Facility Bonds)                |         |                      | 2,856.00             |
| 5619.840.51                                             | Redeem of Prin (Facility Bonds)          |         |                      | 275,000.00           |
| 5619.849.52                                             | Revolving Loan Payments                  |         |                      | 56,073.00            |
| <b>Total</b>                                            |                                          |         | <b>375,264.00</b>    | <b>375,264.00</b>    |
| <b>Reclassifying Journal Entries JE # 11</b>            |                                          |         |                      |                      |
| Current Year Lease and Fixed Asset Activity and Reclass |                                          |         |                      |                      |
| 0050.5500.sq                                            | Lease Proceeds                           |         | 205,196.00           |                      |
| 8213.sq                                                 | Leased Asset - Building                  |         | 205,196.00           |                      |
| 8213.sq                                                 | Leased Asset - Building                  |         | 2,086.00             |                      |
| 8303.sq                                                 | Accumulated Depreciation - Leased Assets |         | 228,199.00           |                      |
| 9710.sq                                                 | Lease Payable - Equipment                |         | 73,735.00            |                      |
| 9711.sq                                                 | Lease Payable - Building                 |         | 140,938.00           |                      |
| 0001.1990                                               | Micellaneous Income                      |         |                      | 2,086.00             |
| 0001.720.26                                             | Buildings                                |         |                      | 205,196.00           |
| 0050.841.53.sq                                          | Lease Principal                          |         |                      | 73,735.00            |
| 5619.841.53.sq                                          | Lease Principal                          |         |                      | 140,938.00           |
| 8212.sq                                                 | Leased Asset - Equipment                 |         |                      | 228,199.00           |
| 9711.sq                                                 | Lease Payable - Building                 |         |                      | 205,196.00           |
| <b>Total</b>                                            |                                          |         | <b>855,350.00</b>    | <b>855,350.00</b>    |
| <b>Reclassifying Journal Entries JE # 15</b>            |                                          |         |                      |                      |
| FS presentation                                         |                                          |         |                      |                      |
| 9830                                                    | Unrestricted Net Assets                  |         | 332,519.00           |                      |
| Nonspendable                                            | Nonspendable                             |         | 11,999.00            |                      |
| Restricted for Debt Service                             | Restricted for Debt Service              |         | 1,173,405.00         |                      |
| 32000                                                   | Retained Earnings                        |         |                      | 1,185,404.00         |
| Capital Asset Designation                               | Capital Asset Designation                |         |                      | 332,519.00           |
| <b>Total</b>                                            |                                          |         | <b>1,517,923.00</b>  | <b>1,517,923.00</b>  |

**Reclassifying Journal Entries JE # 17**

To record CY capital assets-classroom remodel

|              |                               |                   |                   |
|--------------|-------------------------------|-------------------|-------------------|
| 8220         | Building Improvements         | 395,257.00        |                   |
| 8220         | Building Improvements         | 7,350.00          |                   |
| 8220         | Building Improvements         | 1,136.00          |                   |
| 8225         | Furniture and fixtures        | 4,023.00          |                   |
| 8250         | Equipment                     | 63,360.00         |                   |
| 8250         | Equipment                     | 36,300.00         |                   |
| 8250         | Equipment                     | 9,063.00          |                   |
| 8250         | Equipment                     | 16,500.00         |                   |
| 8250         | Equipment                     | 6,624.00          |                   |
| 8250         | Equipment                     | 2,425.00          |                   |
| 0001.450.26  | Construction Services         |                   | 7,350.00          |
| 0001.730.26b | Building & Equip - Elementary |                   | 4,023.00          |
| 0001.734.10d | Tech Hardware - District      |                   | 2,425.00          |
| 0050.441.26  | Rental of Land & Buildings    |                   | 239,682.00        |
| 5653.450.26  | Construction Services         |                   | 155,575.00        |
| 5655.650.10  | Supplies - Technology Related |                   | 36,300.00         |
| 5901.611.10a | Class Supplies - Secondary    |                   | 1,136.00          |
| 7225.650.10  | Supplies - Technology Related |                   | 63,360.00         |
| 7225.650.10  | Supplies - Technology Related |                   | 16,500.00         |
| 7225.650.10  | Supplies - Technology Related |                   | 6,624.00          |
| 9999.734.10a | Tech Hardware - Secondary     |                   | 9,063.00          |
| <b>Total</b> |                               | <b>542,038.00</b> | <b>542,038.00</b> |

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**Reclassifying Journal Entries JE # 18**

To record CY Dep Exp

|                                            |                                          |                      |                      |
|--------------------------------------------|------------------------------------------|----------------------|----------------------|
| 0001.10.780                                | Depreciation Expense                     | 534,205.00           |                      |
| 0050.790.24                                | Depreciation Expense                     | 31,424.00            |                      |
| 0050.790.26                                | Depreciation Expense                     | 18,854.00            |                      |
| 0050.790.27                                | Depreciation Expense                     | 6,285.00             |                      |
| 0050.790.31                                | Depreciation Expense                     | 37,709.00            |                      |
| 8260                                       | Accumulated depreciation                 |                      | 417,346.00           |
| 8303.sq                                    | Accumulated Depreciation - Leased Assets |                      | 211,131.00           |
| <b>Total</b>                               |                                          | <b>628,477.00</b>    | <b>628,477.00</b>    |
| <b>Total Reclassifying Journal Entries</b> |                                          | <b>21,779,761.00</b> | <b>21,779,761.00</b> |
| <b>Total All Journal Entries</b>           |                                          | <b>21,779,761.00</b> | <b>21,779,761.00</b> |

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October 27, 2023

Squire & Company, PC  
1329 South 800 East  
Orem, Utah 84097

This representation letter is provided in connection with your audit of the financial statements of the governmental activities and each major fund, and the aggregate remaining fund information of DaVinci Academy of Science and the Arts (the School) as of and for the years ended June 30, 2023 and June 30, 2021. and the related notes to the basic financial statements, for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the financial position, results of operation, of the various opinion units of the School in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 27, 2023:

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 9, 2022, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
2. We have reviewed, approved, and taken responsibility for adjusting, reclassifying, eliminating, and converting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. We have provided views on your reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
9. With regards to nonattest services performed by you, we acknowledge our responsibility to:

- a. Assume all management responsibilities;
  - b. Designate an individual who possesses suitable skill, knowledge, or experience to oversee the services;
  - c. Evaluate the adequacy and results of the services performed; and
  - d. Accept responsibility for the results of the services.
10. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
11. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
12. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
13. The effects of uncorrected misstatements summarized and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the financial statements as a whole:
14. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
15. All funds and activities are properly classified.
16. All funds that meet the quantitative criteria in U.S. GAAP for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
17. All components of net position and classifications of fund balance are properly reported and, if applicable, approved.
18. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
19. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
20. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
21. All interfund and intra-entity transactions and balances have been properly classified and reported.
22. Special items and extraordinary items have been properly classified and reported.
23. Deposit and investment risks have been properly and fully disclosed.
24. Capital assets, are properly capitalized, reported, and if applicable, depreciated.
25. All required supplementary information is measured and presented within the prescribed guidelines.
26. Regarding investments and other instruments reported at fair value:
  - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.

- c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
27. With respect to the required supplementary information (RSI) accompanying the financial statements:
- a. We acknowledge our responsibility for the presentation of the RSI in accordance with the Governmental Accounting Standards Board.
  - b. We believe the RSI, including its form and content, is measured and fairly presented in accordance with prescribed guidelines.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.
  - d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the RSI, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
28. Arrangements with financial institutions involving restrictions on cash balances have been properly disclosed.

#### **Information Provided**

29. We have provided you with:
- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, minutes of the meetings of [*Insert name of Governing Body, such as directors or trustees*] or summaries of actions of recent meetings for which minutes have not yet been prepared, communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit; and
  - c. Unrestricted access to persons within the School from whom you determined it necessary to obtain audit evidence.
30. All transactions have been recorded in the accounting records and are reflected in the financial statements.
31. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
32. We have provided to you our analysis of the School's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
33. We have no knowledge of any fraud or suspected fraud that affects the School and involves:
- a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others where the fraud could have a material effect on the financial statements.
34. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the School's financial statements communicated by employees, former employees, vendors, regulators, or others.

35. We have identified and disclosed to you all known instances that have occurred or are likely to have occurred of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
36. We have identified and disclosed to you all information that we are aware of regarding instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
37. We have disclosed to you all known litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
38. We have disclosed to you the identity of the School's related parties and all the related party relationships and transactions of which we are aware.
39. We have disclosed to you all communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
40. The School has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
41. We have disclosed to you all guarantees, whether written or oral, under which the School is contingently liable.
42. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with U.S. GAAP. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
43. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
44. There are no:
  - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with U.S. GAAP.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by U.S. GAAP.
45. The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
46. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

#### **State Compliance Audit**

47. With respect to state compliance requirements:
  - a. We are responsible for understanding and complying with and have complied with state compliance requirements.

- b. We are responsible for establishing and maintaining controls that provide reasonable assurance that we are administering our state compliance requirements in accordance with Office of the Utah State Auditor requirements and state grantor agency guidelines.
- c. We have identified and disclosed to you all of our activities subject to state compliance requirements.
- d. We have made available to you all contracts and agreements, including amendments, if any, and any other correspondence relevant to activities subject to state compliance requirements.
- e. We are not aware of any instances of noncompliance with state compliance requirements.
- f. We believe the School has complied with state compliance requirements.
- g. We have made available to you all documentation related to state compliance requirements, including information related to state program financial reports and claims for reimbursements.
- h. We have provided to you our interpretations of any compliance requirements that have varying interpretations.
- i. Claims for reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with state grantor agency guidelines).
- j. We have properly classified amounts claimed or used for matching in accordance with state grantor agency guidelines.
- k. We have charged costs to programs in accordance with applicable cost principles.
- l. We have disclosed to you any communications from the Office of the Utah State Auditor, state grantor agencies, and pass-through entities concerning possible noncompliance with state compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of our report.
- m. We have disclosed to you the findings received and related corrective actions taken from previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- n. We are not aware of any known noncompliance with state compliance requirements after the period covered by your report on state compliance.
- o. We are responsible for taking corrective action on audit findings of the compliance audit.

## **Federal Compliance Audit**

48. With respect to federal award programs:

- a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (the Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards, or we acknowledge our responsibility for presenting the schedule of expenditures of federal awards (the SEFA) in accordance with the requirements of the Uniform Guidance and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

- b. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- c. We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- d. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- e. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- f. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- g. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the OMB Compliance Supplement, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.
- h. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- i. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- j. Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- k. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- l. We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- m. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- n. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.



- o. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), subsequent to the date as of which compliance was audited.
- p. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- q. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- r. We have charged costs to federal awards in accordance with applicable cost principles.
- s. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- t. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- u. We are responsible for preparing and implementing a corrective action plan for each audit finding.
- v. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature: Casey Holmes  
Casey Holmes, Business Manager

Signature: Fred Donaldson  
Fred Donaldson, Director