

Lincoln Academy 2026-2027-Subject to Change

August					September					October					November				
M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F
3	4	5	6	7		B	A	B	A				A	B	2	B	A	B	A
						1	2	3	4				1	2		3	4	5	6
10	11	12	13	14	7	B	A	B	A	A	B	A	B	A	B	A	B	A	B
						8	9	10	11	5	6	7	8	9	9	10	11	12	13
17	B	A	B	A	B	A	B	A	B	B	A	B	14	15	16	17	18	19	20
						14	15	16	17	12	13	14	15	16	A	B	A	B	A
B	A	B	A	B	A	21	22	23	24	19	20	21	22	23	B	A	25	26	27
24	25	26	27	28	25	B	A	B		A	B	A	B	A	B				
A						28	29	30		26	27	28	29	30	B				
31																			
December					January					February					March				
M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F
	A	B	A	B					1	1	2	3	4	5	1	2	3	4	5
	1	2	3	4															
A	B	A	B	A	4	5	6	7	8	8	9	10	11	12	8	9	10	11	12
B	A	B	A	B	11	12	13	14	15	15	16	17	18	19	15	16	17	18	19
										22	23	24	25	26					
22	23	24	25	26	18	19	20	21	22						22	23	24	25	26
29	30	31			25	26	27	28	29						29	30	31		
April					May					Professional Learning					Beginning/Ending of Terms				
M	T	W	TH	F	M	T	W	TH	F	Minimal Day					Online Day-Teacher Led				
			1	2	3	4	5	6	7	Teacher Comp Day					Holiday				
5	6	7	8	9	10	11	12	13	14	First/Last Day of Classes					Parent Teacher Conferences				
					17	18	19	20	21	New Student Orientation					Teacher Work/Contract Day				
12	13	14	15	16	24	25	26	27	28	End of Elementary Trimester									
10	20	21	22	23															
26	27	28	29	30	31														

Policy 5004 – Employee Dress Code

Board Update | October 2025

Decision:

Approve the proposed revisions to Policy 5004 – *Employee Dress Code* to clarify expectations and include dress standards for Physical Education and Behavior Support staff.

Situation/Context:

The current Employee Dress Code policy lacks clear definitions for certain attire expectations (e.g., sleeve length, skirt/dress length) and does not address the unique clothing needs of employees in physically active roles such as Physical Education and Behavior Support. This has led to inconsistent interpretation and enforcement across departments.

Recommendation:

Approve the revised Policy 5004 – *Employee Dress Code* as presented, incorporating clearer professional standards and specific guidelines for staff in activity-based positions.

Rationale and Supporting Data:

- Provides objective standards (e.g., fingertip and capped-sleeve rules) for consistent enforcement.
- Clarifies when casual wear (e.g., hoodies, jeans) is permitted.
- Establishes dress guidelines for PE and Behavior Support staff, ensuring practicality while maintaining professionalism.
- Supports equity by setting clear, uniform expectations across all employee groups.
- Aligns with HR best practices for transparency and consistency.
- Major Formatting Changes

Importance: 6-

5004 EMPLOYEE DRESS CODE

PURPOSE

To ~~Define~~ appropriate dress and grooming standards for Lincoln Academy employees

DEFINITIONS

POLICY

All Lincoln Academy staff members are expected to serve as positive role models for students and to present a positive, professional image ~~in through their~~ language, behavior, and dress. ~~In order to provide~~ To maintain an atmosphere that enhances learning, prevents disruptions, and reflects the values of our school, ~~sets an example for students~~, all employees should dress in a professional manner.

Employees are encouraged to use common sense and sound judgment when it comes to selecting their work attire. When in doubt, choose the more formal option. ~~refer to the formal side. Here are a few broad guidelines to follow:~~

General Guidelines

1. ~~In general~~The standard dress code for ~~ALL~~ all employees is **Business Casual**.

Acceptable clothing for this dress code includes but not limited to:

- a. Clothing
 - i. Slacks, khakis, dresses, skirts, polos, blouses, colored denim, denim jackets/skirts/dresses
 - ii. Golf type shirts, plain sweatshirts with collared shirt underneath, knit tops and sweaters
 - iii. Leggings and or spandex may be worn under a skirt or dress
 - iv. Jackets, zip-up jackets and professional zip-up hoodies
 - v. Sleeves must be capped length or longer (no sleeveless tops)
 - vi. Skirts and dresses must extend below fingertip length when hands are placed at the sides
 - vii. Staff members teaching physical education may wear clothing ~~that is~~ appropriate ~~to~~ for teaching the required curriculum (See Specific Requirements Section of this policy)
- b. Shoes
 - i. Loafers, lifestyle sneakers (with leather or canvas), mules, flats, Oxfords, boots, dress heels, dress shoes with ~~an open toes athletic shoes and tennis shoes~~
 - ii. Athletic or tennis shoes are permitted
- c. Hair/Jewelry
 - i. Jewelry should be ~~S~~simple jewelry and professional
 - ii. Hair should be neat and not distracting to the student body ~~Casual but neat hair styling~~
 - iii. Any hairstyle, color, or Jewellery deemed disruptive or inappropriate for a school environment will be addressed on an individual basis ~~Jewelry and hair that may be deemed distracting to the student body will be addressed with employee on an individual basis~~

2. All staff members must carry or wear the **Lincoln Academy identification badge** at all ~~times while on campus~~ **all times while at work**
3. All ~~e~~Clothing should must be clean, neat and in good shape condition. (~~no~~ Refrain from wearing clothes that have tears, rips or holes, even if fashionable it is the current fashion)
4. ~~Work clothes should be professional, which means that they should not be too revealing or casual~~ Clothing must not be excessively casual or revealing
5. Tattoos that are offensive or inappropriate for school-age children must be covered ~~up~~

FREE DRESS OR DRESS-DOWN DAYS

~~Administration will declare certain days as dress-down days. On these occasions, staff members are still expected to present a neat appearance and are not permitted to wear ripped, frayed or disheveled clothing. Likewise, tight, revealing or otherwise workplace-inappropriate dress is not permitted:~~

- ~~1. NO shorts of any kind are permitted, including on free dress days~~
- ~~2. Clothing that has the school logo is encouraged. Sports team, university, and fashion brand names on clothing are acceptable~~
- ~~3. Clothing with a logo that is potentially offensive to others is never allowed~~

Administration will designate certain **dress-down or free dress days** throughout the year.

On these occasions, staff should still maintain a neat and professional appearance. The following apply:

1. Ripped, frayed, or disheveled clothing is **not permitted**
2. Tight, revealing, or otherwise inappropriate attire is **not permitted**
3. **Pullover Hoodies, school-branded sweatshirts, and jeans** are permitted on dress-down or free dress days only
4. Shorts of any kind are **not permitted**, even on free dress days
5. Clothing with the **Lincoln Academy logo** is encouraged
6. Sports team, university, or fashion brand names are acceptable
7. Clothing with any **offensive or controversial logos or wording** is never allowed

Departments or grade levels may purchase **school-appropriate shirts or T-shirts** for Friday wear. Logo decals can be obtained from HR, and designs must be **approved by the department administrator** before purchase or use.

NON-SCHOOL DAYS

~~Employees are permitted to dress down during school holidays and breaks (when students are not on premise). This includes t-shirts and shorts:~~

- ~~1. Any shorts or skirts, or skorts, must extend below fingertip length when hands and arms are extended by the side.~~
- ~~2. Any t-shirts must be free of tears/holes.~~
 - ~~1. Avoid any clothing with offensive language, graphics, or images that may be~~

~~deemed inappropriate for the school environment.~~

During school breaks and holidays when students are not present, employees may dress down.

Permitted attire includes:

- T-shirts (free of tears, holes, or inappropriate graphics)
- Shorts, skirts, or skorts that extend **below fingertip length**
- Clothing free of offensive language, graphics, or imagery

ACCOMMODATION

~~If the dress code policy contravenes the prescriptions of your faith or that it is offensive to you in any way, please contact human resources.~~

If this dress code policy conflicts with the requirements of your faith or presents an issue of personal concern, please contact Human Resources to discuss reasonable accommodations.

SPECIFIC REQUIREMENTS

~~Certain staff members may be required to meet special dress, grooming and hygiene standards, such as wearing uniforms or protective clothing, depending on the nature of their job, such as Physical Education and Food Services staff members. Uniforms and protective clothing that may be required for certain positions and will be provided to employees of Lincoln Academy.~~

FOOD SERVICE WORKERS

~~Kitchen employees must wear a clean uniform which includes scrub pants, Lincoln shirt, hat, apron, and non-slip shoes. Kitchen provides pants, shirt, hat, and apron.~~

~~The following are not permitted in the kitchen at any time:~~

- ~~1. earrings, rings (band acceptable), watches, fake eyelashes, acrylic nails, painted nails, nose rings, or any loose foreign objects that could contaminate the food~~

~~Food Handlers Permit is required at employee's expense within 30 days of employment.~~

- ~~2. Certificate card must be provided to the Foods and Nutrition Director~~
- ~~3. Permit must be renewed every three years~~

~~If an employee departs for any reason, the uniform must be turned in. If uniform is not returned a fee of \$20 per set (hat, pants, shirt) will be assessed.~~

Certain positions require additional dress, grooming, or hygiene standards due to job duties.

These include, but are not limited to, **Physical Education, Behavior Support and Food Service** employees. Uniforms or protective clothing will be provided by Lincoln Academy when required.

1. Physical Education

- Physical Education teachers are expected to wear professional athletic attire that allows for:
- Comfort, safety, and ease of movement during active instruction.

- c. Clothing should be clean, in good condition, and free of offensive graphics or language.
 - i. Appropriate options include athletic pants, shorts of a modest length, or track pants paired with moisture-wicking shirts or school-branded tops.
- d. Supportive, closed-toe athletic shoes are required to prevent injury.
- e. Jewelry should be minimal to avoid safety hazards.
- f. Any outerwear should be weather-appropriate for outdoor activities.
- g. Overall, attire should reflect professionalism while meeting the functional needs of a physically active teaching environment.

2. Behavior Support Staff

- a. Behavior Support Staff are expected to wear comfortable, professional, and practical clothing that allows for movement. This typically includes items like:
- b. **Business casual attire along with pants, athletic wear, or skirts, and closed-toe, supportive shoes.** The overall appearance should be modest and clean to uphold a professional image while also being durable enough to handle the physical demands of the job.
 - i. **Tops:** Plain knit-shirts, polo shirts, or collared shirts are good options. Blouses and sweaters are also acceptable.
 - ii. **Bottoms:** Comfortable pants, shorts, or skirts of an appropriate length are suitable. Activewear or yoga pants are often worn for their comfort and practicality.
 - iii. **Footwear:** Supportive, closed-toe shoes are essential for physical activity and safety.

3. Food Service Workers

- a. Kitchen employees must wear a clean uniform consisting of:
- b. Scrub pants, Lincoln shirt, hat, apron, and non-slip shoes (provided by the kitchen)
- c. The following are **not permitted** in the kitchen:
- d. Earrings (except a simple band ring), watches, fake eyelashes, acrylic or painted nails, nose rings, or any loose items that could contaminate food
- e. Additional requirements:
 - i. A valid **Food Handlers Permit** must be obtained (at employee's expense) within 30 days of employment
 - ii. A copy of the permit must be provided to the Food & Nutrition Director
 - iii. Permits must be renewed every three years
- f. Upon separation from employment, uniforms must be returned; a **\$20 fee per set** (hat, pants, shirt) will be charged if not returned

VIOLATIONS

~~Violations of this policy can range from inappropriate clothing items to refusing to change attire when asked to do so. Here are some examples of dress code violations:~~

- ~~1. Denim/jeans on a regular dress day~~
- ~~2. Sweatpants, exercise pants~~
- ~~3. Shorts~~
- ~~4. Leggings, spandex or other form-fitting pants such as those worn for exercise (except where stated above)~~
- ~~5. Clothing baring midriff~~
- ~~6. Shirts with potentially offensive words, terms, logos, pictures, cartoons, or slogans~~
- ~~7. Hoodies~~
- ~~8. Irregular coloring of hair, such as pink, blue or other colored stripes~~
- ~~9. Hairstyles such as Mohawks and faux hawks~~

~~Any staff member who does not meet the attire or grooming standards will be subject to:~~

- ~~1. Leave the premises to change clothing~~
 - ~~a. Hourly paid staff members will not be compensated for any work time missed because of failure to comply with designated workplace attire and grooming standards~~
- ~~2. Corrective action for repeat offenses~~

Violations of this policy include inappropriate clothing, grooming, or refusal to comply when asked to change attire. Examples include:

1. Jeans or denim on a regular dress day
2. Sweatpants or exercise pants (except as approved for PE staff)
3. Shorts
4. Leggings or spandex worn alone
5. Midriff-baring or revealing clothing
6. Shirts with offensive words, logos, or images
7. Hoodies worn on non-dress-down days
8. Unnatural hair coloring (e.g., pink, blue, bright streaks)
9. Extreme hairstyles such as Mohawks or faux hawks

Consequences:

1. Employees may be required to leave the premises to change; hourly staff will not be compensated for missed work time
2. Repeat offenses may result in corrective action

APPEALS

~~If staff members would like to appeal the decision of their supervisor, they may do so by following the steps outlined in the Employee Discipline, Administrative Leave, and Orderly Termination Policy #5003.3, Section 8.~~

Employees wishing to appeal a supervisor's decision may do so by following the steps outlined in **Policy 5003.3 – Employee Discipline, Administrative Leave, and Orderly Termination, Section 8.**

Adopted September 2013
May 2023, September 2023
Last Modified October 2025

Policy 5006 - Employee Leave Policy

Board Update | October 2025

Decision:

Approve the proposed revisions to Employee Leave Policy (5006) to clarify repayment of unearned leave and align parental leave provisions with new Utah legislation for school employees among some minor clarifications under Vacation.

Situation/Context:

Recent reviews of employee leave usage and upcoming changes in Utah parental leave law prompted updates to ensure both compliance and fiscal responsibility.

- Specifically:
 - Unearned PTO or Vacation taken before accrual created inconsistencies during final payroll processing.
 - Utah's March 2025 legislation (HB 431S02/SB 119) expanded Parental and Postpartum Recovery Leave rights for school employees, requiring LEAs to provide leave no more restrictive than the State Employee policy.

Recommendation:

Approve the revised Policy 5006 – Employee Leave Policy, effective immediately upon adoption, ensuring compliance with recently passed laws and standardizing leave repayment practices across all employee classifications.

Rationale and Supporting Data:

- **Repayment Clarification:** Unearned PTO and Vacation will be due back to Lincoln Academy at the employee's daily contract rate (annual salary ÷ contract days).
- **Updated Parental/Postpartum Leave:** Added section aligning with Utah law, guaranteeing parental and postpartum recovery leave equal to or more generous than the State Employee standard.
- **Minor formatting and clarification edits** to improve readability and policy alignment with FMLA and other leave categories.

Importance: 8

5006 EMPLOYEE LEAVE POLICY

PURPOSE

Lincoln Academy Board of Trustees recognizes the importance of a qualified teacher in every classroom. Further, the Board understands that some leave is needed by employees beyond bereavement (Policy 5006) and health and disability (Policy 5006) leaves. Therefore, the Board has designated the Operations administrator and Human Resources to work collaboratively to apply this policy. Additional leave is occasionally needed for life experiences and extenuating circumstances.

DEFINITIONS (some format changes)

1. **First week of school** means the five student days starting with the official school-year start date as on the school calendar.
2. **Last week of school** means the last five student days of the year (if a holiday falls in that span, it still counts as one of the five).
3. **Holidays:**

New Years Day	January 1
Martin Luther King Day	3rd Monday in January
Presidents Day	3rd Monday in February
Memorial Day	Last Monday in May
Juneteenth	June 19
Independence Day	July 4
Pioneer Day	July 24th
Labor Day	1st Monday in September
Thanksgiving Day	4th Thursday in November
Day after Thanksgiving	4th Friday in November
Christmas Eve	December 24th
Christmas Day	December 25th
New Years Eve	December 31st

Parental leave — Time off to bond with a newly born, adopted, or newly placed child (or guardianship).

Postpartum recovery leave — Time off for the birthing parent to recover from childbirth.

Qualified employee — An LEA employee who accrues paid leave benefits under this policy and satisfies eligibility criteria.

Unapproved absences: Taking leave without proper authorization or not following the agreed-upon procedures for requesting time off; or requesting excessing leave during the school academic year.

POLICY

1. General Principles and Guidelines

- a. The purpose of a teaching contract is to ensure consistent, quality instruction during school days. ~~that teachers are present and engaged with their students when school is in session. The primary goal is for students to receive instruction from fully certified educators.~~
- b. ~~Lincoln Academy recognizes that teaching can take both a physical and emotional toll, and we understand that there are times when taking time off is necessary and beneficial. The administration and board encourage teachers to utilize their allotted time off, while ensuring that communication regarding time off is timely and supports the dual goals of maintaining quality instruction and teacher well-being.~~ Requests for leave should be communicated in advance whenever possible to allow for adequate coverage. For planned leave a minimum of two weeks notice must be provided.
- c. ~~Lincoln Academy aims to balance the need for consistent, high-quality instruction during the 185 student-facing days with the need for teachers to occasionally take personal time. The administration will establish, communicate, and regularly update guidelines outlining the process for requesting time off, as well as expectations related to its use.~~ The school aims for fairness in allocation of Paid Time Off (PTO) and Vacation.
- d. ~~These guidelines will include regulations to ensure that all staff members have equitable access to the Paid Time Off (PTO) and or Vacation provided as part of their contracts.~~ Employees should not assume that all requests will be granted, and should not finalize plans until they receive approval from their supervisor.
- e. These guidelines will include regulations to ensure that all staff members have equitable access to the Paid Time Off (PTO) and or Vacation provided as part of their contracts.

Below are the categories of time-off benefits offered to Lincoln Academy employees.

2. Personal Leave (PTO)

- a. All ~~salaries employees~~ full-time exempt staff, including full-time educators, are granted up to **eight (8)** personal leave (PTO) days per school year.
 - i. This amount is prorated for part-time ~~exempt~~ educators/staff (see section 6 of this policy).
 1. Up to **six (6)** unused personal days may be paid out to the employee in June of each year.
 - ii. ~~PTO will be recorded relative to the percent of contract of the employee. (A .5 Educator who takes a personal day is charged one full day of personal leave.)~~ There is not an intent to extend to part-time employees more personal leave than full-time employees. PTO is recorded relative to the employee's contract percentage. (For example, a .5 educator taking a personal day is charged a full day of PTO.)
 - iii. ~~Time off without pay for worthwhile absences may be approved by the designated administrator.~~
 - iv. Staff ~~and Educators~~ may not take personal leave during the first or last week of school. ~~or during the last week of school.~~
 1. Staff may not take personal leave during the first or last week of school.
 - v. Staff ~~and educators~~ are discouraged from taking using personal leave to ~~work for any other organization~~ for purposes of working at another organization.
 1. ~~Staff and Educators who are required to attend any professional meeting related to their teaching area/experience to enhance their teaching, may attend such a meeting without counting against the personal leave total.~~
 2. ~~Administrative staff and Educators are encouraged to request PTO days with sufficient time to permit suitable coverage.~~
 - vi. Staff attending approved professional meetings relevant to their work may use such leave without deducting from their personal day allotment.
- b. ~~If employment is terminated~~ terminates and the employee staff member has used more PTO or Vacation time than they have accrued, the ~~PTO balance will be withheld from the final paycheck~~ **the unearned PTO will be repaid to Lincoln Academy.** Repayment is calculated at the employee's **daily rate** (annual salary ÷ number of contract days). The amount may be withheld from the final paycheck; if not fully covered, the remaining balance is owed to the school.

3. Vacation

- a. Exempt staff with 12 month contracts ~~full-time staff members (excluding teachers)~~ are eligible for paid vacation and may begin using vacation time after

two months of continuous active employment. Each full-time employee begins accruing vacation on their start date. ~~The number of vacation days accrued resets on the anniversary of an employee's start date every year. Employees that start after July 1st or are not employed for the full year will have a prorated amount of vacation time for that year.~~

- b. Employees accrue vacation leave each pay period. The amount of vacation earned per pay period increases with years of service, according to the accrual schedule outlined below.

1st year	10 days (prorated from hire date)
2nd year	11 days
3rd year	12 days
4th year	13 days
5th - 9th year	15 days
10+ years	20 days

- c. If employment is terminated and the employee has used more vacation time than they have accrued, the vacation balance will be withheld from the final paycheck.
- d. ~~Exempt full-time~~ Staff shall be allowed to accumulate a maximum of 30 days Vacation time and shall not earn additional vacation until they have fallen below the 30 day total.
- e. Accumulated vacation shall be paid upon termination, retirement or death of the employee. ~~except that the f~~Final payment shall be limited to 20 days of accrued vacation.
- f. ~~At the end of the fiscal year any unused vacation hours will carry over to the next fiscal year and will expire on June 30th of that year.~~
- g. ~~Vacation hours expiring on June 30th will be donated and added to a general leave fund to be distributed, at the discretion of HR and Administration, to employees who experience a hardship and are in need of leave hours above and beyond their own leave hours.~~
- h. Vacation time must be cleared with the employee's immediate supervisor.
- i. The Board of Trustees believes that an annual vacation is important and necessary for the well being of each employee, therefore, each employee is encouraged to use their full vacation each year.

4. **Parental and Postpartum Recovery Leave**

- a. A qualified employee may access **parental leave** and **postpartum recovery leave**, as outlined by SB 119. Therefore
 - i. If birth occurs during the school year employee receives up to six weeks of paid parental leave.
 - ii. If birth occurs after the end of the school year and before July 15th the employee receives up 3 weeks of paid parental leave.
 - iii. If birth occurs after July 15th, the employee will receive leave up to six weeks from the date of birth.
 - iv. Fathers, spouses, and others in parental situations, such as fostering or adoption, are eligible for three weeks of paid leave.
- b. Use of parental/postpartum leave will not require exhausting existing leave types. Unused parental or postpartum leave does not carry over beyond the allowed usage period.
- b. **Notice & Approval**
 - i. Employees should provide notice (e.g. 30 days) when possible, along with anticipated leave dates.
 - ii. Employees may be required to provide medical certification for postpartum recovery leave.
 - iii. Parental leave must begin on or after the birth/adoption/placement event and be used within the period allowed continuously.

Parental Leave

- ~~e. Lincoln Academy provides up to 20 workdays of Employer paid leave for maternity after six months of continuous active employment for all full-time staff members. This is intended to be a Block of time leave. This is an extended period of time that can be granted after the employee has given birth, or if there are health complications prior to giving birth.~~
- ~~d. Lincoln Academy provides up to 5 workdays of Employer paid leave for paternity after six months of continuous active employment for all full-time staff members. This is intended to be a Block of time leave. This is an extended period of time that can be granted after the birth of the employee's child, or if there are health complications prior to the birth.~~
 - ~~i. Employees are to apply for and follow all procedures of policy 5006.9 Family Medical Leave Policy~~
 - ~~ii. Employees should notify Human Resources and work with the designated administrator to ensure coverage during time of leave.~~

5. **Bereavement Leave**

- a. When a death occurs in an employee's immediate family, all full-time, exempt employees may take up to three (3) days off with pay to attend the funeral or

make funeral arrangements. The School may require verification of the need for the leave.

- b. Immediate Family Defined for Bereavement Leave:
 - i. Immediate family members are defined as an employee's spouse, parents, stepparents, siblings, children, stepchildren, grandparent, father-in-law, mother-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law, or grandchild.
- c. Additional Time Off:
 - i. The Board of Trustees and Administration understands the deep impact that death can have on an individual or a family, therefore additional non-paid time off may be granted. The employee may make arrangements with the designated administrator for an additional four unpaid days off in the instance of the death of an immediate family member. Additional unpaid time off may be granted depending on the circumstances such as distance and the individual's responsibility for funeral arrangements.

6. Jury Duty Leave

- a. In accordance with existing State Law (78-46-15) Lincoln Academy Full Time staff may be summoned to perform a public service known as jury duty.
- b. Any staff summoned to perform jury duty, or who is subpoenaed to testify in court, the staff member shall be required to record whatever time missed as jury duty by contacting Payroll. (This policy would not apply to situations where the employee is a litigant.)
 - i. Upon notification by a court to report for jury duty, time off with no loss of salary limited to two (2) weeks will be provided for jury duty required to be served during the school year. Any employee, when advised of his/her notification of jury duty, must immediately inform their Administrator and copy Human Resources by providing them with a copy of the employee's jury summons. Salary will be paid as usual by the school for the initial two (2) week period.
- c. Any time off beyond the initial (2) two week period this will be considered processed as unpaid time off, unless the employee wishes to use any unused PTO or Vacation to cover any or all additional days. This unpaid leave must be reviewed by Human Resources and approved by the designated administrator.

7. Part-Time Professional Salaried Employees

Employees who work 20 or more hours per week and are on salary, but are not full time, are eligible for benefits. Personal Time Off days, Parental Leave, Bereavement Leave and Jury Duty Leave benefits are offered commensurate with the following chart:

Hours/Week	Personal/Sick	Parental	Bereavement	Jury Duty
Half Time	28 hours	Maternity: 10 days Paternity: 2.5 days	10.5 hours	1 week

8. Part-Time Hourly Employees

Employees who work 20 or more hours per week are eligible for Bereavement Leave and Jury Duty Leave benefits per the following chart:

Hours/Week	Bereavement	Jury Duty
20+ Hrs/Wk	Up to 12 hrs	Up to 1 week

Adopted June 2012
~~Modified Feb 2017~~
~~Reviewed October 2018~~
~~Modified March 2023~~
~~Modified June 2023~~
~~Modified August 2024~~
~~Modified January 2025~~
Last Modified October 2025

- Each year, the administration establishes 2-3 goals to work towards, be accountable for, and report to the board. Outlines of Goals are as follows- Admin will work to further establish SMART goals once approved:
 - Jake
 - Full implementation of Infinite Campus will ensure that the data collection pieces are in place to monitor student growth, proficiency, and identify students who are in need of support.
 - Rollout will include the following areas:
 - Instruction- Grading, report cards, transcripts, and attendance for Secondary by October 20 and elementary November 15..
 - Data- Historical data and current testing results imported by December 1st
 - Finance- School store, Activities, Field Trips, School Fees are actively used by October 1
 - Lunch- Free and Reduced Lunch Applications and approval, daily terminals, and logging by August 30th.
 - Communication- Messenger implemented to support school needs by September 15th.
 - Behavior- Student behavior tracked, addressed, and communicated by October 15th.
 - Automation- Work towards automating attendance letters and find other areas to increase productivity by January 15, 2026
 - Data Reporting- Ensure that all areas for accurate input to UTREX by October 1, 2025
 - Online Enrollment set up and in use by Feb 1, 2026
 - Reporting- Reports built to increase productivity in regular data collection
 - Student Honor Roll Reports by October 21st
 - CRDC Reports by April 1st
 - Ad Hoc reports for data reporting of school goals by November 20th
 - Ad Hoc reports for all other entities April 15th
 - Work with Kristi to completely reorganize, update, and rewrite the policy manual by June 30, 2026
 - Support Georgina in Operations
 - Meet weekly to follow up on needs and support for the team.
 - Collectively adjust and develop employee evaluations for the team.
 - Identify a leadership book to review, read and discuss together that will improve leadership skills by April 1, 2026
 - Kristi
 - Prepare the school for accreditation process
 - Completely re-write and reformat policy manual
 - Jodi
 - Implementation of CKLA

- Set up Supervisor Training
- Take Supervisor Training
- Observe every teacher using CKLA by the end of the year and provide feedback.
- Attend January 3rd Training
- Follow-up in evaluation on fidelity to CKLA
- SMART GOAL 1-By the end of the school year, I will ensure the new ELA curriculum (CKLA) is being implemented with fidelity by completing supervisor training on January 3rd, overseeing that all team leads are trained, and verifying that every teacher is observed using CKLA. Success will be measured through team lead training attendance, documented teacher observations and feedback, and the inclusion of CKLA fidelity in teacher evaluations.
 - CKLA is a research-based curriculum that is shown to increase student proficiency when implemented with fidelity. With Jodi going through this process, this should be
- SMART GOAL 2
 - By the end of the school year, Jodi will increase her visibility and build relationships with school families by attending after-school functions, being present during carpool or arrival a minimum of two times per week, and attending one grade-level activity per month (if activities are scheduled). Success will be measured by a log of attended carpool, events, and functions.
- SMART GOAL 3
 - By May 2026, increase the 3rd grade students reading scores from EOY 2025 (as measured by the Acadience EOY benchmark assessment) by ensuring that all students needing additional reading support are identified and receive targeted instruction through MTSS and WIN time.
 - Ensure all students identified through assessment data as performing below grade level are referred to the MTSS process within two weeks of identification for possible Title I or Reading Specialist services.
 - Monitoring WIN Time: Conduct monthly check-ins with grade-level teams to review how WIN (What I Need) time is being used, ensuring it is focused on Tier 2 reading interventions and aligned with student needs.
- Jacob
 - SMART Goals for App Integration
 - Application & Website Integration

By December 15, 2025, I will implement a streamlined process for approving and integrating all school apps and websites into instructional use. This process will include the creation of an updated integration checklist and approval log to ensure that 100% of apps and websites in use are documented in the school metadata dictionary. To achieve this, I will

collaborate with department heads and IT staff to collect a complete inventory of apps currently in use.

A. Metadata Dictionary Compliance

To maintain compliance with state and federal requirements, I will update and oversee the school's metadata dictionary so that it accurately reflects all apps and websites in use by December 15th, 2025

B. Staff Training & Awareness

I will provide ongoing training on the proper use of apps and websites as well as student data privacy. By January 2026, I will launch the first training session and follow up with another by May 2026, ensuring that at least 90% of staff members participate. These sessions will be scheduled during faculty meetings or professional development days to maximize participation and efficiency.

- SMART Goal for PLC Work

- To strengthen instructional collaboration and improve student achievement, I will develop and implement a structured framework for conducting intentional, data-driven Professional Learning Community (PLC) meetings. Intentional PLC meetings maximize time and collaborative efforts by helping teachers stay on task and be accountable with specific, actionable steps before and after each meeting. Intentional, data-driven meetings will help leverage teacher work time to best support students and their individual needs. Through efficient collaboration and effective data collection and review, teachers will be able to better help students achieve grade level standards.
- By January 2026, I will establish clear meeting protocols and templates that guide teams to analyze student performance data, identify learning gaps, and create targeted instructional plans. Each PLC will use common protocols and agendas to maximize time and encourage actionable next steps for team members. By May 2026, all grade-level and content-area PLCs will demonstrate consistent use of meeting protocols, templates, and data to inform instruction, with meeting documentation reviewed monthly to verify fidelity and impact on student growth.

2nd grade:

* The Kingdom of Wrenly The Lost Stone by Jordan Quinn-

<https://www.goodreads.com/book/show/18049013-the-lost-stone>

* Ordinary Mary's Extraordinary Deed by Emily Pearson-

https://www.goodreads.com/book/show/226034.Ordinary_Mary_s_Extraordinary_Deed?from_search=true&from_srp=true&qid=DQ8umh2TeM&rank=1

* I am Harriet Tubman Brad Meltzer-

<https://www.goodreads.com/book/show/35034196-i-am-harriet-tubman>

* Honeybee the Busy Life of Apis Mellifera by Candace Fleming-

https://www.goodreads.com/book/show/42245182-honeybee?ref=nav_sb_ss_5_12

3rd grade:

* Vacation under the Volcano - Magic Treehouse by Mary Osborne Pope-

https://www.goodreads.com/book/show/126574.Vacation_Under_the_Volcano

* The Girl Who Loved Wild Horses by Paul Goble -

https://www.goodreads.com/book/show/119297.The_Girl_Who_Loved_Wild_Horses

4th grade:

* Love That Dog by Sharon Creech- https://www.goodreads.com/book/show/53498.Love_That_Dog

* Six Dots - A Story of Young Louis Braille by Jen Bryant-

<https://www.goodreads.com/book/show/28186006-six-dots>

6th grade:

* Alcatraz vs. the Evil Librarians by Brandon Sanderson-

<https://www.goodreads.com/book/show/59025100-alcatraz-vs-the-evil-librarians?>

CORE VALUES

1. Student Focused

2. Growth Mindset

3. Automatic Optimism

4. Loyalty

5. Own It!

FOCUS

Purpose/Cause/Passion

Produce students that are capable of fully contributing to society and work. Do this by getting over 80% of students to be learning at grade level, improving retention rates to 90%+ and expanding this success to a high school model.

Niche

Low educator to student ratio (12 to1) in a protected & supportive community

BHAG

Be the #1 School in Utah: Grade Level Learning, Student & Faculty Retention, & Parent Satisfaction

Marketing Strategy 1

Target Market:

Families invested in their children's education

Differentiators:

1. Low Educator to Student Ratio

2. High caliber Educators

3. Lincoln Community

Proven Process:

High Quality Tier 2 Intervention

Guarantee:

Students are always ready for the next level. Someone will always know your child's name.

3-YEAR VISION

Future Date: 08-19-2024

Fundraising: build out

Students at Grade Level: 75%

Parent Satisfaction: Find national norms

Student Retention: 90%

FT Employee Retention: 90%

What does it look like?

1. Improve Educator ratio to 12 to1 in Secondary. 9 more than current.

2. Increased hourly rate and benefits to TA's

3. Opening High School

4. Increase Teacher Salaries

BUSINESS PLAN

Short-Term Focus

1-YEAR GOALS

Future Date: 08-19-2024

Fundraising: need more info

Students at Grade Level: 65%

Parent Satisfaction: need more info

Student Retention: 85%

FT Employee Retention: 85%

Goals for the year:

1.	Structuring a PCBL rollout plan
2.	Adopting new student information system
3.	Implement new Financial system
4.	Adopting Reading Curriculum
5.	Determine Expansion or no expansion
6.	Create Uniform Benchmark & Grading systems

QUARTERLY GOALS

Future Date: 08-19-2024

Revenue:

Profit:

Measurables:

Quarterly Goals:

1.	Do 1 school visit and pull actionable step
2.	Identify 3 curriculums to review
3.	Administer 1 benchmark for each core subject and evaluate data

LONG-TERM ISSUES

No Long-Term Issues.

;

Lincoln Core Values

Lincoln Student Focused- Student growth, well-being, and achievement are paramount. All decisions are based on what is in the best interest of Lincoln students. All Lincoln employees strive to get to know all students, build meaningful relationships, and develop instructional delivery models that reach the individual student. Employees have shared responsibility for all students at the school.

Growth Mindset- Collaboration is the key to our success. Employees continually seek out ways to improve their practice and develop their skill sets both individually and as a team. All employees can learn new skills and are willing to implement new initiatives that are asked of them. Employees understand the power of yet. Discussion and disagreement are a healthy part of the growth mindset; however, if you see a problem, bring a potential solution and be willing to support the final outcome.

Automatic Optimism- Always look for the bright side of any situation. Employees assume positive intent in all interactions. Look for reasons why something will work out instead of the reasons it won't. Maintaining an "I Can" attitude will drive progress.

Loyalty- Professional interactions create a safe environment for all stakeholders. Employees are loyal to the goals of the school, co-workers, students and families. Employees support the school in conversation with community members and each other. Concerns about co-workers, school practices, or other issues are addressed directly and vertically, not horizontally. The names and issues of students and families are protected by Lincoln employees. FERPA is not optional—it is the law!

Own it- Integrity means prioritizing doing the right thing over personal gain. Without integrity, Lincoln Academy will fail to SOAR. If it is your job, do it. Mistakes are a part of growth and learning. Taking responsibility for mistakes accelerates growth. Self-reflection is an essential part of resolution.

Lincoln Academy
Debt Covenants (2014 Bond Series)
June 30, 2025

Per review of the debt covenant and audited balances, the School is in compliance with its cash on hand debt covenant at June 30, 2025. These covenants are located on pages 21 and 22 of the OS.

Cash on hand greater than 30 days of operating expenses annually at June 30, 2025

Debt service coverage ratio: 1.15 times maximum annual debt service

Repair and replacement fund balance not less than \$200,000

	2025	2024 (restated)	2024 (as previously stated)
Total Revenues	\$ 11,350,131	\$ 11,136,940	\$ 11,136,940
Total Expenses (as previously stated)	\$ (10,637,492)	\$ (9,868,324)	\$ (9,868,324)
Implementation of GASB No 101, <i>Compensated Absences</i>	\$ (27,737)	\$ (34,611)	\$ -
Total Expenses (restated)	\$ (10,665,229)	\$ (9,902,935)	\$ (9,868,324)
Add back Interest & Amortization Expense	\$ 541,521	\$ 557,087	\$ 557,087
Add back Depreciation	\$ 575,342	\$ 506,598	\$ 506,598
Add back "proceeds of indebtedness set aside for the payment of interest on the Bonds"	\$ 141,841	\$ 147,954	\$ 147,954
Total	\$ 1,943,606	\$ 2,445,644	\$ 2,480,255
Maximum Annual Debt Service	\$ 951,413	\$ 951,413	\$ 951,413
Debt Service Coverage	2.04	2.57	2.61
In Compliance	YES	YES	YES
30 Days of Operating Expenses	\$ 876,594	\$ 813,940	\$ 811,095

Cash at June 30	5,846,272	5,286,654	5,286,654
In Compliance	YES	YES	YES
Repair and Replacement Fund	\$ 200,000	\$ 200,000	\$ 200,000
In Compliance	YES	YES	YES
Days Cash on Hand	200	195	196

LINCOLN ACADEMY, INCORPORATED

Financial Statements

Year Ended June 30, 2025

LINCOLN ACADEMY, INCORPORATED

Table of Contents

Year Ended June 30, 2025

	Page
<hr/>	
FINANCIAL SECTION:	
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Balance Sheet – Governmental Fund	12
Reconciliation of the Balance Sheet of the Governmental Fund to the Statement of Net Position	13
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Fund	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Fund to the Statement of Activities	15
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	16
Notes to the Basic Financial Statements	17
OTHER REPORTS:	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	25
Independent Auditor's Report on Compliance and Report on Internal Control over Compliance Required by the <i>State Compliance Audit Guide</i>	27



Independent Auditor's Report

Board of Education
Lincoln Academy, Incorporated

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the general fund of Lincoln Academy, Incorporated (the School) as of and for the year ended June 30, 2025 and the related notes to the basic financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of Lincoln Academy, Incorporated as of June 30, 2025, the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lincoln Academy, Incorporated and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the basic financial statements, in 2025, the School adopted Government Accounting Standards Board Statement No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lincoln Academy, Incorporated's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lincoln Academy, Incorporated's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lincoln Academy, Incorporated's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis is presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other

knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the required supplementary information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2025, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Squire & Company, PC". The signature is written in a cursive, flowing style.

Orem, Utah
October 22, 2025

Management's Discussion and Analysis

This section of the financial report of Lincoln Academy, Incorporated (the School) presents management's discussion and analysis of the School's financial performance during the year ended June 30, 2025.

Financial Highlights

- The School's assets exceeded its liabilities at the close of the most recent fiscal year by \$6,981,625 (net position). Of this amount \$5,648,921 (unrestricted net position) may be used to meet the School's ongoing obligations to students, employees, and creditors.
- During the year, expenses were \$684,902 less than the \$11,350,131 generated in revenues for governmental activities.
- The School received most of its revenue from state and federal funding based on the number of students enrolled during the year. State and federal revenues totaled \$10,529,684 in 2025. Instruction expenses totaled \$6,338,797 in 2025.
- The School implemented Government Accounting Standards Board Statement No. 101, *Compensated Absences*. The School restated beginning net position due to the implementation of this new standard.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The School's basic financial statements comprise three components: a) government-wide financial statements, b) fund financial statements, and c) notes to the basic financial statements.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a consolidated broad overview of the School's finances, in a manner similar to a private-sector business or nonprofit organization.

The *statement of net position* presents information on all the assets, liabilities, with the remainder being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The School's government-wide financial statements are reported as *governmental activities*. The School's basic services are included here, such as instruction, various supporting services, food services, and interest on long-term liabilities. State and federal grants finance most of these activities.

Fund Financial Statements

A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School's accounting demonstrates compliance with finance-related legal requirements.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the School's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the School's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The School maintains one individual governmental fund (the *general fund*). The School adopts an annual appropriated budget for its *general fund*. A budgetary comparison statement is provided for the *general fund* to demonstrate compliance with this budget.

Notes to the Basic Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

LINCOLN ACADEMY, INCORPORATED

Governmental Activities - Net Position

June 30, 2025 and 2024

	2025	2024	Change 2025-2024
Current and other assets	\$ 7,815,228	\$ 6,923,729	\$ 891,499
Capital assets, net	11,698,562	11,953,775	(255,213)
Total assets	19,513,790	18,877,504	636,286
Current and other liabilities	558,936	229,169	329,767
Long-term liabilities	11,973,229	12,317,001	(343,772)
Total liabilities	12,532,165	12,546,170	(14,005)
Net position:			
Net investment in capital assets	1,221,284	1,048,710	172,574
Restricted	111,420	141,709	(30,289)
Unrestricted	5,648,921	5,140,915	508,006
Total net position	\$ 6,981,625	\$ 6,331,334	\$ 650,291

As noted earlier, net position may serve over time as a useful indicator of a school's financial position. In the School's case, assets exceeded liabilities by \$6,981,625 at the close of the most recent fiscal year.

- A portion of the School's net position (\$1,221,284) reflects the School's investment in capital assets (e.g., land, buildings and improvements, and equipment and vehicles, net of accumulated depreciation), less any related debt (bonds payable) used to acquire those assets that are still outstanding. The School uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although the School's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
- An additional portion of the School's net position (\$111,420) represents resources that are subject to external restrictions on how they may be used. The restricted balance is for food services.
- The remaining net position (\$5,648,921) is unrestricted.

The School's net position increased by \$684,902 during the current year from activities. The following discussion and analysis on governmental activities focuses on this increase.

LINCOLN ACADEMY, INCORPORATED
Governmental Activities - Changes in Net Position
Years Ended June 30, 2025 and 2024

	2025	2024	Total change 2025-2024
Revenues:			
Program revenues:			
Charges for services	\$ 375,251	\$ 377,241	\$ (1,990)
Operating grants and contributions	6,325,266	6,480,018	(154,752)
General revenues:			
Federal and state revenue not restricted to specific purposes	4,204,418	3,863,263	341,155
Earnings on investments	318,966	304,515	14,451
Other	126,230	111,903	14,327
Total revenues	11,350,131	11,136,940	213,191
Expenses:			
Instruction	6,338,797	5,773,837	564,960
Supporting services	3,238,139	2,921,504	316,635
Food services	515,792	584,206	(68,414)
Interest on long-term debt	572,501	588,777	(16,276)
Total expenses	10,665,229	9,868,324	796,905
Change in net position	684,902	1,268,616	(583,714)
Net position - beginning	6,331,334	5,062,718	1,268,616
Net effect of restatement	(34,611)	-	(34,611)
Net position - ending	\$ 6,981,625	\$ 6,331,334	\$ 650,291

The School implemented Government Accounting Standards Board Statement No. 101, *Compensated Absences*, during the year ended June 30, 2025. The School has restated beginning net position for the year ended June 30, 2025. Additional information on the restatement can be found in Note 1 to the financial statements.

- Revenues totaled \$11,350,131 for the year ended June 30, 2025. Of this amount, \$10,529,684 was from state and federal sources. Also, total expenses were \$10,665,229 during the same period. Of this amount \$6,338,797 was spent on instruction and \$3,238,139 was spent on supporting services.
- State aid is based primarily on weighted pupil units (WPU) and other appropriations. If a student is in membership a full 180 days, the state awards the School one WPU. Certain students receive a weighting greater than one. The state provides the School with additional funding intended to represent the local taxes assessed by school districts. The value of the WPU increased by 5.0% during the year ended June 30, 2025 (\$4,494 during 2025 as compared to \$4,280 in 2024).

Governmental Fund Financial Analysis

The focus of the School's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the School's financing requirements. The School's *general fund* completed the year with a fund balance of \$7,366,609, an increase of \$558,359 compared to the previous year. In addition, the following other changes in fund balances should be noted:

- Expenditures for the *general fund* totaled \$10,791,772. Instruction represents 54% of *general fund* expenditures.
- *General fund* salaries totaled \$6,079,979 while the associated employee benefits of retirement, social security, and insurance (health and accident, industrial, and unemployment) added \$1,632,349 to arrive at 71% of total *general fund* expenditures.

Governmental funds report the differences between their assets and liabilities as fund balance, which is divided into nonspendable, restricted, and unrestricted portions. *Nonspendable* includes prepaid items that are not expected to be converted to cash. *Restricted* includes net fund resources that are subject to external constraints due to state or federal laws, or externally-imposed conditions by grantors or creditors. *Committed* balances reflect the self-imposed limitation on the use of otherwise available expendable financial resources in governmental funds. *Assigned* balances in the *general fund* and other governmental funds are those that do not meet the requirements of restricted or committed but that are intended to be used for specific purposes. *Unassigned* balances in the *general fund* are all other available net fund resources. At June 30, 2025, the *general fund* balance is \$7,366,609 (\$155,451 in nonspendable, \$1,545,024 in restricted, and \$5,666,134 in unassigned fund balances).

General Fund Budgetary Highlights

During the year, the Board revised the School's budget. Budget amendments were to reflect changes in programs and related funding. The difference between the original budget and the final amended budget was a decrease of \$88,168 in total *general fund* expenditures to reflect anticipated decreases in supplies and software costs. During the year, final budgeted revenues increased by \$392,489 to reflect anticipated increases in state and federal revenues.

Even with these adjustments, actual expenditures were \$17,076 less than final budgeted amounts. Other variances normally result from expenditure-driven federal and state grants that are included in the budgets at their full amounts. Such grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met; unspent grant amounts are carried forward and included in the succeeding year's budget. Therefore, actual grant revenues and expenditures are normally less than the amounts budgeted.

Capital Asset and Debt Administration

Capital Assets

The School's investment in capital assets for its governmental activities as of June 30, 2025 amounts to \$11,698,562 (net of accumulated depreciation). This includes land, buildings and improvements, and equipment and vehicles.

Capital assets at June 30, 2025 and 2024 are outlined below:

LINCOLN ACADEMY INCORPORATED'S Capital Assets
June 30, 2025 and 2024
(net of accumulated depreciation)

	Governmental activities		Total change
	2025	2024	2025-2024
Land	\$ 1,640,051	\$ 1,640,051	\$ -
Buildings and improvements	9,339,657	9,785,903	(446,246)
Equipment and vehicles	718,854	527,821	191,033
Total capital assets	<u>\$ 11,698,562</u>	<u>\$ 11,953,775</u>	<u>\$ (255,213)</u>

Refer to Note 3 to the basic financial statements for additional information on the School's capital assets.

Debt Administration

At the end of the current year, the School had total bonded debt outstanding of \$11,910,882 (net of unamortized amounts for bond issuance premiums).

LINCOLN ACADEMY INCORPORATED'S Outstanding Debt
June 30, 2025 and 2024
(net of unamortized bond premium)

	Governmental activities		Total change
	2025	2024	2025-2024
Bonds payable	<u>\$ 11,910,882</u>	<u>\$ 12,317,001</u>	<u>\$ (406,119)</u>

Refer to Note 5 to the basic financial statements for additional information on the School's long-term debt.

Enrollment

The School anticipates student enrollment to remain relatively constant. The following enrollment information is based on the five most recent annual October 1 counts:

<u>Year Ended June 30,</u>	<u>October 1 Enrollment</u>
2025	911
2024	911
2023	915
2022	902
2021	882

Contacting the School's Management

This financial report is designed to provide citizens, taxpayers, students, and investors and creditors with a general overview of Lincoln Academy, Incorporated's finances and to demonstrate accountability for the money it receives. If you have questions about this report or need additional financial information, contact the School at 1582 West 3300 North Pleasant Grove, Utah 84062.

Basic Financial Statements

LINCOLN ACADEMY, INCORPORATED**Statement of Net Position**

June 30, 2025

	Governmental Activities
Assets:	
Cash and investments	\$ 5,846,272
Restricted cash and investments	1,433,604
Receivables:	
Local	14,476
State	331,173
Federal	34,252
Prepaid items	155,451
Capital assets:	
Land	1,640,051
Depreciable buildings and other	10,058,511
Total assets	19,513,790
Liabilities:	
Accounts payable	133,717
Payroll and benefits payable	1,833
Accrued interest	110,317
Unearned revenue:	
Local	202
State	312,867
Long-term liabilities:	
Portion due or payable within one year	482,347
Portion due or payable after one year	11,490,882
Total liabilities	12,532,165
Net position:	
Net investment in capital assets	1,221,284
Restricted	111,420
Unrestricted	5,648,921
Total net position	\$ 6,981,625

The notes to the basic financial statements are an integral part of this statement.

LINCOLN ACADEMY, INCORPORATED
Statement of Activities

Year Ended June 30, 2025

Activities and Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Governmental activities:				
Instruction	\$ 6,338,797	\$ 172,504	\$ 2,840,316	\$ (3,325,977)
Supporting services:				
Student	365,974	-	256,750	(109,224)
Instructional staff	402,225	-	391,643	(10,582)
General administration	532,876	-	669,297	136,421
School administration	749,345	-	396,113	(353,232)
Central	571,870	-	729,991	158,121
Operation and maintenance of facilities	615,849	-	793,114	177,265
Food services	515,792	202,747	248,042	(65,003)
Interest on long-term debt	572,501	-	-	(572,501)
	<u>\$ 10,665,229</u>	<u>\$ 375,251</u>	<u>\$ 6,325,266</u>	<u>(3,964,712)</u>
General revenues:				
Federal and state revenue not restricted to specific purposes				4,204,418
Earnings on investments				318,966
Other				<u>126,230</u>
Total general revenues				<u>4,649,614</u>
Change in net position				684,902
Net position - beginning, as previously stated				6,331,334
Implementation of GASB Statement No. 101, <i>Compensated Absences</i>				<u>(34,611)</u>
Net position - beginning, as restated				<u>6,296,723</u>
Net position - ending				<u>\$ 6,981,625</u>

The notes to the basic financial statements are an integral part of this statement.

LINCOLN ACADEMY, INCORPORATED**Balance Sheet – Governmental Fund**

June 30, 2025

	<u>General Fund</u>
Assets:	
Cash and investments	\$ 5,846,272
Restricted cash and investments	1,433,604
Receivables:	
Local	14,476
State	331,173
Federal	34,252
Prepaid items	<u>155,451</u>
Total assets	<u><u>\$ 7,815,228</u></u>
Liabilities:	
Accounts payable	\$ 133,717
Payroll and benefits payable	1,833
Unearned revenue:	
Local	202
State	<u>312,867</u>
Total liabilities	448,619
Fund balances:	
Nonspendable prepaid items	155,451
Restricted for:	
Debt service	1,433,604
Food services	111,420
Unassigned	<u>5,666,134</u>
Total fund balances	<u><u>7,366,609</u></u>
Total liabilities and fund balances	<u><u>\$ 7,815,228</u></u>

The notes to the basic financial statements are an integral part of this statement.

LINCOLN ACADEMY, INCORPORATED**Reconciliation of the Balance Sheet of the Governmental Fund to the
Statement of Net Position**June 30, 2025

Total fund balances for the governmental fund \$ 7,366,609

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in the governmental fund are not financial resources and therefore are not reported in the fund. Capital assets are reported, net of accumulated depreciation and amortization, in the statement of net position. 11,698,562

Long-term debt and related accounts are not due and payable in the current period and therefore are not reported in the funds; these accounts are reported in the statement of net position.

Bonds payable	\$ (11,890,000)	
Unamortized bond premium	(20,882)	
Accrued interest on bonds	<u>(110,317)</u>	(12,021,199)

Long-term employee benefit obligations are not due and payable in the current period and therefore are not reported in the funds; these accounts are reported in the statement of net position.

(62,347)

Total net position of governmental activities

\$ 6,981,625

The notes to the basic financial statements are an integral part of this statement.

LINCOLN ACADEMY, INCORPORATED
Statement of Revenues, Expenditures, and Changes in Fund Balances –
Governmental Fund
Year Ended June 30, 2025

	<u>General Fund</u>
Revenues:	
Local:	
Tuition and fees	\$ 92,615
Earnings on investments	318,966
Student activities	24,456
Food sales	202,747
Other	181,663
State	10,126,682
Federal	<u>403,002</u>
Total revenues	11,350,131
Expenditures:	
Current:	
Instruction	5,854,223
Supporting services:	
Students	365,974
Instructional staff	402,225
General administration	505,140
School administration	720,578
Central	742,823
Operation and maintenance of facilities	737,545
Food services	481,271
Debt service:	
Principal	405,000
Interest and fiscal charges	<u>576,993</u>
Total expenditures	<u>10,791,772</u>
Excess of revenues over expenditures / net change in fund balances	558,359
Fund balances - beginning	<u>6,808,250</u>
Fund balances - ending	<u><u>\$ 7,366,609</u></u>

The notes to the basic financial statements are an integral part of this statement.

LINCOLN ACADEMY, INCORPORATED**Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of the Governmental Fund to the Statement of Activities**Year Ended June 30, 2025

Net change in fund balances for the governmental fund	\$ 558,359
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The change in net position for governmental activities in the statement of activities is different because:

The governmental fund reports capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense.

Capital outlays	\$ 320,129	
Depreciation expense	<u>(575,342)</u>	(255,213)

Debt proceeds provide current financial resources to governmental funds; issuing debt increases long-term liabilities in the statement of activities. Repayment of debt is an expenditure in the governmental fund; the repayment of debt reduces long-term liabilities in the statement of net position.

Principal retirement of bonds payable	405,000	
Amortization of bond premium	1,119	
Accrued interest	<u>3,373</u>	409,492

In the statement of activities, certain employee benefit expenses are recorded as costs when incurred during the year. In the governmental fund, these obligations are recorded as expenditures when they mature or when they are paid.

	<u>(27,736)</u>
Change in net position of governmental activities	<u><u>\$ 684,902</u></u>

The notes to the basic financial statements are an integral part of this statement.

LINCOLN ACADEMY, INCORPORATED
Statement of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – General Fund
Year Ended June 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Local:				
Tuition and fees	\$ 85,600	\$ 92,615	\$ 92,615	\$ -
Earnings on investments	210,000	320,500	318,966	(1,534)
Student activities	22,100	24,456	24,456	-
Food sales	164,500	202,492	202,747	255
Other	143,400	183,066	181,663	(1,403)
State	9,955,387	10,112,497	10,126,682	14,185
Federal	365,152	403,002	403,002	-
Total revenues	10,946,139	11,338,628	11,350,131	11,503
Expenditures:				
Current:				
Instruction	5,854,027	5,858,284	5,854,223	4,061
Supporting services:				
Students	344,468	367,840	365,974	1,866
Instructional staff	370,888	404,056	402,225	1,831
General administration	524,109	506,983	505,140	1,843
School administration	779,946	722,510	720,578	1,932
Central	776,068	744,335	742,823	1,512
Operation and maintenance of facilities	762,680	740,589	737,545	3,044
Food services	503,817	482,238	481,271	967
Debt service:				
Principal	405,000	405,000	405,000	-
Interest and fiscal charges	576,013	577,013	576,993	20
Total expenditures	10,897,016	10,808,848	10,791,772	17,076
Excess of revenues over expenditures /				
Net change in fund balances	49,123	529,780	558,359	28,579
Fund balances - beginning	6,808,250	6,808,250	6,808,250	-
Fund balances - ending	<u>\$ 6,857,373</u>	<u>\$ 7,338,030</u>	<u>\$ 7,366,609</u>	<u>\$ 28,579</u>

The notes to the basic financial statements are an integral part of this statement.

LINCOLN ACADEMY, INCORPORATED

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Lincoln Academy, Incorporated (the School) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local government units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The School's more significant accounting policies are described below.

Reporting Entity

Lincoln Academy, Incorporated was incorporated in the state of Utah on July 27, 2004 as a nonprofit organization involved in public education. The School operates a public charter school in Pleasant Grove, Utah and serves students from kindergarten through grade nine.

Government-Wide and Fund Financial Statements

The *government-wide financial statements* (the statement of net position and the statement of activities) display financial activities of the School. These statements include the financial activities of the overall school.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the School's governmental activities. Direct expenses are those that are specifically associated with a function and, therefore, are clearly identifiable to a function. Depreciation expenses for capital assets that can specifically be identified with a function are included in its direct expenses. Depreciation expense for "shared" capital assets (for example, a school building is used primarily for instruction, school administration, operation and maintenance of facilities, and food services) are ratably included in the direct expenses of the appropriate functions. Interest on general long-term liabilities is considered an indirect expense and is reported in the statement of activities as a separate line. Program revenues include a) fees and charges paid by students and other recipients of goods or services offered by a given function, and b) grants and contributions that are restricted to meeting the operational or capital requirements of a function. Revenues that are not classified as program revenues are presented as general revenues.

The School reports the *general fund*, the School's primary operating fund, as a major governmental fund. The *general fund* accounts for all financial resources of the School.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The *government-wide financial statements* are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the School receives value without directly giving equal value in exchange, include grants and contributions. On an accrual basis, revenue from grants and contributions is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The School considers all revenues reported in the governmental funds to be available if the revenues are collected within thirty days after year end. Expenditures generally are recorded when the related fund liability is incurred, except for principal and interest on general long-term

LINCOLN ACADEMY, INCORPORATED

NOTES TO THE BASIC FINANCIAL STATEMENTS

debt, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. All other revenue items are considered measurable and available only when the School receives cash.

Budgetary Data

The School submits a Board-approved annual budget to the Office of the Utah State Auditor in accordance with state requirements. The Board may amend the annual budget prior to year-end. The budget has been prepared on the modified accrual basis of accounting. Revenues are budgeted by source and program. Expenditures are budgeted by function and object.

Expenditure-driven grants are included in the budgets at their full amounts. Such grants are recognized as revenue when the qualifying expenditures are incurred and all other grant requirements are met; unspent grant amounts are carried forward and included in the succeeding fiscal year's budget. Therefore, actual grant revenues and expenditures are normally less than the amounts budgeted.

Restricted Cash and Investments

Resources have been set aside in bond funds for annual debt service, debt service reserves, and building repairs. Deposits to and withdrawals from these bond funds are governed by the bond agreement. These bond funds are presented as restricted cash and investments (see Note 2).

Prepaid Items

The School made payments for goods and services that will be consumed or utilized in a future period.

Capital Assets

Capital assets, which include land, construction in progress, buildings and improvements, and equipment and vehicles, are reported in the government-wide financial statements. The School defines capital assets as assets with an initial, individual cost of more than \$5,000 for land, buildings and improvements, and equipment and vehicles. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Buildings and improvements and equipment and buses are depreciated using the straight-line method over the estimated useful lives as indicated in the chart below:

<u>Asset Class</u>	<u>Depreciable Lives (Years)</u>
Buildings and improvements	10 to 40
Equipment and vehicles	3 to 10

LINCOLN ACADEMY, INCORPORATED

NOTES TO THE BASIC FINANCIAL STATEMENTS

Compensated Absences

During the year ended June 30, 2025, the School implemented Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. The new standard requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. A liability is recognized if the leave is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or paid out upon separation. The School restated the beginning net position due to implementing this standard.

The School accrues vacation time for select full-time, salaried employees. These employees accrue between 80 and 160 hours each year, based on years of service, and the School is liable to the employees for time earned but not taken. If an employee terminates, accrued vacation time is paid up to 160 hours.

Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term liabilities are reported as liabilities in the statement of net position. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable unamortized bond premium.

In the fund financial statements, the face amount of debt issued and premiums received are reported as other financing sources.

Net Position/Fund Balances

The residual of all other elements presented in a statement of net position is *net position* on the government-wide financial statements and the residual of all other elements presented in a balance sheet on the governmental fund financial statements is *fund balance*.

Net position is divided into three components: net investment in capital assets (capital assets, net of accumulated depreciation and related debt), restricted, and unrestricted. Net position is reported as restricted when constraints are placed upon it by external parties or are imposed by constitutional provisions or enabling legislation.

The governmental fund financial statements present fund balances based on a hierarchy that shows, from highest to lowest, the level or form of constraints on fund balance resources and the extent to which the School is bound to honor them.

Net Position/Fund Balance Flow Assumption

Sometimes the School will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report in each category of net position and fund balance, a flow assumption must be made about the order in which the resources are considered to be applied.

Net Position – It is the School’s policy to consider restricted net position to have been depleted before unrestricted net position.

Fund Balance – It is the School’s policy to consider restricted fund balance to have been depleted before using any components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

LINCOLN ACADEMY, INCORPORATED
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 2 – DEPOSITS AND INVESTMENTS

A reconciliation of cash and investments at June 30, 2025, as shown on the financial statements, is as follows:

Carrying amount of deposits	\$ 2,630,661
Carrying amount of investments	<u>4,649,215</u>
Total	<u><u>\$ 7,279,876</u></u>
Cash and investments	\$ 5,846,272
Restricted cash and investments	<u>1,433,604</u>
Total	<u><u>\$ 7,279,876</u></u>

The School complies with the State Money Management Act (*Utah Code* Title 51, Chapter 7) (the Act) and related Rules of the Money Management Council (the Council) in handling depository and investing transactions. School funds are deposited in qualified depositories as defined by the Act. The Act also authorizes the School to invest in the Utah Public Treasurers' Investment Fund (PTIF), certificates of deposit, U.S. Treasury obligations, U.S. agency issues, first-tier commercial paper, banker's acceptances, repurchase agreements, corporate bonds, money market mutual funds, and obligations of governmental entities within the State of Utah.

The Act and Council rules govern the financial reporting requirements of qualified depositories in which public funds may be deposited and prescribe the conditions under which the designation of a depository shall remain in effect. The School considers the rules of the Council to be necessary and sufficient for adequate protection of uninsured bank deposits.

Deposits

The School's carrying amount of bank deposits at June 30, 2025 is \$2,831,088. The bank balance is \$2,831,311, of which \$2,301,168 is covered by federal depository insurance.

Custodial Credit Risk – Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The School does not have a formal deposit policy for custodial credit risk other than to comply with the Act, nor is it required by state law. At June 30, 2025, the uninsured amount of bank deposits was uncollateralized.

LINCOLN ACADEMY, INCORPORATED

NOTES TO THE BASIC FINANCIAL STATEMENTS

Investments

In accordance with bond requirements, the School has invested in bond investment accounts which are restricted and consisted of the following at June 30, 2025:

	Invested in PTIF	Cash	Total
Bond investment accounts:			
Repair and replacement fund	\$ 200,000	\$ -	\$ 200,000
Bond interest fund	97,690	44,151	141,841
Bond principal fund	70,869	35,000	105,869
Bond expense fund	31,868	2,613	34,481
Debt service reserve fund	951,413	-	951,413
Total	<u>\$ 1,351,840</u>	<u>\$ 81,764</u>	<u>\$ 1,433,604</u>

At June 30, 2025, the School has a total of \$4,649,215 invested with the PTIF, of which \$1,351,840 is restricted for bond requirements.

The PTIF is an external local government investment pool managed by the Utah State Treasurer. The PTIF is authorized and makes investments in accordance with the Act. The Council provides regulatory oversight for the PTIF. Participant accounts with the PTIF are not insured or otherwise guaranteed by the state. Participants in the PTIF share proportionally in the income, costs, gains, and losses from investment activities. The degree of risk of the PTIF depends upon the underlying portfolio, which consists of debt securities held by the state or in the state's name by the state's custodial banks, including investment-grade corporate bonds and notes, money market mutual funds, first-tier commercial paper, and certificates of deposit. The portfolio has a weighted average maturity of 90 days or less. The majority of the PTIF's corporate bonds and notes are variable-rate securities, which reset every three months to the prevailing market interest rates. The PTIF is not rated. The PTIF has no debt securities with more than 5% of its total investments in a single issuer. The reported value of the pool is the same as the fair value of the pool shares and is not required to be reported in the fair value hierarchy.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The School manages exposure to interest rate risk by complying with the Act, which requires that the remaining term to maturity of investments not exceed the period of availability of the funds invested. Except endowments, the Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, and fixed-rate securities from 270 days to 15 months. In addition, variable-rate securities may not have a remaining term to final maturity exceeding three years.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The School's policy for reducing its exposure to credit risk is to comply with the Act and related rules. The Act and related rules limit investments in commercial paper to a first-tier rating and investments in fixed-income and variable-rate securities to a rating of A or higher as rated by Moody's Investors Service or by Standard & Poor's.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The School's policy for managing this risk is to comply with the Act and related rules. The Act limits investments in commercial paper and or corporate obligations to 5% of the total portfolio with a single issuer.

LINCOLN ACADEMY, INCORPORATED

NOTES TO THE BASIC FINANCIAL STATEMENTS

Custodial Credit Risk – Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The School’s policy for managing this risk is to comply with the Act and related rules.

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 1,640,051	\$ -	\$ -	\$ 1,640,051
Capital assets being depreciated:				
Buildings and improvements	14,809,493	-	-	14,809,493
Equipment and vehicles	<u>1,085,182</u>	<u>320,129</u>	<u>(22,415)</u>	<u>1,382,896</u>
Total capital assets being depreciated	15,894,675	320,129	(22,415)	16,192,389
Accumulated depreciation for:				
Buildings and improvements	(5,023,590)	(446,246)	-	(5,469,836)
Equipment and vehicles	<u>(557,361)</u>	<u>(129,096)</u>	<u>22,415</u>	<u>(664,042)</u>
Total accumulated depreciation	<u>(5,580,951)</u>	<u>(575,342)</u>	<u>22,415</u>	<u>(6,133,878)</u>
Total capital assets being depreciated, net	<u>10,313,724</u>	<u>(255,213)</u>	<u>-</u>	<u>10,058,511</u>
Total capital assets, net	<u><u>\$ 11,953,775</u></u>	<u><u>\$ (255,213)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 11,698,562</u></u>

For the year ended June 30, 2025, depreciation expense was charged to functions as follows:

Governmental activities:

Instruction	\$ 494,794
Supporting services:	
School administration	28,767
Operation and maintenance of facilities	17,260
Food services	<u>34,521</u>
Total depreciation expense, governmental activities	<u><u>\$ 575,342</u></u>

NOTE 4 – RETIREMENT PLANS

Defined Contribution Plan

The School participates in a deferred compensation retirement plan – under Internal Revenue Code Section 401(k) – that covers all full-time employees. School matching contributions to the plan were \$233,309 for the year ended June 30, 2025. Plan assets are held by a third-party administrator.

LINCOLN ACADEMY, INCORPORATED
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable	\$ 12,295,000	\$ -	\$ (405,000)	\$ 11,890,000	\$ 420,000
Unamortized bond premium	22,001	-	(1,119)	20,882	-
Net bonds payable	12,317,001	-	(406,119)	11,910,882	420,000
Compensated absences liability	34,611	27,736	-	62,347	62,347
Total long-term liabilities	<u>\$ 12,351,612</u>	<u>\$ 27,736</u>	<u>\$ (406,119)</u>	<u>\$ 11,973,229</u>	<u>\$ 482,347</u>

Bonds Payable

On March 1, 2014, the School issued \$15,600,000 of revenue and refunding bonds to obtain financial resources for the construction of additional facilities and to redeem the Series 2007 bonds. The bonds were issued through Utah County (a local government) to receive tax-exempt status through the industrial bond statutes. Utah County acted as a flow-through conduit in the transaction and is not contingently liable should the School default on the payment of the bonds. The average interest rate on the bonds is 4.3 percent.

A portion of the bond proceeds was placed in a debt service reserve fund. This fund will be used for the payment of principal and interest in the event other resources are insufficient to make such payments when due. The future debt service of the bonds is summarized as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 420,000	\$ 529,813	\$ 949,813
2027	435,000	513,013	948,013
2028	455,000	495,613	950,613
2029	470,000	477,413	947,413
2030	490,000	458,613	948,613
2031 - 2035	2,785,000	1,962,200	4,747,200
2036 - 2040	3,450,000	1,292,563	4,742,563
2041 - 2045	3,385,000	411,113	3,796,113
	<u>\$ 11,890,000</u>	<u>\$ 6,140,338</u>	<u>\$ 18,030,338</u>

The bonds were issued at a premium of \$33,561. Amortization of the premium was \$1,119 for the year ended June 30, 2025. Accumulated amortization of the bond premium was \$12,679 at June 30, 2025.

The bond agreement requires the School to maintain a debt service coverage ratio of 115 percent and maintain unrestricted cash on hand equal to or greater than 5 percent of the operating expenses for the prior fiscal year, which amount shall be increased to the extent it is not sufficient to meet accrued salary obligations. This covenant remains in effect until the bonds are retired.

LINCOLN ACADEMY, INCORPORATED

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 6 – RISK MANAGEMENT

The School maintains insurance coverage for general, personal injury, errors and omissions, and malpractice liability up to \$1,000,000 per occurrence through policies administered by the Cincinnati Insurance Company. There were no settlements in excess of the insurance coverage in any of the past three years.

The Workers Compensation Fund of Utah covers all School employees for workers compensation. The State of Utah Department of Workforce Services provides unemployment insurance. There were no settlements in excess of the insurance coverage in any of the past three years.

NOTE 7 – LITIGATION AND COMPLIANCE

At certain times, claims or lawsuits are pending in which the School is involved. School counsel and insurance carriers estimate that the potential obligations resulting from such claims or litigation would not materially affect the School's financial statements.

All fund balances are positive at June 30, 2025.

The School receives significant financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the School's independent auditors and other governmental auditors. Any disallowed claims resulting from such audits could become a liability of the *general fund*. Based on prior experience, administration believes such disallowance, if any, would be insignificant.

NOTE 8 – RELATED PARTY TRANSACTIONS

The School has entered into the following transactions with related individuals:

The School paid a relative of the principal \$129,732 for instructional services during the year ended June 30, 2025. There was no amount due to this individual at June 30, 2025.

The School paid a relative of the business manager \$80,397 for instructional assistance during the year ended June 30, 2025. There was no amount due to this individual at June 30, 2025.

Other Reports



Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards*

Board of Education
Lincoln Academy, Incorporated

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of Lincoln Academy, Incorporated (the School), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated October 22, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the

financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Squire & Company, PC". The signature is written in a cursive, flowing style.

Orem, Utah
October 22, 2025



Independent Auditor's Report on Compliance
and Report on Internal Control over Compliance
Required by the *State Compliance Audit Guide*

Board of Education
Lincoln Academy, Incorporated

Report on Compliance

Opinion on Compliance

We have audited Lincoln Academy, Incorporated's (the School) compliance with the following applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2025:

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Cash Management
Internal Control Systems
Public Education Programs

In our opinion, Lincoln Academy, Incorporated complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2025.

Basis for Opinion on Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the state compliance requirements referred to above.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *State Compliance Audit Guide* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the *State Compliance Audit Guide* as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *State Compliance Audit Guide*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit, we considered the School's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance with those applicable state compliance requirements, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented, or detected and corrected, on a

timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Squire & Company, PC". The signature is written in a cursive, flowing style.

Orem, Utah
October 22, 2025



Board of Trustees
Lincoln Academy, Incorporated

We have audited the financial statements of the governmental activities and each major fund, and aggregate remaining fund information of Lincoln Academy, Incorporated (the School) as of and for the year ended June 30, 2025, and related notes to the basic financial statements, and have issued our report thereon dated October 22, 2025. 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 5, 2025, 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, 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 in accordance with accounting principles generally accepted in the United States of America.

Significant Risks Identified

We have identified the following significant risks: revenue could be recognized inappropriately or in the incorrect period and liabilities and expenses could be unrecorded or recognized in the incorrect period.

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 2025. 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 depreciation of 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 and in relation to the applicable opinion units.

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 disclosure affecting the School's financial statements relates to revenue recognition (Note 1).

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 22, 2025.

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 Trustees and management of Lincoln Academy, Incorporated and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

A handwritten signature in black ink that reads "Squire & Company, PC". The signature is written in a cursive, flowing style.

Orem, Utah
October 22, 2025

Attachments:

- Adjusted trial balance grouped by financial statement account
- Summary audit adjustments and reclassifications
- Copy of management's written representations

Client: **10008 - Lincoln Academy, Incorporated**
Engagement: **2025 Audit**
Period Ending: **6/30/2025**
Trial Balance: **FundTB**
Workpaper: **TB - Fund Financial Statement Grouping Report**
Fund Level: **All**
Index: **All**

Account	Description	Total Funds in Report 1st PP-FINAL 6/30/2024	Total Funds in Report UNADJ 6/30/2025	Total Funds in Report AJE 6/30/2025	Total Funds in Report ADJ 6/30/2025	Total Funds in Report RJE 6/30/2025	Total Funds in Report FINAL 6/30/2025
Group : [1.8100]	Current Assets						
Subgroup : [1.8110]	Cash						
0000.0000.8111.8012.00.0	Cash in Banks-Lincoln Lunch Checking	-	53,709	-	53,709	-	53,709
0000.0000.8111.8013.00.0	Cash in Banks-Lincoln Main Checking	-	(6,315)	-	(6,315)	-	(6,315)
0000.0000.8111.8014.00.0	Cash in Banks-Lincoln Parent Council	-	48,299	-	48,299	-	48,299
0000.0000.8111.8015.00.0	Cash in Banks-Lincoln Sweep Savings	-	2,453,204	-	2,453,204	-	2,453,204
8111	Cash in Banks:Lincoln Debit Checking Account	3,729	-	-	-	-	-
8113	Petty Cash:Main Account	400	-	-	-	-	-
8114	Cash in Banks:Lincoln Lunch Account	74,469	-	-	-	-	-
8115	Cash in Banks:Lincoln Main Checking	(27,594)	-	-	-	-	-
8116	Cash in Banks:Lincoln Parent Council Funds	17,195	-	-	-	-	-
8117	Petty Cash:Lunch Account	300	-	-	-	-	-
8119	Cash in Banks: Lincoln Sweep Account	2,666,171	-	-	-	-	-
Subtotal [1.8110]	Cash	2,734,670	2,548,897	-	2,548,897	-	2,548,897
Subgroup : [1.8112]	Other Cash						
8199	Restricted Cash	260,522	-	-	-	81,764	81,764
Subtotal [1.8112]	Other Cash	260,522	-	-	-	81,764	81,764
Subgroup : [1.8120]	Investments						
0000.0000.8120.8021.00.0	Investments-Bond Expense Fund	-	34,481	-	34,481	-	34,481
0000.0000.8120.8022.00.0	Investments-Bond Interest Fund	-	141,841	-	141,841	-	141,841
0000.0000.8120.8023.00.0	Investments-Bond Principal Fund	-	105,869	-	105,869	-	105,869
0000.0000.8120.8024.00.0	Investments-Debt Service Reserve Fund	-	951,413	-	951,413	-	951,413
0000.0000.8120.8025.00.0	Investments-Repair & Replacement Fund	-	200,000	-	200,000	-	200,000
8120	Investments:2014 Bond Expense Fund-208285006	10,321	-	-	-	-	-
8121	Investments:2014 Bond Interest Fund-208285002	147,954	-	-	-	-	-
8122	Investments:2014 Bond Principal Fund-208285001	102,248	-	-	-	-	-
8123	Investments:2014 Debt Service Reserve Fund-208285003	951,413	-	-	-	-	-
8124	Investments:2014 Repair & Replacement Fund-208285005	200,000	-	-	-	-	-
8198	Restricted Cash - Offset	(260,522)	-	-	-	(81,764)	(81,764)
Subtotal [1.8120]	Investments	1,151,414	1,433,604	-	1,433,604	(81,764)	1,351,840
Subgroup : [1.8121]	Other Investments						
0000.0000.8120.8026.00.0	Investments-PTIF-Public Treasurers' Invest. Fund	-	3,297,375	-	3,297,375	-	3,297,375
8125	Investments:Utah Public Treasurers' Investment Fund	2,551,984	-	-	-	-	-
Subtotal [1.8121]	Other Investments	2,551,984	3,297,375	-	3,297,375	-	3,297,375
Subgroup : [1.8131]	Local Receivables						
0000.0000.8131.8031.00.0	Local Receivables-Bond Interest	-	4,967	-	4,967	-	4,967
0000.0000.8131.8034.00.0	Local Receivables-Sales Tax Reimb.	-	2,848	-	2,848	-	2,848
0000.0000.8131.8036.00.0	Local Receivables-School Lunch	-	86	-	86	-	86
0000.0000.8131.8037.00.0	Local Receivables-Workers Comp	-	6,575	-	6,575	-	6,575
8132	Local Receivables:Bond Interest Receivable	5,978	-	-	-	-	-
8136	Local Receivables:Sales Tax Receivable	2,486	-	-	-	-	-
8139	Parent Council Merch Receivable	834	-	-	-	-	-
8140	Workers Comp Receivable	8,121	-	-	-	-	-
Subtotal [1.8131]	Local Receivables	17,419	14,476	-	14,476	-	14,476
Subgroup : [1.8133]	State Receivables						
0000.0000.8133.0000.00.0	State Receivables	-	331,173	-	331,173	-	331,173
8133	State Receivables	171,332	-	-	-	-	-
Subtotal [1.8133]	State Receivables	171,332	331,173	-	331,173	-	331,173
Subgroup : [1.8134]	Federal Receivables						
0000.0000.8134.0000.00.0	Federal Receivables	-	34,252	-	34,252	-	34,252
8134	Federal Receivables	11,781	-	-	-	-	-
Subtotal [1.8134]	Federal Receivables	11,781	34,252	-	34,252	-	34,252
Subgroup : [1.8150]	Prepaid Items						
0000.0000.8150.0000.00.0	Prepaid Expenditures	-	155,451	-	155,451	-	155,451
8150	Prepaid Expenditures	24,607	-	-	-	-	-
Subtotal [1.8150]	Prepaid Items	24,607	155,451	-	155,451	-	155,451
Total [1.8100]	Current Assets	6,923,729	7,815,228	-	7,815,228	-	7,815,228
Group : [1.8200]	Capital Assets						
Subgroup : [1.8210]	Land						
8254	Land	1,640,051	-	-	-	1,640,051	1,640,051
8256	Land Improvements	348,413	-	-	-	348,413	348,413
Subtotal [1.8210]	Land	1,988,464	-	-	-	1,988,464	1,988,464
Subgroup : [1.8220]	Buildings						
8253	Building	11,846,562	-	-	-	11,846,562	11,846,562
8255	Building Improvements	2,614,518	-	-	-	2,614,518	2,614,518
Subtotal [1.8220]	Buildings	14,461,080	-	-	-	14,461,080	14,461,080

Subgroup : [1.8250]		Equipment						
8250		Equipment	968,339	-	-	-	1,270,053	1,270,053
8251		Furniture & Fixtures	113,568	-	-	-	109,568	109,568
8252		Software	3,275	-	-	-	3,275	3,275
Subtotal [1.8250]		Equipment	1,085,182	-	-	-	1,382,896	1,382,896
Subgroup : [1.8260]		Accumulated Depreciation / Amortization						
8260		Accumulated Depreciation	(5,580,951)	-	-	-	(6,133,878)	(6,133,878)
Subtotal [1.8260]		Accumulated Depreciation / Amortization	(5,580,951)	-	-	-	(6,133,878)	(6,133,878)
Total [1.8200]		Capital Assets	11,953,775	-	-	-	11,698,562	11,698,562
Group : [2.9500]		Current Liabilities						
Subgroup : [2.9510]		Accounts Payable						
0000.0000.9510.0000.00.0		Accounts Payable	-	(133,601)	(116)	(133,717)	-	(133,717)
9510		Accounts Payable	(29,030)	-	-	-	-	-
9513		Divvy Credit Card-VISA	(65)	-	-	-	-	-
9522		Bank AF- VISA:Eads, Marie	(1,286)	-	-	-	-	-
9524		Bank AF- VISA:Falcon, Stephanie	(239)	-	-	-	-	-
9525		Bank AF- VISA:Hunt, Jake	(180)	-	-	-	-	-
9526		Bank AF- VISA:Smith, Sarah	(94)	-	-	-	-	-
Subtotal [2.9510]		Accounts Payable	(30,894)	(133,601)	(116)	(133,717)	-	(133,717)
Subgroup : [2.9530]		Accrued Expenditures						
9590		Accrued Interest	(113,690)	-	-	-	(110,317)	(110,317)
Subtotal [2.9530]		Accrued Expenditures	(113,690)	-	-	-	(110,317)	(110,317)
Subgroup : [2.9540]		Accrued Salaries and Benefits						
0000.0000.9540.9076.00.0		Accrued Salaries & Withholdings	-	(1,833)	-	(1,833)	-	(1,833)
9540		Accrued Salaries & Wages	(1,644)	-	-	-	-	-
Subtotal [2.9540]		Accrued Salaries and Benefits	(1,644)	(1,833)	-	(1,833)	-	(1,833)
Subgroup : [2.9561]		Local Unearned Revenue						
0000.0000.9561.0000.00.0		Unearned Revenue - Local	-	(202)	-	(202)	-	(202)
9561		Deferred Revenue:Local	(3,895)	-	-	-	-	-
Subtotal [2.9561]		Local Unearned Revenue	(3,895)	(202)	-	(202)	-	(202)
Subgroup : [2.9563]		State Unearned Revenue						
0000.0000.9563.0000.00.0		Unearned Revenue - State	-	(312,867)	-	(312,867)	-	(312,867)
9563		Deferred Revenue:State	(79,046)	-	-	-	-	-
Subtotal [2.9563]		State Unearned Revenue	(79,046)	(312,867)	-	(312,867)	-	(312,867)
Total [2.9500]		Current Liabilities	(229,169)	(448,503)	(116)	(448,619)	(110,317)	(558,936)
Group : [2.9600]		Long-Term Liabilities						
Subgroup : [2.9610]		Bonds Payable						
9611		Series 2014 Bonds	(12,295,000)	-	-	-	(11,890,000)	(11,890,000)
Subtotal [2.9610]		Bonds Payable	(12,295,000)	-	-	-	(11,890,000)	(11,890,000)
Subgroup : [9.9611]		Bond Premium						
8302		2014 Bond Premium	(33,561)	-	-	-	(33,561)	(33,561)
8302.1		Accumulated Amortization - 2014 Bond Premium	11,560	-	-	-	12,679	12,679
Subtotal [9.9611]		Bond Premium	(22,001)	-	-	-	(20,882)	(20,882)
Subgroup : [2.9650]		Compensated Absences						
9541.squire		Vacation Accrual	(34,611)	-	-	-	(62,347)	(62,347)
Subtotal [2.9650]		Compensated Absences	(34,611)	-	-	-	(62,347)	(62,347)
Total [2.9600]		Long-Term Liabilities	(12,351,612)	-	-	-	(11,973,229)	(11,973,229)
Group : [3.9800]		Net Assets / Fund Balance						
Subgroup : [3.9810]		Net Position - Net Investment in Capital Assets						
9810		Net Assets Invested in Capital Assets, Net of Related Debt	(1,048,710)	-	-	-	(1,221,284)	(1,221,284)
Subtotal [3.9810]		Net Position - Net Investment in Capital Assets	(1,048,710)	-	-	-	(1,221,284)	(1,221,284)
Subgroup : [3.9830]		Net Position - Unrestricted						
0000.0000.9899.0000.00.0		Unassigned Fund Balance	-	(6,541,380)	1,433,605	(5,107,775)	143,756	(4,964,019)
9998		Retained Earnings	(3,847,692)	-	-	-	-	-
Subtotal [3.9830]		Net Position - Unrestricted	(3,847,692)	(6,541,380)	1,433,605	(5,107,775)	143,756	(4,964,019)
Subgroup : [3.9860]		Nonspendable Fund Balance - Inventories and Prepaid Items						
0000.0000.9860.0000.00.0		Nonspendable - Inventories & Prepaid Expenditures	-	(155,451)	-	(155,451)	-	(155,451)
9860		Non-Spendable - Prepaids	(24,607)	-	-	-	155,451	155,451
Subtotal [3.9860]		Nonspendable Fund Balance - Inventories and Prepaid Items	(24,607)	(155,451)	-	(155,451)	155,451	-
Subgroup : [3.9870]		Restricted Fund Balance - Debt Service						
9870		Restricted - Debt Service	-	-	(1,433,604)	(1,433,604)	1,433,604	-
Subtotal [3.9870]		Restricted Fund Balance - Debt Service	-	-	(1,433,604)	(1,433,604)	1,433,604	-
Subgroup : [3.9872]		Restricted Fund Balance - Food Services						
0000.0000.9872.0000.00.0		Restricted - Food Service	-	(111,420)	-	(111,420)	-	(111,420)
9872		Restricted - Food Service	(141,709)	-	-	-	-	-
Subtotal [3.9872]		Restricted Fund Balance - Food Services	(141,709)	(111,420)	-	(111,420)	-	(111,420)
Total [3.9800]		Net Assets / Fund Balance	(5,062,718)	(6,808,251)	1	(6,808,250)	511,527	(6,296,723)

Group : [4.1000]		Local Revenue				
Subgroup : [4.1200]		Revenue from Other Local Governments				
0005.0000.1950.0000.57.0	LETTRS Local Funding-Other School Dist.	-	(5,400)	-	(5,400)	-
0005.1950	Local sources	(7,800)	-	-	-	-
3001.1950	1950 Revenue-Local Sources:Other Revenue-Local Sources:Misc. Reve	(150)	-	-	-	-
Subtotal [4.1200]	Revenue from Other Local Governments	(7,950)	(5,400)	-	(5,400)	-
Subgroup : [4.1300]		Tuition				
0005.0000.1760.1148.00.0	Library Student Fines-Lost Books charge	-	(98)	-	(98)	-
0005.0000.1760.2604.00.0	Fines - Lost Planner Fee	-	(5)	-	(5)	-
0005.0000.1760.2606.00.0	Fines - Misc Fine Fee	-	(6)	-	(6)	-
0030.0000.1747.2404.00.2	Ext-Curr Act Fees - Boys Soccer	-	(2,900)	-	(2,900)	-
0030.0000.1747.2405.00.2	Ext-Curr Act Fees - Boys Volleyball	-	(2,850)	-	(2,850)	-
0030.0000.1747.2406.00.2	Ext-Curr Act Fees - Cross Country Co-ed	-	(2,190)	-	(2,190)	-
0030.0000.1747.2409.00.2	Ext-Curr Act Fees - Girls Soccer	-	(2,610)	-	(2,610)	-
0030.0000.1747.2410.00.2	Ext-Curr Act Fees - Girls Volleyball	-	(2,465)	-	(2,465)	-
0030.0000.1748.2409.00.2	Ext-Curr Act Fee Waivers - Girls Soccer	-	508	-	508	-
0030.1747	Revenue-Local Sources:Student Fees:Extra-Curricular Activity Fees:174	(18,480)	-	-	-	-
0030.1748	Revenue-Local Sources:Student Fees:Extra-Curricular Activity Fee Waiv	1,125	-	-	-	-
0050.0000.1741.2001.00.2	General Student Fees - JH Activity	-	(12,741)	-	(12,741)	-
0050.0000.1741.2002.00.2	General Student Fees - JH Basic	-	(12,140)	-	(12,140)	-
0050.0000.1742.2001.00.2	General Student Fee Waivers - JH Activity	-	1,196	-	1,196	-
0050.0000.1742.2002.00.2	General Student Fee Waivers - JH Basic	-	2,268	-	2,268	-
0050.0000.1743.2100.00.2	Curr Act Fee - 7th Grade Foods	-	(580)	(3)	(583)	-
0050.0000.1743.2101.00.2	Curr Act Fee - 7th Grade Health	-	(570)	-	(570)	-
0050.0000.1743.2102.00.2	Curr Act Fee-7th Integrated Science	-	(693)	-	(693)	-
0050.0000.1743.2103.00.2	Curr Act Fee - 7th Grade PE	-	(1,035)	-	(1,035)	-
0050.0000.1743.2104.00.2	Curr Act Fee - 7th Grade Student Success	-	(580)	-	(580)	-
0050.0000.1743.2105.00.2	Curr Act Fee - 8th Grade Integrated Science	-	(717)	-	(717)	-
0050.0000.1743.2106.00.2	Curr Act Fee - 8th/9th PE Skills	-	(1,340)	-	(1,340)	-
0050.0000.1743.2107.00.2	Curr Act Fee - 9th Grade Health	-	(260)	-	(260)	-
0050.0000.1743.2108.00.2	Curr Act Fee - Anatomy	-	(270)	-	(270)	-
0050.0000.1743.2109.00.2	Curr Act Fee - Art Foundations	-	(920)	-	(920)	-
0050.0000.1743.2110.00.2	Curr Act Fee - ASL Class	-	(1,809)	-	(1,809)	-
0050.0000.1743.2111.00.2	Curr Act Fee - Astronomy	-	(189)	-	(189)	-
0050.0000.1743.2112.00.2	Curr Act Fee - Band 1	-	(325)	-	(325)	-
0050.0000.1743.2113.00.2	Curr Act Fee - Band 2	-	(400)	-	(400)	-
0050.0000.1743.2114.00.2	Curr Act Fee - Biology	-	(199)	-	(199)	-
0050.0000.1743.2115.00.2	Curr Act Fee-Ceramics 1	-	(2,475)	-	(2,475)	-
0050.0000.1743.2116.00.2	Curr Act Fee-Ceramics 2	-	(200)	-	(200)	-
0050.0000.1743.2117.00.2	Curr Act Fee - Chamber Choir	-	(115)	-	(115)	-
0050.0000.1743.2118.00.2	Curr Act Fee - Clothing	-	(975)	-	(975)	-
0050.0000.1743.2119.00.2	Curr Act Fee - Computer Game Design	-	(470)	-	(470)	-
0050.0000.1743.2120.00.2	Curr Act Fee - Comp Science Invest	-	(117)	-	(117)	-
0050.0000.1743.2121.00.2	Curr Act Fee - Concert Choir	-	(162)	-	(162)	-
0050.0000.1743.2122.00.2	Curr Act Fee - Digital Literacy	-	(120)	-	(120)	-
0050.0000.1743.2123.00.2	Curr Act Fee - Drama 1	-	(100)	-	(100)	-
0050.0000.1743.2124.00.2	Curr Act Fee - Drama 2	-	(76)	-	(76)	-
0050.0000.1743.2125.00.2	Curr Act Fee - Drawing	-	(670)	-	(670)	-
0050.0000.1743.2126.00.2	Curr Act Fee - Earth Systems	-	(35)	-	(35)	-
0050.0000.1743.2127.00.2	Curr Act Fee-Explorer Tech 1	-	(1,830)	-	(1,830)	-
0050.0000.1743.2129.00.2	Curr Act Fee - Film Class	-	2	-	2	-
0050.0000.1743.2130.00.2	Curr Act Fee - Fitness for Life	-	(885)	-	(885)	-
0050.0000.1743.2131.00.2	Curr Act Fee - Foods 1	-	(1,890)	-	(1,890)	-
0050.0000.1743.2132.00.2	Curr Act Fee - Foods 2	-	(540)	-	(540)	-
0050.0000.1743.2133.00.2	Curr Act Fee - Graphic Arts 1	-	(301)	-	(301)	-
0050.0000.1743.2134.00.2	Curr Act Fee - Graphic Arts 2	-	(84)	-	(84)	-
0050.0000.1743.2135.00.2	Curr Act Fee - Guitar	-	(215)	-	(215)	-
0050.0000.1743.2137.00.2	Curr Act Fee - Interior Design	-	(105)	-	(105)	-
0050.0000.1743.2138.00.2	Curr Act Fee - Japanese	-	(729)	-	(729)	-
0050.0000.1743.2139.00.2	Curr Act Fee - Jewelry Making	-	(1,470)	-	(1,470)	-
0050.0000.1743.2140.00.2	Curr Act Fee - Lifetime Activities	-	(2,902)	-	(2,902)	-
0050.0000.1743.2141.00.2	Curr Act Fee - Music Prog Uniform	-	(640)	-	(640)	-
0050.0000.1743.2142.00.2	Curr Act Fee - Orchestra 1	-	(175)	-	(175)	-
0050.0000.1743.2143.00.2	Curr Act Fee - Orchestra 2	-	(425)	-	(425)	-
0050.0000.1743.2144.00.2	Curr Act Fee - Painting	-	(1,250)	-	(1,250)	-
0050.0000.1743.2145.00.2	Curr Act Fee - Photography	-	(475)	-	(475)	-
0050.0000.1743.2146.00.2	Curr Act Fee - Physics	-	(140)	-	(140)	-
0050.0000.1743.2147.00.2	Curr Act Fee - Positive Psychology	-	(135)	-	(135)	-
0050.0000.1743.2148.00.2	Curr Act Fee - Psychology	-	(275)	-	(275)	-
0050.0000.1743.2149.00.2	Curr Act Fee - Beg Prog Languages	-	(80)	-	(80)	-
0050.0000.1743.2150.00.2	Curr Act Fee - Intern Prog Languages	-	(10)	-	(10)	-
0050.0000.1743.2151.00.2	Curr Act Fee - Robotics	-	(875)	-	(875)	-
0050.0000.1743.2152.00.2	Curr Act Fee - Sculpture	-	(762)	-	(762)	-
0050.0000.1743.2153.00.2	Curr Act Fee - Spanish	-	(2,173)	-	(2,173)	-
0050.0000.1743.2155.00.2	Curr Act Fee - Tech Theatre/Stage Design	-	(460)	-	(460)	-
0050.0000.1743.2156.00.2	Curr Act Fee - Web Development 1	-	(82)	-	(82)	-
0050.0000.1743.2159.00.2	Curr Act Fee - Zoology	-	(540)	-	(540)	-
0050.0000.1743.2161.00.2	Television Class Revenue	-	(26)	-	(26)	-
0050.0000.1744.2100.00.2	Curr Act Fee Waivers - 7th Grade Foods	-	110	(4)	106	-
0050.0000.1744.2101.00.2	Curr Act Fee Waivers - 7th Grade Health	-	55	-	55	-
0050.0000.1744.2102.00.2	Curr Act Fee Waivers-7th Integrated Science	-	69	-	69	-
0050.0000.1744.2103.00.2	Curr Act Fee Waivers - 7th Grade PE	-	105	-	105	-
0050.0000.1744.2104.00.2	Curr Act Fee Waivers - 7th Grade Student Success	-	55	-	55	-
0050.0000.1744.2105.00.2	Curr Act Fee Waivers-8th Grade Integrated Science	-	72	-	72	-
0050.0000.1744.2106.00.2	Curr Act Fee Waivers - 8th/9th PE Skills	-	155	-	155	-
0050.0000.1744.2107.00.2	Curr Act Fee Waivers - 9th Grade Health	-	35	-	35	-
0050.0000.1744.2108.00.2	Curr Act Fee Waivers - Anatomy	-	45	-	45	-

0050.0000.1744.2109.00.2	Curr Act Fee Waivers - Art Foundations	-	90	-	90	-	90
0050.0000.1744.2110.00.2	Curr Act Fee Waivers - ASL Class	-	243	-	243	-	243
0050.0000.1744.2111.00.2	Curr Act Fee Waivers - Astronomy	-	16	-	16	-	16
0050.0000.1744.2113.00.2	Curr Act Fee Waivers - Band 2	-	25	-	25	-	25
0050.0000.1744.2114.00.2	Curr Act Fee Waivers - Biology	-	23	-	23	-	23
0050.0000.1744.2115.00.2	Curr Act Fee Waivers-Ceramics 1	-	213	-	213	-	213
0050.0000.1744.2117.00.2	Curr Act Fee Waivers - Chamber Choir	-	5	-	5	-	5
0050.0000.1744.2118.00.2	Curr Act Fee Waivers - Clothing	-	150	-	150	-	150
0050.0000.1744.2119.00.2	Curr Act Fee Waivers - Computer Game Design	-	35	-	35	-	35
0050.0000.1744.2120.00.2	Curr Act Fee Waivers - Comp Science Invest	-	13	-	13	-	13
0050.0000.1744.2121.00.2	Curr Act Fee Waivers - Concert Choir	-	25	-	25	-	25
0050.0000.1744.2122.00.2	Curr Act Fee Waivers - Digital Literacy	-	15	-	15	-	15
0050.0000.1744.2123.00.2	Curr Act Fee Waivers - Drama 1	-	4	-	4	-	4
0050.0000.1744.2124.00.2	Curr Act Fee Waivers - Drama 2	-	4	-	4	-	4
0050.0000.1744.2125.00.2	Curr Act Fee Waivers - Drawing	-	80	-	80	-	80
0050.0000.1744.2127.00.2	Curr Act Fee Waivers-Explorer Tech 1	-	90	-	90	-	90
0050.0000.1744.2129.00.2	Curr Act Fee Waivers - Film Class	-	2	-	2	-	2
0050.0000.1744.2130.00.2	Curr Act Fee Waivers - Fitness for Life	-	60	-	60	-	60
0050.0000.1744.2131.00.2	Curr Act Fee Waivers - Foods 1	-	230	-	230	-	230
0050.0000.1744.2132.00.2	Curr Act Fee Waivers - Foods 2	-	60	-	60	-	60
0050.0000.1744.2133.00.2	Curr Act Fee Waivers - Graphic Arts 1	-	42	-	42	-	42
0050.0000.1744.2135.00.2	Curr Act Fee Waivers - Guitar	-	5	-	5	-	5
0050.0000.1744.2137.00.2	Curr Act Fee Waivers - Interior Design	-	10	-	10	-	10
0050.0000.1744.2138.00.2	Curr Act Fee Waivers - Japanese	-	81	-	81	-	81
0050.0000.1744.2139.00.2	Curr Act Fee Waivers - Jewelry Making	-	165	-	165	-	165
0050.0000.1744.2140.00.2	Curr Act Fee Waivers - Lifetime Activities	-	363	-	363	-	363
0050.0000.1744.2141.00.2	Curr Act Fee Waivers - Music Prog Uniform	-	42	-	42	-	42
0050.0000.1744.2144.00.2	Curr Act Fee Waivers - Painting	-	75	-	75	-	75
0050.0000.1744.2145.00.2	Curr Act Fee Waivers - Photography	-	45	-	45	-	45
0050.0000.1744.2148.00.2	Curr Act Fee Waivers - Psychology	-	18	-	18	-	18
0050.0000.1744.2149.00.2	Curr Act Fee Waivers - Beg Prog Languages	-	8	-	8	-	8
0050.0000.1744.2150.00.2	Curr Act Fee Waivers - Intern Prog Languages	-	8	-	8	-	8
0050.0000.1744.2151.00.2	Curr Act Fee Waivers - Robotics	-	100	-	100	-	100
0050.0000.1744.2152.00.2	Curr Act Fee Waivers - Sculpture	-	50	-	50	-	50
0050.0000.1744.2153.00.2	Curr Act Fee Waivers - Spanish	-	176	-	176	-	176
0050.0000.1744.2155.00.2	Curr Act Fee Waivers - Tech Theatre/Stage Design	-	60	-	60	-	60
0050.0000.1744.2156.00.2	Curr Act Fee Waivers - Web Development 1	-	10	-	10	-	10
0050.0000.1744.2159.00.2	Curr Act Fee Waivers - Zoology	-	70	-	70	-	70
0055.1741	Revenue-Local Sources:Student Fees:General Student Fees:1741-7th G	(24,913)	-	-	-	-	-
0055.1742	Revenue-Local Sources:Student Fees:General Student Fee Waivers:174	3,842	-	-	-	-	-
0055.1743	Revenue-Local Sources:Student Fees:Curricular Activity Fees:1743-7th	(30,649)	-	-	-	-	-
0055.1744	Revenue-Local Sources:Student Fees:Curricular Activity Fee Waivers:17	4,059	-	-	-	-	-
0115.0000.1710.0000.00.1	EL Play Ticket Sales	-	(1,721)	-	(1,721)	-	(1,721)
0115.0000.1710.0000.00.2	JH Play Ticket Sales	-	(3,202)	-	(3,202)	-	(3,202)
0115.0000.1745.0000.00.2	Co-Curr Act Fee-JH Musical Play	-	(4,470)	-	(4,470)	-	(4,470)
0115.0000.1746.0000.00.2	Co-Curr Act Fee Waivers-JH Musical Play	-	850	-	850	-	850
0115.0000.1747.0000.00.1	Ext-Curr Act Fees-EL Musical Play	-	(3,080)	-	(3,080)	-	(3,080)
0115.0000.1748.0000.00.1	Ext-Curr Act Fee Waivers-EL Musical Play	-	110	-	110	-	110
0115.1745	Revenue-Local Sources:Student Fees:Co-Curricular Activity Fees:1745-	(5,000)	-	-	-	-	-
0115.1746	Revenue-Local Sources:Student Fees:Co-Curricular Activity Fee Waiver	550	-	-	-	-	-
0115.1747	Revenue-Local Sources:Student Fees:Extra-Curricular Activity Fees:174	(3,410)	-	-	-	-	-
0115.1748	Revenue-Local Sources:Student Fees:Extra-Curricular Activity Fee Waiv	110	-	-	-	-	-
0250.0000.1743.2158.00.2	JH Yearbook Class Revenue	-	(600)	-	(600)	-	(600)
0265.0000.1743.2154.00.2	Student Council Class Revenue	-	(2,200)	-	(2,200)	-	(2,200)
5610.0000.1743.0000.51.2	In School Driver's Ed Class Fee - Stipends	-	(2,400)	-	(2,400)	-	(2,400)
5610.0000.1744.0000.51.2	In School Driver's Ed Class Fee Waiver - Stipends	-	300	-	300	-	300
5610.0000.1747.2401.51.2	Behind Wheel Training Fee/Stipends	-	(7,630)	-	(7,630)	-	(7,630)
5610.0000.1747.2402.51.2	After School Driver's Ed Class Fee Stipends	-	(3,725)	-	(3,725)	-	(3,725)
5610.0000.1748.2401.51.2	Behind Wheel Training Waiver/Stipends	-	700	-	700	-	700
5610.0000.1760.0000.51.2	Driver's Ed No Show Fee - Stipends	-	(35)	-	(35)	-	(35)
5610.1747	Revenue-Local Sources:Student Fees:Extra-Curricular Activity Fees:174	(15,600)	-	-	-	-	-
8070.0000.1760.2605.00.0	Lost Lunch Card Fee	-	(10)	-	(10)	-	(10)
Subtotal [4.1300]	Tuition	(88,366)	(92,608)	(7)	(92,615)	-	(92,615)
Subgroup : [4.1500]	Earnings on Investments						
0005.0000.1510.1201.00.0	Interest on Investments - Bank Interest	-	(245,275)	-	(245,275)	-	(245,275)
0005.0000.1510.1202.00.0	Interest on Investments - Bond Interest	-	(73,691)	-	(73,691)	-	(73,691)
3001.1510	Revenue-Local Sources:Earnings on Investments:Interest on Investment	(304,515)	-	-	-	-	-
Subtotal [4.1500]	Earnings on Investments	(304,515)	(318,966)	-	(318,966)	-	(318,966)
Subgroup : [4.1600]	Food Services Sales						
8070.0000.1610.0000.00.0	Food Services - Sales to Students	-	(193,586)	-	(193,586)	-	(193,586)
8070.0000.1620.0000.00.0	Food Services - Sales to Adults	-	(7,808)	-	(7,808)	-	(7,808)
8070.0000.1690.0000.00.0	Food Services - Miscellaneous-Al-a-Carte	-	(1,353)	-	(1,353)	-	(1,353)
8070.1610	1610 Revenue-Local Sources:Food Services Income:Sales to Students	(165,896)	-	-	-	-	-
8070.1620	1620 Revenue-Local Sources:Food Services Income:Sales to Adults	(11,210)	-	-	-	-	-
8070.1690	1690 Revenue-Local Sources:Food Services Income:Sales to Al-a-Carte	(5,154)	-	-	-	-	-
Subtotal [4.1600]	Food Services Sales	(182,260)	(202,747)	-	(202,747)	-	(202,747)
Subgroup : [4.1700]	District Activities Fees						
0005.0000.1760.2601.00.0	Fines - Class Change Fee	-	(120)	-	(120)	-	(120)
0030.0000.1747.2403.00.2	Ext-Curr Act Fees - Boys Basketball	-	(3,145)	-	(3,145)	-	(3,145)
0030.0000.1747.2408.00.2	Ext-Curr Act Fees - Girls Basketball	-	(2,960)	-	(2,960)	-	(2,960)
0030.0000.1748.2403.00.2	Ext-Curr Act Fee Waivers - Boys Basketball	-	555	-	555	-	555
0030.0000.1748.2404.00.2	Ext-Curr Act Fee Waivers - Boys Soccer	-	323	-	323	-	323
0030.0000.1748.2405.00.2	Ext-Curr Act Fee Waivers - Boys Volleyball	-	150	-	150	-	150
0115.1710	Revenue-Local Sources:Student Activities:Admissions:1710 EL Play Tick	(5,337)	-	-	-	-	-
0180.1743	Revenue-Local Sources:Student Fees:Curricular Activity Fees:1743-Ban	(3,761)	-	-	-	-	-

0180.1744	Revenue-Local Sources:Student Fees:Curricular Activity Fee Waivers:17	212	-	-	-	-	-
0180.1745	Revenue-Local Sources:Student Fees:Co-Curricular Activity Fees:1745-	(2,046)	-	-	-	-	-
0180.1746	Revenue-Local Sources:Student Fees:Co-Curricular Activity Fee Waiver	2,046	-	-	-	-	-
0250.1743	Revenue-Local Sources:Student Fees:Curricular Activity Fees:1743-Yea	(800)	-	-	-	-	-
0265.1743	Revenue-Local Sources:Student Fees:Curricular Activity Fees:1743-Stuc	(2,100)	-	-	-	-	-
1705.1760	Revenue-Local Sources:Student Fines:1760 Library Fine Fee	(436)	-	-	-	-	-
3001.1743	Revenue-Local Sources:Student Fees:Curricular Activity Fees:1743-PE I	(343)	-	-	-	-	-
3001.1744	Revenue-Local Sources:Student Fees:Curricular Activity Fee Waivers:17	15	-	-	-	-	-
3001.1760	Revenue-Local Sources:Student Fines:1760 Class Change Fee	(230)	-	-	-	-	-
5610.1743	Revenue-Local Sources:Student Fees:Curricular Activity Fees:1743-In S	(1,860)	-	-	-	-	-
5610.1744	Revenue-Local Sources:Student Fees:Curricular Activity Fee Waivers:17	60	-	-	-	-	-
5610.1748	Revenue-Local Sources:Student Fees:Extra-Curricular Activity Fee Waiv	160	-	-	-	-	-
5610.1760	Revenue-Local Sources:Student Fines:1760 Driver's Ed No-Show Fee	(105)	-	-	-	-	-
Subtotal [4.1700]	District Activities Fees	(14,525)	(5,197)	-	(5,197)	-	(5,197)
Subgroup : [4.1770] Fundraising Revenue							
0005.0000.1770.1148.94.0	Library Book Fair Rev-Fundraising	-	(5,418)	(1)	(5,419)	-	(5,419)
0005.0000.1770.2705.93.0	PC Bank Int. Rev-PC Events	-	(36)	-	(36)	-	(36)
0005.0000.1770.2706.93.0	PC Box Tops Rev-PC-Events	-	(336)	-	(336)	-	(336)
0005.0000.1770.2707.93.0	PC Dollar Dress Day Rev-PC Events	-	(4,476)	-	(4,476)	-	(4,476)
0005.0000.1770.2708.93.0	PC Retail Kickback Rev-PC Events	-	(465)	-	(465)	-	(465)
0005.0000.1770.2709.91.0	Fundraisers - PC Choose Kindness	-	(668)	-	(668)	-	(668)
0005.0000.1770.2712.93.0	PC Merch Rev-PC Events	-	(5,818)	-	(5,818)	-	(5,818)
0005.0000.1770.2713.92.0	PC Misc. Revenue-Fundraising Events	-	(5,369)	-	(5,369)	-	(5,369)
0005.0000.1770.2751.92.0	PC Fall Festival Sales-Fundraising Events	-	(20,957)	-	(20,957)	-	(20,957)
0005.0000.1770.2752.92.0	PC Spring Run Sales-Fundraising Events	-	(3,318)	-	(3,318)	-	(3,318)
0005.0000.1770.2753.92.0	PC Fam Din Night-Fundraising Events	-	(1,135)	-	(1,135)	-	(1,135)
0115.0000.1770.0000.00.1	EL Musical Play Rev-Fundraiser	-	(284)	-	(284)	-	(284)
0115.0000.1770.0000.00.2	JH Musical Play Rev-Fundraiser	-	(821)	-	(821)	-	(821)
0115.1770	Revenue-Local Sources:School Fundraisers:1770-EL Fndrsng/Play	(1,738)	-	-	-	-	-
0265.0000.1770.2307.00.1	Fundraisers - EL Student Council	-	(537)	-	(537)	-	(537)
0265.0000.1770.2307.00.2	Fundraisers - JH Student Council	-	(5,794)	-	(5,794)	-	(5,794)
0265.1770	Revenue-Local Sources:School Fundraisers:1770-JH Fndrsng/STUCO	(3,229)	-	-	-	-	-
1700.1771	Revenue-Local Sources:School Fundraisers:1771-PC Fundraising:1771	(40,708)	-	-	-	-	-
1705.1770	Revenue-Local Sources:School Fundraisers:1770-Fndrsng/Bk Fair-Libra	(5,936)	-	-	-	-	-
3001.1770	Revenue-Local Sources:School Fundraisers:1770-JH Fndrsng/Music Tri	(13,773)	-	-	-	-	-
Subtotal [4.1770]	Fundraising Revenue	(65,384)	(55,432)	(1)	(55,433)	-	(55,433)
Subgroup : [4.1780] Non-Waivable Charges							
0005.0000.1780.2801.00.1	Non-Waivable Charges - 6th Event-Optional	-	(792)	-	(792)	-	(792)
0005.0000.1780.2803.00.2	Non-Waivable Charges - 9th Lagoon-Optional	-	(3,905)	-	(3,905)	-	(3,905)
0005.0000.1780.2804.00.1	Non-Waivable Charges - EL Yearbook-Optional	-	(4,087)	-	(4,087)	-	(4,087)
0250.0000.1780.2805.00.2	Non-Waivable Charges -JH Yearbook-Optional	-	(10,475)	-	(10,475)	-	(10,475)
0250.1780	Revenue-Local Sources:Non-Waivable Charges:1780 JH Yearbook Chg	(10,340)	-	-	-	-	-
3001.1780	Revenue-Local Sources:Non-Waivable Charges:1780 6th Grade Event C	(16,361)	-	-	-	-	-
Subtotal [4.1780]	Non-Waivable Charges	(26,701)	(19,259)	-	(19,259)	-	(19,259)
Subgroup : [4.1900] Other Local Revenue							
0005.0000.1910.0000.00.0	Rentals-School Property	-	(66,470)	-	(66,470)	-	(66,470)
0005.0000.1990.3526.00.0	Miscellaneous - Other Misc Income	-	(5,294)	-	(5,294)	-	(5,294)
0005.0000.1990.3527.00.0	Miscellaneous - Tech Salvage Sales	-	(536)	-	(536)	-	(536)
0030.1910	1910 Revenue-Local Sources:Other Revenue-Local Sources:School Pro	(6,826)	-	-	-	-	-
0180.1760	Revenue-Local Sources:Student Fines:1760 Misc. Fine Fee	(5)	-	-	-	-	-
3001.1910	1910 Revenue-Local Sources:Other Revenue-Local Sources:School Pro	(42,310)	-	-	-	-	-
3001.1990	Revenue-Local Sources:Other Revenue-Local Sources:Miscellaneous:1	(12,333)	-	-	-	-	-
8070.0000.1990.3524.00.0	Miscellaneous - Lunch Salvage Sales	-	(182)	-	(182)	-	(182)
8070.1990	Revenue-Local Sources:Other Revenue-Local Sources:Miscellaneous:1	(70)	-	-	-	-	-
Subtotal [4.1900]	Other Local Revenue	(61,544)	(72,482)	-	(72,482)	-	(72,482)
Subgroup : [4.1920] Contributions							
0005.0000.1920.1101.00.1	Contr & Donations - 1st Grade-Boskovich	-	(550)	(7)	(557)	-	(557)
0005.0000.1920.1102.00.1	Contr & Donations - 1st Grade-Mecham	-	(500)	-	(500)	-	(500)
0005.0000.1920.1103.00.1	Contr & Donations - 1st Grade-Kemp	-	(575)	-	(575)	-	(575)
0005.0000.1920.1104.00.1	Contr & Donations - 2nd Grade-Hill	-	(604)	-	(604)	-	(604)
0005.0000.1920.1105.00.1	Contr & Donations - 2nd Grade-Hiatt	-	(604)	-	(604)	-	(604)
0005.0000.1920.1106.00.1	Contr & Donations - 2nd Grade -Palfreyman	-	(604)	-	(604)	-	(604)
0005.0000.1920.1107.00.1	Contr & Donations - 3rd Grade-Limon	-	(500)	-	(500)	-	(500)
0005.0000.1920.1108.00.1	Contr & Donations - 3rd Grade-DHaenens	-	(650)	-	(650)	-	(650)
0005.0000.1920.1109.00.1	Contr & Donations - 3rd Grade-Adams	-	(500)	-	(500)	-	(500)
0005.0000.1920.1110.00.1	Contr & Donations - 4th Grade -01	-	(550)	-	(550)	-	(550)
0005.0000.1920.1111.00.1	Contr & Donations - 4th Grade -02	-	(500)	-	(500)	-	(500)
0005.0000.1920.1112.00.1	Contr & Donations - 4th Grade -03	-	(500)	-	(500)	-	(500)
0005.0000.1920.1113.00.1	Contr & Donations - 5th Grade -01	-	(865)	-	(865)	-	(865)
0005.0000.1920.1114.00.1	Contr & Donations - 5th Grade -02	-	(811)	-	(811)	-	(811)
0005.0000.1920.1115.00.1	Contr & Donations - 5th Grade -03	-	(704)	-	(704)	-	(704)
0005.0000.1920.1116.00.1	Contr & Donations - 6th Grade -01	-	(1,000)	-	(1,000)	-	(1,000)
0005.0000.1920.1117.00.1	Contr & Donations - 6th Grade -02	-	(500)	-	(500)	-	(500)
0005.0000.1920.1118.00.1	Contr & Donations - 6th Grade -03	-	(550)	-	(550)	-	(550)
0005.0000.1920.1119.00.1	Contr & Donations - 6th Grade -04	-	(500)	-	(500)	-	(500)
0005.0000.1920.1120.00.1	Contr & Donations - Kindergarten -01	-	(500)	-	(500)	-	(500)
0005.0000.1920.1121.00.1	Contr & Donations - Kindergarten -02	-	(500)	-	(500)	-	(500)
0005.0000.1920.1122.00.1	Contr & Donations - Kindergarten -03	-	(500)	-	(500)	-	(500)
0005.0000.1920.1124.00.1	Contr & Donations - EL General	-	(2,992)	-	(2,992)	-	(2,992)
0005.0000.1920.1125.00.1	Contr & Donations - EL Positive Behavior	-	(3,100)	-	(3,100)	-	(3,100)
0005.0000.1920.1127.00.0	Contr & Donations - Sub for Santa	-	(1,766)	-	(1,766)	-	(1,766)
0005.0000.1920.1128.00.1	Contr & Donations - EL Art Specialist	-	(500)	-	(500)	-	(500)
0005.0000.1920.1129.00.1	Contr & Donations - EL Computer Specialist	-	(500)	-	(500)	-	(500)
0005.0000.1920.1130.00.1	Contr & Donations - EL Music Specialist	-	(500)	-	(500)	-	(500)

0005.0000.1920.1131.00.1	Contr & Donations - EL PE Specialist	-	(500)	-	(500)	-	(500)
0005.0000.1920.1132.00.1	Contr & Donations - EL Reading Specialist	-	(250)	-	(250)	-	(250)
0005.0000.1920.1133.00.2	Contr & Donations - JH BS-A Proetel	-	(500)	-	(500)	-	(500)
0005.0000.1920.1134.00.2	Contr & Donations - JH BS-C Oneill	-	(375)	-	(375)	-	(375)
0005.0000.1920.1135.00.2	Contr & Donations - JH BS-D Ferla	-	(475)	-	(475)	-	(475)
0005.0000.1920.1136.00.2	Contr & Donations - JH BS-D Thorson	-	(250)	-	(250)	-	(250)
0005.0000.1920.1137.00.2	Contr & Donations - JH BS-J DeOliveira	-	(600)	-	(600)	-	(600)
0005.0000.1920.1138.00.2	Contr & Donations - JH BS-K Keeslar	-	(500)	-	(500)	-	(500)
0005.0000.1920.1139.00.2	Contr & Donations - JH BS-M Corless	-	(500)	-	(500)	-	(500)
0005.0000.1920.1140.00.2	Contr & Donations - JH BS-M Van Dam	-	(500)	-	(500)	-	(500)
0005.0000.1920.1141.00.2	Contr & Donations - JH BS-M Whitworth	-	(500)	-	(500)	-	(500)
0005.0000.1920.1142.00.2	Contr & Donations - JH BS-N Petersen	-	(250)	-	(250)	-	(250)
0005.0000.1920.1143.00.2	Contr & Donations - JH BS-R Arteta	-	(500)	-	(500)	-	(500)
0005.0000.1920.1144.00.2	Contr & Donations - JH BS-S Nolan	-	(400)	-	(400)	-	(400)
0005.0000.1920.1145.00.2	Contr & Donations - JH BS-T Bingham	-	(350)	-	(350)	-	(350)
0005.0000.1920.1146.00.2	Contr & Donations - JH BS-T Eads	-	(1,000)	-	(1,000)	-	(1,000)
0005.0000.1920.1147.00.2	Contr & Donations - JH BS-V Anderson	-	(1,173)	-	(1,173)	-	(1,173)
0005.0000.1920.1148.00.0	Library Rev-Sponsor Donation	-	(504)	-	(504)	-	(504)
0005.0000.1920.1149.00.2	Contr & Donations - JH General	-	(13,877)	-	(13,877)	-	(13,877)
0005.0000.1920.1150.00.2	Contr & Donations - JH BS-K Jacot	-	(500)	-	(500)	-	(500)
0005.0000.1920.1151.00.2	Contr & Donations - JH BS-F Roberts	-	(250)	-	(250)	-	(250)
0005.0000.1920.1154.00.2	Contr & Donations - JH BS-R Richardson	-	(150)	-	(150)	-	(150)
0005.0000.1920.1163.00.2	Contr & Donations - JH BS-S Kuepper	-	(500)	-	(500)	-	(500)
0005.0000.1920.1197.00.1	Contr & Donations - Junior Achievement	-	(100)	-	(100)	-	(100)
0005.0000.1920.2750.93.0	PC Donations-PC Events	-	(940)	-	(940)	-	(940)
0030.0000.1920.2403.00.2	Revenue - Boys Basketball Donation	-	(472)	-	(472)	-	(472)
0030.1920	Revenue-Local Sources:Other Revenue-Local Sources:Contributions/Do	(2,200)	-	-	-	-	-
0265.1920	Revenue-Local Sources:Other Revenue-Local Sources:Contributions/Do	(455)	-	-	-	-	-
1700.1920	Revenue-Local Sources:Other Revenue-Local Sources:Contributions/Do	(8,270)	-	-	-	-	-
1705.1920	Revenue-Local Sources:Other Revenue-Local Sources:Contributions/Do	(500)	-	-	-	-	-
3001.1920	Revenue-Local Sources:Other Revenue-Local Sources:Contributions/Do	(30,489)	-	-	-	-	-
8070.1920	Revenue-Local Sources:Other Revenue-Local Sources:Contributions/Do	(500)	-	-	-	-	-
Subtotal [4.1920]	Contributions	(42,414)	(48,341)	(7)	(48,348)	-	(48,348)
Total [4.1000]	Local Revenue	(793,659)	(820,432)	(15)	(820,447)	-	(820,447)
Group : [4.3000]	State Revenue						
Subgroup : [4.3000]	MSP - Basic School Program						
0005.0000.3005.0000.00.0	Regular School Program K	-	(263,436)	-	(263,436)	-	(263,436)
3020.0000.3020.0000.00.0	Professional Staff	-	(300,079)	-	(300,079)	-	(300,079)
Subtotal [4.3000]	MSP - Basic School Program	-	(563,515)	-	(563,515)	-	(563,515)
Subgroup : [4.3010]	Regular Basic School Program						
0005.0000.3010.0000.00.0	Regular School Program 1-12	-	(3,536,138)	-	(3,536,138)	-	(3,536,138)
0055.3010	3010 Revenue from State Sources:Regular Basic School Program:Regul	(8,929)	-	-	-	-	-
0115.3010	3010 Revenue from State Sources:Regular Basic School Program:Regul	(2,517)	-	-	-	-	-
0180.3010	3010 Revenue from State Sources:Regular Basic School Program:Regul	(129)	-	-	-	-	-
0250.3010	3010 Revenue from State Sources:Regular Basic School Program:Regul	(143)	-	-	-	-	-
1705.3010	3010 Revenue from State Sources:Regular Basic School Program:Regul	(800)	-	-	-	-	-
3001.3005	3005 Revenue from State Sources:Regular Basic School Program:Regul	(176,173)	-	-	-	-	-
3001.3010	3010 Revenue from State Sources:Regular Basic School Program:Regul	(3,392,950)	-	-	-	-	-
3020.3020	3020 Revenue from State Sources:Regular Basic School Program:Profe:	(281,622)	-	-	-	-	-
Subtotal [4.3010]	Regular Basic School Program	(3,863,263)	(3,536,138)	-	(3,536,138)	-	(3,536,138)
Subgroup : [4.3100]	MSP - Restricted Basic School Programs						
1205.0000.3100.4105.00.0	Restricted Basic Programs - SPED Add-on	-	(571,285)	-	(571,285)	-	(571,285)
1205.3100	Revenue from State Sources:Restricted Basic School Programs:3100 Sp	(569,774)	-	-	-	-	-
1210.0000.3100.4107.00.0	Restricted Basic Programs - SPED Self-Contained	-	(32,307)	-	(32,307)	-	(32,307)
1210.3100	Revenue from State Sources:Restricted Basic School Programs:3100 Sp	(31,624)	-	-	-	-	-
1220.0000.3100.4104.00.0	Restricted Basic Pgrms-SPED ESY Extended Yr	-	(4,288)	-	(4,288)	-	(4,288)
1220.3100	Revenue from State Sources:Restricted Basic School Programs:3100 Ex	(4,111)	-	-	-	-	-
1225.0000.3100.4106.00.0	Restricted Basic Programs - SPED Impact Aid	-	(10,188)	-	(10,188)	-	(10,188)
1225.3100	Revenue from State Sources:Restricted Basic School Programs:3100 Sp	(9,283)	-	-	-	-	-
1278.0000.3100.4109.00.0	Restricted Basic Prgms-Extended Yr SPED Educators	-	(4,460)	-	(4,460)	-	(4,460)
1278.3100	Revenue from State Sources:Restricted Basic School Programs:3100 Ex	(4,510)	-	-	-	-	-
5201.0000.3100.4101.00.0	Restricted Basic Programs-Class Size Reduction K8	-	(338,229)	-	(338,229)	-	(338,229)
5201.3100	Revenue from State Sources:Restricted Basic School Programs:3100 Cl:	(321,076)	-	-	-	-	-
5344.0000.3100.4108.00.0	Restricted Basic Programs-Students At-Risk Add-On	-	(113,058)	-	(113,058)	-	(113,058)
5344.3100	Revenue from State Sources:Restricted Basic School Programs:3100 St	(104,603)	-	-	-	-	-
5901.0000.3100.4102.00.0	Restricted Basic Programs - CTE College & Career	-	(6,904)	-	(6,904)	-	(6,904)
5901.3100	Revenue from State Sources:Restricted Basic School Programs:3100 C1	(6,591)	-	-	-	-	-
5903.0000.3100.4103.00.0	Restricted Basic Programs-CTE Cmprhnsv Counseling	-	(20,000)	-	(20,000)	-	(20,000)
5903.3100	Revenue from State Sources:Restricted Basic School Programs:3100 C1	(20,000)	-	-	-	-	-
Subtotal [4.3100]	MSP - Restricted Basic School Programs	(1,071,572)	(1,100,719)	-	(1,100,719)	-	(1,100,719)
Subgroup : [4.3200]	MSP - Related to Basic School Programs						
0005.0000.3200.4201.00.0	Related to Basic Programs-CS Funding Base Program	-	(104,765)	-	(104,765)	-	(104,765)
3001.3200	Revenue from State Sources:Related to the Basic Programs:3200 Chart	(104,765)	-	-	-	-	-
5310.0000.3200.4204.00.0	Related to Basic Programs - Flexible Allocation	-	(2,264)	-	(2,264)	-	(2,264)
5310.3200	Revenue from State Sources:Related to the Basic Programs:3200 Flexib	(2,144)	-	-	-	-	-
5619.0000.3200.4202.00.0	Related to Basic Programs - CS Local Replacement	-	(3,021,787)	-	(3,021,787)	-	(3,021,787)
5619.3200	Revenue from State Sources:Related to the Basic Programs:3200 Chart	(2,846,065)	-	-	-	-	-
5651.3200	Revenue from State Sources:Related to the Basic Programs:3200 Educa	(79,645)	-	-	-	-	-
5653.3200	Revenue from State Sources:Related to the Basic Programs:3200 Public	(116,146)	-	-	-	-	-
5665.3200	Revenue from State Sources:Related to the Basic Programs:3200 Grow	(53,746)	-	-	-	-	-
Subtotal [4.3200]	MSP - Related to Basic School Programs	(3,202,511)	(3,128,816)	-	(3,128,816)	-	(3,128,816)
Subgroup : [4.3300]	MSP - Focused Populations						

5805.3300	Revenue from State Sources:Focused Populations:3300 Early Literacy P	(38,589)	-	-	-	-	-
Subtotal [4.3300]	MSP - Focused Populations	(38,589)	-	-	-	-	-
Subgroup : [4.3400]	MSP- Educator Supports						
5651.0000.3400.4203.00.0	Educator Supports - Educator Prof Time	-	(95,936)	-	(95,936)	-	(95,936)
5665.0000.3400.4205.00.0	Educator Supports-Grow Own Teacher & Counselor	-	(59,693)	-	(59,693)	-	(59,693)
5666.0000.3400.4503.00.0	Educator Supports - Grants for Prof Learning	-	(4,830)	-	(4,830)	-	(4,830)
5807.0000.3400.4402.00.0	Educator Supports - Teacher Salary Supplement Prgm	-	(31,982)	-	(31,982)	-	(31,982)
5807.3400	Revenue from State Sources:Educator Supports:3400 Teacher Salary Si	(31,931)	-	-	-	-	-
5868.0000.3400.4403.00.0	Educator Supports-Teacher Supplies & Materials	-	(16,683)	-	(16,683)	-	(16,683)
5868.3400	Revenue from State Sources:Educator Supports:3400 Teacher Supplies	(6,933)	-	-	-	-	-
5876.0000.3400.4401.00.0	Educator Supports - Educator Salary Adjustments	-	(553,788)	-	(553,788)	-	(553,788)
5876.3400	Revenue from State Sources:Educator Supports:3400 Educator Salary A	(504,349)	-	-	-	-	-
Subtotal [4.3400]	MSP- Educator Supports	(543,213)	(762,912)	-	(762,912)	-	(762,912)
Subgroup : [4.3500]	MSP - Statewide Initiatives						
5420.0000.3500.4504.00.0	Statewide Initiatives - School Land Trust Program	-	(132,871)	-	(132,871)	-	(132,871)
5420.3500	Revenue from State Sources:Statewide Initiatives:3500 School Land Tru	(130,588)	-	-	-	-	-
5655.0000.3500.4502.00.0	Statewide Initiatives-Digital Teaching & Learning	-	(45,422)	-	(45,422)	-	(45,422)
5655.3500	Revenue from State Sources:Statewide Initiatives:3500 Digital Teaching	(53,635)	-	-	-	-	-
5666.3500	Revenue from State Sources:Statewide Initiatives:3500 Grants for Profes	(4,944)	-	-	-	-	-
5670.0000.3500.4612.00.0	Statewide Initiatives-PCBL Competency-Based Grant	-	(50,000)	-	(50,000)	-	(50,000)
5677.0000.3500.4501.00.0	Statewide Initiatives - Comp Science-Public SCHs	-	(56,100)	-	(56,100)	-	(56,100)
5677.3500	Revenue from State Sources:Statewide Initiatives:3500 Computer Scienc	(56,100)	-	-	-	-	-
5678.0000.3500.4506.00.0	Statewide Initiatives-TSSA Program	-	(239,017)	-	(239,017)	-	(239,017)
5678.3500	Revenue from State Sources:Statewide Initiatives:3500 Teacher and Stu	(224,685)	-	-	-	-	-
5679.0000.3500.4505.00.0	Statewide Initiatives-Student Health & Counseling	-	(55,226)	(4,335)	(59,561)	-	(59,561)
5679.3500	Revenue from State Sources:Statewide Initiatives:3500 Student Health &	(69,824)	-	-	-	-	-
Subtotal [4.3500]	MSP - Statewide Initiatives	(539,776)	(578,636)	(4,335)	(582,971)	-	(582,971)
Subgroup : [4.3800]	Non MSP State Revenues from USBE						
5321.0000.3800.4607.00.0	Non-MSP State Rev-SFMS Financial Systems	-	(60,934)	-	(60,934)	-	(60,934)
5321.3800	Revenue from State Sources:Non-MSP State Revenues (via USBE):3800	(12,136)	-	-	-	-	-
5608.0000.3800.4614.00.0	School Mental Health	-	(4,335)	4,335	-	-	-
5610.0000.3800.0000.51.2	Driver's Ed Funding - Stipends	-	(8,175)	-	(8,175)	-	(8,175)
5610.3800	Revenue from State Sources:Non-MSP State Revenues (via USBE):3800	(10,291)	-	-	-	-	-
5618.0000.3800.4604.00.0	Non-MSP State Rev-Software Licenses for K3 Reading	-	(15,957)	-	(15,957)	-	(15,957)
5618.3800	Revenue from State Sources:Non-MSP State Revenues (via USBE):3800	(12,468)	-	-	-	-	-
5673.0000.3800.4603.00.0	Non-MSP State Rev - E-Cigarette&Nicotine Prevent	-	(4,000)	-	(4,000)	-	(4,000)
5673.3800	Revenue from State Sources:Non-MSP State Revenues (via USBE):3800	(8,000)	-	-	-	-	-
5674.0000.3800.4606.00.0	Non-MSP State Revenues - Suicide Prevention	-	(1,000)	-	(1,000)	-	(1,000)
5674.3800	Revenue from State Sources:Non-MSP State Revenues (via USBE):3800	(1,000)	-	-	-	-	-
5697.0000.3800.4602.58.0	Non-MSP State Rev-Early Lit One-Time LETRS ST Grnt	-	(12,237)	-	(12,237)	-	(12,237)
5697.3800	Revenue from State Sources:Non-MSP State Revenues (via USBE):3800	(23,229)	-	-	-	-	-
5813.0000.3800.4609.00.0	Non-MSP State Rev-Stipends for Future Educators	-	(12,000)	-	(12,000)	-	(12,000)
5814.0000.3800.4610.00.0	Non-MSP State Rev-Teacher Excellence Pilot Prog.	-	(74,837)	-	(74,837)	-	(74,837)
5846.0000.3800.0000.66.0	Non-MSP State Rev-Start-up Innovation Grant	-	(42,251)	-	(42,251)	-	(42,251)
5914.0000.3800.0000.59.0	Non-MSP State Revenues-School Safety Stipend Grant	-	(3,000)	-	(3,000)	-	(3,000)
5914.0000.3800.0000.60.0	Non-MSP State Rev-School Safety & Support Grant	-	(132,653)	-	(132,653)	-	(132,653)
5914.3800	Revenue from State Sources:Non-MSP State Revenues (via USBE):3800	(538,060)	-	-	-	-	-
8070.0000.3800.4605.00.0	Non-MSP State Rev-State Liquor Tax (Lunch Program)	-	(84,567)	-	(84,567)	-	(84,567)
8070.3800	Revenue from State Sources:Non-MSP State Revenues (via USBE):3800	(83,525)	-	-	-	-	-
Subtotal [4.3800]	Non MSP State Revenues from USBE	(688,709)	(455,946)	4,335	(451,611)	-	(451,611)
Total [4.3000]	State Revenue	(9,947,633)	(10,126,682)	-	(10,126,682)	-	(10,126,682)
Group : [4.4000]	Federal Revenue						
Subgroup : [4.4200]	COVID Related						
7225.1.4200	Revenue From Federal Sources:Unrestricted Federal-Received via State	(30,796)	-	-	-	-	-
Subtotal [4.4200]	COVID Related	(30,796)	-	-	-	-	-
Subgroup : [4.4560]	Federal Child Nutrition Program (8000)						
8075.0000.4560.4704.00.0	FED Child Nutrition Prgrms-Natl SCH Free & Reduced	-	(77,164)	-	(77,164)	-	(77,164)
8075.0000.4560.4705.00.0	FED Child Nutrition Prgrms - Natl School Lunch Paid	-	(41,057)	-	(41,057)	-	(41,057)
8075.0000.4560.4706.00.0	FED Child Nutrition Prgrms - School Breakfast Prog	-	(14,432)	-	(14,432)	-	(14,432)
8075.0000.4970.0000.00.0	Federal USDA Commodities (Lunch Program)	-	(30,822)	-	(30,822)	-	(30,822)
8075.4560	Revenue From Federal Sources:Federal Child Nutrition Programs:4560 I	(167,212)	-	-	-	-	-
8075.4970	4970 Revenue From Federal Sources:Federal USDA Commodities	(40,764)	-	-	-	-	-
8079.4560	Revenue From Federal Sources:Federal Child Nutrition Programs:4560 I	(6,774)	-	-	-	-	-
8080.4560	Revenue From Federal Sources:Federal Child Nutrition Programs:4560 I	(653)	-	-	-	-	-
Subtotal [4.4560]	Federal Child Nutrition Program (8000)	(215,403)	(163,475)	-	(163,475)	-	(163,475)
Subgroup : [4.4999]	Other Federal Revenue						
7522.0000.4522.0000.00.0	IDEA B - Preschool Disabled (Sec 619)	-	(2,842)	-	(2,842)	-	(2,842)
7522.4522	4522 Revenue From Federal Sources:IDEA B Pre-School Disabled	(2,776)	-	-	-	-	-
7524.0000.4524.0000.00.0	IDEA B - Disabled (PL 101-476)	-	(174,692)	-	(174,692)	-	(174,692)
7524.4524	4524 Revenue From Federal Sources:IDEA B Disabled (PL 101-476)	(114,969)	-	-	-	-	-
Subtotal [4.4999]	Other Federal Revenue	(117,745)	(177,534)	-	(177,534)	-	(177,534)
Subgroup : [4.4800]	Federal Programs Through USBE (7000)						
7801.0000.4800.4801.00.0	Fed ESEA Title IA	-	(51,361)	-	(51,361)	-	(51,361)
7801.4800	Revenue From Federal Sources:Federal Elementary and Secondary Edu	(23,701)	-	-	-	-	-
7860.0000.4800.4802.00.0	Fed ESEA Title IIA-Support Effective Instruction	-	(8,635)	-	(8,635)	-	(8,635)
7890.0000.4800.4803.00.0	Fed ESEA Title IVA-Student Support & Acad. Enrich.	-	(1,997)	-	(1,997)	-	(1,997)
7905.1965	Revenue From Federal Sources:Federal Elementary and Secondary Edu	(8,003)	-	-	-	-	-
Subtotal [4.4800]	Federal Programs Through USBE (7000)	(31,704)	(61,993)	-	(61,993)	-	(61,993)
Total [4.4000]	Federal Revenue	(395,648)	(403,002)	-	(403,002)	-	(403,002)

Group : [5.1000]		Instruction (Program Services - School)				
Subgroup : [5.100]		Salaries				
0030.10.195	10.195 Instruction:Salaries-Athletic Coaches	14,000	-	-	-	-
0030.1000.0195.2403.00.2	Boys Basketball Stipend	-	4,100	-	4,100	4,100
0030.1000.0195.2404.00.2	Boys Soccer Stipend	-	4,155	-	4,155	4,155
0030.1000.0195.2405.00.2	Boys Volleyball Stipend	-	3,975	-	3,975	3,975
0030.1000.0195.2406.00.2	Cross Country Co-ed Stipend	-	3,700	-	3,700	3,700
0030.1000.0195.2408.00.2	Girls Basketball Stipend	-	4,100	-	4,100	4,100
0030.1000.0195.2409.00.2	Girls Volleyball Stipend	-	3,975	-	3,975	3,975
0030.1000.0195.2410.00.2	Girls Volleyball Stipend	-	4,100	-	4,100	4,100
Subtotal [5.100]	Salaries	14,000	28,105	-	28,105	28,105
Subgroup : [5.131]		Salaries - Teachers				
0005.1000.0131.1001.00.1	Salaries - Teachers - Core Teachers - EL	-	1,019,159	22	1,019,181	1,019,181
0005.1000.0131.1001.00.2	Salaries - Teachers - Core Teachers - JH	-	926,049	-	926,049	926,049
0115.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	1,302	-	-	-	-
0115.1000.0131.1001.00.2	Salaries-Teachers JH Play Stipend	-	2,750	-	2,750	2,750
0180.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	450	-	-	-	-
0250.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	500	-	-	-	-
0250.1000.0131.1001.00.2	Salaries-JH Teacher Yearbook Stipend	-	1,000	-	1,000	1,000
0265.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	500	-	-	-	-
0265.1000.0131.1001.00.2	Salaries-JH Teacher STUCO Stipends	-	4,000	-	4,000	4,000
1205.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Special Ed Teachers	235,121	-	-	-	-
1205.1000.0131.1002.00.1	EL SPED Teacher Salary-Add-On Program	-	119,479	-	119,479	119,479
1205.1000.0131.1002.00.2	JH SPED Teacher Salary-Add-On Program	-	125,393	-	125,393	125,393
1220.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Special Ed Teachers	2,690	-	-	-	-
1220.1000.0131.1002.00.1	ESY Extended Yr-EL SPED Teachers	-	1,225	1	1,226	1,226
1220.1000.0131.1002.00.2	ESY Extended Yr-JH SPED Teachers	-	1,425	-	1,425	1,425
1278.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Special Ed Teachers	4,000	-	-	-	-
1278.1000.0131.1002.00.1	Salaries-EL Ext Yr SPED Educators Stpnds	-	2,000	-	2,000	2,000
1278.1000.0131.1002.00.2	Salaries-JH Ext Yr SPED Educators Stpnds	-	2,000	-	2,000	2,000
3001.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	1,777,449	-	-	-	-
3020.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	244,432	-	-	-	-
3020.1000.0131.1001.00.1	Salaries - Teachers - Pro Staff - EL	-	140,833	(1)	140,832	140,832
3020.1000.0131.1001.00.2	Salaries - Teachers - Pro Staff - JH	-	119,968	-	119,968	119,968
5201.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	120,000	-	-	-	-
5201.1000.0131.1001.00.1	Salaries-Class Size Reduct. 1st-2nd Grade Teachers	-	123,007	-	123,007	123,007
5344.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	92,766	-	-	-	-
5344.1000.0131.1001.00.2	Salaries - Teachers - Core Teachers - JH	-	82,403	-	82,403	82,403
5420.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	15,450	-	-	-	-
5420.1000.0131.1001.00.2	Land Trust-JH Tchrs Stipends	-	22,750	1	22,751	22,751
5420.1000.0131.1002.00.2	Land Trust-JH SPED Tchrs Stipends	-	600	-	600	600
5610.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	19,631	-	-	-	-
5610.1000.0131.1001.51.2	Salaries - Teachers Drivers Ed Classroom Stipends	-	15,156	-	15,156	15,156
5651.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	59,203	-	-	-	-
5651.1000.0131.1001.00.1	Stpnds-EL Tchrs-Edu Prof Time	-	35,403	-	35,403	35,403
5651.1000.0131.1001.00.2	Stpnds-JH Tchrs-Edu Prof Time	-	28,362	-	28,362	28,362
5651.1000.0131.1002.00.1	Stpnds-SPED EL Tchrs-Edu Prof Time	-	3,191	-	3,191	3,191
5651.1000.0131.1002.00.2	Stpnds-SPED JH Tchrs-Edu Prof Time	-	3,285	-	3,285	3,285
5655.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	7,500	-	-	-	-
5665.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	3,000	-	-	-	-
5665.1000.0131.1001.00.1	Grow Own Tchrs-EL Mentor Stipend	-	1,500	(1)	1,499	1,499
5665.1000.0131.1001.00.2	Grow Own Tchrs-JH Mentor Stipend	-	500	-	500	500
5665.1000.0131.1002.00.1	Grow Own Tchrs-EL SPED Mentor Stipend	-	500	-	500	500
5666.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	500	-	-	-	-
5670.1000.0131.1001.00.1	Instr EL Teacher Stipends Comp Based Learning	-	6,400	-	6,400	6,400
5670.1000.0131.1001.00.2	Instr JH Teacher Stipends Comp Based Learning	-	3,200	-	3,200	3,200
5673.1000.0131.1001.00.2	Salaries- JH Teachers E-Cigarette Stpnd	-	2,660	-	2,660	2,660
5677.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	20,000	-	-	-	-
5677.1000.0131.1001.13.2	Salaries-JH Teachers CS One-Time	-	12,872	-	12,872	12,872
5677.1000.0131.1001.14.2	Salaries-JH Teachers CS Ongoing	-	7,128	-	7,128	7,128
5678.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	85,767	-	-	-	-
5678.1000.0131.1001.00.1	Salaries-EL Teachers-TSSA	-	45,786	(2)	45,784	45,784
5678.1000.0131.1001.00.2	Salaries-JH Teachers-TSSA	-	41,502	-	41,502	41,502
5807.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	24,495	-	-	-	-
5807.1000.0131.1001.00.2	Salaries - Teachers - Core Teachers - JH	-	9,451	(2)	9,449	9,449
5807.1000.0131.1002.00.1	Salaries - Teachers - SPED Teachers - EL	-	9,799	-	9,799	9,799
5807.1000.0131.1002.00.2	Salaries - Teachers - SPED Teachers - JH	-	5,276	-	5,276	5,276
5814.1000.0131.1001.00.1	EL Teacher Salary - Teacher Excellence Stipends	-	35,895	-	35,895	35,895
5814.1000.0131.1001.00.2	JH Teacher Salary - Teacher Excellence Stipends	-	25,132	-	25,132	25,132
5846.1000.0131.1001.66.1	Stipends Teachers INNOV Grant EL	-	18,000	-	18,000	18,000
5846.1000.0131.1001.66.2	Stipends Teachers INOV Grant JH	-	18,000	-	18,000	18,000
5876.10.131	Instruction:Salaries:Salaries-Teachers:10.131 Core Teachers	349,759	-	-	-	-
5876.1000.0131.1001.00.1	Salaries - Teachers - Core Teachers - EL	-	191,436	(2)	191,434	191,434
5876.1000.0131.1001.00.2	Salaries - Teachers - Core Teachers - JH	-	156,959	-	156,959	156,959
5876.1000.0131.1002.00.1	Salaries - Teachers - SPED Teachers - EL	-	17,808	-	17,808	17,808
5876.1000.0131.1002.00.2	Salaries - Teachers - SPED Teachers - JH	-	17,808	-	17,808	17,808
Subtotal [5.131]	Salaries - Teachers	3,064,515	3,407,050	16	3,407,066	3,407,066
Subgroup : [5.161]		Salaries - Teacher Aides and Para-Professionals				
0005.1000.0161.1010.00.1	EL TA Salaries - Reg Basic School	-	170,402	-	170,402	170,402
0005.1000.0161.1010.00.2	JH TA Salaries - Reg Basic School	-	153,802	-	153,802	153,802
0005.1000.0161.1011.00.1	EL Specialist Salaries - Reg Basic School	-	31,333	-	31,333	31,333
0115.1000.0161.1010.00.1	Salaries-EL Musical Play Stipend	-	375	-	375	375
0115.1000.0161.1010.00.2	Salaries-JH Core TA Play Stipend	-	1,000	-	1,000	1,000
0180.10.161	Instruction:Salaries:Salaries-Tchr Aides & Para-Prof:10.161 Core Teach	150	-	-	-	-
0250.1000.0161.1010.00.1	Salaries-TA EL Yearbook Stipend	-	500	-	500	500

1205.10.161	Instruction:Salaries:Salaries-Tchr Aides & Para-Prof:10.161 Special Ed T	91,392	-	-	-	-	-
1205.1000.0161.1012.00.1	EL SPED TAs Salary-SPED Add-On	-	31,260	-	31,260	-	31,260
1205.1000.0161.1012.00.2	JH SPED TAs Salary-SPED Add-On	-	25,224	-	25,224	-	25,224
1210.10.161	Instruction:Salaries:Salaries-Tchr Aides & Para-Prof:10.161 SPED Self-C	29,348	-	-	-	-	-
1210.1000.0161.1013.00.2	Salaries-JH SPED Self-Contained TAs	-	29,980	-	29,980	-	29,980
1220.10.161	Instruction:Salaries:Salaries-Tchr Aides & Para-Prof:10.161 Special Ed T	1,000	-	-	-	-	-
1220.1000.0161.1012.00.1	ESY Extended Yr-EL SPED TAs	-	554	-	554	-	554
1220.1000.0161.1012.00.2	ESY Extended Yr-JH SPED TAs	-	554	-	554	-	554
3001.10.161	Instruction:Salaries:Salaries-Tchr Aides & Para-Prof:10.161 Core Teachr	319,983	-	-	-	-	-
5201.10.161	Instruction:Salaries:Salaries-Tchr Aides & Para-Prof:10.161 Core Teachr	172,386	-	-	-	-	-
5201.1000.0161.1010.00.1	Salaries-Class Size Reduct. Core TAs	-	185,158	-	185,158	-	185,158
5344.1000.0161.1011.00.1	EL Specialist Salary - At-Risk Add-on	-	18,133	-	18,133	-	18,133
5420.10.161	Instruction:Salaries:Salaries-Tchr Aides & Para-Prof:10.161 Core Teachr	51,277	-	-	-	-	-
5420.1000.0161.1010.00.2	Land Trust-JH TA Salary	-	17,175	-	17,175	-	17,175
5420.1000.0161.1011.00.1	Land Trust-EL Specialist Salary	-	31,979	-	31,979	-	31,979
5678.10.161	Instruction:Salaries:Salaries-Tchr Aides & Para-Prof:10.161 Core Teachr	6,550	-	-	-	-	-
5678.1000.0161.1010.00.1	Salaries-EL Core TAs-TSSA	-	6,360	-	6,360	-	6,360
5678.1000.0161.1010.00.2	Salaries-JH Core TAs-TSSA	-	2,500	-	2,500	-	2,500
5678.1000.0161.1011.00.1	Salaries-EL Specialist-TSSA	-	2,600	-	2,600	-	2,600
5805.10.161	Instruction:Salaries:Salaries-Tchr Aides & Para-Prof:10.161 Core Teachr	32,450	-	-	-	-	-
7225.1.10.161	Instruction:Salaries:Salaries-Tchr Aides & Para-Prof:10.161 Title IA Aide:	28,579	-	-	-	-	-
7524.10.161	Instruction:Salaries:Salaries-Tchr Aides & Para-Prof:10.161 Special Ed T	61,400	-	-	-	-	-
7524.1000.0161.1012.00.1	Salaries-IDEA EL SPED TAs	-	62,602	(1)	62,601	-	62,601
7524.1000.0161.1012.00.2	Salaries-IDEA JH SPED TAs	-	46,105	-	46,105	-	46,105
7801.10.161	Instruction:Salaries:Salaries-Tchr Aides & Para-Prof:10.161 Title IA Aide:	21,994	-	-	-	-	-
7801.1000.0161.1014.00.1	Salaries Title IA Aides-EL	-	47,272	-	47,272	-	47,272
7860.1000.0161.1014.00.1	Salaries Title IA Aides-EL	-	8,013	-	8,013	-	8,013
7890.1000.0161.1014.00.1	Title IVA Salaries Title IA Aides EL	-	1,854	-	1,854	-	1,854
7905.10.161	Instruction:Salaries:Salaries-Tchr Aides & Para-Prof:10.161 Title IA Aide:	7,426	-	-	-	-	-
Subtotal [5.161]	Salaries - Teacher Aides and Para-Professionals	823,935	874,735	(1)	874,734	-	874,734

Subgroup : [5.220]	Social Security						
0005.1000.0220.1001.00.1	Soc Sec Contr - Basic School - EL	-	72,919	-	72,919	-	72,919
0005.1000.0220.1001.00.2	Soc Sec Contr - Basic School - JH	-	67,082	-	67,082	-	67,082
0005.1000.0220.1010.00.1	Soc Sec Contr - Basic School - EL	-	14,421	-	14,421	-	14,421
0005.1000.0220.1010.00.2	Soc Sec Contr - Basic School - JH	-	11,839	-	11,839	-	11,839
0005.1000.0220.1011.00.1	Soc Sec Contr - Basic School - EL	-	2,442	-	2,442	-	2,442
0030.10.220	10.220 Instruction:Employee Benefits:Social Security	1,071	-	-	-	-	-
0030.1000.0220.2403.00.2	Social Security-JH Boys Basketball	-	314	-	314	-	314
0030.1000.0220.2404.00.2	Social Security-JH Boys Soccer	-	314	-	314	-	314
0030.1000.0220.2405.00.2	Social Security-JH Boys Volleyball	-	304	-	304	-	304
0030.1000.0220.2406.00.2	Social Security-JH Co-ed Cross Country	-	283	-	283	-	283
0030.1000.0220.2408.00.2	Social Security-JH Girls Basketball	-	314	-	314	-	314
0030.1000.0220.2409.00.2	Social Security-JH Girls Soccer	-	304	-	304	-	304
0030.1000.0220.2410.00.2	Social Security-JH Girls Volleyball	-	314	-	314	-	314
0115.10.220	10.220 Instruction:Employee Benefits:Social Security	99	-	-	-	-	-
0115.1000.0220.1001.00.2	Soc Sec JH Teacher Play Stipends	-	210	-	210	-	210
0115.1000.0220.1010.00.1	Soc Sec-EL Musical Play Stipend	-	29	-	29	-	29
0115.1000.0220.1010.00.2	Soc Sec JH Core TA Play Stipends	-	77	-	77	-	77
0180.10.220	10.220 Instruction:Employee Benefits:Social Security	46	-	-	-	-	-
0250.10.220	10.220 Instruction:Employee Benefits:Social Security	38	-	-	-	-	-
0250.1000.0220.1001.00.2	Soc Sec-JH Teacher Yearbook Stipend	-	77	-	77	-	77
0250.1000.0220.1010.00.1	Soc Sec-TA EL Yearbook Stipend	-	38	-	38	-	38
0265.10.220	10.220 Instruction:Employee Benefits:Social Security	38	-	-	-	-	-
0265.1000.0220.1001.00.2	Soc Sec-JH Teacher STUCO Stipends	-	306	-	306	-	306
1205.10.220	10.220 Instruction:Employee Benefits:Social Security	24,330	-	-	-	-	-
1205.1000.0220.1002.00.1	Soc Sec-EL SPED Teachers Add-On	-	8,377	-	8,377	-	8,377
1205.1000.0220.1002.00.2	Soc Sec-JH SPED Teachers Add-On	-	9,533	-	9,533	-	9,533
1205.1000.0220.1012.00.1	Soc Sec-EL SPED TAs-Add-On	-	2,391	-	2,391	-	2,391
1205.1000.0220.1012.00.2	Soc Sec-JH SPED TAs-Add-On	-	1,925	-	1,925	-	1,925
1210.10.220	10.220 Instruction:Employee Benefits:Social Security	2,244	-	-	-	-	-
1210.1000.0220.1013.00.2	Soc Sec-JH SPED Self-contained TAs	-	2,294	-	2,294	-	2,294
1220.10.220	10.220 Instruction:Employee Benefits:Social Security	282	-	-	-	-	-
1220.1000.0220.1002.00.1	ESY Extended Yr-Soc Sec-EL SPED Tchrs	-	94	-	94	-	94
1220.1000.0220.1002.00.2	ESY Extended Yr-Soc Sec-JH SPED Tchrs	-	109	-	109	-	109
1220.1000.0220.1012.00.1	ESY Extended Yr-Soc Sec-EL SPED	-	42	-	42	-	42
1220.1000.0220.1012.00.2	ESY Extended Yr-Soc Sec-JH SPED	-	42	-	42	-	42
1278.10.220	10.220 Instruction:Employee Benefits:Social Security	306	-	-	-	-	-
1278.1000.0220.1002.00.1	Soc Sec-EL Ext Yr SPED Educators	-	153	-	153	-	153
1278.1000.0220.1002.00.2	Soc Sec-JH Ext Yr SPED Educators	-	153	-	153	-	153
3001.10.220	10.220 Instruction:Employee Benefits:Social Security	152,967	-	-	-	-	-
3020.10.220	10.220 Instruction:Employee Benefits:Social Security	18,699	-	-	-	-	-
3020.1000.0220.1001.00.1	Soc Sec Contr - Professional Staff - EL	-	10,774	-	10,774	-	10,774
3020.1000.0220.1001.00.2	Social Security Contributions	-	9,178	-	9,178	-	9,178
5201.10.220	10.220 Instruction:Employee Benefits:Social Security	22,368	-	-	-	-	-
5201.1000.0220.1001.00.1	Soc Sec Contr - Class Size Reduction - EL	-	9,410	-	9,410	-	9,410
5201.1000.0220.1010.00.1	Soc Sec Contr - Class Size Reduction - EL	-	14,165	-	14,165	-	14,165
5344.10.220	10.220 Instruction:Employee Benefits:Social Security	7,097	-	-	-	-	-
5344.1000.0220.1001.00.2	Social Security Contributions	-	6,304	-	6,304	-	6,304
5344.1000.0220.1011.00.1	Soc Sec Contr - At-Risk add-on - EL	-	1,387	-	1,387	-	1,387
5420.10.220	10.220 Instruction:Employee Benefits:Social Security	5,122	-	-	-	-	-
5420.1000.0220.1001.00.2	Land Trust-Soc Sec JH Tchrs	-	1,740	-	1,740	-	1,740
5420.1000.0220.1002.00.2	Land Trust-Soc Sec JH SPED Tchrs	-	46	-	46	-	46
5420.1000.0220.1010.00.2	Soc Sec Contr - Land Trust - JH	-	1,314	-	1,314	-	1,314
5420.1000.0220.1011.00.1	Soc Sec Contr - Land Trust - EL	-	2,446	-	2,446	-	2,446
5610.10.220	10.220 Instruction:Employee Benefits:Social Security	1,501	-	-	-	-	-
5610.1000.0220.1001.51.2	Soc Sec Contr - Drivers Ed Classroom Stipends - JH	-	1,159	-	1,159	-	1,159
5651.10.220	10.220 Instruction:Employee Benefits:Social Security	4,529	-	-	-	-	-

5651.1000.0220.1001.00.1	Soc Sec- EL Tchrs-Edu Prof Time	-	2,708	-	2,708	-	2,708
5651.1000.0220.1001.00.2	Soc Sec- JH Tchrs-Edu Prof Time	-	2,170	-	2,170	-	2,170
5651.1000.0220.1002.00.1	Soc Sec-SPED EL Tchrs-Edu Prof Time	-	244	-	244	-	244
5651.1000.0220.1002.00.2	Soc Sec-SPED JH Tchrs-Edu Prof Time	-	251	-	251	-	251
5655.10.220	10.220 Instruction:Employee Benefits:Social Security	574	-	-	-	-	-
5666.10.220	10.220 Instruction:Employee Benefits:Social Security	38	-	-	-	-	-
5670.1000.0220.1001.00.1	Social Security Contributions	-	490	-	490	-	490
5670.1000.0220.1001.00.2	Soc Sec Contr - Comp Based Learning - JH	-	245	-	245	-	245
5673.1000.0220.1001.00.2	Soc Sec-JH Teachers E-Cigarette Stnd	-	204	-	204	-	204
5677.10.220	10.220 Instruction:Employee Benefits:Social Security	1,530	-	-	-	-	-
5677.1000.0220.1001.13.2	Soc Sec-JH Tchrs-CS One-Time	-	985	-	985	-	985
5677.1000.0220.1001.14.2	Soc Sec-JH Tchrs-CS On-Going	-	545	-	545	-	545
5678.10.220	10.220 Instruction:Employee Benefits:Social Security	7,062	-	-	-	-	-
5678.1000.0220.1001.00.1	Soc Sec-EL Teachers-TSSA	-	3,503	-	3,503	-	3,503
5678.1000.0220.1001.00.2	Soc Sec-JH Teachers-TSSA	-	3,175	-	3,175	-	3,175
5678.1000.0220.1010.00.1	Soc Sec-EL Core TAs-TSSA	-	487	-	487	-	487
5678.1000.0220.1010.00.2	Soc Sec-JH Core TAs-TSSA	-	191	-	191	-	191
5678.1000.0220.1011.00.1	Soc Sec-EL Specialist-TSSA	-	199	-	199	-	199
5805.10.220	10.220 Instruction:Employee Benefits:Social Security	2,482	-	-	-	-	-
5807.10.220	10.220 Instruction:Employee Benefits:Social Security	1,874	-	-	-	-	-
5807.1000.0220.1001.00.2	Soc Sec Contr - TSSP - JH	-	723	-	723	-	723
5807.1000.0220.1002.00.1	Soc Sec Contr - TSSP - EL	-	750	-	750	-	750
5807.1000.0220.1002.00.2	Soc Sec Contr - TSSP - JH	-	404	-	404	-	404
5814.1000.0220.1001.00.1	Social Security Teacher Excellence Prgm-EL	-	2,746	-	2,746	-	2,746
5814.1000.0220.1001.00.2	Social Security Teacher Excellence Prgm-JH	-	1,923	-	1,923	-	1,923
5846.1000.0220.1001.66.1	Social Security Contributions - EL	-	1,377	-	1,377	-	1,377
5846.1000.0220.1001.66.2	Social Security Contributions - JH	-	1,377	-	1,377	-	1,377
5876.10.220	10.220 Instruction:Employee Benefits:Social Security	26,757	-	-	-	-	-
5876.1000.0220.1001.00.1	Soc Sec Contr - ESA - EL	-	14,645	-	14,645	-	14,645
5876.1000.0220.1001.00.2	Soc Sec Contr - ESA - JH	-	12,007	-	12,007	-	12,007
5876.1000.0220.1002.00.1	Soc Sec Contr - ESA - EL	-	1,362	-	1,362	-	1,362
5876.1000.0220.1002.00.2	Soc Sec Contr - ESA - JH	-	1,362	-	1,362	-	1,362
7225.1.10.220	10.220 Instruction:Employee Benefits:Social Security	2,186	-	-	-	-	-
7524.10.220	10.220 Instruction:Employee Benefits:Social Security	4,507	-	-	-	-	-
7524.1000.0220.1012.00.1	Soc Sec IDEA EL SPED TA's	-	4,735	-	4,735	-	4,735
7524.1000.0220.1012.00.2	Soc Sec IDEA JH SPED TA's	-	3,581	-	3,581	-	3,581
7801.10.220	10.220 Instruction:Employee Benefits:Social Security	1,683	-	-	-	-	-
7801.1000.0220.1014.00.1	Soc. Sec. Title IA Aides-EL	-	3,616	-	3,616	-	3,616
7860.1000.0220.1014.00.1	Soc. Sec. Title IA Aides-EL	-	613	-	613	-	613
7890.1000.0220.1014.00.1	Soc Sec Contr - EL	-	142	-	142	-	142
7905.10.220	10.220 Instruction:Employee Benefits:Social Security	568	-	-	-	-	-
Subtotal [5.220]	Social Security	289,998	321,383	-	321,383	-	321,383
Subgroup : [5.230] Local Retirement							
0005.1000.0230.1001.00.1	Local Retirement - Basic School - EL	-	44,721	-	44,721	-	44,721
0005.1000.0230.1001.00.2	Local Retirement - Basic School - JH	-	45,825	-	45,825	-	45,825
0005.1000.0230.1010.00.1	Local Retirement - Basic School - EL	-	560	-	560	-	560
0030.10.230	10.230 Instruction:Employee Benefits:Local Retirement	505	-	-	-	-	-
0030.1000.0230.2403.00.2	Local Retirement-JH Boys Basketball	-	205	-	205	-	205
0030.1000.0230.2404.00.2	Local Retirement-JH Boys Soccer	-	65	-	65	-	65
0030.1000.0230.2405.00.2	Local Retirement-JH Boys Volleyball	-	199	-	199	-	199
0030.1000.0230.2406.00.2	Local Retirement-JH Co-ed Cross Country	-	100	-	100	-	100
0030.1000.0230.2408.00.2	Local Retirement-JH Girls Basketball	-	205	-	205	-	205
0030.1000.0230.2409.00.2	Local Retirement-JH Girls Soccer	-	14	-	14	-	14
0030.1000.0230.2410.00.2	Local Retirement-JH Girls Volleyball	-	205	-	205	-	205
0180.10.230	10.230 Instruction:Employee Benefits:Local Retirement	22	-	-	-	-	-
0250.10.230	10.230 Instruction:Employee Benefits:Local Retirement	25	-	-	-	-	-
0250.1000.0230.1001.00.2	401K Retirement-JH Teacher Yearbook Stipend	-	50	-	50	-	50
0265.10.230	10.230 Instruction:Employee Benefits:Local Retirement	25	-	-	-	-	-
0265.1000.0230.1001.00.2	401K Retirement-JH Teacher STUCO Stipends	-	200	-	200	-	200
1205.10.230	10.230 Instruction:Employee Benefits:Local Retirement	10,054	-	-	-	-	-
1205.1000.0230.1002.00.1	Local Retirement - SPED add-on - EL	-	3,831	-	3,831	-	3,831
1205.1000.0230.1002.00.2	Local Retirement - SPED add-on - JH	-	5,893	-	5,893	-	5,893
1205.1000.0230.1012.00.2	Local Retirement - SPED add-on - JH	-	1,570	-	1,570	-	1,570
1220.10.230	10.230 Instruction:Employee Benefits:Local Retirement	135	-	-	-	-	-
1220.1000.0230.1002.00.1	ESY Extended Yr-Retirement-EL SPED Tchrs	-	61	-	61	-	61
1220.1000.0230.1002.00.2	ESY Extended Yr-Retirement-JH SPED Tchrs	-	71	-	71	-	71
1278.10.230	10.230 Instruction:Employee Benefits:Local Retirement	200	-	-	-	-	-
1278.1000.0230.1002.00.1	401K Retirement-EL Ext Yr SPED Educators	-	50	-	50	-	50
1278.1000.0230.1002.00.2	401K Retirement-JH Ext Yr SPED Educators	-	100	-	100	-	100
3001.10.230	10.230 Instruction:Employee Benefits:Local Retirement	92,187	-	-	-	-	-
3020.10.230	10.230 Instruction:Employee Benefits:Local Retirement	12,222	-	-	-	-	-
3020.1000.0230.1001.00.1	Local Retirement - Professional Staff - EL	-	7,042	-	7,042	-	7,042
3020.1000.0230.1001.00.2	Local Retirement - Professional Staff - JH	-	5,998	-	5,998	-	5,998
5201.10.230	10.230 Instruction:Employee Benefits:Local Retirement	6,000	-	-	-	-	-
5201.1000.0230.1001.00.1	Local Retirement - Class Size Reduction - EL	-	6,150	-	6,150	-	6,150
5344.10.230	10.230 Instruction:Employee Benefits:Local Retirement	4,638	-	-	-	-	-
5344.1000.0230.1001.00.2	Local Retirement - At-Risk add-on - JH	-	4,120	-	4,120	-	4,120
5420.10.230	10.230 Instruction:Employee Benefits:Local Retirement	1,641	-	-	-	-	-
5420.1000.0230.1001.00.2	Local Retirement-Land Trust JH Tchrs	-	928	-	928	-	928
5420.1000.0230.1002.00.2	Local Retirement-Land Trust JH SPED Tchrs	-	30	-	30	-	30
5610.10.230	10.230 Instruction:Employee Benefits:Local Retirement	982	-	-	-	-	-
5610.1000.0230.1001.51.2	Local Retirement - Drivers Ed Classroom Stipends	-	758	-	758	-	758
5651.10.230	10.230 Instruction:Employee Benefits:Local Retirement	2,883	-	-	-	-	-
5651.1000.0230.1001.00.1	401K Retirement-EL Tchrs-Edu Prof Time	-	1,524	-	1,524	-	1,524
5651.1000.0230.1001.00.2	401K Retirement-JH Tchrs-Edu Prof Time	-	1,392	-	1,392	-	1,392
5651.1000.0230.1002.00.1	401K Retirement-SPED EL Tchrs-Edu Prof Time	-	59	-	59	-	59
5651.1000.0230.1002.00.2	401K Retirement-SPED JH Tchrs-Edu Prof Time	-	164	-	164	-	164

5655.10.230	10.230 Instruction:Employee Benefits:Local Retirement	375	-	-	-	-	-
5670.1000.0230.1001.00.1	Local Retirement - Comp Based Learning - EL	-	320	-	320	-	320
5670.1000.0230.1001.00.2	Local Retirement - Comp Based Learning - JH	-	160	-	160	-	160
5673.1000.0230.1001.00.2	401K Retirement-JH Teachers E-Cigarette Stpnd	-	133	-	133	-	133
5677.10.230	10.230 Instruction:Employee Benefits:Local Retirement	1,000	-	-	-	-	-
5677.1000.0230.1001.13.2	Local Retirement-JH Tchrs-CS One-Time	-	644	-	644	-	644
5677.1000.0230.1001.14.2	Local Retirement-JH Tchrs-CS On-Going	-	356	-	356	-	356
5678.10.230	10.230 Instruction:Employee Benefits:Local Retirement	4,288	-	-	-	-	-
5678.1000.0230.1001.00.1	401K Contr-EL Teachers-TSSA	-	2,289	-	2,289	-	2,289
5678.1000.0230.1001.00.2	401K Contr-JH Teachers-TSSA	-	2,075	-	2,075	-	2,075
5807.10.230	10.230 Instruction:Employee Benefits:Local Retirement	905	-	-	-	-	-
5807.1000.0230.1001.00.2	Local Retirement - TSSP - JH	-	473	-	473	-	473
5807.1000.0230.1002.00.1	Local Retirement - TSSP - SPED EL	-	376	-	376	-	376
5807.1000.0230.1002.00.2	Local Retirement - TSSP - JH	-	264	-	264	-	264
5814.1000.0230.1001.00.1	Local Retirement-Teachers Excellence Prgm-EL	-	1,545	-	1,545	-	1,545
5814.1000.0230.1001.00.2	Local Retirement-Teacher Excellence Prgm-JH	-	1,249	-	1,249	-	1,249
5846.1000.0230.1001.66.1	Local Retirement - EL	-	900	-	900	-	900
5846.1000.0230.1001.66.2	Local Retirement - JH	-	600	-	600	-	600
5876.10.230	10.230 Instruction:Employee Benefits:Local Retirement	16,678	-	-	-	-	-
5876.1000.0230.1001.00.1	Local Retirement-Core Tchrs-Edu Sal Adj EL	-	8,014	-	8,014	-	8,014
5876.1000.0230.1001.00.2	Local Retirement-Core Tchrs-Edu Sal Adj JH	-	7,050	-	7,050	-	7,050
5876.1000.0230.1002.00.1	Local Retirement-SPED Tchrs-Edu Sal Adj EL	-	668	-	668	-	668
5876.1000.0230.1002.00.2	Local Retirement-SPED Tchrs-Edu Sal Adj JH	-	890	-	890	-	890
Subtotal [5.230]	Local Retirement	154,765	160,096	-	160,096	-	160,096
Subgroup : [5.240] Insurance							
0005.1000.0240.1001.00.1	EL Teacher Group Ins - Basic School	-	238,058	-	238,058	-	238,058
0005.1000.0240.1001.00.2	JH Teacher Group Ins - Basic School	-	191,170	-	191,170	-	191,170
0005.1000.0240.1010.00.1	EL TA Group Ins - Basic School	-	3,552	-	3,552	-	3,552
0005.1000.0240.1010.00.2	JH TA Group Ins - Basic School	-	1,174	-	1,174	-	1,174
0005.1000.0240.1011.00.1	Group Insurance - EL Specialists	-	503	-	503	-	503
0005.1000.0240.1014.00.1	Group Insurance-Xtra 50 Title IA Aides	-	527	-	527	-	527
1205.10.240	10.240 Instruction:Employee Benefits:Group Insurance	56,262	-	-	-	-	-
1205.1000.0240.1002.00.1	Group Insurance EL SPED Teachers	-	51,815	-	51,815	-	51,815
1205.1000.0240.1002.00.2	Group Insurance JH SPED Teachers	-	14,325	-	14,325	-	14,325
1205.1000.0240.1012.00.1	Group Insurance EL SPED TA's	-	325	-	325	-	325
1205.1000.0240.1012.00.2	Group Insurance JH SPED TA's	-	1,420	-	1,420	-	1,420
3001.10.240	10.240 Instruction:Employee Benefits:Group Insurance	402,835	-	-	-	-	-
5344.1000.0240.1011.00.1	EL Specialist Group Ins - At-risk Add-on	-	600	-	600	-	600
5420.10.240	10.240 Instruction:Employee Benefits:Group Insurance	472	-	-	-	-	-
5420.1000.0240.1011.00.1	EL Specialist Group Ins - Land Trust	-	329	-	329	-	329
5805.10.240	10.240 Instruction:Employee Benefits:Group Insurance	600	-	-	-	-	-
5807.10.240	10.240 Instruction:Employee Benefits:Group Insurance	4,630	-	-	-	-	-
5807.1000.0240.1001.00.2	Group Insurance - TSSP - JH	-	1,821	-	1,821	-	1,821
5807.1000.0240.1002.00.1	Group Insurance - TSSP - SPED EL	-	1,983	-	1,983	-	1,983
5807.1000.0240.1002.00.2	Group Insurance - TSSP - SPED JH	-	637	-	637	-	637
5876.10.240	10.240 Instruction:Employee Benefits:Group Insurance	55,396	-	-	-	-	-
5876.1000.0240.1001.00.1	ED Sal Adj Grp Ins - EL Core Teachers	-	33,239	-	33,239	-	33,239
5876.1000.0240.1001.00.2	ED Sal Adj Grp Ins - JH Core Teachers	-	27,267	-	27,267	-	27,267
5876.1000.0240.1002.00.1	ED Sal Adj Grp Ins - EL SPED Teachers	-	2,606	-	2,606	-	2,606
5876.1000.0240.1002.00.2	ED Sal Adj Grp Ins - JH SPED Teachers	-	1,303	-	1,303	-	1,303
Subtotal [5.240]	Insurance	520,195	572,654	-	572,654	-	572,654
Subgroup : [5.299] Other Employee Benefits							
0005.1000.0270.1001.00.1	Workers Comp - Basic School - EL	-	1,109	-	1,109	-	1,109
0005.1000.0270.1001.00.2	Workers Comp - Basic School - JH	-	1,033	-	1,033	-	1,033
0005.1000.0270.1010.00.1	Workers Comp - Basic School - EL	-	186	-	186	-	186
0005.1000.0270.1010.00.2	Workers Comp - Basic School - JH	-	170	-	170	-	170
0005.1000.0270.1011.00.1	Workers Comp - Basic School - EL	-	34	-	34	-	34
0030.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	15	-	-	-	-	-
0030.1000.0270.2403.00.2	Workers Comp-JH Boys Basketball	-	5	-	5	-	5
0030.1000.0270.2404.00.2	Workers Comp-JH Boys Soccer	-	5	-	5	-	5
0030.1000.0270.2405.00.2	Workers Comp-JH Boys Volleyball	-	4	-	4	-	4
0030.1000.0270.2406.00.2	Workers Comp-JH Co-ed Cross Country	-	4	-	4	-	4
0030.1000.0270.2408.00.2	Workers Comp-JH Girls Basketball	-	5	-	5	-	5
0030.1000.0270.2409.00.2	Workers Comp-JH Girls Soccer	-	4	-	4	-	4
0030.1000.0270.2410.00.2	Workers Comp-JH Girls Volleyball	-	5	-	5	-	5
0115.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	1	-	-	-	-	-
0115.1000.0270.1001.00.2	Workers Comp JH Teacher Play Stipends	-	3	-	3	-	3
0115.1000.0270.1010.00.2	Workers Comp JH Core TA Play Stipends	-	1	-	1	-	1
0180.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	1	-	-	-	-	-
0250.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	1	-	-	-	-	-
0250.1000.0270.1001.00.2	Workers Comp-JH Tchr Yearbook Stpnd	-	1	-	1	-	1
0265.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	1	-	-	-	-	-
0265.1000.0270.1001.00.2	Worker Comp-JH Teacher STUCO Stipends	-	4	-	4	-	4
1205.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	345	-	-	-	-	-
1205.1000.0270.1002.00.1	Workers Comp - SPED add-on - EL	-	129	-	129	-	129
1205.1000.0270.1002.00.2	Workers Comp - SPED add-on - JH	-	138	-	138	-	138
1205.1000.0270.1012.00.1	Workers Comp SPED TA's EL	-	34	-	34	-	34
1205.1000.0270.1012.00.2	Workers Comp SPED TA's JH	-	28	-	28	-	28
1210.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	32	-	-	-	-	-
1210.1000.0270.1013.00.2	Workers Comp-JH SPED Self-contained TAs	-	33	-	33	-	33
1220.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	4	-	-	-	-	-
1220.1000.0270.1002.00.1	ESY Extended Yr-Workers Comp-EL SPED Tchrs	-	1	-	1	-	1
1220.1000.0270.1002.00.2	ESY Extended Yr-Workers Comp-JH SPED Tchrs	-	2	-	2	-	2
1220.1000.0270.1012.00.1	ESY Extended Yr-Workers Comp-EL	-	1	-	1	-	1
1220.1000.0270.1012.00.2	ESY Extended Yr-Workers Comp-JH	-	1	-	1	-	1
1278.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	4	-	-	-	-	-

1278.1000.0270.1002.00.1	Workers Comp-EL Ext Yr SPED Educators	-	2	-	2	-	2
1278.1000.0270.1002.00.2	Workers Comp-JH Ext Yr SPED Educators	-	2	-	2	-	2
3001.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	2,267	-	-	-	-	-
3020.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	269	-	-	-	-	-
3020.1000.0270.1001.00.1	Workers Comp - Professional Staff - EL	-	155	-	155	-	155
3020.1000.0270.1001.00.2	Workers Comp - Professional Staff - JH	-	132	-	132	-	132
5201.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	322	-	-	-	-	-
5201.1000.0270.1001.00.1	Workers Comp - Class Size Reduction - EL	-	135	-	135	-	135
5201.1000.0270.1010.00.1	Workers Comp - Class Size Reduction - EL	-	204	-	204	-	204
5344.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	102	-	-	-	-	-
5344.1000.0270.1001.00.2	Workers Comp - At-Risk add-on - JH	-	91	-	91	-	91
5344.1000.0270.1011.00.1	Workers Comp - At-Risk add-on - EL	-	20	-	20	-	20
5420.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	73	-	-	-	-	-
5420.1000.0270.1001.00.2	Workers Comp - Land Trust - JH	-	25	-	25	-	25
5420.1000.0270.1002.00.2	Workers Comp-SPED Land Trust JH	-	1	-	1	-	1
5420.1000.0270.1010.00.2	Workers Comp - Land Trust - JH	-	19	-	19	-	19
5420.1000.0270.1011.00.1	Workers Comp - Land Trust - EL	-	35	-	35	-	35
5610.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	21	-	-	-	-	-
5610.1000.0270.1001.51.2	Workers Comp - Drivers Ed Classroom Stipends - JH	-	17	-	17	-	17
5651.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	65	-	-	-	-	-
5651.1000.0270.1001.00.1	Workers Comp-EL Tchrs-Edu Prof Time	-	39	-	39	-	39
5651.1000.0270.1001.00.2	Workers Comp-JH Tchrs-Edu Prof Time	-	31	-	31	-	31
5651.1000.0270.1002.00.1	Workers Comp-EL SPED Edu Prof Time	-	3	-	3	-	3
5651.1000.0270.1002.00.2	Workers Comp-JH SPED Edu Prof Time	-	4	-	4	-	4
5655.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	8	-	-	-	-	-
5666.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	1	-	-	-	-	-
5670.1000.0270.1001.00.1	Workers Comp - Comp Based Learning - EL	-	7	-	7	-	7
5670.1000.0270.1001.00.2	Workers Comp - Comp Based Learning - JH	-	4	-	4	-	4
5673.1000.0270.1001.00.2	Workers Comp-JH Teachers E-Cigarette Stpnd	-	3	-	3	-	3
5677.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	22	-	-	-	-	-
5677.1000.0270.1001.13.2	Workers Comp-JH Tchrs-CS One-Time	-	14	-	14	-	14
5677.1000.0270.1001.14.2	Workers Comp-JH Tchrs-CS On-Going	-	8	-	8	-	8
5678.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	102	-	-	-	-	-
5678.1000.0270.1001.00.1	Workers Comp-EL Teachers-TSSA	-	50	-	50	-	50
5678.1000.0270.1001.00.2	Workers Comp-JH Teachers-TSSA	-	46	-	46	-	46
5678.1000.0270.1010.00.1	Workers Comp-EL Core TAs-TSSA	-	7	-	7	-	7
5678.1000.0270.1010.00.2	Workers Comp-JH Core TAs-TSSA	-	3	-	3	-	3
5678.1000.0270.1011.00.1	Workers Comp-EL Specialist-TSSA	-	3	-	3	-	3
5805.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	36	-	-	-	-	-
5807.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	27	-	-	-	-	-
5807.1000.0270.1001.00.2	Workers Comp - TSSP - JH	-	10	-	10	-	10
5807.1000.0270.1002.00.1	Workers Comp - TSSP - SPED EL	-	11	-	11	-	11
5807.1000.0270.1002.00.2	Workers Comp - TSSP - JH	-	6	-	6	-	6
5813.1000.0290.0000.00.1	Other Employee Benefits-EL Future Educator Stpnds	-	3,000	-	3,000	-	3,000
5813.1000.0290.0000.00.2	Other Employee Benefits-JH Future Educator Stpnds	-	9,000	-	9,000	-	9,000
5814.1000.0270.1001.00.1	Workers Comp Teacher Excellence Prgm-EL	-	39	-	39	-	39
5814.1000.0270.1001.00.2	Workers Comp Teacher Excellence Prgm-JH	-	28	-	28	-	28
5846.1000.0270.1001.66.1	Workers' Compensation - EL	-	20	-	20	-	20
5846.1000.0270.1001.66.2	Workers' Compensation - JH	-	22	-	22	-	22
5876.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	385	-	-	-	-	-
5876.1000.0270.1001.00.1	Workers Comp - ESA - EL	-	211	-	211	-	211
5876.1000.0270.1001.00.2	Workers Comp - ESA - JH	-	173	-	173	-	173
5876.1000.0270.1002.00.1	Workers Comp - ESA - EL	-	20	-	20	-	20
5876.1000.0270.1002.00.2	Workers Comp - ESA - JH	-	20	-	20	-	20
7225.1.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	31	-	-	-	-	-
7524.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	67	-	-	-	-	-
7524.1000.0270.1012.00.1	Workers Comp-IDEA EL SPED TA's	-	62	-	62	-	62
7524.1000.0270.1012.00.2	Workers Comp-IDEA JH SPED TA's	-	58	-	58	-	58
7801.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	24	-	-	-	-	-
7801.1000.0270.1014.00.1	Workers Comp. Title IA Aides-EL	-	53	-	53	-	53
7860.1000.0270.1014.00.1	Workers Comp. Title IA Aides-EL	-	9	-	9	-	9
7890.1000.0270.1014.00.1	Workers Comp - EL	-	1	-	1	-	1
7905.10.270	10.270 Instruction:Employee Benefits:Industrial Ins (Workers Comp	9	-	-	-	-	-
Subtotal [5.299]	Other Employee Benefits	4,235	16,743	-	16,743	-	16,743
Subgroup : [5.320]	Professional Educational Services						
0005.1000.0320.0000.00.1	Prof - Educational Svcs - EL	-	200	-	200	-	200
0005.1000.0320.0000.00.2	Prof - Educational Svcs - JH	-	194	-	194	-	194
0115.10.320	10.320 Instruction:Purchased Prof & Tech:Professional-Educational Serv	5,875	-	-	-	-	-
0115.1000.0320.0000.00.1	EL Play Educational Services	-	3,825	-	3,825	-	3,825
0115.1000.0320.0000.00.2	JH Play Educational Services	-	900	-	900	-	900
3001.10.320	10.320 Instruction:Purchased Prof & Tech:Professional-Educational Serv	200	-	-	-	-	-
5674.10.320	10.320 Instruction:Purchased Prof & Tech:Professional-Educational Serv	1,000	-	-	-	-	-
Subtotal [5.320]	Professional Educational Services	7,075	5,119	-	5,119	-	5,119
Subgroup : [5.400]	Purchased Property Services						
0005.1000.0430.0000.00.1	R&M Svcs - EL	-	9,066	18	9,084	-	9,084
0005.1000.0430.0000.00.2	R&M Svcs - JH	-	2,542	-	2,542	-	2,542
0030.10.440	10.440 Instruction:Purchased Prop Svcs:Rentals	528	-	-	-	-	-
0030.1000.0440.2404.00.2	Boys Soccer Field Rental	-	198	-	198	-	198
0030.1000.0440.2409.00.2	Girls Soccer Field Rental	-	198	-	198	-	198
0115.10.440	10.440 Instruction:Purchased Prop Svcs:Rentals	5,680	-	-	-	-	-
0115.1000.0440.0000.00.2	JH Play Theater Rental	-	6,080	-	6,080	-	6,080
1205.10.430	10.430 Instruction:Purchased Prop Svcs:Repairs & Maintenance Service	2,958	-	-	-	-	-
1205.1000.0430.0000.00.1	R&M Svcs - EL	-	537	-	537	-	537
1205.1000.0430.0000.00.2	R&M Svcs - JH	-	1,607	-	1,607	-	1,607
3001.10.430	10.430 Instruction:Purchased Prop Svcs:Repairs & Maintenance Service	9,492	-	-	-	-	-
Subtotal [5.400]	Purchased Property Services	18,658	20,228	18	20,246	-	20,246

Subgroup : [5.500]		Other Purchased Services					
0005.1000.0513.1020.00.1	Student Trans Svcs - Comm - 6th Grade Fieldtrip -	-	735	-	735	-	735
0005.1000.0518.1022.00.1	Student Day Trips/Field Trips - EL Daytime Field T	-	1,560	-	1,560	-	1,560
0005.1000.0518.1023.00.2	Student Day Trips/Field Trips - JH Daytime Field T	-	4,575	-	4,575	-	4,575
0005.1000.0530.1010.00.1	EL TA Communication - Basic School	-	500	-	500	-	500
0005.1000.0530.1010.00.2	JH TA Communication - Basic School	-	500	-	500	-	500
0030.1000.0513.2403.00.2	Student Trans Svcs - JH Sports BB Travel (bus)	-	473	-	473	-	473
0050.1000.0513.2001.00.2	Student Transportation Services Comm JH Act Fee	-	2,888	-	2,888	-	2,888
0050.1000.0518.2001.00.2	Student Day Trips/Field Trips - JH Activity Fee -	-	2,555	-	2,555	-	2,555
0055.10.518	Instruction:Other Purchased Services:Student Day Travel/Field Trips:10.:	4,377	-	-	-	-	-
0250.10.550	Instruction:Other Purchased Services:Printing and Binding:10.550 JH Pri	8,226	-	-	-	-	-
0250.1000.0550.1031.00.1	EL Yearbook-Printing and Binding	-	3,203	-	3,203	-	3,203
0250.1000.0550.1031.00.2	JH Yearbook-Printing and Binding	-	8,270	-	8,270	-	8,270
1700.10.518	Instruction:Other Purchased Services:Student Day Travel/Field Trips:10.:	1,543	-	-	-	-	-
3001.10.513	Instruction:Other Purchased Services:Student Transportation Services-C	3,800	-	-	-	-	-
3001.10.517	Instruction:Other Purchased Services:Student Travel Overnight:10.517 J	4,367	-	-	-	-	-
3001.10.518	Instruction:Other Purchased Services:Student Day Travel/Field Trips:10.:	5,388	-	-	-	-	-
3001.10.550	Instruction:Other Purchased Services:Printing and Binding:10.550 EL Pri	1,768	-	-	-	-	-
5610.10.520	10.520 Instruction:Other Purchased Services:Insurance (Other than emp	1,867	-	-	-	-	-
5610.10.530	10.530 Instruction:Other Purchased Services:Communication (Telephone	257	-	-	-	-	-
5610.1000.0520.0000.52.2	Comm Insurance - Drivers Ed Classroom Supplies - J	-	1,874	-	1,874	-	1,874
5610.1000.0530.0000.52.2	Telephone & Other- Drivers Ed Classroom Supplies -	-	257	-	257	-	257
Subtotal [5.500]		31,593	27,390	-	27,390	-	27,390
Subgroup : [5.600]		Supplies and Materials					
5420.1000.0642.0000.00.2	eTextbooks/online Curriculum-JH	-	300	-	300	-	300
5610.1000.0626.0000.52.2	Gas Driver's Ed - JH	-	200	-	200	-	200
5655.1000.0642.0000.00.2	JH DTL-eTextbooks/Online Curriculum	-	3,850	(1)	3,849	-	3,849
5678.10.642	10.642 Instruction:Supplies & Materials:Books:eTextbooks / Online Curri	7,624	-	-	-	-	-
5678.1000.0642.0000.00.1	TSSA-EL eTextbooks/Online Curriculum	-	7,072	-	7,072	-	7,072
5678.1000.0642.0000.00.2	TSSA-JH eTextbooks/Online Curriculum	-	3,330	-	3,330	-	3,330
Subtotal [5.600]		7,624	14,752	(1)	14,751	-	14,751
Subgroup : [5.610]		General Supplies					
0005.1000.0610.0000.92.1	EL Misc. Supplies/PC Fundraising Goals	-	16,478	1	16,479	-	16,479
0005.1000.0610.1101.00.1	Gen Supplies - 1st Grade-Boskovich	-	499	-	499	-	499
0005.1000.0610.1102.00.1	Gen Supplies - 1st Grade-Mecham	-	464	-	464	-	464
0005.1000.0610.1103.00.1	Gen Supplies - 1st Grade-Kemp	-	575	-	575	-	575
0005.1000.0610.1104.00.1	Gen Supplies - 2nd Grade-Hill	-	610	-	610	-	610
0005.1000.0610.1105.00.1	Gen Supplies - 2nd Grade-Hiatt	-	540	-	540	-	540
0005.1000.0610.1106.00.1	Gen Supplies - 2nd Grade-Palfreyman	-	619	-	619	-	619
0005.1000.0610.1107.00.1	Gen Supplies - 3rd Grade-Limon	-	488	-	488	-	488
0005.1000.0610.1108.00.1	Gen Supplies - 3rd Grade-DHaenens	-	625	-	625	-	625
0005.1000.0610.1109.00.1	Gen Supplies - 3rd Grade-Adams	-	500	-	500	-	500
0005.1000.0610.1110.00.1	Gen Supplies - 4th Grade-Christensen	-	523	-	523	-	523
0005.1000.0610.1111.00.1	Gen Supplies - 4th Grade-Shelton	-	495	-	495	-	495
0005.1000.0610.1112.00.1	Gen Supplies - 4th Grade-Leeflang	-	500	-	500	-	500
0005.1000.0610.1113.00.1	Gen Supplies - 5th Grade-Call	-	601	-	601	-	601
0005.1000.0610.1114.00.1	Gen Supplies - 5th Grade-Powell	-	770	-	770	-	770
0005.1000.0610.1115.00.1	Gen Supplies - 5th Grade-Bagley	-	693	-	693	-	693
0005.1000.0610.1116.00.1	Gen Supplies - 6th Grade-Jackson	-	993	-	993	-	993
0005.1000.0610.1117.00.1	Gen Supplies - 6th Grade-Thatcher	-	500	-	500	-	500
0005.1000.0610.1118.00.1	Gen Supplies - 6th Grade-Hardy	-	619	-	619	-	619
0005.1000.0610.1119.00.1	Gen Supplies - 6th Grade-Shaw	-	490	-	490	-	490
0005.1000.0610.1120.00.1	Gen Supplies - Kindergarten-Tongi	-	461	-	461	-	461
0005.1000.0610.1121.00.1	Gen Supplies - Kindergarten-Baker	-	500	-	500	-	500
0005.1000.0610.1122.00.1	Gen Supplies - Kindergarten-Bement	-	495	-	495	-	495
0005.1000.0610.1123.00.1	EL Miscellaneous Supplies	-	1,829	-	1,829	-	1,829
0005.1000.0610.1123.00.2	JH Miscellaneous Supplies	-	208	-	208	-	208
0005.1000.0610.1125.00.1	EL Positive Behavior-Principal Rewards	-	2,595	-	2,595	-	2,595
0005.1000.0610.1125.00.2	JH Positive Behavior Supplies	-	300	-	300	-	300
0005.1000.0610.1128.00.1	EL Art Specialist Supplies	-	494	-	494	-	494
0005.1000.0610.1129.00.1	EL Computer Specialist Supplies	-	508	-	508	-	508
0005.1000.0610.1130.00.1	EL Music Specialist Supplies	-	382	-	382	-	382
0005.1000.0610.1132.00.1	EL Reading Specialist Supplies	-	250	-	250	-	250
0005.1000.0610.1133.00.2	JH BS Supplies-A Proetel	-	505	-	505	-	505
0005.1000.0610.1134.00.2	Gen Supplies - JH BS-C Oneill	-	371	-	371	-	371
0005.1000.0610.1135.00.2	Gen Supplies - JH BS-D Ferla	-	362	-	362	-	362
0005.1000.0610.1136.00.2	Gen Supplies - JH BS-D Thorson	-	70	-	70	-	70
0005.1000.0610.1137.00.2	Gen Supplies - JH BS-J DeOliveira	-	600	-	600	-	600
0005.1000.0610.1138.00.2	Gen Supplies - JH BS-K Keeslar	-	479	-	479	-	479
0005.1000.0610.1139.00.2	Gen Supplies - JH BS-M Corless	-	509	-	509	-	509
0005.1000.0610.1140.00.2	Gen Supplies - JH BS-M Van Dam	-	250	-	250	-	250
0005.1000.0610.1141.00.2	Gen Supplies - JH BS-M Whitworth	-	464	-	464	-	464
0005.1000.0610.1142.00.2	Gen Supplies - JH BS-N Petersen	-	253	-	253	-	253
0005.1000.0610.1143.00.2	Gen Supplies - JH BS-R Arteta	-	501	-	501	-	501
0005.1000.0610.1144.00.2	Gen Supplies - JH BS-S Nolan	-	186	-	186	-	186
0005.1000.0610.1145.00.2	Gen Supplies - JH BS-T Bingham	-	348	-	348	-	348
0005.1000.0610.1146.00.2	Gen Supplies - JH BS-T Eads	-	1,000	-	1,000	-	1,000
0005.1000.0610.1147.00.2	Gen Supplies - JH BS-V Anderson	-	1,131	-	1,131	-	1,131
0005.1000.0610.1150.00.2	Gen Supplies - JH BS-K Jacot	-	120	-	120	-	120
0005.1000.0610.1151.00.2	Gen Supplies - JH BS-F Roberts	-	78	-	78	-	78
0005.1000.0610.1154.00.2	Gen Supplies - JH BS-R Richardson	-	123	-	123	-	123
0005.1000.0610.1162.00.1	EL ELL Specialist Supplies	-	179	-	179	-	179
0005.1000.0610.1162.00.2	JH ELL Specialist Supplies	-	73	-	73	-	73
0005.1000.0610.1163.00.2	Gen Supplies - JH BS-S Kuepper	-	459	-	459	-	459
0005.1000.0610.1191.00.1	EL Teacher Supplies & Materials	-	13,172	-	13,172	-	13,172

0005.1000.0610.1191.00.2	JH Teacher Supplies & Materials	-	3,000	-	3,000	-	3,000
0030.10.610	Instruction:Supplies & Materials:General Supplies:10.610 JH Sports Exp.	4,799	-	-	-	-	-
0030.1000.0610.2405.00.2	General Supplies Boys Volleyball	-	70	-	70	-	70
0030.1000.0610.2406.00.2	General Supplies Cross Country Coed	-	1,029	-	1,029	-	1,029
0050.1000.0610.1191.00.2	Teacher Supplies - Class Fees - JH	-	1,359	-	1,359	-	1,359
0050.1000.0610.2001.00.2	Gen Supplies - JH Activity Fee - JH	-	7,299	-	7,299	-	7,299
0050.1000.0610.2002.00.2	Supplies-JH Basic Fee	-	9,664	-	9,664	-	9,664
0050.1000.0610.2100.00.2	Gen Supplies - 7th Grade Foods Fee - JH	-	580	-	580	-	580
0050.1000.0610.2101.00.2	Gen Supplies - 7th Grade Health Fee - JH	-	570	-	570	-	570
0050.1000.0610.2102.00.2	Supplies -7th Integrated Science Fee	-	693	-	693	-	693
0050.1000.0610.2103.00.2	Gen Supplies - 7th Grade PE Fee - JH	-	1,035	-	1,035	-	1,035
0050.1000.0610.2104.00.2	Gen Supplies - 7th Grade Student Success Fee - JH	-	580	-	580	-	580
0050.1000.0610.2105.00.2	Gen Supplies - 8th Grade Integrated Science Fee -	-	717	-	717	-	717
0050.1000.0610.2106.00.2	8th/9th PE Skills Supplies	-	1,340	-	1,340	-	1,340
0050.1000.0610.2107.00.2	Gen Supplies - 9th Grade Health Fee - JH	-	260	-	260	-	260
0050.1000.0610.2108.00.2	Gen Supplies - Anatomy Fee - JH	-	270	-	270	-	270
0050.1000.0610.2109.00.2	JH Art Foundation Fee Supplies	-	920	-	920	-	920
0050.1000.0610.2110.00.2	Gen Supplies - ASL Class Fee - JH	-	1,809	-	1,809	-	1,809
0050.1000.0610.2111.00.2	Gen Supplies - Astronomy Fee - JH	-	189	-	189	-	189
0050.1000.0610.2112.00.2	Gen Supplies - Band 1 Fee - JH	-	325	-	325	-	325
0050.1000.0610.2113.00.2	Gen Supplies - Band 2 Fee - JH	-	400	-	400	-	400
0050.1000.0610.2114.00.2	Gen Supplies - Biology Fee - JH	-	199	-	199	-	199
0050.1000.0610.2115.00.2	Supplies-Ceramics 1 Fee	-	2,475	-	2,475	-	2,475
0050.1000.0610.2116.00.2	Supplies-Ceramics 2 Fee	-	200	-	200	-	200
0050.1000.0610.2117.00.2	Gen Supplies - Chamber Choir Fee - JH	-	115	-	115	-	115
0050.1000.0610.2118.00.2	Gen Supplies - Clothing Fee - JH	-	975	-	975	-	975
0050.1000.0610.2119.00.2	Gen Supplies - Computer Game Design Fee - JH	-	470	-	470	-	470
0050.1000.0610.2120.00.2	Gen Supplies - CS Investigations Fee - JH	-	118	-	118	-	118
0050.1000.0610.2121.00.2	Gen Supplies - Concert Choir Fee - JH	-	163	-	163	-	163
0050.1000.0610.2122.00.2	Gen Supplies - Digital Literacy Fee - JH	-	120	-	120	-	120
0050.1000.0610.2123.00.2	Gen Supplies - Drama 1 Fee - JH	-	100	-	100	-	100
0050.1000.0610.2124.00.2	Gen Supplies - Drama 2 Fee - JH	-	76	-	76	-	76
0050.1000.0610.2125.00.2	JH Drawing Fee Supplies	-	670	-	670	-	670
0050.1000.0610.2126.00.2	Gen Supplies - Earth Systems Fee - JH	-	35	-	35	-	35
0050.1000.0610.2127.00.2	Supplies-Explorer Tech 1 Fee	-	1,830	-	1,830	-	1,830
0050.1000.0610.2130.00.2	Gen Supplies - Fitness for Life Fee - JH	-	885	-	885	-	885
0050.1000.0610.2131.00.2	JH Foods 1 Fee Supplies	-	1,890	-	1,890	-	1,890
0050.1000.0610.2132.00.2	Gen Supplies - Foods 2 Fee - JH	-	540	-	540	-	540
0050.1000.0610.2133.00.2	Gen Supplies - Graphic Arts 1 Fee - JH	-	301	-	301	-	301
0050.1000.0610.2134.00.2	Gen Supplies - Graphic Arts 2 Fee - JH	-	84	-	84	-	84
0050.1000.0610.2135.00.2	Gen Supplies - Guitar Fee - JH	-	215	-	215	-	215
0050.1000.0610.2137.00.2	Gen Supplies - Interior Design Fee - JH	-	105	-	105	-	105
0050.1000.0610.2138.00.2	Gen Supplies - Japanese Class Fee - JH	-	729	-	729	-	729
0050.1000.0610.2139.00.2	Gen Supplies - Jewelry Making Fee - JH	-	1,470	-	1,470	-	1,470
0050.1000.0610.2140.00.2	JH Lifetime Activities Supplies	-	2,903	-	2,903	-	2,903
0050.1000.0610.2141.00.2	Gen Supplies - Music Uniform Fee - JH	-	595	-	595	-	595
0050.1000.0610.2142.00.2	Gen Supplies - Orchestra 1 Fee - JH	-	175	-	175	-	175
0050.1000.0610.2143.00.2	Gen Supplies - Orchestra 2 Fee - JH	-	425	-	425	-	425
0050.1000.0610.2144.00.2	Gen Supplies - Painting Fee - JH	-	1,250	-	1,250	-	1,250
0050.1000.0610.2145.00.2	Gen Supplies - Photography Class Fee - JH	-	475	-	475	-	475
0050.1000.0610.2146.00.2	Gen Supplies - Physics Class Fee - JH	-	140	-	140	-	140
0050.1000.0610.2147.00.2	JH Positive Psychology Supplies	-	135	-	135	-	135
0050.1000.0610.2148.00.2	JH Psychology Supplies	-	275	-	275	-	275
0050.1000.0610.2149.00.2	Gen Supplies - Beg Programming Languages Fee - JH	-	80	-	80	-	80
0050.1000.0610.2150.00.2	Gen Supplies - Interm Programing Languages Fee -	-	10	-	10	-	10
0050.1000.0610.2151.00.2	JH Robotics Fee Gen. Supplies	-	875	-	875	-	875
0050.1000.0610.2152.00.2	JH Sculpture Supplies	-	763	-	763	-	763
0050.1000.0610.2153.00.2	JH Spanish Fee Supplies	-	2,174	-	2,174	-	2,174
0050.1000.0610.2155.00.2	Gen Supplies - Technical Theatre/Stage Design Fee	-	460	-	460	-	460
0050.1000.0610.2156.00.2	Gen Supplies - Web Development 1 Fee - JH	-	83	-	83	-	83
0050.1000.0610.2159.00.2	Gen Supplies - Zoology Fee - JH	-	540	-	540	-	540
0050.1000.0610.2161.00.2	Gen Supplies - Television Fee - JH	-	26	-	26	-	26
0055.10.610	Instruction:Supplies & Materials:General Supplies:10.610 Teacher Suppl	271	-	-	-	-	-
0055.10.611	Instruction:Supplies & Materials:General Supplies:JH Fee Expenses:10.6	51,637	-	-	-	-	-
0115.10.610	Instruction:Supplies & Materials:General Supplies:10.610 EL Play Exp.	3,268	-	-	-	-	-
0115.10.612	Instruction:Supplies & Materials:General Supplies:10.612 Fundraising Ex	1,065	-	-	-	-	-
0115.1000.0610.0000.00.1	EL Musical Play Supplies	-	113	-	113	-	113
0115.1000.0610.0000.00.2	JH Musical Play Supplies	-	3,201	-	3,201	-	3,201
0180.10.611	Instruction:Supplies & Materials:General Supplies:JH Fee Expenses:10.6	3,014	-	-	-	-	-
0250.10.610	Instruction:Supplies & Materials:General Supplies:10.610 JH YearBook S	1,689	-	-	-	-	-
0250.10.611	Instruction:Supplies & Materials:General Supplies:JH Fee Expenses:10.6	804	-	-	-	-	-
0250.1000.0610.2158.00.2	JH Yearbook class fee - Supplies	-	600	-	600	-	600
0250.1000.0610.2805.00.2	JH Yearbook Proceeds Supplies	-	1,064	-	1,064	-	1,064
0265.10.610	Instruction:Supplies & Materials:General Supplies:10.610 JH STUCO Act	2,840	-	-	-	-	-
0265.10.611	Instruction:Supplies & Materials:General Supplies:JH Fee Expenses:10.6	1,556	-	-	-	-	-
0265.10.612	Instruction:Supplies & Materials:General Supplies:10.612 Fundraising Ex	824	-	-	-	-	-
0265.1000.0610.2154.00.2	Student Council Class Supplies	-	2,185	-	2,185	-	2,185
0265.1000.0610.2307.00.1	EL STUCO Activity Supplies	-	549	-	549	-	549
0265.1000.0610.2307.00.2	JH STUCO Activity Supplies	-	5,653	-	5,653	-	5,653
1205.10.610	Instruction:Supplies & Materials:General Supplies:10.610 EL SPED Prog	3,456	-	-	-	-	-
1205.1000.0610.3519.00.1	Gen Supplies - SPED Program - EL	-	13,819	-	13,819	-	13,819
1205.1000.0610.3519.00.2	Supplies-JH SPED Program	-	10,574	-	10,574	-	10,574
1220.1000.0610.3519.00.1	ESY Extended Yr-SPED EL Supplies	-	58	-	58	-	58
1220.1000.0610.3519.00.2	ESY Extended Yr-SPED JH Supplies	-	47	-	47	-	47
1705.10.612	Instruction:Supplies & Materials:General Supplies:10.612 Fundraising Ex	1,700	-	-	-	-	-
3001.10.610	Instruction:Supplies & Materials:General Supplies:10.610 EL 1st-L Boskc	29,644	-	-	-	-	-
3001.10.612	Instruction:Supplies & Materials:General Supplies:10.612 Fundraising Ex	19,036	-	-	-	-	-
5420.10.610	Instruction:Supplies & Materials:General Supplies:10.610 Land Trust Pro	514	-	-	-	-	-

5420.1000.0610.2308.00.2	Gen Supplies - Land Trust Program - JH	-	702	-	702	-	702
5610.10.610	Instruction:Supplies & Materials:General Supplies:10.610 JH Driver's Ed	1,242	-	-	-	-	-
5610.1000.0610.0000.52.2	JH Driver's Ed Supplies	-	1,010	-	1,010	-	1,010
5673.1000.0610.0000.00.2	E-Cigarette Supplies	-	1,000	-	1,000	-	1,000
5674.1000.0610.0000.00.2	Suicide Prevention Program Supplies	-	912	-	912	-	912
5678.10.610	Instruction:Supplies & Materials:General Supplies:10.610 EL Art Class E	10,886	-	-	-	-	-
5678.1000.0610.1128.00.1	TSSA-EL Art Specialist Supplies	-	493	-	493	-	493
5678.1000.0610.1129.00.1	TSSA-EL Computer Lab Specialist Supplies	-	743	-	743	-	743
5678.1000.0610.1130.00.1	TSSA-EL Music Specialist Supplies	-	748	-	748	-	748
5678.1000.0610.1131.00.1	TSSA-EL PE Specialist Supplies	-	26	-	26	-	26
5678.1000.0610.1132.00.1	TSSA-EL Reading Specialist Supplies	-	1,726	-	1,726	-	1,726
5678.1000.0610.1153.00.2	TSSA-JH Music Supplies	-	1,398	-	1,398	-	1,398
5678.1000.0610.1192.00.1	TSSA- EL General Supplies	-	2,812	-	2,812	-	2,812
5678.1000.0610.1192.00.2	TSSA-JH General Supplies	-	1,360	-	1,360	-	1,360
5697.10.610	Instruction:Supplies & Materials:General Supplies:10.610 EL Miscellanec	11,450	-	-	-	-	-
5805.10.610	Instruction:Supplies & Materials:General Supplies:10.610 EL Early Litera	2,456	-	-	-	-	-
5846.1000.0610.1105.66.1	Supplies INNOV Grant EL-Hiatt	-	165	-	165	-	165
5846.1000.0610.1107.66.1	Supplies INNOV Grant EL-Limon	-	376	-	376	-	376
5846.1000.0610.1109.66.1	Supplies INNOV Grant EL-Adams	-	187	-	187	-	187
5846.1000.0610.1135.66.2	Supplies INNOV Grant JH-Ferla	-	201	-	201	-	201
5846.1000.0610.1137.66.2	Supplies INNOV Grant JH-DeOliveira	-	308	-	308	-	308
5846.1000.0610.1142.66.2	Supplies INNOV Grant JH-Petersen	-	258	-	258	-	258
5846.1000.0610.1147.66.2	Supplies INNOV Grant JH-Anderson	-	200	-	200	-	200
5846.1000.0610.1154.66.2	Supplies INNOV Grant JH-Richardson	-	260	-	260	-	260
5868.10.610	Instruction:Supplies & Materials:General Supplies:10.610 Teacher Suppl	6,933	-	-	-	-	-
5868.1000.0610.1101.00.1	Teacher Supply Program - Boskovich	-	500	-	500	-	500
5868.1000.0610.1102.00.1	Teacher Supply Program - Mecham	-	500	-	500	-	500
5868.1000.0610.1103.00.1	Teacher Supply Program - Kemp	-	500	-	500	-	500
5868.1000.0610.1104.00.1	Teacher Supply Program - Hill	-	500	-	500	-	500
5868.1000.0610.1105.00.1	Teacher Supply Program - Hiatt	-	500	-	500	-	500
5868.1000.0610.1106.00.1	Teacher Supply Program - Palfreyman	-	500	-	500	-	500
5868.1000.0610.1107.00.1	Teacher Supply Program - Limon	-	500	-	500	-	500
5868.1000.0610.1108.00.1	Teacher Supply Program - D'Haenens	-	500	-	500	-	500
5868.1000.0610.1109.00.1	Teacher Supply Program - Adams	-	500	-	500	-	500
5868.1000.0610.1110.00.1	Teacher Supply Program - Christensen	-	500	-	500	-	500
5868.1000.0610.1111.00.1	Teacher Supply Program - Shelton	-	500	-	500	-	500
5868.1000.0610.1112.00.1	Teacher Supply Program - Leeflang	-	500	-	500	-	500
5868.1000.0610.1113.00.1	Teacher Supply Program - Call	-	500	-	500	-	500
5868.1000.0610.1114.00.1	Teacher Supply Program - Powell	-	500	-	500	-	500
5868.1000.0610.1115.00.1	Teacher Supply Program - Bagley	-	500	-	500	-	500
5868.1000.0610.1116.00.1	Teacher Supply Program - Jackson	-	500	-	500	-	500
5868.1000.0610.1117.00.1	Teacher Supply Program - Thatcher	-	500	-	500	-	500
5868.1000.0610.1118.00.1	Teacher Supply Program - Hardy	-	500	-	500	-	500
5868.1000.0610.1119.00.1	Teacher Supply Program - Shaw	-	500	-	500	-	500
5868.1000.0610.1120.00.1	Teacher Supply Program - Tongi	-	500	-	500	-	500
5868.1000.0610.1121.00.1	Teacher Supply Program - Baker	-	500	-	500	-	500
5868.1000.0610.1122.00.1	Teacher Supply Program - Bement	-	250	-	250	-	250
5868.1000.0610.1133.00.2	Teacher Supply Program - Proetel	-	250	-	250	-	250
5868.1000.0610.1134.00.2	Teacher Supply Program - O'neill	-	250	-	250	-	250
5868.1000.0610.1135.00.2	Teacher Supply Program - Ferla	-	250	-	250	-	250
5868.1000.0610.1136.00.2	Teacher Supply Program - Thorson	-	250	-	250	-	250
5868.1000.0610.1137.00.2	Teacher Supply Program - DeOliveira	-	250	-	250	-	250
5868.1000.0610.1138.00.2	Teacher Supply Program - Keeslar	-	250	-	250	-	250
5868.1000.0610.1139.00.2	Teacher Supply Program - Corless	-	250	-	250	-	250
5868.1000.0610.1140.00.2	Teacher Supply Program - Van Dam	-	250	-	250	-	250
5868.1000.0610.1141.00.2	Teacher Supply Program - Whitworth	-	143	-	143	-	143
5868.1000.0610.1142.00.2	Teacher Supply Program - Petersen	-	143	-	143	-	143
5868.1000.0610.1143.00.2	Teacher Supply Program - Arteta	-	250	-	250	-	250
5868.1000.0610.1144.00.2	Teacher Supply Program - Nolan	-	250	-	250	-	250
5868.1000.0610.1145.00.2	Teacher Supply Program - Bingham	-	250	-	250	-	250
5868.1000.0610.1146.00.2	Teacher Supply Program - Eads	-	250	-	250	-	250
5868.1000.0610.1147.00.2	Teacher Supply Program - Anderson	-	250	-	250	-	250
5868.1000.0610.1150.00.2	Teacher Supply Program - Jacot	-	250	-	250	-	250
5868.1000.0610.1151.00.2	Teacher Supply Program - Roberts	-	143	-	143	-	143
5868.1000.0610.1154.00.2	Teacher Supply Program - Richardson	-	44	-	44	-	44
5868.1000.0610.1155.00.2	Teacher Supply Program - K Hill	-	60	-	60	-	60
5868.1000.0610.1157.00.2	Teacher Supply Program - Poulsen	-	107	(1)	106	-	106
5868.1000.0610.1158.00.2	Teacher Supply Program - Holcombe	-	250	-	250	-	250
5868.1000.0610.1159.00.2	Teacher Supply Program - MacLeod	-	250	-	250	-	250
5868.1000.0610.1160.00.1	Teacher Supply Program - Price	-	500	-	500	-	500
5868.1000.0610.1161.00.1	Teacher Supply Program - R Poulsen	-	500	-	500	-	500
5868.1000.0610.1163.00.2	Teacher Supply Program - Kuepper	-	250	-	250	-	250
5868.1000.0610.3104.00.2	Teacher Supply Program - Maughan	-	44	-	44	-	44
5901.10.610	Instruction:Supplies & Materials:General Supplies:10.610 JH CTE Progr	6,591	-	-	-	-	-
5901.1000.0610.2302.00.2	JH CTE Program Supplies	-	6,904	-	6,904	-	6,904
7801.1000.0610.1014.00.1	Title IA Supplies-EL	-	420	-	420	-	420
Subtotal [5.610]	General Supplies	165,675	190,851	-	190,851	-	190,851
Subgroup : [5.641]	Textbooks						
1205.10.641	Instruction:Supplies & Materials:Books:Textbooks:10.641 EL Math Exp.	930	-	-	-	-	-
1205.1000.0641.1405.00.1	Textbooks - SPED Textbooks/Curriculum - EL	-	11,709	-	11,709	-	11,709
1205.1000.0641.1405.00.2	Textbooks - SPED Textbooks/Curriculum - JH	-	1,239	-	1,239	-	1,239
5420.10.641	Instruction:Supplies & Materials:Books:Textbooks:10.641 EL Language /	12,978	-	-	-	-	-
5420.1000.0641.1402.00.2	Land Trust-JH ELA Textbooks	-	501	-	501	-	501
5420.1000.0641.1403.00.1	Land Trust-EL Math Textbooks	-	16,673	-	16,673	-	16,673
5678.10.641	Instruction:Supplies & Materials:Books:Textbooks:10.641 EL History Exp	9,978	-	-	-	-	-
5678.1000.0641.1402.00.1	TSSA-EL Language Textbooks	-	10,448	-	10,448	-	10,448
5678.1000.0641.1402.00.2	TSSA-JH Language Textbooks	-	169	-	169	-	169

Subtotal [5.641]	Textbooks	23,886	40,739	-	40,739	-	40,739
Subgroup : [5.650]	Technology Supplies						
0005.1000.0650.0000.00.1	Supplies - Technology Related - EL	-	14,668	-	14,668	-	14,668
0005.1000.0650.0000.00.2	Supplies - Technology Related - JH	-	1,815	-	1,815	-	1,815
0055.10.650	10.650 Instruction:Supplies & Materials:Technology Supplies	305	-	-	-	-	-
1205.10.650	10.650 Instruction:Supplies & Materials:Technology Supplies	96	-	-	-	-	-
1205.1000.0650.0000.00.1	EL Tech Supplies-SPED Add-On	-	1,393	-	1,393	-	1,393
1205.1000.0650.0000.00.2	JH Tech Supplies SPED Add On	-	6,019	-	6,019	-	6,019
3001.10.650	10.650 Instruction:Supplies & Materials:Technology Supplies	858	-	-	-	-	-
5420.10.650	10.650 Instruction:Supplies & Materials:Technology Supplies	6,568	-	-	-	-	-
5655.10.650	10.650 Instruction:Supplies & Materials:Technology Supplies	32,533	-	-	-	-	-
5655.1000.0650.0000.00.1	EL DTL-Tech Related Supplies	-	23,030	-	23,030	-	23,030
5655.1000.0650.0000.00.2	JH DTL-Tech Related Supplies	-	9,248	-	9,248	-	9,248
5677.10.650	10.650 Instruction:Supplies & Materials:Technology Supplies	26,274	-	-	-	-	-
5677.1000.0650.0000.13.1	Tech Related Supplies-EL CS One-Time	-	16,728	-	16,728	-	16,728
5677.1000.0650.0000.13.2	Tech Related Supplies-JH CS One-Time	-	10,820	-	10,820	-	10,820
5678.10.650	10.650 Instruction:Supplies & Materials:Technology Supplies	39,897	-	-	-	-	-
5678.1000.0650.0000.00.1	TSSA-EL Tech Supplies	-	6,222	-	6,222	-	6,222
5678.1000.0650.0000.00.2	TSSA-JH Tech Supplies	-	12,299	-	12,299	-	12,299
Subtotal [5.650]	Technology Supplies	106,531	102,242	-	102,242	-	102,242
Subgroup : [5.670]	Software						
0005.1000.0670.0000.00.1	Software - EL	-	360	-	360	-	360
0005.1000.0670.0000.00.2	Software - JH	-	705	-	705	-	705
1205.10.670	10.670 Instruction:Supplies & Materials:Software	4,249	-	-	-	-	-
1205.1000.0670.0000.00.1	EL Software SPED Add On	-	182	-	182	-	182
1205.1000.0670.0000.00.2	JH Software SPED Add On	-	528	-	528	-	528
3001.10.670	10.670 Instruction:Supplies & Materials:Software	38	-	-	-	-	-
5420.10.670	10.670 Instruction:Supplies & Materials:Software	8,175	-	-	-	-	-
5610.10.670	10.670 Instruction:Supplies & Materials:Software	2,135	-	-	-	-	-
5610.1000.0670.0000.52.2	Software - Drivers Ed Classroom Supplies - JH	-	534	-	534	-	534
5618.10.670	10.670 Instruction:Supplies & Materials:Software	8,468	-	-	-	-	-
5618.1000.0670.0000.00.1	Software - EL	-	11,557	-	11,557	-	11,557
5655.10.670	10.670 Instruction:Supplies & Materials:Software	6,695	-	-	-	-	-
5655.1000.0670.0000.00.1	EL DTL-Software	-	1,373	-	1,373	-	1,373
5655.1000.0670.0000.00.2	JH DTL-Software	-	1,037	-	1,037	-	1,037
5677.10.670	10.670 Instruction:Supplies & Materials:Software	7,274	-	-	-	-	-
5677.1000.0670.0000.14.1	Software- EL CS On-Going	-	3,720	-	3,720	-	3,720
5677.1000.0670.0000.14.2	Software-JH CS On-Going	-	2,280	-	2,280	-	2,280
5678.10.670	10.670 Instruction:Supplies & Materials:Software	17,417	-	-	-	-	-
5678.1000.0670.0000.00.1	TSSA-EL Software	-	18,724	-	18,724	-	18,724
5678.1000.0670.0000.00.2	TSSA-JH Software	-	5,908	-	5,908	-	5,908
5814.1000.0670.0000.00.1	Software-Teacher Excellence Prgm-EL	-	1,444	-	1,444	-	1,444
5814.1000.0670.0000.00.2	Software-Teacher Excellence Prgm-JH	-	4,836	-	4,836	-	4,836
Subtotal [5.670]	Software	54,451	53,188	-	53,188	-	53,188
Subgroup : [5.734]	Technology Related Equipment						
0005.1000.0734.0000.00.2	JH Tech Hardware	-	10,220	-	10,220	(10,220)	-
Subtotal [5.734]	Technology Related Equipment	-	10,220	-	10,220	(10,220)	-
Subgroup : [5.790]	Depreciation and Amortization						
3001.10.500	Depreciation Expense	435,674	-	-	-	494,794	494,794
Subtotal [5.790]	Depreciation and Amortization	435,674	-	-	-	494,794	494,794
Subgroup : [5.800]	Other Objects						
0005.1000.0810.1196.00.1	EL Fees - Spelling Bee	-	185	-	185	-	185
0030.10.810	Instruction:Debt & Miscellaneous:Dues and Fees:10.810 JH Sports Leag	5,463	-	-	-	-	-
0030.1000.0810.2403.00.2	Dues and Fees - Boys Basketball League Fees - JH	-	1,185	-	1,185	-	1,185
0030.1000.0810.2404.00.2	Dues and Fees Boys Soccer	-	867	-	867	-	867
0030.1000.0810.2405.00.2	Dues and Fees Boys Volleyball	-	470	-	470	-	470
0030.1000.0810.2406.00.2	Dues and Fees Cross Country Coed	-	418	-	418	-	418
0030.1000.0810.2408.00.2	Dues & Fees-JH Girls Basketball League Fees	-	1,185	-	1,185	-	1,185
0030.1000.0810.2409.00.2	Dues and Fees Girls Soccer	-	870	-	870	-	870
0030.1000.0810.2410.00.2	Dues and Fees Girls Volleyball	-	467	-	467	-	467
0050.1000.0810.2002.00.2	JH Invoicing CC Fees-Basic	-	2,476	-	2,476	-	2,476
0115.10.810	Instruction:Debt & Miscellaneous:Dues and Fees:10.810 EL Play CC Fee	52	-	-	-	-	-
0115.1000.0810.0000.00.1	EL Play Bank Fees	-	22	-	22	-	22
0115.1000.0810.0000.00.2	JH Play Bank Fees	-	17	-	17	-	17
0265.1000.0810.1194.00.2	Student Fundraising CC Fees - JH	-	58	-	58	-	58
3001.10.810	Instruction:Debt & Miscellaneous:Dues and Fees:10.810 Student Relatex	430	-	-	-	-	-
3001.10.899	Loss on disposal of assets	45,083	-	-	-	-	-
5678.1000.0810.0000.00.1	TSSA-EL Student Related Fees	-	228	-	228	-	228
5678.1000.0810.0000.00.2	TSSA-JH Student Related Fees	-	248	-	248	-	248
Subtotal [5.800]	Other Objects	51,028	8,696	-	8,696	-	8,696
Total [5.1000]	Instruction (Program Services - School)	5,773,838	5,854,191	32	5,854,223	484,574	6,338,797
Group : [5.2100]	Support Services - Students (Program Services - School)						
Subgroup : [5.100]	Salaries						
0005.2100.0161.0000.00.1	EL Behavior Tech Salary - Basic School	-	36,067	-	36,067	-	36,067
3001.21.161	21.161 Student Support:Salaries:Salaries-Tchr Aides & Para-Prof	100	-	-	-	-	-
5608.2100.0161.0000.00.1	Salaries-EL Behavior Support-SCH MTL HLH	-	4,023	(4,023)	-	-	-
5679.21.161	21.161 Student Support:Salaries:Salaries-Tchr Aides & Para-Prof	16,141	-	-	-	-	-
5679.2100.0161.0000.53.1	MTL HLH-2 EL Behavior Support	-	-	4,023	4,023	-	4,023
Subtotal [5.100]	Salaries	16,241	40,090	-	40,090	-	40,090
Subgroup : [5.142]	Guidance Personnel						

0005.2100.0142.0000.00.1	Salaries - Guidance Personnel - EL	-	21,878	-	21,878	-	21,878
0005.2100.0142.0000.00.2	Salaries - Guidance Personnel - JH	-	32,193	-	32,193	-	32,193
3001.21.142	21.142 Student Support:Salaries:Guidance Personnel	38,089	-	-	-	-	-
5420.21.142	21.142 Student Support:Salaries:Guidance Personnel	3,000	-	-	-	-	-
5651.21.142	21.142 Student Support:Salaries:Guidance Personnel	1,338	-	-	-	-	-
5651.2100.0142.0000.00.2	StpnDs-JH Counselor-Edu Prof Time	-	1,623	-	1,623	-	1,623
5665.2100.0142.0000.00.1	Grow Own Counselor-EL FTE & StpnD	-	9,500	-	9,500	-	9,500
5673.21.142	21.142 Student Support:Salaries:Guidance Personnel	2,660	-	-	-	-	-
5876.21.142	21.142 Student Support:Salaries:Guidance Personnel	8,400	-	-	-	-	-
5876.2100.0142.0000.00.1	Salaries - Guidance Personnel - EL	-	5,494	-	5,494	-	5,494
5876.2100.0142.0000.00.2	Salaries - Guidance Personnel - JH	-	7,123	-	7,123	-	7,123
5903.21.142	21.142 Student Support:Salaries:Guidance Personnel	17,200	-	-	-	-	-
5903.2100.0142.0000.00.2	Salaries - Guidance Personnel - JH	-	17,170	-	17,170	-	17,170
Subtotal [5.142]	Guidance Personnel	70,687	94,981	-	94,981	-	94,981

Subgroup : [5.143]	Health Services Personnel						
0005.2100.0143.0000.00.1	EL Nurse Salary - Basic School	-	5,362	-	5,362	-	5,362
0005.2100.0143.0000.00.2	JH Nurse Salary - Basic School	-	3,287	-	3,287	-	3,287
1205.2100.0143.0000.00.1	Salaries-SPED OT Services-Simpkins EL	-	2,111	-	2,111	-	2,111
1205.2100.0143.0000.00.2	Salaries-SPED OT Services-Simpkins JH	-	1,453	-	1,453	-	1,453
3001.21.143	21.143 Student Support:Salaries:Health Services Personnel	350	-	-	-	-	-
5310.21.143	21.143 Student Support:Salaries:Health Services Personnel	1,981	-	-	-	-	-
5310.2100.0143.0000.00.1	Salaries - Health Svcs Personnel - EL	-	1,303	-	1,303	-	1,303
5310.2100.0143.0000.00.2	Salaries - Health Svcs Personnel - JH	-	798	-	798	-	798
5679.21.143	21.143 Student Support:Salaries:Health Services Personnel	8,019	-	-	-	-	-
7522.2100.0143.0000.00.1	Salaries-IDEA Preschool OT Hlth Svcs	-	506	-	506	-	506
7524.2100.0143.0000.00.1	Salaries-IDEA EL OT Hlth Svcs	-	13,681	-	13,681	-	13,681
7524.2100.0143.0000.00.2	Salaries-IDEA JH OT Hlth Svcs	-	9,121	-	9,121	-	9,121
Subtotal [5.143]	Health Services Personnel	10,350	37,622	-	37,622	-	37,622

Subgroup : [5.144]	Psychological Personnel						
0005.2100.0144.0000.00.1	Salaries - Psychological Personnel - EL	-	19,140	-	19,140	-	19,140
0005.2100.0144.0000.00.2	Salaries - Psychological Personnel - JH	-	4,525	-	4,525	-	4,525
1205.21.144	21.144 Student Support:Salaries:Psychological Personnel	20,472	-	-	-	-	-
1205.2100.0144.0000.00.1	Salaries - Psychological Personnel - EL	-	5,149	-	5,149	-	5,149
1205.2100.0144.0000.00.2	Salaries - Psychological Personnel - JH	-	567	-	567	-	567
3001.21.144	21.144 Student Support:Salaries:Psychological Personnel	25,702	-	-	-	-	-
5673.21.144	21.144 Student Support:Salaries:Psychological Personnel	2,660	-	-	-	-	-
5679.21.144	21.144 Student Support:Salaries:Psychological Personnel	39,509	-	-	-	-	-
5679.2100.0144.0000.54.1	MTL HLH-EL Psychological Salaries	-	39,181	-	39,181	-	39,181
5679.2100.0144.0000.54.2	MTL HLH-JH Psychological Salaries	-	9,795	-	9,795	-	9,795
5876.21.144	21.144 Student Support:Salaries:Psychological Personnel	4,334	-	-	-	-	-
5876.2100.0144.0000.00.1	Salaries - Psychological Personnel - EL	-	5,752	-	5,752	-	5,752
5876.2100.0144.0000.00.2	Salaries - Psychological Personnel - JH	-	1,015	-	1,015	-	1,015
7522.21.144	21.144 Student Support:Salaries:Psychological Personnel	2,462	-	-	-	-	-
7522.2100.0144.0000.00.1	Salaries-IDEA Preschool Speech Svcs	-	2,131	-	2,131	-	2,131
7524.21.144	21.144 Student Support:Salaries:Psychological Personnel	10,925	-	-	-	-	-
7524.2100.0144.0000.00.1	Salaries-IDEA EL Speech Svcs	-	10,685	-	10,685	-	10,685
7524.2100.0144.0000.00.2	Salaries-IDEA JH Speech Svcs	-	1,067	-	1,067	-	1,067
Subtotal [5.144]	Psychological Personnel	106,064	99,007	-	99,007	-	99,007

Subgroup : [5.220]	Social Security						
0005.2100.0220.0000.00.1	Basic School - Soc Sec Cont - EL	-	6,918	-	6,918	-	6,918
0005.2100.0220.0000.00.2	Basic School - Soc Sec Cont - JH	-	3,023	-	3,023	-	3,023
1205.21.220	21.220 Student Support:Employee Benefits:Social Security	1,564	-	-	-	-	-
1205.2100.0220.0000.00.1	Soc Sec Contr - EL	-	559	-	559	-	559
1205.2100.0220.0000.00.2	Soc Sec Contr - JH	-	151	-	151	-	151
3001.21.220	21.220 Student Support:Employee Benefits:Social Security	4,836	-	-	-	-	-
5310.21.220	21.220 Student Support:Employee Benefits:Social Security	152	-	-	-	-	-
5310.2100.0220.0000.00.1	EL Social Security	-	100	-	100	-	100
5310.2100.0220.0000.00.2	JH Social Security	-	61	-	61	-	61
5420.21.220	21.220 Student Support:Employee Benefits:Social Security	230	-	-	-	-	-
5608.2100.0220.0000.00.1	Soc Sec-EL Behavior Support-SCH MTL HLH	-	308	(308)	-	-	-
5651.21.220	21.220 Student Support:Employee Benefits:Social Security	102	-	-	-	-	-
5651.2100.0220.0000.00.2	Soc Sec-JH Student Support-Edu Prof Time	-	124	-	124	-	124
5673.21.220	21.220 Student Support:Employee Benefits:Social Security	408	-	-	-	-	-
5679.21.220	21.220 Student Support:Employee Benefits:Social Security	4,878	-	-	-	-	-
5679.2100.0220.0000.53.1	MTL HLH-2 EL Social Security	-	-	308	308	-	308
5679.2100.0220.0000.54.1	MTL HLH-EL Social Security	-	2,998	-	2,998	-	2,998
5679.2100.0220.0000.54.2	MTL HLH-JH Social Security	-	749	-	749	-	749
5876.21.220	21.220 Student Support:Employee Benefits:Social Security	974	-	-	-	-	-
5876.2100.0220.0000.00.1	Soc Sec Contr - EL	-	860	-	860	-	860
5876.2100.0220.0000.00.2	Soc Sec Contr - JH	-	623	-	623	-	623
5903.21.220	21.220 Student Support:Employee Benefits:Social Security	1,316	-	-	-	-	-
5903.2100.0220.0000.00.2	Soc Sec Contr - JH	-	1,313	-	1,313	-	1,313
7522.21.220	21.220 Student Support:Employee Benefits:Social Security	189	-	-	-	-	-
7522.2100.0220.0000.00.1	Soc Sec-IDEA Preschool Hlth Svcs	-	202	-	202	-	202
7524.21.220	21.220 Student Support:Employee Benefits:Social Security	836	-	-	-	-	-
7524.2100.0220.0000.00.1	Soc Sec-IDEA EL Health Svcs	-	1,863	-	1,863	-	1,863
7524.2100.0220.0000.00.2	Soc Sec-IDEA JH Health Svcs	-	781	-	781	-	781
Subtotal [5.220]	Social Security	15,485	20,633	-	20,633	-	20,633

Subgroup : [5.230]	Local Retirement						
0005.2100.0230.0000.00.1	Basic School - Local Retirement - EL	-	2,123	-	2,123	-	2,123
0005.2100.0230.0000.00.2	Basic School - Local Retirement - JH	-	2,402	-	2,402	-	2,402
1205.21.230	21.230 Student Support:Employee Benefits:Local Retirement	1,018	-	-	-	-	-
1205.2100.0230.0000.00.1	Local Retirement - EL	-	230	-	230	-	230
3001.21.230	21.230 Student Support:Employee Benefits:Local Retirement	3,322	-	-	-	-	-

5420.21.230	21.230 Student Support:Employee Benefits:Local Retirement	150	-	-	-	-	-
5651.21.230	21.230 Student Support:Employee Benefits:Local Retirement	67	-	-	-	-	-
5651.2100.0230.0000.00.2	401K-JH Student Support:Edu Prof Time	-	81	-	81	-	81
5673.21.230	21.230 Student Support:Employee Benefits:Local Retirement	266	-	-	-	-	-
5679.21.230	21.230 Student Support:Employee Benefits:Local Retirement	1,211	-	-	-	-	-
5679.2100.0230.0000.54.1	MTL HLH-EL Local Retirement	-	1,959	-	1,959	-	1,959
5679.2100.0230.0000.54.2	MTL HLH-JH Local Retirement	-	490	-	490	-	490
5876.21.230	21.230 Student Support:Employee Benefits:Local Retirement	573	-	-	-	-	-
5876.2100.0230.0000.00.1	Local Retirement - EL	-	174	-	174	-	174
5876.2100.0230.0000.00.2	Local Retirement - JH	-	357	-	357	-	357
5903.21.230	21.230 Student Support:Employee Benefits:Local Retirement	860	-	-	-	-	-
5903.2100.0230.0000.00.2	Local Retirement - JH	-	859	-	859	-	859
7522.21.230	21.230 Student Support:Employee Benefits:Local Retirement	123	-	-	-	-	-
7524.21.230	21.230 Student Support:Employee Benefits:Local Retirement	189	-	-	-	-	-
7524.2100.0230.0000.00.1	Local Retirement-IDEA EL Health Svcs	-	281	-	281	-	281
Subtotal [5.230]	Local Retirement	7,779	8,956	-	8,956	-	8,956
Subgroup : [5.240] Insurance							
0005.2100.0240.0000.00.1	Group Insurance - EL	-	4,044	-	4,044	-	4,044
0005.2100.0240.0000.00.2	Group Insurance - JH	-	6,077	-	6,077	-	6,077
1205.2100.0240.0000.00.1	Group Insurance - EL	-	101	-	101	-	101
1205.2100.0240.0000.00.2	Group Insurance - JH	-	24	-	24	-	24
3001.21.240	21.240 Student Support:Employee Benefits:Group Insurance	6,202	-	-	-	-	-
5876.21.240	21.240 Student Support:Employee Benefits:Group Insurance	1,768	-	-	-	-	-
5876.2100.0240.0000.00.2	Group Insurance - JH	-	1,303	-	1,303	-	1,303
Subtotal [5.240]	Insurance	7,970	11,549	-	11,549	-	11,549
Subgroup : [5.299] Other Employee Benefits							
0005.2100.0270.0000.00.1	Basic School - Workers' Compensation - EL	-	100	-	100	-	100
0005.2100.0270.0000.00.2	Basic School - Workers' Compensation - JH	-	45	-	45	-	45
1205.21.270	21.270 Student Support:Employee Benefits:Industrial Ins (Workers Comp	22	-	-	-	-	-
1205.2100.0270.0000.00.1	Workers Comp - EL	-	8	-	8	-	8
1205.2100.0270.0000.00.2	Workers Comp - JH	-	2	-	2	-	2
3001.21.270	21.270 Student Support:Employee Benefits:Industrial Ins (Workers Comp	75	-	-	-	-	-
5310.21.270	21.270 Student Support:Employee Benefits:Industrial Ins (Workers Comp	2	-	-	-	-	-
5310.2100.0270.0000.00.1	EL Workers Comp.	-	1	-	1	-	1
5310.2100.0270.0000.00.2	JH Workers Comp	-	1	-	1	-	1
5420.21.270	21.270 Student Support:Employee Benefits:Industrial Ins (Workers Comp	4	-	-	-	-	-
5608.2100.0270.0000.00.1	Workers Comp-EL Behavior Support-SCH MTL HLH	-	4	(4)	-	-	-
5651.21.270	21.270 Student Support:Employee Benefits:Industrial Ins (Workers Comp	1	-	-	-	-	-
5651.2100.0270.0000.00.2	Workers Comp-JH Student Support-Edu Prof Time	-	2	-	2	-	2
5673.21.270	21.270 Student Support:Employee Benefits:Industrial Ins (Workers Comp	6	-	-	-	-	-
5679.21.270	21.270 Student Support:Employee Benefits:Industrial Ins (Workers Comp	66	-	-	-	-	-
5679.2100.0270.0000.53.1	MTL HLH-2 EL Workers Comp	-	-	4	4	-	4
5679.2100.0270.0000.54.1	MTL HLH-EL Workers Comp	-	43	-	43	-	43
5679.2100.0270.0000.54.2	MTL HLH-JH Workers Comp	-	11	-	11	-	11
5876.21.270	21.270 Student Support:Employee Benefits:Industrial Ins (Workers Comp	14	-	-	-	-	-
5876.2100.0270.0000.00.1	Workers Comp - EL	-	12	-	12	-	12
5876.2100.0270.0000.00.2	Workers Comp - JH	-	9	-	9	-	9
5903.21.270	21.270 Student Support:Employee Benefits:Industrial Ins (Workers Comp	19	-	-	-	-	-
5903.2100.0270.0000.00.2	Workers Comp - JH	-	19	-	19	-	19
7522.21.270	21.270 Student Support:Employee Benefits:Industrial Ins (Workers Comp	2	-	-	-	-	-
7522.2100.0270.0000.00.1	Workers Comp-IDEA Preschool Hlth Svcs	-	3	-	3	-	3
7524.21.270	21.270 Student Support:Employee Benefits:Industrial Ins (Workers Comp	12	-	-	-	-	-
7524.2100.0270.0000.00.1	Workers Comp-IDEA EL Health Svcs	-	27	-	27	-	27
7524.2100.0270.0000.00.2	Workers Comp-IDEA JH Health Svcs	-	11	-	11	-	11
Subtotal [5.299]	Other Employee Benefits	223	298	-	298	-	298
Subgroup : [5.300] Purchased Professional and Technical Services							
0005.2100.0340.0000.00.1	Other Contracted Prof Svcs - EL	-	32	-	32	-	32
1205.21.320	21.320 Student Support:Purchased Prof & Tech:Professional-Educationa	17,672	-	-	-	-	-
1205.2100.0320.0000.00.1	Prof - Educational Svcs - EL	-	15,915	-	15,915	-	15,915
1205.2100.0320.0000.00.2	Prof - Educational Svcs - JH	-	4,734	-	4,734	-	4,734
3001.21.34	21.340 Student Support:Purchased Prof & Tech:Other Professional Serv	33	-	-	-	-	-
5903.21.330	21.330 Student Support:Purchased Prof & Tech:Prof Emp Training and C	279	-	-	-	-	-
5903.2100.0330.0000.00.2	EE Training & Dev - JH	-	339	-	339	-	339
7524.21.320	21.320 Student Support:Purchased Prof & Tech:Professional-Educationa	37,033	-	-	-	-	-
7524.2100.0320.0000.00.1	IDEA EL Prof. Educational Svcs	-	7,802	-	7,802	-	7,802
7524.2100.0320.0000.00.2	IDEA JH Prof. Educational Svcs	-	12,231	-	12,231	-	12,231
Subtotal [5.300]	Purchased Professional and Technical Services	55,017	41,053	-	41,053	-	41,053
Subgroup : [5.500] Other Purchased Services							
0005.2100.0580.0000.00.1	Student Support Travel/PerDiem - EL	-	112	-	112	-	112
1205.21.530	21.530 Student Support:Other Purchased Services:Communication (Tele	215	-	-	-	-	-
1205.2100.0530.0000.00.1	Communication (Telephone & Other) - EL	-	133	-	133	-	133
1205.2100.0530.0000.00.2	Communication (Telephone & Other) - JH	-	228	-	228	-	228
Subtotal [5.500]	Other Purchased Services	215	473	-	473	-	473
Subgroup : [5.600] Supplies and Materials							
1205.2100.0650.0000.00.1	Student Support Tech Supplies SPED add-on - EL	-	629	-	629	-	629
Subtotal [5.600]	Supplies and Materials	-	629	-	629	-	629
Subgroup : [5.610] General Supplies							
0005.2100.0610.3528.00.2	K-12 Funding-JH Career Fair Supplies	-	1,143	-	1,143	-	1,143
1205.21.610	Student Support:Supplies & Materials:General Supplies:21.610 EL Spee	891	-	-	-	-	-
1205.2100.0610.3109.00.1	EL SPED OT Supplies	-	3,439	-	3,439	-	3,439
1205.2100.0610.3520.00.1	EL SPED Speech Supplies	-	907	-	907	-	907
3001.21.610	Student Support:Supplies & Materials:General Supplies:21.610 EL BCB#	656	-	-	-	-	-

5673.21.610	Student Support:Supplies & Materials:General Supplies:21.610 Positive I	2,000	-	-	-	-	-
5678.21.610	Student Support:Supplies & Materials:General Supplies:21.610 EL BCBA	1,224	-	-	-	-	-
5678.2100.0610.3104.00.1	TSSA-EL BCBA Supplies	-	1,496	-	1,496	-	1,496
5678.2100.0610.3104.00.2	TSSA-JH BCBA Supplies	-	935	-	935	-	935
5678.2100.0610.3512.00.1	TSSA-EL Counseling Supplies	-	1,456	-	1,456	-	1,456
5678.2100.0610.3512.00.2	TSSA-JH Counseling Supplies	-	1,007	-	1,007	-	1,007
5903.21.610	Student Support:Supplies & Materials:General Supplies:21.610 JH Coun	326	-	-	-	-	-
5903.2100.0610.3512.00.2	CTE JH Counseling Supplies	-	300	-	300	-	300
Subtotal [5.610]	General Supplies	5,097	10,683	-	10,683	-	10,683
Total [5.2100]	Support Services - Students (Program Services - School)	295,128	365,974	-	365,974	-	365,974
Group : [5.2200]	Support Services - Instructional Staff Assistance (Program Services - School)						
Subgroup : [5.100]	Salaries						
0005.2200.0131.0000.00.1	EL Inst Coach Salary - Basic School	-	22,232	-	22,232	-	22,232
0005.2200.0131.0000.00.2	JH Inst Coach Salary - Basic School	-	1,158	-	1,158	-	1,158
1205.22.152	22.152 Support Services Instructional Staff:Salaries:Secretarial & Clerica	26,043	-	-	-	-	-
1205.2200.0152.0000.00.1	Salaries - Secretarial & Clerical Personnel - EL	-	520	-	520	-	520
1205.2200.0152.0000.00.2	Salaries - Secretarial & Clerical Personnel - JH	-	480	-	480	-	480
3001.22.131	22.131 Support Services Instructional Staff:Salaries:Salaries-Teachers	87,748	-	-	-	-	-
5420.22.131	22.131 Support Services Instructional Staff:Salaries:Salaries-Teachers	23,000	-	-	-	-	-
5420.2200.0131.0000.00.1	Salaries SLT Instructional Coach EL	-	21,001	-	21,001	-	21,001
5420.2200.0131.0000.00.2	Salaries SLT Instructional Coach JH	-	8,476	-	8,476	-	8,476
5651.22.131	22.131 Support Services Instructional Staff:Salaries:Salaries-Teachers	2,677	-	-	-	-	-
5651.2200.0131.0000.00.1	Stpncls-EL Coach-Edu Prof Time	-	1,832	-	1,832	-	1,832
5665.2200.0131.0000.00.1	Grow Own Tchrs-EL Mentor Stipend	-	500	-	500	-	500
5666.22.131	22.131 Support Services Instructional Staff:Salaries:Salaries-Teachers	3,214	-	-	-	-	-
5666.2200.0131.0000.00.1	Prof Learning Grant - Instr Coach - EL	-	4,283	-	4,283	-	4,283
5670.2200.0131.0000.00.1	Tchr Support Coach EL Salaries Comp Based Learning	-	27,185	-	27,185	-	27,185
5876.22.131	22.131 Support Services Instructional Staff:Salaries:Salaries-Teachers	13,070	-	-	-	-	-
5876.2200.0131.0000.00.1	2200 Salaries- Instr Coach EL	-	8,904	-	8,904	-	8,904
5876.2200.0131.0000.00.2	2200 Salaries- Instr Coach JH	-	1,158	-	1,158	-	1,158
Subtotal [5.100]	Salaries	155,752	97,729	-	97,729	-	97,729
Subgroup : [5.115]	Supervisors and Directors						
1205.22.115	22.115 Support Services Instructional Staff:Salaries:Supervisors & Direct	48,823	-	-	-	-	-
1205.2200.0115.0000.00.1	Salaries - Supervisors and Directors - EL	-	24,764	-	24,764	-	24,764
1205.2200.0115.0000.00.2	Salaries - Supervisors and Directors - JH	-	22,859	-	22,859	-	22,859
1225.22.115	22.115 Support Services Instructional Staff:Salaries:Supervisors & Direct	8,463	-	-	-	-	-
1225.2200.0115.0000.00.1	Salaries - Supervisors and Directors - EL	-	4,698	-	4,698	-	4,698
1225.2200.0115.0000.00.2	Salaries - Supervisors and Directors - JH	-	4,337	-	4,337	-	4,337
5651.22.115	22.115 Support Services Instructional Staff:Salaries:Supervisors & Direct	1,850	-	-	-	-	-
5651.2200.0115.0000.00.1	Stpncls-EL SPED Director-Edu Prof Time	-	974	-	974	-	974
5651.2200.0115.0000.00.2	Stpncls-JH SPED Director-Edu Prof Time	-	974	-	974	-	974
5876.22.115	22.115 Support Services Instructional Staff:Salaries:Supervisors & Direct	6,300	-	-	-	-	-
5876.2200.0115.0000.00.1	Salaries - Supervisors and Directors - EL	-	3,473	-	3,473	-	3,473
5876.2200.0115.0000.00.2	Salaries - Supervisors and Directors - JH	-	3,205	-	3,205	-	3,205
Subtotal [5.115]	Supervisors and Directors	65,436	65,284	-	65,284	-	65,284
Subgroup : [5.162]	Media Personnel						
0005.2200.0145.0000.00.1	Salaries - Media Personnel - Licensed	-	16,920	-	16,920	-	16,920
3001.22.145	22.145 Support Services Instructional Staff:Salaries:Licensed Media Per	16,231	-	-	-	-	-
5420.2200.0145.0000.00.1	Salaries SLT Librarian	-	2,000	-	2,000	-	2,000
5651.22.145	22.145 Support Services Instructional Staff:Salaries:Licensed Media Per	541	-	-	-	-	-
5651.2200.0145.0000.00.1	Stpncls-EL Librarian-Edu Prof Time	-	561	-	561	-	561
5876.22.145	22.145 Support Services Instructional Staff:Salaries:Licensed Media Per	6,720	-	-	-	-	-
5876.2200.0145.0000.00.1	EL Lic Media Salary - Edu Salary Adjustment	-	7,123	-	7,123	-	7,123
Subtotal [5.162]	Media Personnel	23,492	26,604	-	26,604	-	26,604
Subgroup : [5.220]	Social Security						
0005.2200.0220.0000.00.1	Soc Sec Contr - EL	-	3,034	-	3,034	-	3,034
0005.2200.0220.0000.00.2	Soc Sec Contr - JH	-	89	-	89	-	89
1205.22.220	22.220 Support Services Instructional Staff:Employee Benefits:Social Se	5,620	-	-	-	-	-
1205.2200.0220.0000.00.1	Soc Sec Contr - EL	-	1,748	-	1,748	-	1,748
1205.2200.0220.0000.00.2	Soc Sec Contr - JH	-	1,613	-	1,613	-	1,613
1225.22.220	22.220 Support Services Instructional Staff:Employee Benefits:Social Se	647	-	-	-	-	-
1225.2200.0220.0000.00.1	Soc Sec Contr - EL	-	359	-	359	-	359
1225.2200.0220.0000.00.2	Soc Sec Contr - JH	-	332	-	332	-	332
3001.22.220	22.220 Support Services Instructional Staff:Employee Benefits:Social Se	7,954	-	-	-	-	-
5420.22.220	22.220 Support Services Instructional Staff:Employee Benefits:Social Se	1,760	-	-	-	-	-
5420.2200.0220.0000.00.1	Teacher Support Social Security EL	-	1,759	-	1,759	-	1,759
5420.2200.0220.0000.00.2	Teacher Support Social Security JH	-	648	-	648	-	648
5651.22.220	22.220 Support Services Instructional Staff:Employee Benefits:Social Se	388	-	-	-	-	-
5651.2200.0220.0000.00.1	Soc Sec-EL Tchr Support-Edu Prof Time	-	258	-	258	-	258
5651.2200.0220.0000.00.2	Soc Sec-JH Tchr Support-Edu Prof Time	-	75	-	75	-	75
5666.22.220	22.220 Support Services Instructional Staff:Employee Benefits:Social Se	246	-	-	-	-	-
5666.2200.0220.0000.00.1	Soc Sec Contr - EL	-	328	-	328	-	328
5670.2200.0220.0000.00.1	Tchr Support EL Soc. Sec. Comp. Based Learning	-	2,079	-	2,079	-	2,079
5876.22.220	22.220 Support Services Instructional Staff:Employee Benefits:Social Se	1,996	-	-	-	-	-
5876.2200.0220.0000.00.1	Soc Sec Contr - EL	-	1,492	-	1,492	-	1,492
5876.2200.0220.0000.00.2	Soc Sec Contr - JH	-	334	-	334	-	334
Subtotal [5.220]	Social Security	18,611	14,148	-	14,148	-	14,148
Subgroup : [5.230]	Local Retirement						
0005.2200.0230.0000.00.1	Local Retirement - EL	-	3,126	-	3,126	-	3,126
0005.2200.0230.0000.00.2	Local Retirement - JH	-	87	-	87	-	87
1205.22.230	22.230 Support Services Instructional Staff:Employee Benefits:Local Ret	2,104	-	-	-	-	-
1205.2200.0230.0000.00.1	Local Retirement - EL	-	1,071	-	1,071	-	1,071

1205.2200.0230.0000.00.2	Local Retirement - JH	-	563	-	563	-	563
1225.22.230	22.230 Support Services Instructional Staff:Employee Benefits:Local Ret	165	-	-	-	-	-
1225.2200.0230.0000.00.1	Local Retirement - EL	-	235	-	235	-	235
1225.2200.0230.0000.00.2	Local Retirement - JH	-	217	-	217	-	217
3001.22.230	22.230 Support Services Instructional Staff:Employee Benefits:Local Ret	5,221	-	-	-	-	-
5420.22.230	22.230 Support Services Instructional Staff:Employee Benefits:Local Ret	150	-	-	-	-	-
5420.2200.0230.0000.00.1	Teacher Support Retirement SLT EL	-	1,150	-	1,150	-	1,150
5420.2200.0230.0000.00.2	Teacher Support Retirement JH	-	209	-	209	-	209
5651.22.230	22.230 Support Services Instructional Staff:Employee Benefits:Local Ret	208	-	-	-	-	-
5651.2200.0230.0000.00.1	401K-EL Tchr Support-Edu Prof Time	-	168	-	168	-	168
5651.2200.0230.0000.00.2	401K-JH Tchr Support-Edu Prof Time	-	49	-	49	-	49
5666.22.230	22.230 Support Services Instructional Staff:Employee Benefits:Local Ret	161	-	-	-	-	-
5666.2200.0230.0000.00.1	Local Retirement - EL	-	214	-	214	-	214
5670.2200.0230.0000.00.1	Tchr Support EL Retirement Comp. Based Learning	-	1,359	-	1,359	-	1,359
5876.22.230	22.230 Support Services Instructional Staff:Employee Benefits:Local Ret	1,071	-	-	-	-	-
5876.2200.0230.0000.00.1	Local Retirement-Instr Coach-Edu Sal Adj EL	-	975	-	975	-	975
5876.2200.0230.0000.00.2	Local Retirement-Instr Coach-Edu Sal Adj JH	-	218	-	218	-	218
Subtotal [5.230]	Local Retirement	9,080	9,641	-	9,641	-	9,641
Subgroup : [5.240]	Insurance						
0005.2200.0240.0000.00.1	Teacher Support - Group Insurance - EL	-	651	-	651	-	651
1205.22.240	22.240 Support Services Instructional Staff:Employee Benefits:Group Ins	7,398	-	-	-	-	-
1205.2200.0240.0000.00.1	Group Insurance - EL	-	9,926	-	9,926	-	9,926
1205.2200.0240.0000.00.2	Group Insurance - JH	-	9,163	-	9,163	-	9,163
5876.22.240	22.240 Support Services Instructional Staff:Employee Benefits:Group Ins	600	-	-	-	-	-
Subtotal [5.240]	Insurance	7,998	19,740	-	19,740	-	19,740
Subgroup : [5.299]	Other Employee Benefits						
0005.2200.0270.0000.00.1	Workers Comp - EL	-	44	-	44	-	44
0005.2200.0270.0000.00.2	Workers Comp - JH	-	1	-	1	-	1
0005.2200.0290.0000.00.1	Other Employee Benefits - EL - Fees Reimb	-	7,560	-	7,560	-	7,560
0005.2200.0290.0000.00.2	Other Employee Benefits - JH - Fees Reimb	-	1,440	-	1,440	-	1,440
1205.22.270	22.270 Support Services Instructional Staff:Employee Benefits:Industrial	85	-	-	-	-	-
1205.2200.0270.0000.00.1	Workers Comp - EL	-	28	-	28	-	28
1205.2200.0270.0000.00.2	Workers Comp - JH	-	26	-	26	-	26
1225.22.270	22.270 Support Services Instructional Staff:Employee Benefits:Industrial	8	-	-	-	-	-
1225.2200.0270.0000.00.1	Workers Comp - EL	-	5	-	5	-	5
1225.2200.0270.0000.00.2	Workers Comp - JH	-	5	-	5	-	5
3001.22.270	22.270 Support Services Instructional Staff:Employee Benefits:Industrial	114	-	-	-	-	-
3020.22.290	22.290 Support Services Instructional Staff:Employee Benefits:Other Em	6,000	-	-	-	-	-
3020.2200.0290.0000.00.1	Other EE Benefits - Pro Staff - EL	-	3,000	-	3,000	-	3,000
3020.2200.0290.0000.00.2	Other EE Benefits-JH Prof Staff	-	3,000	-	3,000	-	3,000
5420.22.270	22.270 Support Services Instructional Staff:Employee Benefits:Industrial	24	-	-	-	-	-
5420.2200.0270.0000.00.1	Teacher Support Workers Comp EL	-	25	-	25	-	25
5420.2200.0270.0000.00.2	Teacher Support Workers Comp SLT JH	-	9	-	9	-	9
5651.22.270	22.270 Support Services Instructional Staff:Employee Benefits:Industrial	6	-	-	-	-	-
5651.2200.0270.0000.00.1	Workers Comp-EL Tchr Support-Edu Prof Time	-	4	-	4	-	4
5651.2200.0270.0000.00.2	Workers Comp-JH Tchr Support-Edu Prof Time	-	1	-	1	-	1
5665.22.290	22.290 Support Services Instructional Staff:Employee Benefits:Other Em	50,746	-	-	-	-	-
5665.2200.0290.0000.00.1	Grow Own Tchrs-EL Other EE Benefits	-	40,603	-	40,603	-	40,603
5665.2200.0290.0000.00.2	Grow Own Tchrs-JH Other EE Benefits	-	6,591	-	6,591	-	6,591
5666.22.270	22.270 Support Services Instructional Staff:Employee Benefits:Industrial	4	-	-	-	-	-
5666.2200.0270.0000.00.1	Workers Comp - EL	-	5	-	5	-	5
5670.2200.0270.0000.00.1	Tchr Support EL Workers Comp. Comp. Based Learning	-	30	-	30	-	30
5876.22.270	22.270 Support Services Instructional Staff:Employee Benefits:Industrial	29	-	-	-	-	-
5876.2200.0270.0000.00.1	Workers Comp - EL	-	21	-	21	-	21
5876.2200.0270.0000.00.2	Workers Comp - JH	-	5	-	5	-	5
Subtotal [5.299]	Other Employee Benefits	57,016	62,403	-	62,403	-	62,403
Subgroup : [5.330]	Professional Employee Training and Development						
0005.2200.0330.0000.00.2	EE Training & Dev - Basic Sch - JH	-	190	1	191	-	191
0005.2200.0330.0000.00.1	LETRS Local Funding- EL Training & Dev.	-	5,483	-	5,483	-	5,483
1205.22.330	22.330 Support Services Instructional Staff:Purchased Prof & Tech:Prof I	754	-	-	-	-	-
1205.2200.0330.0000.00.1	EE Training & Dev - EL	-	885	-	885	-	885
1205.2200.0330.0000.00.2	EE Training & Dev - JH	-	1,211	-	1,211	-	1,211
3001.22.330	22.330 Support Services Instructional Staff:Purchased Prof & Tech:Prof I	2,288	-	-	-	-	-
5618.22.330	22.330 Support Services Instructional Staff:Purchased Prof & Tech:Prof I	4,000	-	-	-	-	-
5618.2200.0330.0000.00.1	EE Training & Dev - EL	-	4,400	-	4,400	-	4,400
5666.22.330	22.330 Support Services Instructional Staff:Purchased Prof & Tech:Prof I	600	-	-	-	-	-
5678.22.330	22.330 Support Services Instructional Staff:Purchased Prof & Tech:Prof I	4,634	-	-	-	-	-
5678.2200.0330.0000.00.1	TSSA EL Teacher Training	-	8,500	-	8,500	-	8,500
5678.2200.0330.0000.00.2	TSSA JH Teacher Training	-	2,366	-	2,366	-	2,366
5697.22.330	22.330 Support Services Instructional Staff:Purchased Prof & Tech:Prof I	19,579	-	-	-	-	-
5697.2200.0330.0000.00.1	EE Training & Dev - LETRS State Grant - EL	-	12,238	(1)	12,237	-	12,237
5805.22.330	22.330 Support Services Instructional Staff:Purchased Prof & Tech:Prof I	565	-	-	-	-	-
Subtotal [5.330]	Professional Employee Training and Development	32,420	35,273	-	35,273	-	35,273
Subgroup : [5.340]	Other Professional Services						
0005.2200.0340.0000.00.1	Other Contracted Prof Svcs - EL	-	1,105	-	1,105	-	1,105
0005.2200.0340.0000.00.2	Other Contracted Prof Svcs - JH	-	1,232	-	1,232	-	1,232
1205.22.340	22.340 Support Services Instructional Staff:Purchased Prof & Tech:Othe	1,953	-	-	-	-	-
1205.2200.0340.0000.00.1	Other Contracted Prof Svcs - EL	-	528	-	528	-	528
1205.2200.0340.0000.00.2	Other Contracted Prof Svcs - JH	-	62	-	62	-	62
3001.22.340	22.340 Support Services Instructional Staff:Purchased Prof & Tech:Othe	1,130	-	-	-	-	-
Subtotal [5.340]	Other Professional Services	3,083	2,927	-	2,927	-	2,927
Subgroup : [5.500]	Other Purchased Services						
0005.2200.0580.0000.00.1	Teacher Support-EL Travel Per Diem	-	48	-	48	-	48

0005.2200.0580.0000.00.2	Teacher Support-JH Travel Per Diem	-	124	-	124	-	124
1205.22.530	22.530 Support Services Instructional Staff:Other Purchased Services:Cr	188	-	-	-	-	-
1205.2200.0530.0000.00.1	Communication (Telephone & Other) - EL	-	234	-	234	-	234
1205.2200.0530.0000.00.2	Communication (Telephone & Other) - JH	-	216	-	216	-	216
3001.22.580	22.580 Support Services Instructional Staff:Other Purchased Services:Tr	1,016	-	-	-	-	-
5670.2200.0580.0000.00.1	Staff Travel/Per Diem EL Comp Based Learning	-	1,011	-	1,011	-	1,011
5670.2200.0580.0000.00.2	Staff Travel/Per Diem JH Comp Based Learning	-	57	-	57	-	57
5678.2200.0580.0000.00.1	TSSA-EL Travel/Per Diem	-	2,244	-	2,244	-	2,244
5678.2200.0580.0000.00.2	TSSA-JH Travel/Per Diem	-	2,117	-	2,117	-	2,117
Subtotal [5.500]	Other Purchased Services	1,204	6,051	-	6,051	-	6,051
Subgroup : [5.610] General Supplies							
0005.2200.0610.1148.00.1	EL Sponsor Library Supplies	-	453	-	453	-	453
0005.2200.0610.1148.00.2	JH Sponsor Library Supplies	-	51	-	51	-	51
0005.2200.0610.1148.94.1	EL Book Fair Fundraising Expense	-	453	-	453	-	453
0005.2200.0610.1148.94.2	JH Book Fair Fundraising Expense	-	113	-	113	-	113
0005.2200.0610.3510.00.1	Gen Supplies - Instructional Coach Supplies - EL	-	80	-	80	-	80
0005.2200.0610.3515.00.1	Tchr Support-EL Teacher Training Supplies	-	980	-	980	-	980
0005.2200.0610.3515.00.2	Tchr Support-JH Teacher Training Supplies	-	1,648	-	1,648	-	1,648
0005.2200.0610.3516.00.1	Gen Supplies - Prof Dev Admin Training - EL	-	61	-	61	-	61
0005.2200.0610.3517.00.1	Gen Supplies - Prof Dev Resource Materials - EL	-	170	-	170	-	170
0005.2200.0610.3517.00.2	Gen Supplies - Prof Dev Resource Materials - EL	-	77	-	77	-	77
1205.22.610	Support Services Instructional Staff:Supplies & Materials:General Supplie	1,941	-	-	-	-	-
1205.2200.0610.3517.00.1	Gen Supplies - Prof Dev Resource Materials - EL	-	55	-	55	-	55
1205.2200.0610.3517.00.2	Gen Supplies - Prof Dev Resource Materials - JH	-	24	-	24	-	24
1205.2200.0610.3518.00.1	Gen Supplies - SPED Director Supplies - EL	-	971	-	971	-	971
1205.2200.0610.3518.00.2	Gen Supplies - SPED Director Supplies - JH	-	997	-	997	-	997
1705.22.610	Support Services Instructional Staff:Supplies & Materials:General Supplie	654	-	-	-	-	-
3001.22.610	Support Services Instructional Staff:Supplies & Materials:General Supplie	4,401	-	-	-	-	-
5666.22.610	Support Services Instructional Staff:Supplies & Materials:General Supplie	180	-	-	-	-	-
5670.2200.0610.3517.00.1	Tchr Support EL Prof. Dev. Sup. Comp Based Lrning	-	180	-	180	-	180
5670.2200.0610.3517.00.2	Tchr Support JH Prof. Dev. Sup. Comp Based Lrning	-	90	-	90	-	90
5674.2200.0610.0000.00.2	Suicide Prevention Training Supplies	-	88	-	88	-	88
5678.22.610	Support Services Instructional Staff:Supplies & Materials:General Supplie	3,071	-	-	-	-	-
5678.2200.0610.1148.00.1	TSSA-EL Library Supplies	-	1,563	-	1,563	-	1,563
5678.2200.0610.1148.00.2	TSSA-JH Library Supplies	-	302	-	302	-	302
5678.2200.0610.3517.00.1	TSSA-EL Prof Dev Resource Materials	-	19	-	19	-	19
5678.2200.0610.3517.00.2	TSSA-JH Prof Dev Resource Materials	-	110	-	110	-	110
Subtotal [5.610]	General Supplies	10,247	8,485	-	8,485	-	8,485
Subgroup : [5.644] Library Books							
0005.2200.0644.1148.00.1	EL Library Books (from Fundraising)	-	2,024	-	2,024	-	2,024
0005.2200.0644.1148.00.2	JH Library Books (from Fundraising)	-	641	-	641	-	641
0005.2200.0644.1148.94.1	EL Scholastic Books (credit taken)	-	1,827	-	1,827	-	1,827
0005.2200.0644.1148.94.2	JH Scholastic Books (credit taken)	-	457	-	457	-	457
1705.22.644	22.644 Support Services Instructional Staff:Supplies & Materials:Books:L	2,792	-	-	-	-	-
5678.22.644	22.644 Support Services Instructional Staff:Supplies & Materials:Books:L	2,057	-	-	-	-	-
5678.2200.0644.1148.00.1	TSSA-EL Library Book Purchases	-	1,237	-	1,237	-	1,237
5678.2200.0644.1148.00.2	TSSA-JH Library Book Purchases	-	397	-	397	-	397
Subtotal [5.644]	Library Books	4,849	6,583	-	6,583	-	6,583
Subgroup : [5.650] Technology Supplies							
0005.2200.0650.0000.00.1	Central Tech Supplies - Bsc Sch - EL	-	12	-	12	-	12
1205.2200.0650.0000.00.1	Teacher Support Tech Supplies SPED add-on - EL	-	165	-	165	-	165
1205.2200.0650.0000.00.2	Teacher Support Tech Supplies SPED add-on - JH	-	165	-	165	-	165
5678.22.650	22.650 Support Services Instructional Staff:Supplies & Materials:Technol	9,481	-	-	-	-	-
5678.2200.0650.0000.00.2	TSSA-JH Computer Labs Supplies	-	9,481	-	9,481	-	9,481
Subtotal [5.650]	Technology Supplies	9,481	9,823	-	9,823	-	9,823
Subgroup : [5.670] Software							
0005.2200.0670.0000.00.1	Teacher Support- EL Software	-	405	-	405	-	405
0005.2200.0670.0000.00.2	Teacher Support-JH Software	-	720	-	720	-	720
0005.2200.0670.1148.00.1	EL Library Software Expense	-	2,224	-	2,224	-	2,224
0005.2200.0670.1148.00.2	JH Library Software Expense	-	556	-	556	-	556
1205.22.670	22.670 Support Services Instructional Staff:Supplies & Materials:Softwan	3,719	-	-	-	-	-
1205.2200.0670.0000.00.1	Teacher Support SPED Software - EL	-	1,089	-	1,089	-	1,089
1205.2200.0670.0000.00.2	Teacher Support SPED Software - JH	-	1,089	-	1,089	-	1,089
1705.22.670	22.670 Support Services Instructional Staff:Supplies & Materials:Softwan	2,526	-	-	-	-	-
3001.22.670	22.670 Support Services Instructional Staff:Supplies & Materials:Softwan	420	-	-	-	-	-
5655.22.670	22.670 Support Services Instructional Staff:Supplies & Materials:Softwan	5,950	-	-	-	-	-
5655.2200.0670.0000.00.1	Teacher Support-EL DTL-Software	-	3,511	-	3,511	-	3,511
5655.2200.0670.0000.00.2	Teacher Support-JH DTL-Software	-	3,374	-	3,374	-	3,374
5678.22.670	22.670 Support Services Instructional Staff:Supplies & Materials:Softwan	9,863	-	-	-	-	-
5678.2200.0670.0000.00.1	TSSA-EL Teacher Support Software	-	12,877	-	12,877	-	12,877
5678.2200.0670.0000.00.2	TSSA-JH Teacher Support Software	-	7,893	-	7,893	-	7,893
Subtotal [5.670]	Software	22,478	33,738	-	33,738	-	33,738
Subgroup : [5.700] Property							
1205.2200.0733.0000.00.2	SPED Furniture-JH SPED add-on Program	-	3,796	-	3,796	-	3,796
Subtotal [5.700]	Property	-	3,796	-	3,796	-	3,796
Subgroup : [5.800] Other Objects							
1205.22.810	22.810 Support Services Instructional Staff:Debt & Miscellaneous:Dues &	99	-	-	-	-	-
3001.22.810	22.810 Support Services Instructional Staff:Debt & Miscellaneous:Dues &	80	-	-	-	-	-
5678.22.810	22.810 Support Services Instructional Staff:Debt & Miscellaneous:Dues &	275	-	-	-	-	-
Subtotal [5.800]	Other Objects	454	-	-	-	-	-
Total [5.2200]	Support Services - Instructional Staff Assistance (Program Service:	421,601	402,225	-	402,225	-	402,225

Group : [5.2300]		Support Services - General Administration (Supporting Services - General)				
Subgroup : [5.100]		Salaries				
0005.2300.0115.squire	Vacation-District	34,611	-	-	27,736	27,736
5321.2300.0114.0000.00.0	SFMS LEA Stipend-District/Bus Admin	-	1,500	-	1,500	1,500
5321.2300.0115.0000.00.0	SFMS LEA Stipend-District/OPS Director	-	5,400	-	5,400	5,400
5619.23.114	23.114 Charter School Administration:Salaries:School Business Adminis	25,864	-	-	-	-
5619.23.115	23.115 Charter School Administration:Salaries:Supervisors & Directors	246,966	-	-	-	-
5619.2300.0114.0000.00.0	Salaries-Business Administrator-District	-	47,990	-	47,990	47,990
5619.2300.0115.0000.00.0	Salaries-Supervisors & Directors-District	-	264,503	-	264,503	264,503
Subtotal [5.100]	Salaries	307,441	319,393	-	319,393	347,129
Subgroup : [5.220]		Social Security				
5321.2300.0220.0000.00.0	SFMS LEA-District Social Security	-	528	-	528	528
5619.23.220	23.220 Charter School Administration:Employee Benefits:Social Security	19,800	-	-	-	-
5619.2300.0220.0000.00.0	Social Security-District	-	22,885	-	22,885	22,885
Subtotal [5.220]	Social Security	19,800	23,413	-	23,413	23,413
Subgroup : [5.230]		Local Retirement				
5321.2300.0230.0000.00.0	SFMS LEA-District Local Retirement	-	345	-	345	345
5619.23.230	23.230 Charter School Administration:Employee Benefits:Local Retirement	13,733	-	-	-	-
5619.2300.0230.0000.00.0	Local Retirement-District	-	15,288	-	15,288	15,288
Subtotal [5.230]	Local Retirement	13,733	15,633	-	15,633	15,633
Subgroup : [5.240]		Insurance				
5619.23.240	23.240 Charter School Administration:Employee Benefits:Group Insurance	46,498	-	-	-	-
5619.2300.0240.0000.00.0	Group Insurance-District	-	49,346	-	49,346	49,346
Subtotal [5.240]	Insurance	46,498	49,346	-	49,346	49,346
Subgroup : [5.299]		Other Employee Benefits				
5321.2300.0270.0000.00.0	SFMS LEA-District Workers Comp	-	8	-	8	8
5619.23.270	23.270 Charter School Administration:Employee Benefits:Industrial Ins (V	290	-	-	-	-
5619.2300.0270.0000.00.0	Workers Comp-District	-	343	-	343	343
Subtotal [5.299]	Other Employee Benefits	290	351	-	351	351
Subgroup : [5.300]		Purchased Professional and Technical Services				
5619.23.330	23.330 Charter School Administration:Purchased Prof & Tech:Prof Emp	4,500	-	-	-	-
5619.23.340	Charter School Administration:Purchased Prof & Tech:Other Professionals	38,450	-	-	-	-
5619.2300.0330.0000.00.0	EE Training & Dev-District	-	1,200	-	1,200	1,200
5619.2300.0340.3101.00.0	Other Prof Svcs-Audit Fees-District	-	19,400	-	19,400	19,400
5619.2300.0340.3102.00.0	Other Misc. Prof Svcs-District	-	56,000	-	56,000	56,000
5619.2300.0349.0000.00.0	Purchased Legal Svcs-District	-	220	-	220	220
Subtotal [5.300]	Purchased Professional and Technical Services	42,950	76,820	-	76,820	76,820
Subgroup : [5.500]		Other Purchased Services				
5619.23.530	23.530 Charter School Administration:Other Purchased Svcs:Communication	1,720	-	-	-	-
5619.23.580	23.580 Charter School Administration:Other Purchased Svcs:Travel/Per	410	-	-	-	-
5619.2300.0530.0000.00.0	Communication (Telephone & Other) District	-	1,800	-	1,800	1,800
5619.2300.0580.0000.00.0	Staff Travel/Per Diem-District	-	340	-	340	340
Subtotal [5.500]	Other Purchased Services	2,130	2,140	-	2,140	2,140
Subgroup : [5.600]		Supplies and Materials				
5619.23.610	23.610 Charter School Administration:Supplies & Materials:General Supply	11,749	-	-	-	-
5619.2300.0610.1302.00.0	General Supplies- District	-	154	-	154	154
5619.2300.0610.3105.00.0	Board Meeting-Dinners-District	-	1,860	-	1,860	1,860
5619.2300.0610.3106.00.0	Board-Staff Appreciation-District	-	8,438	-	8,438	8,438
5619.2300.0650.0000.00.0	Technology Supplies-District	-	930	-	930	930
5619.2300.0670.0000.00.0	Software-District	-	408	-	408	408
Subtotal [5.600]	Supplies and Materials	11,749	11,790	-	11,790	11,790
Subgroup : [5.800]		Other Objects				
5619.23.810	23.810 Charter School Administration:Debt & Miscellaneous:Dues and Fees	6,358	-	-	-	-
5619.2300.0810.0000.00.0	Dues and Fees-District	-	6,254	-	6,254	6,254
Subtotal [5.800]	Other Objects	6,358	6,254	-	6,254	6,254
Total [5.2300]	Support Services - General Administration (Supporting Services - General)	450,949	505,140	-	505,140	532,876
Group : [5.2400]		Support Services - School Administration (Supporting Services - General)				
Subgroup : [5.121]		Principals and Assistants				
0005.2400.0121.0000.00.0	Salaries - Principals and Assistants	-	36,013	-	36,013	36,013
3001.24.121	24.121 School Administration:Salaries:Principals & Assistants	16,058	-	-	-	-
5619.24.121	24.121 School Administration:Salaries:Principals & Assistants	268,238	-	-	-	-
5619.2400.0121.0000.00.0	Salaries - Principals and Assistants	-	268,795	-	268,795	268,795
5651.24.121	24.121 School Administration:Salaries:Principals & Assistants	5,132	-	-	-	-
5651.2400.0121.0000.00.0	StpnDs-SCH ADMIN-Edu Prof Time	-	9,206	-	9,206	9,206
5678.24.121	24.121 School Administration:Salaries:Principals & Assistants	4,000	-	-	-	-
5678.24.121	24.121 School Administration:Salaries:Principals & Assistants	7,500	-	-	-	-
5678.2400.0121.0000.00.0	Salaries - Principals and Assistants	-	7,500	-	7,500	7,500
Subtotal [5.121]	Principals and Assistants	300,928	321,514	-	321,514	321,514
Subgroup : [5.152]		Secretarial & Clerical Personnel				
0005.2400.0152.0000.00.0	Salaries - Secretarial & Clerical Personnel	-	160,111	-	160,111	160,111
3001.24.152	24.152 School Administration:Salaries:Secretarial & Clerical Personnel	128,970	-	-	-	-
5619.24.152	24.152 School Administration:Salaries:Secretarial & Clerical Personnel	21,725	-	-	-	-
5914.2400.0152.0000.59.0	Salaries-Safety Stipend	-	2,660	-	2,660	2,660
Subtotal [5.152]	Secretarial & Clerical Personnel	150,695	162,771	-	162,771	162,771
Subgroup : [5.220]		Social Security				

0005.2400.0220.0000.00.0	Soc Sec Contr	-	33,545	-	33,545	-	33,545
3001.24.220	24.220 School Administration:Employee Benefits:Social Security	31,669	-	-	-	-	-
5651.24.220	24.220 School Administration:Employee Benefits:Social Security	393	-	-	-	-	-
5651.2400.0220.0000.00.0	Soc Sec-SCH ADMIN-Edu Prof Time	-	704	-	704	-	704
5878.24.220	24.220 School Administration:Employee Benefits:Social Security	306	-	-	-	-	-
5878.24.220	24.220 School Administration:Employee Benefits:Social Security	574	-	-	-	-	-
5878.2400.0220.0000.00.0	Soc Sec Contr	-	574	-	574	-	574
5914.2400.0220.0000.59.0	Soc. Sec.-Safety Stipend	-	204	-	204	-	204
Subtotal [5.220]	Social Security	32,942	35,027	-	35,027	-	35,027
Subgroup : [5.230]	Local Retirement						
0005.2400.0230.0000.00.0	Local Retirement	-	21,693	-	21,693	-	21,693
3001.24.230	24.230 School Administration:Employee Benefits:Local Retirement	16,196	-	-	-	-	-
5651.24.230	24.230 School Administration:Employee Benefits:Local Retirement	257	-	-	-	-	-
5651.2400.0230.0000.00.0	401K-SCH ADMIN-Edu Prof Time	-	460	-	460	-	460
5878.24.230	24.230 School Administration:Employee Benefits:Local Retirement	200	-	-	-	-	-
5878.24.230	24.230 School Administration:Employee Benefits:Local Retirement	263	-	-	-	-	-
5878.2400.0230.0000.00.0	Local Retirement	-	375	-	375	-	375
5914.2400.0230.0000.59.0	Local Retirement-Safety Stipend	-	133	-	133	-	133
Subtotal [5.230]	Local Retirement	16,916	22,661	-	22,661	-	22,661
Subgroup : [5.240]	Insurance						
0005.2400.0240.0000.00.0	Group Insurance	-	103,212	-	103,212	-	103,212
3001.24.240	24.240 School Administration:Employee Benefits:Group Insurance	87,470	-	-	-	-	-
5878.24.240	24.240 School Administration:Employee Benefits:Group Insurance	1,179	-	-	-	-	-
5878.2400.0240.0000.00.0	Group Insurance	-	855	-	855	-	855
Subtotal [5.240]	Insurance	88,649	104,067	-	104,067	-	104,067
Subgroup : [5.299]	Other Employee Benefits						
0005.2400.0270.0000.00.0	Workers Comp	-	517	-	517	-	517
3001.24.270	24.270 School Administration:Employee Benefits:Industrial Ins (Workers	466	-	-	-	-	-
5651.24.270	24.270 School Administration:Employee Benefits:Industrial Ins (Workers	5	-	-	-	-	-
5651.2400.0270.0000.00.0	Workers Comp-SCH ADMIN-Edu Prof Time	-	10	-	10	-	10
5878.24.270	24.270 School Administration:Employee Benefits:Industrial Ins (Workers	3	-	-	-	-	-
5878.24.270	24.270 School Administration:Employee Benefits:Industrial Ins (Workers	9	-	-	-	-	-
5878.2400.0270.0000.00.0	Workers Comp	-	8	-	8	-	8
5914.2400.0270.0000.59.0	Workers Comp.-Safety Stipend	-	3	-	3	-	3
Subtotal [5.299]	Other Employee Benefits	483	538	-	538	-	538
Subgroup : [5.300]	Purchased Professional and Technical Services						
0005.2400.0330.0000.00.0	Employee Training and Development	-	1,220	-	1,220	-	1,220
0005.2400.0340.0000.00.0	Other Contracted Prof Svcs	-	39,613	-	39,613	-	39,613
3001.24.340	24.340 School Administration:Purchased Prof & Tech:Other Professional	781	-	-	-	-	-
Subtotal [5.300]	Purchased Professional and Technical Services	781	40,833	-	40,833	-	40,833
Subgroup : [5.400]	Purchased Property Services						
0005.2400.0430.0000.00.0	R&M Svcs	-	2,166	98	2,264	-	2,264
3001.24.430	24.430 School Administration:Purchased Prop Svcs:Repairs & Maintenan	953	-	-	-	-	-
Subtotal [5.400]	Purchased Property Services	953	2,166	98	2,264	-	2,264
Subgroup : [5.500]	Other Purchased Services						
0005.2400.0530.0000.00.0	Communication (Telephone & Other)	-	3,979	-	3,979	-	3,979
0005.2400.0580.0000.00.0	K-12 Fund Admin Travel/PerDiem	-	259	-	259	-	259
3001.24.530	24.530 School Administration:Other Purchased Services:Communication	3,433	-	-	-	-	-
3001.24.580	24.580 School Administration:Other Purchased Services:Travel/Per Dien	29	-	-	-	-	-
5670.2400.0580.0000.00.0	School Admin Travel/Per Diem Comp Based Learning	-	6,683	-	6,683	-	6,683
Subtotal [5.500]	Other Purchased Services	3,462	10,921	-	10,921	-	10,921
Subgroup : [5.600]	Supplies and Materials						
0005.2400.0610.1127.00.0	Gen Supplies - Sub for Santa Donation	-	2,300	-	2,300	-	2,300
0005.2400.0610.3103.00.0	Gen Supplies - Admin Supplies	-	509	-	509	-	509
0005.2400.0610.3508.00.0	Front Office Supplies	-	444	-	444	-	444
0005.2400.0610.3509.00.0	School First Aid Supplies	-	275	-	275	-	275
0005.2400.0610.3521.00.0	Gen Supplies - Staff Appreciation Supplies	-	7,943	-	7,943	-	7,943
0005.2400.0610.3522.00.0	Gen Supplies - Staff Clothing Supplies	-	762	-	762	-	762
0005.2400.0650.0000.00.0	Supplies GÇô Technology Related	-	2,276	-	2,276	-	2,276
0005.2400.0670.0000.00.0	Software	-	4,670	-	4,670	-	4,670
3001.24.610	School Administration:Supplies & Materials:General Supplies:24.610 Adr	10,107	-	-	-	-	-
3001.24.650	24.650 School Administration:Supplies & Materials:Technology Supplies	23	-	-	-	-	-
3001.24.670	24.670 School Administration:Supplies & Materials:Software	3,443	-	-	-	-	-
5310.24.610	School Administration:Supplies & Materials:General Supplies:24.610 Firs	9	-	-	-	-	-
Subtotal [5.600]	Supplies and Materials	13,582	19,179	-	19,179	-	19,179
Subgroup : [5.790]	Depreciation and Amortization						
3001.24.500	Depreciation Expense	25,330	-	-	-	28,767	28,767
Subtotal [5.790]	Depreciation and Amortization	25,330	-	-	-	28,767	28,767
Subgroup : [5.800]	Other Objects						
0005.2400.0810.1127.00.0	Sub for Santa Bank Fees	-	14	-	14	-	14
5670.2400.0810.0000.00.0	School Admin dues and fees - Comp Based Learn	-	500	-	500	-	500
5678.2400.0810.0000.00.0	TSSA-SCH Admin Dues & Fees	-	289	-	289	-	289
Subtotal [5.800]	Other Objects	-	803	-	803	-	803
Total [5.2400]	Support Services - School Administration (Supporting Services - Ge	634,721	720,480	98	720,578	28,767	749,345
Group : [5.2500]	Support Services - Central (Supporting Services - General)						
Subgroup : [5.100]	Salaries						
5619.25.184	25.184 Central:Salaries:Technology Support	58,199	-	-	-	-	-

5619.2500.0184.0000.00.0	Salaries-Technology Personnel-Central	-	70,055	-	70,055	-	70,055
5914.25.115	25.115 Central:Salaries:Supervisors & Directors	2,660	-	-	-	-	-
Subtotal [5.100]	Salaries	60,859	70,055	-	70,055	-	70,055
Subgroup : [5.114] Business Administrator							
5321.2500.0114.0000.00.0	SFMS LEA Stipend-Central/Bus Admin	-	1,500	-	1,500	-	1,500
5619.25.114	25.114 Central:Salaries:School Business Administrator	60,373	-	-	-	-	-
5619.2500.0114.0000.00.0	Salaries-Business Administrator-Central	-	47,990	-	47,990	-	47,990
Subtotal [5.114]	Business Administrator	60,373	49,490	-	49,490	-	49,490
Subgroup : [5.151] Accounting Personnel							
5321.2500.0151.0000.00.0	SFMS LEA Stipend-Central/Prof Office Personnel	-	2,000	-	2,000	-	2,000
5619.25.151	25.151 Central:Salaries:Professional Office Personnel	119,930	-	-	-	-	-
5619.2500.0151.0000.00.0	Salaries-Prof Office Personnel-Central	-	128,633	-	128,633	-	128,633
Subtotal [5.151]	Accounting Personnel	119,930	130,633	-	130,633	-	130,633
Subgroup : [5.220] Social Security							
5321.2500.0220.0000.00.0	SFMS LEA-Central Social Security	-	268	-	268	-	268
5619.25.220	25.220 Central:Employee Benefits:Social Security	17,165	-	-	-	-	-
5619.2500.0220.0000.00.0	Social Security-Central	-	17,741	-	17,741	-	17,741
5914.25.220	25.220 Central:Employee Benefits:Social Security	204	-	-	-	-	-
Subtotal [5.220]	Social Security	17,369	18,009	-	18,009	-	18,009
Subgroup : [5.230] Local Retirement							
5321.2500.0230.0000.00.0	SFMS LEA-Central Local Retirement	-	175	-	175	-	175
5619.25.230	25.230 Central:Employee Benefits:Local Retirement	11,161	-	-	-	-	-
5619.2500.0230.0000.00.0	Local Retirement-Central	-	9,780	-	9,780	-	9,780
5914.25.230	25.230 Central:Employee Benefits:Local Retirement	133	-	-	-	-	-
Subtotal [5.230]	Local Retirement	11,294	9,955	-	9,955	-	9,955
Subgroup : [5.240] Insurance							
5619.25.240	25.240 Central:Employee Benefits:Group Insurance	57,204	-	-	-	-	-
5619.2500.0240.0000.00.0	Group Insurance-Central	-	55,831	-	55,831	-	55,831
Subtotal [5.240]	Insurance	57,204	55,831	-	55,831	-	55,831
Subgroup : [5.299] Other Employee Benefits							
5321.2500.0270.0000.00.0	SFMS LEA-Central Workers Comp	-	4	-	4	-	4
5619.25.270	25.270 Central:Employee Benefits:Industrial Ins (Workers Comp)	259	-	-	-	-	-
5619.25.28	25.280 Central:Employee Benefits:Unemployment Insurance	2,880	-	-	-	-	-
5619.2500.0270.0000.00.0	Workers Comp-Central	-	271	-	271	-	271
5914.25.270	25.270 Central:Employee Benefits:Industrial Ins (Workers Comp)	3	-	-	-	-	-
Subtotal [5.299]	Other Employee Benefits	3,142	275	-	275	-	275
Subgroup : [5.300] Purchased Professional and Technical Services							
5321.25.340	25.340 Central:Purchased Prof & Tech:Other Professional Services	6,720	-	-	-	-	-
5321.2500.0340.0000.00.0	LEA Fin Sys Prof Services	-	33,180	-	33,180	-	33,180
5619.25.330	25.330 Central:Purchased Prof & Tech:Prof Emp Training and Dev	50	-	-	-	-	-
5619.25.340	25.340 Central:Purchased Prof & Tech:Other Professional Services	76,162	-	-	-	-	-
5619.2500.0330.0000.00.0	EE Training & Dev-Central	-	3,421	-	3,421	-	3,421
5619.2500.0340.0000.00.0	Other Contracted Prof Svcs-Central	-	46,075	-	46,075	-	46,075
Subtotal [5.300]	Purchased Professional and Technical Services	82,932	82,676	-	82,676	-	82,676
Subgroup : [5.400] Purchased Property Services							
5619.25.430	25.430 Central:Purchased Prop Svcs:Repairs & Maintenance Svcs	195	-	-	-	-	-
5619.2500.0430.0000.00.0	Repairs & Maint. Svcs-Central	-	127	-	127	-	127
Subtotal [5.400]	Purchased Property Services	195	127	-	127	-	127
Subgroup : [5.500] Other Purchased Services							
5619.25.520	25.520 Central:Other Purchased Svcs:Property/Liability Insurance	65,245	-	-	-	-	-
5619.25.530	25.530 Central:Other Purchased Svcs:Communication (Telephone & Oth	8,698	-	-	-	-	-
5619.25.540	25.540 Central:Other Purchased Svcs:Advertising	130	-	-	-	-	-
5619.25.580	25.580 Central:Other Purchased Svcs:Travel/Per Diem	225	-	-	-	-	-
5619.2500.0520.0000.00.0	Insurance (Other than employee benefits)	-	69,187	-	69,187	-	69,187
5619.2500.0530.0000.00.0	Communication (Telephone & Other)	-	5,320	-	5,320	-	5,320
5619.2500.0580.0000.00.0	Central Travel Per Diem	-	191	-	191	-	191
Subtotal [5.500]	Other Purchased Services	74,298	74,698	-	74,698	-	74,698
Subgroup : [5.600] Supplies and Materials							
0005.2500.0610.2709.91.0	Gen Supplies - PC Choose Kindness	-	35	-	35	-	35
0005.2500.0610.2711.93.0	PC Health Week Supplies-PC Events	-	228	-	228	-	228
0005.2500.0610.2712.93.0	PC Merch Supplies-PC Events	-	5,240	-	5,240	-	5,240
0005.2500.0610.2713.92.0	PC Misc. Supplies-Fundraising Events	-	5,677	-	5,677	-	5,677
0005.2500.0610.2713.93.0	PC Misc. Supplies-PC Events	-	912	-	912	-	912
0005.2500.0610.2714.93.0	PC President Supplies-PC Events	-	822	-	822	-	822
0005.2500.0610.2715.93.0	PC Teacher Apprec. Supplies-PC Events	-	3,922	-	3,922	-	3,922
0005.2500.0610.2751.92.0	PC Fall Festival Supplies-Fundraising Events	-	2,742	-	2,742	-	2,742
0005.2500.0610.2752.92.0	PC Spring Run Supplies-Fundraising Events	-	200	-	200	-	200
1700.25.619	Central:Supplies & Materials:Supplies & Materials:PC Expenses:25.619 I	25,711	-	-	-	-	-
5619.25.610	Central:Supplies & Materials:Supplies & Materials:25.610 Finance Office	8,225	-	-	-	-	-
5619.2500.0610.3505.00.0	Finance Office Supplies-Central	-	417	-	417	-	417
5619.2500.0610.3506.00.0	IT Office Supplies-Central	-	178	-	178	-	178
5619.2500.0610.3507.00.0	Operations Supplies-Central	-	533	-	533	-	533
5619.2500.0610.3523.00.0	Staff Lounge Supplies-Central	-	8,770	-	8,770	-	8,770
5619.2500.0610.3529.00.0	HR Supplies-Central	-	477	-	477	-	477
Subtotal [5.600]	Supplies and Materials	33,936	30,153	-	30,153	-	30,153
Subgroup : [5.650] Technology Related Supplies							
5619.25.650	25.650 Central:Supplies & Materials:Technology Related Supplies	290	-	-	-	-	-

5619.2500.0650.0000.00.0	Central-Tech Related Supplies	-	4,080	-	4,080	-	4,080
Subtotal [5.650]	Technology Related Supplies	290	4,080	-	4,080	-	4,080
Subgroup : [5.670]	Software						
5321.25.670	25.670 Central:Supplies & Materials:Software	5,416	-	-	-	-	-
5321.2500.0670.0000.00.0	LEA Fin Sys Software	-	16,026	-	16,026	-	16,026
5619.25.670	25.670 Central:Supplies & Materials:Software	19,584	-	-	-	-	-
5619.2500.0670.0000.00.0	Software-Central	-	22,077	-	22,077	-	22,077
Subtotal [5.670]	Software	25,000	38,103	-	38,103	-	38,103
Subgroup : [5.700]	Property						
5619.2500.0734.0000.00.0	Local Replacement-Central-Tech Hardware	-	97,880	-	97,880	(97,880)	-
5619.2500.0736.0000.00.0	Local Replacement-Central-Tech Software	-	73,073	-	73,073	(73,073)	-
Subtotal [5.700]	Property	-	170,953	-	170,953	(170,953)	-
Subgroup : [5.800]	Other Objects						
0005.2500.0810.2712.93.0	PC Merch Bank Fees-PC Events	-	139	-	139	-	139
0005.2500.0810.2751.92.0	PC Fall Fundraiser Bank Fees	-	776	-	776	-	776
0005.2500.0810.2752.92.0	PC Spring Fundraiser Bank Fees	-	201	-	201	-	201
0005.2500.0810.3108.93.0	PC Bank Fees-PC Events	-	28	-	28	-	28
5619.25.810	Central:Debt & Miscellaneous:Dues and Fees:25.810 Annual Fees & Rei	4,313	-	-	-	-	-
5619.2500.0810.3107.00.0	Dues & Fees-Annual Fees-Central	-	5,187	-	5,187	-	5,187
5619.2500.0810.3108.00.0	Dues & Fees-Bank Fees-Central	-	1,454	-	1,454	-	1,454
Subtotal [5.800]	Other Objects	4,313	7,785	-	7,785	-	7,785
Total [5.2500]	Support Services - Central (Supporting Services - General)	551,135	742,823	-	742,823	(170,953)	571,870
Group : [5.2600]	Support Services - Operation & Maintenance of Plant (Indirect)						
Subgroup : [5.100]	Salaries						
5619.26.181	26.181 Facilities:Operation and Maintenance Salaries:Salaries - Operatic	73,265	-	-	-	-	-
5619.26.182	26.182 Facilities:Operation and Maintenance Salaries:Salaries - Custodi	34,523	-	-	-	-	-
5619.2600.0181.0000.00.0	Salaries - Facility Supervisors	-	81,774	-	81,774	-	81,774
5619.2600.0182.0000.00.0	Salaries - Facility Personnel	-	41,236	-	41,236	-	41,236
Subtotal [5.100]	Salaries	107,788	123,010	-	123,010	-	123,010
Subgroup : [5.220]	Social Security						
5619.26.220	26.220 Facilities:Employee Benefits:Social Security	8,011	-	-	-	-	-
5619.2600.0220.0000.00.0	Soc Sec Contr	-	9,199	-	9,199	-	9,199
Subtotal [5.220]	Social Security	8,011	9,199	-	9,199	-	9,199
Subgroup : [5.230]	Local Retirement						
5619.26.230	26.230 Facilities:Employee Benefits:Local Retirement	3,606	-	-	-	-	-
5619.2600.0230.0000.00.0	Local Retirement	-	4,024	-	4,024	-	4,024
Subtotal [5.230]	Local Retirement	3,606	4,024	-	4,024	-	4,024
Subgroup : [5.240]	Insurance						
5619.26.240	26.240 Facilities:Employee Benefits:Group Insurance	23,665	-	-	-	-	-
5619.2600.0240.0000.00.0	Group Insurance	-	26,436	-	26,436	-	26,436
Subtotal [5.240]	Insurance	23,665	26,436	-	26,436	-	26,436
Subgroup : [5.299]	Other Employee Benefits						
5619.26.270	26.270 Facilities:Employee Benefits:Industrial Ins (Workers Comp)	1,075	-	-	-	-	-
5619.2600.0270.0000.00.0	Workers Comp	-	1,239	-	1,239	-	1,239
Subtotal [5.299]	Other Employee Benefits	1,075	1,239	-	1,239	-	1,239
Subgroup : [5.300]	Purchased Professional and Technical Services						
5619.26.340	26.340 Facilities:Purchased Prof & Tech:Other Professional Services	3,033	-	-	-	-	-
5619.2600.0340.0000.00.0	Other Contracted Prof Svcs	-	5,873	-	5,873	-	5,873
Subtotal [5.300]	Purchased Professional and Technical Services	3,033	5,873	-	5,873	-	5,873
Subgroup : [5.400]	Purchased Property Services						
5619.26.411	26.411 Facilities:Purchased Prop Svcs:Water/Sewage	11,389	-	-	-	-	-
5619.26.412	26.412 Facilities:Purchased Prop Svcs:Disposal Service	9,076	-	-	-	-	-
5619.26.420	26.420 Facilities:Purchased Prop Svcs:Cleaning Services	87,865	-	-	-	-	-
5619.26.430	26.430 Facilities:Purchased Prop Svcs:Repairs & Maintenance Svcs	126,211	-	-	-	-	-
5619.26.441	26.441 Facilities:Purchased Prop Svcs:Rental of Land & Buildings	1,256	-	-	-	-	-
5619.26.442	26.442 Facilities:Purchased Prop Svcs:Rental of Equipment & Vehicles	328	-	-	-	-	-
5619.2600.0411.0000.00.0	Water/Sewage	-	17,610	-	17,610	-	17,610
5619.2600.0412.0000.00.0	Disposal Service	-	8,033	-	8,033	-	8,033
5619.2600.0420.0000.00.0	Cleaning Svcs	-	87,061	-	87,061	-	87,061
5619.2600.0430.0000.00.0	R&M Svcs	-	161,101	-	161,101	-	161,101
5619.2600.0442.0000.00.0	Rental of Equipment & Vehicles	-	289	-	289	-	289
5914.2600.0490.0000.60.0	SCH Safety Grant-Other Purchased Property Svcs	-	132,653	-	132,653	(132,653)	-
Subtotal [5.400]	Purchased Property Services	236,125	406,747	-	406,747	(132,653)	274,094
Subgroup : [5.500]	Other Purchased Services						
5619.26.530	26.530 Facilities:Other Purchased Svcs:Communication (Telephone & O	600	-	-	-	-	-
5619.26.580	26.580 Facilities:Other Purchased Svcs:Travel/Per Diem	159	-	-	-	-	-
5619.2600.0530.0000.00.0	Communication (Telephone & Other)	-	600	-	600	-	600
5619.2600.0580.0000.00.0	Staff Travel/Per Diem	-	143	-	143	-	143
Subtotal [5.500]	Other Purchased Services	759	743	-	743	-	743
Subgroup : [5.600]	Supplies and Materials						
5619.26.621	26.621 Facilities:Supplies & Materials:Natural Gas	32,893	-	-	-	-	-
5619.26.622	26.622 Facilities:Supplies & Materials:Electricity	65,656	-	-	-	-	-
5619.26.626	26.626 Facilities:Supplies & Materials:Motor Fuel	25	-	-	-	-	-
5619.26.650	26.650 Facilities:Supplies & Materials:Technology Supplies	122	-	-	-	-	-
5619.26.670	26.670 Facilities:Supplies & Materials:Software	3,818	-	-	-	-	-

5619.2600.0621.0000.00.0	Natural Gas	-	17,706	-	17,706	-	17,706
5619.2600.0622.0000.00.0	Electricity	-	76,892	-	76,892	-	76,892
5619.2600.0626.0000.00.0	Motor Fuel (Gasoline & Diesel)	-	16	-	16	-	16
5619.2600.0650.0000.00.0	Tech. Related Supplies-Facilities	-	1,478	-	1,478	-	1,478
5619.2600.0670.0000.00.0	Software	-	1,559	-	1,559	-	1,559
Subtotal [5.600]	Supplies and Materials	102,514	97,651	-	97,651	-	97,651
Subgroup : [5.610]	General Supplies						
5619.26.610	Facilities:Supplies & Materials:General Supplies:26.610 Cleaning & Janit	51,447	-	-	-	-	-
5619.2600.0610.1123.00.0	Miscellaneous Supplies	-	1,658	-	1,658	-	1,658
5619.2600.0610.3501.00.0	Cleaning & Janitorial Supplies	-	32,365	-	32,365	-	32,365
5619.2600.0610.3502.00.0	Gen Supplies - R&M	-	9,290	-	9,290	-	9,290
5619.2600.0610.3503.00.0	SCH Safety Supplies-Facilities	-	889	-	889	-	889
Subtotal [5.610]	General Supplies	51,447	44,202	-	44,202	-	44,202
Subgroup : [5.700]	Property						
5619.26.733	26.733 Facilities:Property:Furniture and Fixtures	49,360	-	-	-	-	-
5619.2600.0733.0000.00.0	Furniture and Fixtures	-	8,328	-	8,328	-	8,328
5619.2600.0739.0000.00.0	Other Equipment	-	10,093	-	10,093	(6,303)	3,790
Subtotal [5.700]	Property	49,360	18,421	-	18,421	(6,303)	12,118
Subgroup : [5.790]	Depreciation and Amortization						
3001.26.500	Depreciation Expense	15,198	-	-	-	17,260	17,260
Subtotal [5.790]	Depreciation and Amortization	15,198	-	-	-	17,260	17,260
Total [5.2600]	Support Services - Operation & Maintenance of Plant (Indirect)	602,581	737,545	-	737,545	(121,696)	615,849
Group : [5.3100]	Food Services (Program Services - Food Services)						
Subgroup : [5.100]	Salaries						
8070.31.191	Food Services:Salaries:Salaries - Food Services Personnel:31.191 Food	189,531	-	-	-	-	-
8070.3100.0191.3201.00.0	Salaries - Food Svcs Personnel - Director-Manager	-	80,058	-	80,058	-	80,058
8070.3100.0191.3203.00.0	Salaries - Food Svcs Personnel - Staff	-	51,833	-	51,833	-	51,833
Subtotal [5.100]	Salaries	189,531	131,891	-	131,891	-	131,891
Subgroup : [5.220]	Social Security						
8070.31.220	31.220 Food Services:Employee Benefits:Social Security	14,166	-	-	-	-	-
8070.3100.0220.0000.00.0	Soc Sec Contr	-	9,701	-	9,701	-	9,701
Subtotal [5.220]	Social Security	14,166	9,701	-	9,701	-	9,701
Subgroup : [5.230]	Local Retirement						
8070.31.230	31.230 Food Services:Employee Benefits:Local Retirement	3,747	-	-	-	-	-
8070.3100.0230.0000.00.0	Local Retirement	-	2,343	-	2,343	-	2,343
Subtotal [5.230]	Local Retirement	3,747	2,343	-	2,343	-	2,343
Subgroup : [5.240]	Insurance						
8070.31.240	31.240 Food Services:Employee Benefits:Group Insurance	34,733	-	-	-	-	-
8070.3100.0240.0000.00.0	Group Insurance	-	24,727	-	24,727	-	24,727
Subtotal [5.240]	Insurance	34,733	24,727	-	24,727	-	24,727
Subgroup : [5.299]	Other Employee Benefits						
8070.31.270	31.270 Food Services:Employee Benefits:Industrial Ins. (Workers Comp)	1,900	-	-	-	-	-
8070.3100.0270.0000.00.0	Workers Comp	-	1,330	-	1,330	-	1,330
Subtotal [5.299]	Other Employee Benefits	1,900	1,330	-	1,330	-	1,330
Subgroup : [5.300]	Purchased Professional and Technical Services						
8070.31.330	31.330 Food Services:Purchased Prof & Tech:Prof Emp Training and De	260	-	-	-	-	-
8070.31.340	31.340 Food Services:Purchased Prof & Tech:Other Professional Servic	5,980	-	-	-	-	-
8070.3100.0330.0000.00.0	EE Training & Dev	-	455	-	455	-	455
8070.3100.0340.0000.00.0	Other Contracted Prof Svcs	-	26,104	-	26,104	-	26,104
8080.31.340	31.340 Food Services:Purchased Prof & Tech:Other Professional Servic	653	-	-	-	-	-
Subtotal [5.300]	Purchased Professional and Technical Services	6,893	26,559	-	26,559	-	26,559
Subgroup : [5.400]	Purchased Property Services						
8070.31.430	31.430 Food Services:Purchased Property Services:Repairs & Maintena	7,346	-	-	-	-	-
8070.31.442	31.442 Food Services:Purchased Property Services:Rental of Equipment	1,124	-	-	-	-	-
8070.3100.0430.0000.00.0	R&M Svcs	-	8,810	-	8,810	-	8,810
8070.3100.0442.0000.00.0	Rental of Equipment & Vehicles	-	1,224	-	1,224	-	1,224
Subtotal [5.400]	Purchased Property Services	8,470	10,034	-	10,034	-	10,034
Subgroup : [5.500]	Other Purchased Services						
8070.31.530	31.530 Food Services:Other Purchased Svcs:Communication (Telephon	600	-	-	-	-	-
8070.31.580	31.580 Food Services:Other Purchased Svcs:Travel/Per Diem	30	-	-	-	-	-
8070.3100.0530.0000.00.0	Communication (Telephone & Other)	-	600	-	600	-	600
8070.3100.0580.0000.00.0	Staff Travel/Per Diem	-	421	-	421	-	421
Subtotal [5.500]	Other Purchased Services	630	1,021	-	1,021	-	1,021
Subgroup : [5.600]	Supplies and Materials						
8070.31.610	31.610 Food Services:Supplies & Materials:General Supplies	35,467	-	-	-	-	-
8070.31.630	31.630 Food Services:Supplies & Materials:Food	35,276	-	-	-	-	-
8070.31.650	31.650 Food Services:Supplies & Materials:Technology Supplies	2,339	-	-	-	-	-
8070.3100.0610.0000.00.0	Non-food Supplies	-	31,769	-	31,769	-	31,769
8070.3100.0630.3205.00.0	Food - General	-	77,060	-	77,060	-	77,060
8075.31.63	Food Services:Supplies & Materials:Food:31.630 Supply Chain Food Su	21,281	-	-	-	-	-
8075.31.630	31.630 Food Services:Supplies & Materials:Food	185,889	-	-	-	-	-
8075.31.670	31.670 Food Services:Supplies & Materials:Technology Software	806	-	-	-	-	-
8075.3100.0630.3204.00.0	Food - FED USDA Commodities	-	30,822	-	30,822	-	30,822
8075.3100.0630.3205.00.0	Food - General	-	131,727	-	131,727	-	131,727
8075.3100.0670.0000.00.0	Software	-	926	-	926	-	926

8079.31.630	Food Services:Supplies & Materials:Food:31.630 Local Food for Schools	6,774	-	-	-	-	-
Subtotal [5.600]	Supplies and Materials	287,832	272,304	-	272,304	-	272,304
Subgroup : [5.700]	Property						
8070.31.739	31.739 Food Services:Property:Other Equipment	4,985	-	-	-	-	-
Subtotal [5.700]	Property	4,985	-	-	-	-	-
Subgroup : [5.790]	Depreciation and Amortization						
3001.31.500	Depreciation Expense	30,396	-	-	-	34,521	34,521
Subtotal [5.790]	Depreciation and Amortization	30,396	-	-	-	34,521	34,521
Subgroup : [5.800]	Other Objects						
8070.31.810	31.810 Food Services:Debt & Miscellaneous:Dues and Fees	923	-	-	-	-	-
8070.3100.0810.0000.00.0	Dues and Fees	-	1,361	-	1,361	-	1,361
Subtotal [5.800]	Other Objects	923	1,361	-	1,361	-	1,361
Total [5.3100]	Food Services (Program Services - Food Services)	584,206	481,271	-	481,271	34,521	515,792
Group : [5.4000]	Facilities Acquisition and Construction Services (Program Services - School)						
Subgroup : [5.700]	Property						
1700.46.71	46.710 Site Improvement:Property:Land and Site Improvements	21,724	-	-	-	-	-
5619.46.71	46.710 Site Improvement:Property:Land and Site Improvements	63,990	-	-	-	-	-
5619.46.710	46.710 Site Improvement:Property:Land and Site Improvements	(85,715)	-	-	-	-	-
Subtotal [5.700]	Property	(1)	-	-	-	-	-
Total [5.4000]	Facilities Acquisition and Construction Services (Program Services)	(1)	-	-	-	-	-
Group : [5.5000]	Debt Service (Program Services - School)						
Subgroup : [5.830]	Interest Expense						
5619.50.830	50.830 Debt Service:Debt & Miscellaneous:Interest	558,206	-	-	-	-	-
5619.5000.0830.0000.00.0	Interest on Debt	-	546,013	-	546,013	(3,373)	542,640
9999.45.831	Amortization Expense	(1,119)	-	-	-	(1,119)	(1,119)
Subtotal [5.830]	Interest Expense	557,087	546,013	-	546,013	(4,492)	541,521
Subgroup : [5.833]	Bond Issuance Costs						
5619.50.833	50.833 Debt Service:Debt & Miscellaneous:Bond Issuance & Other Relat	31,690	-	-	-	-	-
5619.5000.0833.0000.00.0	Bond Issuance & Other Related Costs	-	30,980	-	30,980	-	30,980
Subtotal [5.833]	Bond Issuance Costs	31,690	30,980	-	30,980	-	30,980
Subgroup : [5.840]	Principal Payments						
5619.5000.0840.0000.00.0	Redemption of Principal	-	405,000	-	405,000	(405,000)	-
Subtotal [5.840]	Principal Payments	-	405,000	-	405,000	(405,000)	-
Total [5.5000]	Debt Service (Program Services - School)	588,777	981,993	-	981,993	(409,492)	572,501
Group : [9.5000]	Other Financing Sources / Uses						
Subgroup : [5.5900]	Other Financing Sources / Uses						
0005.5210	Transfer out	7,800	-	-	-	-	-
5697.5200	Transfer in	(7,800)	-	-	-	-	-
Subtotal [5.5900]	Other Financing Sources / Uses	-	-	-	-	-	-
Total [9.5000]	Other Financing Sources / Uses	-	-	-	-	-	-
	NET (INCOME) LOSS	(1,234,005)	(558,474)	115	(558,359)	(126,543)	(684,902)
	Sum of Account Groups	-	-	-	-	-	-

Client: **10008 - Lincoln Academy, Incorporated**
Engagement: **2025 Audit**
Period Ending: **6/30/2025**
Trial Balance: **FundTB**
Workpaper: **AJE - Adjusting Journal Entries Report**
Fund Level: **All**
Index: **All**

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 2			
To roll equity due to rounding			
300.0000.9899.0000.00	Unassigned Fund Balance	1	
305.1000.0131.1001.00	Salaries - Teachers - Core Teachers - EL		1
Total		1	1
Adjusting Journal Entries JE # 7			
To balance programs due to rounding			
305.1000.0131.1001.00	Salaries - Teachers - Core Teachers - EL	8	
305.1000.0610.0000.92	EL Misc. Supplies/PC Fundraising Goals	1	
305.2200.0330.0000.00	EE Training & Dev - Basic Sch - JH	1	
220.1000.0131.1002.00	ESY Extended Yr-EL SPED Teachers	1	
420.1000.0131.1001.00	Land Trust-JH Tchr Stipends	1	
320.1000.0131.1001.00	Salaries - Teachers - Pro Staff - EL		1
355.1000.0642.0000.00	JH DTL-eTextbooks/Online Curriculum		1
365.1000.0131.1001.00	Grow Own Tchrs-EL Mentor Stipend		1
378.1000.0131.1001.00	Salaries-EL Teachers-TSSA		2
397.2200.0330.0000.58	EE Training & Dev - LETRS State Grant - EL		1
307.1000.0131.1001.00	Salaries - Teachers - Core Teachers - JH		2
368.1000.0610.1157.00	Teacher Supply Program - Poulsen		1
376.1000.0131.1001.00	Salaries - Teachers - Core Teachers - EL		2
524.1000.0161.1012.00	Salaries -IDEA EL SPED TAs		1
Total		12	12
Adjusting Journal Entries JE # 8			
PBC			
308.0000.3800.4614.00	School Mental Health	4,335	
379.2100.0161.0000.53	MTL HLH-2 EL Behavior Support	4,023	
379.2100.0220.0000.53	MTL HLH-2 EL Social Security	308	
379.2100.0270.0000.53	MTL HLH-2 EL Workers Comp	4	
308.2100.0161.0000.00	Salaries-EL Behavior Support-SCH MTL HLH		4,023
308.2100.0220.0000.00	Soc Sec-EL Behavior Support-SCH MTL HLH		308
308.2100.0270.0000.00	Workers Comp-EL Behavior Support-SCH MTL HLH		4
379.0000.3500.4505.00	Statewide Initiatives-Student Health & Counseling		4,335
Total		8,670	8,670
Adjusting Journal Entries JE # 9			
To record restricted for debt service			
300.0000.9899.0000.00	Unassigned Fund Balance	1,433,604	
9870	Restricted - Debt Service		1,433,604
Total		1,433,604	1,433,604

Adjusting Journal Entries JE # 11

PBC

005.1000.0430.0000.00 R&M Svcs - EL	18	
005.2400.0430.0000.00 R&M Svcs	98	
000.0000.9510.0000.00 Accounts Payable		116
Total	116	116

Adjusting Journal Entries JE # 16

To fix rounding for UPEFS

005.1000.0131.1001.00 Salaries - Teachers - Core Teachers - EL	15	
005.0000.1770.1148.94 Library Book Fair Rev-Fundraising		1
005.0000.1920.1101.00 Contr & Donations - 1st Grade-Boskovich		7
050.0000.1743.2100.00 Curr Act Fee - 7th Grade Foods		3
050.0000.1744.2100.00 Curr Act Fee Waivers - 7th Grade Foods		4
Total	15	15

Total Adjusting Journal Entries

1,442,418	1,442,418
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Total All Journal Entries

1,442,418	1,442,418
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Client: **10008 - Lincoln Academy, Incorporated**
Engagement: **2025 Audit**
Period Ending: **6/30/2025**
Trial Balance: **FundTB**
Workpaper: **RJE - Reclassifying Journal Entries Report**
Fund Level: **All**
Index: **All**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To restore full accrual				
1000.0000.9899.0000.00.1	Unassigned Fund Balance		476,916	
8250	Equipment		968,339	
8251	Furniture & Fixtures		113,568	
8252	Software		3,275	
8253	Building		11,846,562	
8254	Land		1,640,051	
8255	Building Improvements		2,614,518	
8256	Land Improvements		348,413	
8302.1	Accumulated Amortization - 2014 Bond Premium		11,560	
8260	Accumulated Depreciation			5,580,951
8302	2014 Bond Premium			33,561
9590	Accrued Interest			113,690
9611	Series 2014 Bonds			12,295,000
Total			18,023,202	18,023,202
Reclassifying Journal Entries JE # 3				
To record restricted cash				
8199	Restricted Cash	B-2	81,764	
8198	Restricted Cash - Offset			81,764
Total			81,764	81,764
Reclassifying Journal Entries JE # 4				
To reclass principal payments				
9611	Series 2014 Bonds	N-1	405,000	
5619.5000.0840.0000.00.1	Redemption of Principal			405,000
Total			405,000	405,000
Reclassifying Journal Entries JE # 5				
To adjust accrued interest				
9590	Accrued Interest	N-1	3,373	
5619.5000.0830.0000.00.1	Interest on Debt			3,373
Total			3,373	3,373
Reclassifying Journal Entries JE # 6				
To record bond premium amortization				
8302.1	Accumulated Amortization - 2014 Bond Premium	N-4	1,119	
9999.45.831	Amortization Expense			1,119
Total			1,119	1,119
Reclassifying Journal Entries JE # 10				
To reverse restricted for debt service and prepaids.				
9860	Non-Spendable - Prepaids		155,451.00	
9870	Restricted - Debt Service		1,433,604	
1000.0000.9899.0000.00.1	Unassigned Fund Balance			1,589,055
Total			1,589,055	1,589,055

Reclassifying Journal Entries JE # 12

G

CY Fixed asset additions

8250	Equipment	320,129	
0005.1000.0734.0000.00.1	JH Tech Hardware		10,220
5619.2500.0734.0000.00.1	Local Replacement-Central-Tech Hardware		75,609
5619.2500.0734.0000.00.1	Local Replacement-Central-Tech Hardware		22,271
5619.2500.0736.0000.00.1	Local Replacement-Central-Tech Software		51,769
5619.2500.0736.0000.00.1	Local Replacement-Central-Tech Software		21,304
5619.2600.0739.0000.00.1	Other Equipment		6,303
5914.2600.0490.0000.60.1	SCH Safety Grant-Other Purchased Property Svcs		132,653
Total		320,129	320,129

Reclassifying Journal Entries JE # 13

G

CY Fixed asset disposals

8260	Accumulated Depreciation	22,415	
8250	Equipment		18,415
8251	Furniture & Fixtures		4,000
Total		22,415	22,415

Reclassifying Journal Entries JE # 14

G-1

CY depreciation expense

3001.10.500	Depreciation Expense	494,794	
3001.24.500	Depreciation Expense	28,767	
3001.26.500	Depreciation Expense	17,260	
3001.31.500	Depreciation Expense	34,521	
8260	Accumulated Depreciation		575,342
Total		575,342	575,342

Reclassifying Journal Entries JE # 15

Q-1

To record net investment in capital assets

0000.0000.9899.0000.00.1	Unassigned Fund Balance	1,221,284	
9810	Net Assets Invested in Capital Assets, Net of Related Debt		1,221,284
Total		1,221,284	1,221,284

Reclassifying Journal Entries JE # 17

M-3

To record vacation accrual

0000.0000.9899.0000.00.1	Unassigned Fund Balance	34,611.00	
0005.2300.0115.squire	Vacation-District	27,736	
9541.squire	Vacation Accrual		62,347
Total		62,347	62,347

Total Reclassifying Journal Entries

22,305,030 22,305,030

Total All Journal Entries

22,305,030 22,305,030

October 22, 2025

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 of Lincoln Academy, Incorporated (the School) as of and for the year ended June 30, 2025 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 and results of operations 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 22, 2025:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 5, 2025 for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. As part of the audit, you assisted with the preparation of our financial statements and the related notes and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions relating to the financial statements and the related notes and schedule of expenditures of federal awards. We have reviewed, approved, and accepted responsibility for those financial statements and the related notes prior to their issuance.
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

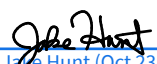
29. We have provided you with:
- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, minutes of the meetings of the Board of Trustees or summaries of actions of recent meetings for which 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 and we have not consulted legal counsel concerning litigation, claims, or assessments.
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 have disclosed to you all known noncompliance with state compliance requirements.
- f. We believe the School has complied with state compliance requirements (except for noncompliance we have disclosed to you).
- 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 have disclosed to you all 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.

Signature: 
Jake Hunt (Oct 23, 2025 08:08:25 MDT)
Jake Hunt, Principal

Signature: 
Marie C Eads (Oct 22, 2025 12:08:28 MDT)
Marie Eads, Business Manager

Policy #1407: Meal Charges and Negative Balances

Under “Policy” section - update paragraph #3, to state “All students shall be allowed up to \$30 meal charges without sufficient funds. If the student has not paid their debt, the student may receive a partial meal consisting of a roll and a milk. Partial meals will be claimed as “other” meals which are not reimbursable by the National School Lunch Program. Each “other” meal will be charged to the student account at \$0.50 per meal. Students will never be notified they have a negative lunch balance.

Under “Policy” section- update paragraph #13 to state “Employees are permitted to accrue meal charges up to a maximum of \$15. Once this limit is reached, breakfast and lunch services will be suspended until the outstanding balance is paid in full. Employees are not eligible for partial meals.

Policy #1408: MEAL POLICY PAID STUDENTS AND NEGATIVE LUNCH BALANCES

Under “Policy” Section – update paragraph #3: Positive account balances: When a student withdraws from Lincoln Academy (whether mid-year or at the end of an academic year) , families with a positive meal account balance will receive an email notification. Parents must submit a refund request within the timeframe specified in the email.

Any remaining balances of **\$10.00 or less** will be **automatically donated** to Lincoln Academy’s **Superhero Fund**, which supports meal assistance for students in need.

Balances over \$10.00 that are not requested for refund will also be donated to the Superhero Fund. However, If the student has siblings currently enrolled at Lincoln Academy, any positive balance will be automatically transferred to the sibling’s meal account for use in the upcoming school year.

1407 MEAL CHARGES AND NEGATIVE LUNCH BALANCES

PURPOSE

Define when students and faculty can charge meals

DEFINITIONS

POLICY

Students will check out at the Point of Sale using ID cards with their name, photo, and student number on them. In K-6th the student badges will be given to students purchasing lunch that day before they go out to recess. Badges will be stored in each classroom and returned to their proper place at the end of every lunch. 7th-9th will be responsible for their own badges and in making sure they bring their badges with them to lunch every day.

Students will not be denied lunch if there is no money in their lunch account. If a student purchases a school lunch without the parent's permission then the parent is still responsible for the payment of that meal taken. It is not the responsibility of the kitchen staff if a student takes a lunch without the parents' permission. If a parent does not want their student to be able to obtain a lunch through the school, they must fill out the Lincoln Academy Lunch Denial Request form. Until the form is complete, the lunch program cannot honor verbal or written requests to deny lunch to a student

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Jr. High students will follow the elementary procedure. Jr. High students may purchase Ala Carte items at the end of lunch. Ala Carte items are not eligible for free/reduced lunch prices. All students must pay full price for ala carte items. Students will not be allowed to purchase Ala Carte items if they have a negative balance.

Parent Communication

The kitchen director will send out emails once a month to let parents know if their students have a negative lunch balance. A log will be recorded of all emails and phone calls. Parents will be notified according to outlined procedure before a student will be served a partial lunch.

Negative Balances

If a student exits the school in the middle of the year their balance must be paid in full before exiting.

Parents are responsible to pay negative balances before June 28th. The kitchen director or the designee will contact parents to request payment. If payment arrangements are not made, or the balance is not paid in full by June 28th, the school may send the parent to a collections agency. If a parent is sent to a collection agency the parent will be responsible for all charges incurred by the collection agency.

According to program requirements (53A-19-201. Control of school lunch revenues -- Apportionment -- Costs. 200.426 Bad Debts.), the lunch program cannot carry over any negative lunch balances. If balances cannot be collected by June 28th, the school will pay for all negative lunch balances and will have the option to send the monies due to a collection agency. The school general fund may choose to help with the negative lunch balances if they feel a collection agency is not necessary.

The kitchen director can apply donations from the super hero fund to help pay for any negative lunch balances. If the superhero fund is used to pay negative balances and there is enough money in the superhero fund to cover all balances then all balances will be paid off. If there isn't enough money to cover all negative balances in full then the money will be distributed evenly regardless of how much each student owes and the remainder balance will either be sent to collections or Lincoln Academy's general fund will pay the remaining negative balance. (For example: If total balances owed was \$200 but the hero fund only has \$150 then each family would get 75% of the owed amount applied.)

Students must have the kitchen director sign off on check out forms. Yearbooks will not be distributed unless balances are paid in full. If students' negative lunch balances have not been paid by the end of the school year, then all negative balances may be sent to a collection agency.

Positive Account Balances

Lincoln Academy's lunch program will refund any positive lunch balances at the end of the school year if the student is leaving. If there are other siblings at Lincoln those balances may be transferred to them for the next school year.

If money is left in a students account at the end of the school year and the parent would like to donate any money left in their lunch account to a "super hero fund", which is used to help pay for students who have a negative lunch balance, than at the discretion of the kitchen director and administration the kitchen may choose to help pay for those negative lunch balances. The "Super Hero Fund" is not set up for parents who choose not to pay for negative lunch balances. This account is for unforeseen circumstances.

Employee Lunches

Employees are permitted to accrue meal charges up to a maximum of \$15. Once this limit is reached, breakfast and lunch services will be suspended until the outstanding balance is paid in full. Employees are not eligible for partial meals.

PROCEDURE

Administration will work in conjunction with the Kitchen Director to ensure all compliances are met.

Procedure for providing partial lunch due to negative balance.

- 1- Kitchen Director or designee will contact parents when their student balance falls within the \$30 range designated in policy. Contact shall include at least four attempts- a minimum of

- two emails to all known email addresses and two phone calls to all known phone numbers. Communication shall be logged as indicated in policy.
- 2- If parents do not respond, or parent does not agree to pay balance, the Principal or their designee shall contact parents to notify the parents of the partial meal their student will receive.
 - 3- The Principal or their designee will report back to the lunch program director once contact has been made or sufficient notification has been provided and authorize the delivery of partial lunch to a student.

Procedure for referral to collection agency

Before any amount is sent to a collection agency there will be three notifications of an attempt to collect a debt. These notifications will be done by email and a phone call. The school Principal or the designee will make these attempts and has the ability to negotiate payment with parents. The principal cannot waive payment as the school will have to assume any unpaid debts.

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Adopted August 2013
[Last Modified September 2025](#)

1408 MEAL POLICY PAID STUDENTS AND NEGATIVE LUNCH BALANCES

PURPOSE

Define Lincoln Academy's Paid Lunch policy

DEFINITIONS

POLICY

The school's paid lunch price is approved annually by the state. Lincoln Academy administration will receive a copy of this policy from the state each August and it must be on file in the school office. Compliance with this policy is mandatory and principals should see that their school food services procedures do not violate the policy in fact or in spirit. The cost for K-5th paid lunches is \$2.55 and 6th-9th is \$2.65. A la Carte milk is sold for \$.30 and any extra Entrée item sold by itself with no other components is \$1.50 or more. All elementary students K-6th will have recess before lunch. Recess is 10 minutes with a 20-minute period to eat lunch.

Negative balances: If at the end of the school year there is a negative balance the kitchen director will contact the parent for payment. Any dollar amount owed parents will be contacted until payment is made. If the balance is not paid by June 25th the kitchen director and school administration have the option to send any negative lunch balances to a collection agency or if parents donate to the super hero fund those funds may help pay for any negative lunch balances. If the amount owed is sent to a collection agency the parent will be responsible for all charges incurred by the collection agency. If a student exits the school in the middle of the year their balance must be paid in full before exiting. If the balance is not paid in full before exiting it must be paid within 30 days. If the balance is not paid in full within 30 days, the amount owed may be sent to collections. The general fund may choose to help with negative lunch balances if they feel a collection agency is not necessary. The lunch program is not allowed to write off any unpaid lunch balances or pay for any fees to obtain a collection agency as per agreement signed between the Director of Lincoln Academy and the Lunch Program. Federal and State funds are not allowed to be used to pay for any unpaid negative lunch balances as per codes 53A-19-201. Control of school lunch revenues -- Apportionment -- Costs. 200.426 Bad Debts. If the superhero fund is used to pay negative balances and there is enough money in the superhero fund to cover all balances then all balances will be paid off. If there isn't enough money to cover all negative balances in full then the money will be distributed evenly regardless of how much each student owes and the remainder balance will either be sent to collections or Lincoln Academy's general fund will pay the remaining negative balance. (For example: If total balances owed was \$200 but the hero fund only has \$150 then each family would get 75% of the owed amount applied.) Students will not receive a yearbook or be allowed to check out of Lincoln Academy until all lunch balances are paid in full and signed off by the kitchen director.

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ELA

K-5 (meets 3 out of the 4 indicators below) Current: 65%

- On Grade Level or higher on EOY iReady Diagnostic
- At Benchmark or Above Benchmark on Acadience Reading
- Proficient or Above Proficient on RISE
- 80% or higher on 80% of grade level benchmark assessments

6-9 (meets 3 out of the 5 indicators below) Current: 60%

- On Grade Level or higher on iXL EOY Diagnostic
- Proficient or Above Proficient on RISE
- 80% or higher on 80% of grade level benchmark assessments
- Earned a B or higher in Language Arts class
- Meets proficiency on CommonLit Reading Comprehension

MATH

K-2 (meets 2 out of the 3 indicators below) Current: 70%

- On Grade Level or higher on EOY iReady Diagnostic
- At Benchmark or Above Benchmark on Acadience Math
- 80% or higher on 80% of grade level benchmark assessments

3-5 (meets 2 out of the 3 indicators below) Current: 60%

- On Grade Level or higher on EOY iReady Diagnostic
- Proficient or Above Proficient on RISE
- 80% or higher on 80% of grade level benchmark assessments

6-9 (meets 3 out of the 4 indicators below) Current: 55%

- On Grade Level or higher on iXL EOY Diagnostic
- Proficient or Above Proficient on RISE
- 80% or higher on 80% of grade level benchmark assessments
- Earned a B or higher in Math class