NOTICE OF REGULAR BOARD MEETING
KINGMAN UNIFIED SCHOOL DISTRICT #20 GOVERNING BOARD

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Governing Board of Kingman Unified School District #20 and to the general public that the Governing Board of Kingman Unified School District #20 will hold a meeting open to the public at **4:30 PM, Tuesday, April 8, 2025**. The meeting will be held in the **Kingman Unified School District Office, 3033 MacDonald Avenue, Kingman, AZ 86401**. Agenda is subject to revision 24 hours prior to meeting. A copy of the agenda background material provided to KUSD Board members (with exception of material relating to possible executive sessions) is available for public inspection 24 hours before the meeting at our district office, 3033 MacDonald Avenue, Kingman, AZ. When necessary, the Board may vote to go into Executive Session, which will not be open to the public, for discussion and consultation for legal advice regarding any of the agenda items (A.R.S. § 38-431.03 (A)(3)), to discuss personnel matters (A.R.S. § 38-431.03 (A)(1)), records exempt by law from public inspection (A.R.S. § 38-431.03 (A)(2)), or for legal advice and consultation regarding pending or contemplated litigation (A.R.S. § 38-431.03 (A)(4)).
The agenda for the meeting, posted on April 4, 2025, is as follows.

Agenda of the Governing Board; Dr. Gretchen Dorner, Superintendent

Members of the Kingman School District Governing Board will attend in person, by telephone, video or internet conferencing. Agenda is subject to revision 24 hours prior to meeting.

To watch the School Board meeting via computer or a smartphone with a data plan:

https://www.youtube.com/c/KUSD20

Regular Board Meeting
Tuesday, April 8, 2025
4:30 PM
Kingman Unified School District Office, 3033 MacDonald Avenue, Kingman, AZ 86401

1. Call to Order
   Agenda Item Type: Procedural
2. Pledge of Allegiance
   Agenda Item Type: Procedural
3. Roll Call
   Agenda Item Type: Procedural
4. Call to the Audience (The Board will listen to any comment from the public but will not respond except as permitted by A.R.S. § 38-431.01 (G). The Board may refer the item to the administration or request to have it placed on a future agenda.)
   Agenda Item Type: Procedural
5. Reports:

   Superintendent: WCMS Helping Hands Club and Bus Accident Update

   Board Reports:
   Agenda Item Type: Informational
6. Consent Agenda
   Approval of Routine Orders of Business. Documentation concerning the matters on the Consent Agenda may be reviewed at the Kingman Unified District Office, 3033 MacDonald Ave. Any Board member may request an item be pulled off the agenda for further discussion.
   Agenda Item Type: Discussion/Action

   A. Approve Minutes:

March 05, 2025 - Board Budget Workshop
March 11, 2025 - Regular Board Meeting
March 24, 2025 - Student Hearing

B. Approve Vouchers:
1. Payroll Vouchers: 28-29, 1030
2. KUSD Vouchers: 2049-2053

C. Approve Personnel Hire Ratification List:

D. Approve Personnel Term/Leave Ratification List

E. Approve or ratify the requests for employee contract/work agreement adjustments for changes in position

F. Approve March 2025 Financials

G. Approve School Fundraisers

H. Approve out of state travel for 5 students and 2 chaperones from Kingman High School's Culinary Club to attend the National ProStart Invitational in Baltimore, Maryland from May 2nd-4th, 2025

I. Approve disposal list (listed in board packet)

7. First reading of changes in policy as recommended by ASBA
Agenda Item Type: Discussion Only

Policy Advisory No. 819.....Policy BA — School Board Operational Goals
Policy Advisory No. 820 …….. Policy BAA – Evaluation of School Board /Board Self - Evaluation
Exhibit BAA-E — Evaluation of School Board /Board Self – Evaluation
Policy Advisory No. 821.....Policy BB — School Board Legal Status
Policy Advisory No. 822 …..... .....Policy BBA — Board Powers and Responsibilities
NEW Exhibit BBA-E - Board Powers and Responsibilities
Policy Advisory No. 823 DELETED.....Policy BBAA — Board Member Authority and Responsibilities Policy
Advisory No. 824 ……Policy BBBA – Board Member Qualifications
Policy Advisory No. 825 DELETED ……Policy BBBB – Board Member Oath of Office
DELETED Exhibit BBBB-E – Board Member Oath of Office
Policy Advisory No. 826 DELETED.....Policy BBBC – Board Member Resignation
Policy Advisory No. 827.....Policy BBBD – Board Member Removal from Office
Policy Advisory No. 828 DELETED.....Policy BBBE – Unexpired Term Fulfillment
Policy Advisory No. 829.....Policy BCA — Board Member Ethics
Policy Advisory No. 830 …… Policy BCB – Board Member Conflict of Interest
Policy Advisory No. 831.....Policy BDA — Board Organizational Meeting
Policy Advisory No. 832 DELETED.....Policy BDB — Board Officers
Policy Advisory No. 833.....Policy BDD — Board - Superintendent Relationship
Policy Advisory No. 834.....Policy BDE — Board Committees
Policy Advisory No. 835 DELETED.....Policy BDF — Advisory Committees
Policy Advisory No. 836.....Policy BDG — School Attorney
Policy Advisory No. 837.....Policy BE — School Board Meetings
NEW Exhibit BE-EA – School Board Meetings
NEW Exhibit BE-EB – School Board Meetings
NEW Exhibit BE-EC – School Board Meetings
Policy Advisory No. 838 DELETED .....Policy BEC — Executive Sessions / Open Meetings
DELETED Exhibit BEC-EA — Executive Sessions / Open Meetings
DELETED Exhibit BEC-EB — Executive Sessions / Open Meetings
DELETED Exhibit BEC-EC — Executive Sessions / Open Meetings
DELETED Exhibit BEC-ED — Executive Sessions / Open Meetings
Policy Advisory No. 839.....Policy BED — Meeting Procedures / Bylaws
NEW Regulation BED-R – Meeting Procedures
NEW Exhibit BED-EA – Meeting Procedures
NEW Exhibit BED-EB – Meeting Procedures
Policy Advisory No. 840.....Policy BEDA — Notification of Board Meetings

Policy Advisory No. 841.....Policy BEDB – Agenda
DELETED Exhibit BEDB-E – Agenda
Policy Advisory No. 842 DELETED.....Policy BEDBA — Agenda Preparation and Dissemination
Policy Advisory No. 843 DELETED.....Policy BEDC — Quorum
Policy Advisory No. 844 DELETED.....Policy BEDD — Rules of Order
Policy Advisory No. 845 DELETED.....Policy BEDF — Voting Method
Policy Advisory No. 846 DELETED.....Policy BEDG — Minutes
DELETED Regulation BEDG-R
DELETED Exhibit BEDG-EA — Minutes
DELETED Exhibit BEDG-EB — Minutes
Policy Advisory No. 847.....Policy BEDH — Public Participation at Board Meetings
Exhibit BEDH-E — Public Participation at Board Meetings
Policy Advisory No. 848 DELETED.....Policy BEDI — News Media Services at Board Meetings
Policy Advisory No. 849.....Policy BGB — Policy Adoption
NEW Regulation BGB-R – Policy Adoption
Policy Advisory No. 850 DELETED.....Policy BGC — Policy Revision and Review
DELETED Regulation BGC-R — Policy Revision and Review
Policy Advisory No. 851.....Policy BGD — Board Review of Regulations
Policy Advisory No. 852.....Policy BGE — Policy Communication / Feedback
Regulation BGE-R — Policy Communication / Feedback
Policy Advisory No. 853 DELETED..... Policy BGF — Suspension / Repeal of Policy
Policy Advisory No. 854.....Policy BHC — Board Communications with Staff Members
Policy Advisory No. 855 DELETED.....Policy BHD — Board Communications with the Public
Policy Advisory No. 856.....Policy BIA — New Board Member Orientation / Handbook
Policy Advisory No. 857 DELETED.....Policy BIB — Board Member Development Opportunities
DELETED Regulation BIB-R — Board Member Development Opportunities
Policy Advisory No. 858.....Policy BIBA — Board Member Conferences, Conventions, and Workshops
NEW Regulation BIBA-R – Board Member Conferences, Conventions, and Workshops
Policy Advisory No. 859.....Policy BIE — Board Member Insurance / Liability
Policy Advisory No. 860.....Policy BJ — School Board Legislative Program
Policy Advisory No. 861..... Policy BK — School Board Memberships
Policy Advisory No. 862 DELETED.....Policy BKA — Liaison with School Boards Associations

8. Second reading of changes in policy recommended by ASBA
Agenda Item Type: Discussion/Action

Policy Advisory No. 809 .....Policy A — District Mission and Belief Statement
Policy Advisory No. 810 .....Policy AA — School District Legal Status
DELETED Exhibit AA-E — School District Legal Status
Policy Advisory No. 811 .....Policy ABA — Community Involvement in Education
Policy Advisory No. 812 .....Policy ABAA — Parental Involvement
Policy Advisory No. 813 .....Policy AC — Nondiscrimination / Equal Opportunity
Regulation AC-R — Nondiscrimination / Equal Opportunity
Exhibit AC-E – Nondiscrimination / Equal Opportunity
Policy Advisory No. 814 ..... Policy ACA – Sexual Harassment
Regulation ACA-R – Sexual Harassment
Exhibit ACA-E — Sexual Harassment
Policy Advisory No. 815.....Policy ACAA – Title IX Sex Discrimination
Regulation ACAA-R – Title IX Sex Discrimination
Policy Advisory No. 816 DELETED .....Policy AD — Education Philosophy / School District Mission
Policy Advisory No. 817 .....Policy GBK — Staff Grievances
Policy Advisory No. 818 .....Policy JII — Student Concerns, Complaints, and Grievances

9. Approve MOU between Arizona Mental Health Telehealth (Cartwheel) and Kingman Unified School District outlining the referral process to retain voluntary, supplemental mental health services
   Agenda Item Type: Discussion/Action
   Gretchen Dorner

10. Possible action to approve out of state travel for students and chaperones who may qualify for CTSO National Competitions (listed in board packet)
    Agenda Item Type: Discussion/Action
    Liz Albin

11. AZ CTE Curriculum Connection used as a curriculum resource for high school CTE courses is adding a K-12 Career Exploration program, Possible Futures
    Agenda Item Type: Informational Only
    Liz Albin

12. Approve New Course for High School Level:

    Films of the 20s through World War II

    - Instructional Program: Electives or Social Studies
    - Course Credit: 0.5 credit
    - Target Grade Level: 10th, 11th & 12th
    - Prerequisites: None

13. **Course Description:** This would be a semester-long class that focuses on how films of the 1920s, 30s, and 40s reflected the United States during that time period. We will look at comedies, cartoons and full-length movies and study how they represent American history at the time. Topics covered include the Boom to Bust of the 1920's. New deal programs of the 1930's, and The War years of 1939 through 1945.

    Agenda Item Type: Discussion/Action
    Liz Albin

14. Approve New Course for High School Level:

    Peer Connections

    - Instructional Program: Electives
    - Course Credit: 0.5 credit
    - Target Grade Level: 9th, 10th, 11th & 12th
    - Prerequisites: Instructor Approval

15. **Course Description:** This semester-long elective course provides students with disabilities the opportunity to partner with a non-disabled student as they attend general education courses. The Peer to peer program is a strategy for providing ongoing support and modeling in the general education setting. Participating students would receive 0.5 credits for each semester in the course with the opportunity to enroll in the course for a maximum of 4 semesters.

    Agenda Item Type: Discussion/Action

16. Approve book that has been on display for the required sixty (60) days starting on February 11, 2025:
    This novel will be used at the Elementary, 5th Grade Level
    Title: I Survived the American Revolution, 1776: The Graphic Novel
    Book published by Graphix , An Imprint of Scholastic Inc.
    ISBN# 978-1338825183
    Agenda Item Type: Discussion/Action
    Liz Albin

17. Approve IGA from Arizona Department of Education to receive reimbursement for Kingman High School and Lee Williams High School Cambridge AS Level exams
    Agenda Item Type: Discussion/Action
    Liz Albin

18. Possible action to approve revisions to the FY24 Annual Financial Report
    Agenda Item Type: Discussion/Action
    Margot Jones

19. Possible action to accept all FY24 audit reports and the USFR compliance questionnaire by roll call vote
    Agenda Item Type: Discussion/Action
    Margot Jones

20. Approve listed Donations
    Agenda Item Type: Discussion/Action

21. Authorize reduction in force and possible action to non-renew the employment for staff noted for the 2025-26 school year
    Agenda Item Type: Discussion/Action
    Angela Moreschi

22. Possible action to engage the services of Victoria Edwards, as a Student Information Specialist, as a leased employee through Educational Services, Inc. (ESI) for the 2025-26 school year
    Agenda Item Type: Discussion/Action
    Angela Moreschi

23. Possible motion to move into Executive Session per A.R.S. 38-431.03(A)(1) to discuss proposed non-renewal of Gerarda Hamodey
    Agenda Item Type: Discussion/Action
    Angela Moreschi

24. Possible motion to reconvene into Regular Session for any action resulting from Executive Session
    Agenda Item Type: Discussion/Action

25. Possible action on a recommendation to non-renew the employment of Gerarda Hamodey for the 2025-26 school year for reasons to be stated in a letter to the teacher
    Agenda Item Type: Discussion/Action

26. Board Comments
    Agenda Item Type: Discussion

27. Adjourn
    Agenda Item Type: Action

Pursuant to the Americans with Disabilities Act (ADA), Kingman Unified School District #20 endeavors to ensure the accessibility of all its programs, facilities and services to all persons with disabilities. If you need an accommodation for this meeting, please contact the Kingman Unified School District Office at (928) 753-5678 or email vportillo@kusd.org.
Requests should be made as early as possible to allow time to arrange accommodation.

C. Approve Personnel Hire Ratification list:

LAST NAME	FIRST NAME	SITE	POSITION	DATE
Arellano	Eric	District Office	Substitute Licensed Health Aide	03/24/2025
Auld	Paula	Hualapai	Paraeducator I	03/24/2025
Borrelli	Ralph	Transportation	Bus Driver	03/24/2025
Brown	Michelle	District Office	Substitute Teacher	03/24/2025
Couvault	Crystal	District Office	Substitute Teacher	03/24/2025
Hatch	Rebecca	Little Explorers	Paraeducator IV/V	03/05/2025
Hewsom	Fenella	District Office	Substitute Teacher	03/04/2025
Horton	Carolyn	District Office	Substitute Health Attendant	03/24/2025
Jackson	Felicia	Cerbat	Health Attendant	03/24/2025
James	Adriana	Manzanita	Kindergarten Teacher	03/24/2025
Menke	Janet	Little Explorers	Paraeducator IV/V	03/24/2025
Mora	Hollie	Kingman Middle School	Registrar	03/24/2025
Nyman	Brandi	Black Mountain	Paraeducator IV/V	03/24/2025
Plinski	Daniel	Transportation	Bus Monitor	03/03/2025
Powell	Baylee	District Office	Substitute Licensed Health Aide	03/03/2025
Reed	Ashly	Little Explorers	SPED Teacher	03/24/2025
Renzullo	Deidre	Little Explorers	Paraeducator IV/V	03/24/2025
Spadaro	Wendy	District Office	Procurement/Payroll Coordinator	03/18/2025
Stippick	Michael	Transportation	Bus Driver	03/27/2025
Van Winden	Lennard	Transportation	Bus Driver	03/24/2025
Wilkerson	Monica	Transportation	Bus Monitor	03/03/2025
Wilson	Alyce	Transportation	Bus Monitor	03/24/2025
Yackey	Julia	Little Explorers	Paraeducator IV/V	03/24/2025
Zechariah	John	Transportation	Bus Driver	03/25/2025

Approve Personnel Term/Leave Ratification List:

LAST NAME	FIRST NAME	SITE	POSITION	DATE
Bray	Carl	Transportation	Bus Monitor	04/24/2025
Conley	Jessica	Transportation	Bus Monitor	02/12/2025
Correa	Violeta	Transportation	Bus Monitor	04/17/2025
Deal	Elizabeth	Little Explorers	Paraeducator IV/V	03/06/2025
Jacquez	Destiny	Little Explorers	CDC Caregiver	03/20/2025
Jurado	Sonya	Hualapai	Paraeducator I	04/04/2025
Khalaf	David	Transportation	Bus Monitor	03/06/2025
LaPointe	Bonnie	Little Explorers	Bus Monitor	03/28/2025
Litzinger	Starr	KOLA/PASS	Clerk	06/09/2025
Mildebrath	Trudy	Black Mountain	SPED Teacher	05/21/2025
Moffat	Laura	Little Explorers	Paraeducator IV/V	03/31/2025
Owen	Shelly	Hualapai	Teacher	05/21/2025
Reed	Ashly	District Office	Substitute Teacher	03/06/2025
Strong	Taryn	Desert Willow	SPED Teacher	05/21/2025
Touchette	Barbara	Little Explorers	Paraeducator IV/V	02/26/2025
Wood	Kristy	Desert Willow	Paraeducator Specialist	04/17/2025

. Approve or ratify the requests for employee contract/work agreement adjustments for changes in position:

LAST NAME	FIRST NAME	SITE FROM	POSITION FROM	SITE TO	POSITION TO	DATE
Bogert	**Susan**	**Kingman High School**	**Paraeducator IV/V**	**Kingman High School**	**Student Accts/Bookstore**	**03/31/2025**
DeLang	**Kristie**	**Kingman Middle School**	**Registrar**	**Cerbat**	**Paraeducator II**	**03/24/2025**

School Fundraisers

School Name: Cerbat Elementary School

For Board Agenda Month: April 2025

Group Name ***NO acronyms only-*** ***Spell Out name of group!***	Fundraiser Type:	Date(s) of Fundraiser	Location of Fundraiser	Purpose of fundraiser
Student Council	**Snack Sales**	**April 9, 2025 – May 21, 2025**	**Gym**	**Student council will sell snacks to raise money for end of the year activities**

School Fundraisers

2024 - 2025

School Name: Kingman High School

For Board Agenda Month: April

Group Name ***NO acronyms only***	Fundraiser Type:	Date(s) of Fundraiser	Location of Fundraiser	Purpose of fundraiser
Key Club	Frozen Yogurt Island % of sales	May 10, 2025	Frozen Yogurt Island	To raise money for the district convention
Culinary Club	Root beer Float sales	April 14-17, 2025	KHS	Raise funds for Prostart Nationals
French Club	Coffee & Croissants	April 21-24, 2025	KHS	Raise money to purchase materials
Football Club	eTeamSponsor	April 9-May 12, 2025	Online	Raise funds for equipment, travel and spiritpacks
Football Club	Victory Fundraising	April 28 – May 10, 2025	Online	Raise funds for uniforms, travel and equipment.

School Fundraisers

School Name: Black Mountain School

For Board Agenda Month: March 2025

Group Name ***NO acronyms only- Spell Out name of group!***	Fundraiser Type:	Date(s) of Fundraiser	Location of Fundraiser	Purpose of fundraiser
Student Council	**Middle School Dance**	**4/24/25 – date change due to schedule conflict**	**BMS**	**To raise funds for student council and yearbook**

School Fundraisers Fundraisers

School Name: Lee Williams High School

For Board Agenda Month: April, 2025

Group Name *NO acronyms only- Spell Out name of group!*	Fundraiser Type:	Date(s) of Fundraiser	Location of Fundraiser	Purpose of fundraiser
Lee Williams Aux	Senior Table	May 7th 2025	LWHS	Raise money for school
LWHS Wrestling	Youth tournaments	04/12/25 05/17/25	LWHS & Community	To raise funds for LWHS Wrestling for competitions and rooms during the season. To promote youth wrestling To raise funds for the season for competition fees and rooms. To promote youth wrestling.
LWHS Freshman STUCO	LWHS Book Fair	April 9th - May 31, 2025	LWHS	Money earned will go towards the Freshman Class.
LWHS Criminal Justice Club	Apparel Sales -The Criminal Justice Club will provide an opportunity for all LWHS staff to purchase school apparel, which will include polo shirts, hoodies, t-shirts and other clothing options.	May 1 - July 31, 2025	Online & LWHS	This will allow for students to deposit monies into our account for upcoming special events and competitions in the 2025-26 school year.
LWHS Football (was approved on November 2024 board meeting, requesting change of dates)	Victory Fundraising Online Donations	6/4/25 - 6/20/25 change dates to May 1st - May 10th, 2025	Online	To raise money for summer football camps and athlete apparel.

National ProStart Invitational

May 2-4, 2025

Countdown to NPSI 2025!

028: 13 : 41 : 54

Days Hours Minutes Seconds

Register To Attend

NPSI 2025

May 2–4, 2025
Marriott Baltimore Waterfront
700 Aliceanna St
Baltimore, MD 21202

NPSI is the country's premier secondary school competition focused on restaurant management and culinary arts. Annually, more than 400 student competitors put their skills to the test in front of industry

leaders, NRAEF Trustees, state restaurant associations, and family and friends – all with hopes of earning coveted scholarships from the nation's best culinary and restaurant management programs.

See 2024 Winners & Highlights Here

Watch NPSI 2024 Awards Gala Livestream

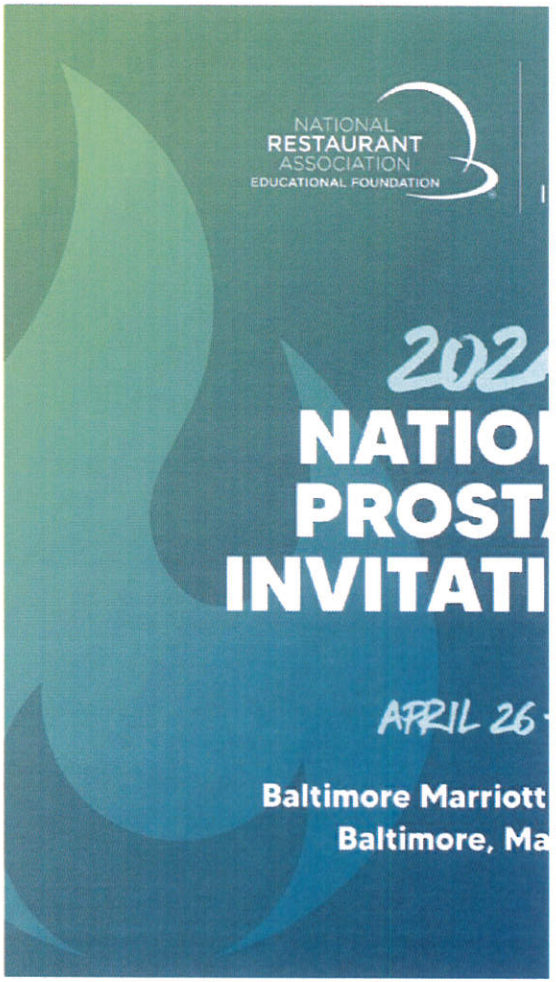
NPSI 2024 Awards Gala

ProStart Program

2:22:39

Watch NPSI 2024 Opening Ceremony

logo



How The Competition Works

Students must impress judges from leading industry corporations, colleges and universities with skills they've developed through ProStart. The National ProStart Invitational is composed of two distinct competitions – management and culinary.

Management

Management teams develop a proposal for the next promising restaurant concept and present it to a panel of industry judges. Their problem solving skills

are tested as they quickly solve challenges faced by managers daily.

Culinary

The culinary competition highlights each team's creative abilities through the preparation of a three-course meal in 60 minutes, using only two butane

burners, and without access to running water or electricity. Students are evaluated on taste, skill, teamwork, safety and sanitation.

2025 PROCEDURES & RULES

What Do You Win?

The top five teams from the culinary and management competitions are awarded generous educational scholarships to help further their careers in the restaurant and foodservice industry. In 2024, more than $200,000 in scholarships will be awarded to winning students.

All competitors are encouraged to take full advantage of competing at the National ProStart Invitational by networking with other students and industry professionals in attendance.

See 2024 Winners & Highlights Here

NPSI Sponsorship Opportunities

Elevate your brand, company mission, and organizational goals to an audience of fellow

industry executives and the best of the restaurant industry's next generation.

Email us: partnerships@nraef.org

Have Questions?

If you are an educator, mentor, chaperone, parent or school administrator, please contact your
ProStart State Coordinator with questions.

Go to Coordinators page

If you are a judge, development guest, board member, exhibitor, post-secondary school, or SRA rep, please direct questions to your NRAEF contact or **prostart@nraef.org**.

Tag Numbe
102507
101209
100404
100379
TMP4471
201806
20150140
111417
111416
111389
106496
106492
106491
106487
2014774
200862
200861
13563H
111543
111542
111387
111336
111335
111334
111333
111332
111331
111330
111329
111328
111327
111326
111325
111324
111323
111322
111321
111320
111234
111189
111171
111129
111128
106547
106546
106545

106544
106543
106542
106088
106087
106085
106084
106082
106037
106025
105911
104038
104037
102726
102725
102714
102057
101866
101400
101216
101211
100081
PC-003
o
9994
9984
9959
9544
7241
6469
6467
6460
6458
6457
6452
6451
6381
6341
6124
5980
5484
5152H
500332
500331
500330
4974
4160

30983
30571
24221
24220
24219
23388
23143
23140
23003
20150221
20150220
20150219
20150218
20150208
20150206
20150027
20130848
20130847
20130846
20130845
20130844
20130843
20130077
20130076
20130075
20130074
20130073
20130072
20130071
20130070
20130069
20130068
20130057
20130056
201249
20120031
20120030
20120029
20120028
20120027
20120026
20120025
20120024
20120023
20120022
20120021
20120020

20120019
20120018
20120017
20120016
20120015
20120014
20120013
20120012
20120011
20120010
20120009
20120008
20120007
20120006
20120005
20120004
20120001
200924
200860
15483
15482
15093
14933
14932
14846
14739
14738
14675
14406
14070
13943
13562H
12369
12357
112163
111798
111751
111748
111747
111746
111745
111744
111721
111651
111649
111635
111634

111621
111620
111594
111589
111582
111571
111454
111411
111360
111359
111358
111357
111356
111355
111354
111353
111352
111351
111350
111349
111348
111347
111346
111345
111344
111343
111342
111341
111340
111339
111338
111337
111229
111178
111177
111176
111175
111174
111120
111102
111098
10792
106848
106847
106845
106696
106629

106510
106509
106472
106471
106465
106463
106354
106353
106352
106295
106272
106271
106253
106252
106077
106076
106031
106021
106020
105987
105955
105954
105953
105948
105946
105910
105789
105788
105666
104107
104106
104105
104104
104103
104040
10402
10389
10386
10347
10306
10300
102951
102916
102914
102913
102912
102911

102910
102909
102908
102907
102906
102759
102661
102601
102288
101981
101918
101909
101899
101871
101867
101856
101652
101557
101537
101401
101310
101309
101228
101190
101130
100583
100532
100389
10024
100019
10000

Description
HP Color Laser Printer with Network Connection PR16468
#111 JOHN DEER 970 MOWER
#162 Craftsman 26hp 54 in Deck, DYS 4500 Yard Tractor and Craftsman 9 bushel 3- Bin Soft Bagger
Ice-O-Matic Ice Maker - In Concession Stand
MCEL Port Prog Terminal #14506741-005
Martin Yale Heavy Duty Paper Folder
SHREDDER, Swingline LS32-30 Strip-Cut Jam Free Shredder
Laptop
Laptop
Projector
COMPUTER
COMPUTER
COMPUTER
COMPUTER
DUPLICATING MACHINE, LANIER-RICOH DX4450 HIGH SPEED DUPLICATORS, Leased thru Mohave Contract #
Single Seat Swing Frame-Portable
Single Seat Swing Frame-Portable
No Master Serial Defined
Ethernet Switch
Ethernet Switch
Monitor
Switch
Switch
Switch
Switch
Switch
Switch
Switch
Switch
Switch
Switch
Switch
Switch
Switch
Switch
Switch
Switch
Switch
Laptop PC with 15" Display - Special Order Item - Non-Returnable - 2 year warrany
Projector
Projector
Projector
SWITCH
SWITCH
SWITCH

SWITCH
SWITCH
SWITCH
Switch
Switch
Switch
Switches
Switches
Smart Board
Projector
Compact 40-unit Tablet charging Cart Stores Charges & Transports Tablets LIK Mfg# TAB 40SS/PW4 Con
Rane 8 channel auto mixer
Rane 8 channel auto mixer
Time clocks
Time clocks
TIMECLOCKS, 4500, FULL,NUM,B/C,EXP MEMEORY
TIMEKEEPER TERMINALS 480F
TELEMEDIA & VIDEO DISTRIBUTION SYST
TELEMEDIA & VIDEO DISTRIBUTION SYST
#96 TUMBLEBUG TRACTOR ATTACHMENT - Ryan Areator
UPRIGHT MODEL UL 24/30 LIFT
13" Propane w/13 HP Honda Engine FLOOR MACHINE
2DLL-10019.AED P3 COMPTUER
Push Cable Video System
2DLL-10019.AED P3 COMPUTER
2DLL-10019.AED P3 COMPUTER
2DLL-10019.AED P3 COMPUTER
DUST COLLECTION SYSTEM
MICRO COMPUTER W MONITOR
DELL 667 GX110
DELL 667 GX110
DELL 667 GX110
DELL 667 GX110
DELL 667 GX110
DELL XPS T700MHZ PIII
DELL XPS T700MHZ PIII
HP LASERJET PRINTER
DELL 486/33L (INVENTORY)
PRINTER WITH CABLES
LONG RANGER 11B
WANLINK PROTOCOL AND SYNC CARD
No Master Serial Defined
Dell Computers (specs and quotes attached)
Dell Computers (specs and quotes attached)
Dell Computers (specs and quotes attached)
NEC POSTSCRIPT 90 PRINTER
HP LASER PRINTER

LINE TRACER #810
SEWER CLEAN MACHINE
HP LASERJET 4000N PRINTER
HP LASERJET 4000N PRINTER
HP LASERJET 4000N PRINTER
CACHE WEB CE-505
SUPERSTACK II SWITCH 3300
SUPERSTACK II SWITCH 3300
COMPAQ NOTEBOOK COMPUTER
SUV, Patriot Sport FWD
SUV, Patriot Sport FWD
SUV, Patriot Sport FWD
2015, 2500 CREW TRADESMAN 4X4 (149 in WB 6 FT in BOX
John Deere 997 Commercial L.C. Diesel Max-Frame Z-Trak with 72 Inch Side Discharge & Collection Sys
Contex IQ 4450 large format scanner w/floor stand/basket, software and 2 year warranty. To include i
Coil Cleaning System, CoilPro with All Accessories
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS **Not Returnable**
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS **Not Returnable**
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS **Not Returnable**
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS **Not Returnable**
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS **Not Returnable**
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS **Not Returnable**
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS LIK
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS LIK
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS LIK
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS LIK
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS LIK
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS LIK
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS LIK
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS LIK
COMPACT 40-UNIT TABLET CHARGING CART STORES CHARGES AND TRANSPORTS TABLETS LIK
PROMETHIAN ACTIVEXPRESSIONS 32KIT RESPONSE SYSTEM
PROMETHIAN ACTIVEXPRESSIONS 32KIT RESPONSE SYSTEM
Switch Cisco Catalyst 2960x-48LPS-L Switch - managed - 48 x 10/100/1000 (PoE+) +4 x Gigabit S
Cafeteria Table - Bench
Cafeteria Table - Bench
Cafeteria Table - Bench
Cafeteria Table - Bench
Cafeteria Table - Bench
Cafeteria Table - Bench
Cafeteria Table - Bench
Cafeteria Table - Bench
Cafeteria Table - Bench
Cafeteria Table - Bench
Cafeteria Table - Bench
Cafeteria Table - Bench

Cafeteria Table - Bench
Cafeteria Table - Bench
Cafeteria Table - Bench
Cafeteria Table - Bench
Cafeteria Table - Bench
Cafeteria table stools AMTAB 10' elliptical 29", 12 stool
Cafeteria table stools AMTAB 10' elliptical 29", 12 stool
Cafeteria table stools AMTAB 10' elliptical 29", 12 stool
Cafeteria table stools AMTAB 10' elliptical 29", 12 stool
Cafeteria table stools AMTAB 10' elliptical 29", 12 stool
Cafeteria table stools AMTAB 10' elliptical 29", 12 stool
Cafeteria table stools AMTAB 10' elliptical 29", 12 stool
Cafeteria table stools AMTAB 10' elliptical 29", 12 stool
Cafeteria table stools AMTAB 10' elliptical 29", 12 stool
Cafeteria table stools AMTAB 10' elliptical 29", 12 stool
Cafeteria table stools AMTAB 10' elliptical 29", 12 stool
Classroom Response Systems (5ea) for La Senita
FIGURE MODEL LIFE SIZE MALE MUSCULAR, SHOP ANATOMICAL
Spartan, PRESSURE WASHER/WATER JET
HP LASERJET 4050N
HP LASERJET 4050N
HP4050 N PRINTER
HP LASERJET PRINTER W/MEMORY
HP LASERJET PRINTER W/MEMORY
HP 800 NOTEBOOK COMPUTER
HPLJ4000 PRINTER
HPLJ4000 PRINTER
HP LASERJET 4000N
H P LASER 4000
HP LASER 4000N PRINTER
HP LASERJET IV +PRINTER
No Master Serial Defined
2DLL-10019.AED P3 COMPUTER
2DLL-10019.AED P3 COMPUTER
CONTROLLER MODULE
WIFI POWER SUPPLY
FY20 NETWORK PROJECT
FY20 NETWORK PROJECT
FY20 NETWORK PROJECT
FY20 NETWORK PROJECT
FY20 NETWORK PROJECT
FY20 NETWORK PROJECT
ID PRINTER
Computer and Printer combo
Fire Sprinkler Air Compressor
LAWN TRACTOR
LAWN TRACTOR

WIRELESS UPGRADE FY19
WIRELESS UPGRADE FY19
HERM COMPRESSOR
HERM COMPRESSOR
TRACTOR ROTARY CUTTER
WIRELESS ACCESS POINT
Year 20 Network Infrastructure
Pull Behind Spreader
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Tower/Rack
Switch Power Supply
Switch Power Supply
Switch Power Supply
Switch Power Supply
Switch Power Supply
Switch Power Supply
Truck
Laptop Computer - Dell
Car - Honda Accord
Car - Ford Explorer
Car - Chevy Blazer
Car - Ford Focus
Server
Television, 55 inch, equipment
Truck Dodge Ram Crew Cab
DLL1-10019.AED P3 COMPUTER
WIFI SUPERVISOR MODULE
WIFI POWER SUPPLY
WIFI SWITCH
Extractor
No Master Serial Defined

PUMP
PUMP
PUMP/MOTOR
PUMP/MOTOR
NETWORK CAMERA
NETWORK CAMERA
Point of Sale System
Point of Sale System
Point of Sale System
ABS XFP80C- Cb 1.5- PE28/4W-C-60FM Submersible Pump
Cisco Catalyst Swith System
Cisco Catalyst Swith System
Laptop Computer (Principal)
Laptop Computer (Principal)
Laptop Computer (Principal)
Laptop Computer (Principal)
Rackmount
MOBILE SCANNING DEVICE
MOBILE SCANNING DEVICE
Cooltech ID Plus Refrigerant Identifier
CART, STORAGE AND CHARGING, SPECTRUM VLT30 LAPTOP
CART, STORAGE AND CHARGING, SPECTRUM VLT30 LAPTOP
CART, STORAGE AND CHARGING, SPECTRUM VLT30 LAPTOP
CART, STORAGE AND CHARGING, SPECTRUM VLT30 LAPTOP
CART, STORAGE AND CHARGING, SPECTRUM VLT30 LAPTOP
Compact 40-unit Tablet charging Cart Stores Charge
ExtendAir r5005, 5 GHz Outdoor Bridge w/Ant, A Reg Domain-1
ExtendAir r5005, 5 GHz Outdoor Bridge w/Ant, A Reg Domain-1
POS SYSTEM, Casio BT-9100 Touch Screen Terminal: includes inventory software, laser scanner 9540
iStartSmart Pre-K
iStartSmart Pre-K
iStartSmart Pre-K
iStartSmart Pre-K
iStartSmart Pre-K
ismart Learning System
HP PRINTER JET 4100
DELL POWEREDGE 2300 PENTIUM III
2DLL-10019.AED P3 COMPUTER
2DLL-10019.AED P3 COMPUTER
CSO, DSO ROUTER TO NETWORK
CD-ROM PC WITH 14"XGA COLOR MONITOR
Yamaha Stagepas 500 Complete Audio Bundle
Cisco - SFP (mini-GBIC) transceiver module - 1000Base-SX - plug-in module - up to 1800 ft - 850 nm
Cisco Catalyst 3560-48PS - Switch - 48 ports - Ethernet, Fast Ethernet - 10Base-T, 100Base-TX + 4 x
Cisco Catalyst 3560-48PS - Switch - 48 ports - Ethernet, Fast Ethernet - 10Base-T, 100Base-TX + 4 x
Cisco Catalyst 3560-48PS - Switch - 48 ports - Ethernet, Fast Ethernet - 10Base-T, 100Base-TX + 4 x
Cisco Catalyst 3560-48PS - Switch - 48 ports - Ethernet, Fast Ethernet - 10Base-T, 100Base-TX + 4 x

Cisco Catalyst 3560-48PS - Switch - 48 ports - Ethernet, Fast Ethernet - 10Base-T, 100Base-TX + 4 x
Cisco Catalyst 3560-48PS - Switch - 48 ports - Ethernet, Fast Ethernet - 10Base-T, 100Base-TX + 4 x
Cisco Catalyst 3560-24PS - Switch - 24 ports - Ethernet, Fast Ethernet - 10Base-T, 100Base-TX + 2 x
Cisco Catalyst 3560-24PS - Switch - 24 ports - Ethernet, Fast Ethernet - 10Base-T, 100Base-TX + 2 x
Cisco Catalyst 3560-24PS - Switch - 24 ports - Ethernet, Fast Ethernet - 10Base-T, 100Base-TX + 2 x
#211 5x8 Enclosed Cargo Trailer
#207 2009 5X8 DOUBLE DOOR TRAILER
Wireless PolyCom Conference unit
#45 2007 E350 15 PASSENGER ECONOLINE VAN XLT VAN F
Martin Executive Desk (L Unit) with Left Hand Retu
Mitel 330 VOIP System 2 3300 Universal Controller
FIRE KING LEGAL FILE
#150 1997 CASE, 6000 LB ROUGH TERRAIN FORKLIFT
PENTA 350 INJECTOR PLUS - Scanner tester
SONY NOTEBOOK COMPUTER
COMPAQ NOTEBOOK 1245
36 INCH PORT-A-COOLER
HP4050n PRINTER W/CASE
HP LASER PRINTER 4000
MATV COMPONENTS & RACK #2
8 x 8 x 20 Truck Box Storage Unit to be used for perm. Storage shredding
DIGITAL /DUPLEX COPIER - XEROX 420DC
#114 Forklift for Cafeteria Food Services (1/2 Fu
#105 Back Hoe (DOLAN)
#67 1987 FORD 15 PASSENGER VAN - ONLY 2 SEATS REM
Enhanced Tube Cleaner
Promethean AE1KIT32AMEU - Active expression system with 32 voting pads, soft case and ACTIVHUB- for
#160 20' Heavy Duty Hauling Trailer
2DLL-10019.AED P3 COMPUTER
Tsunami High Flow Extract Pacific Model #225430
2DLL-10019.AED P3 COMPUTER

Moved From	Moved To
KHS - KINGMAN HIGH SCHOOL H - INDUSTRIAL TECH 0105 Drafting & Computer Lab	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL J - GROUNDS Grounds Grounds Keeper Garage	RETIREMENT - -
CB - CERBAT CERBAT000 School Grounds	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL A - GYM Football	RETIREMENT - -
MA - MAINTENANCE DEPT - -	RETIREMENT - -
DO - DISTRICT OFFICE A - MAIN BUILDING 0109 Work Room	RETIREMENT - -
DO - DISTRICT OFFICE A - 2009 ADDITION TO DO 0126OF	RETIREMENT - -
LS - LA SENITA - -	RETIREMENT - -
LS - LA SENITA - -	RETIREMENT - -
LS - LA SENITA - -	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL B - SPECIAL ED BUILDING 0003 Computer Lab	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL B - SPECIAL ED BUILDING 0003 Computer Lab	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL B - SPECIAL ED BUILDING 0003 Computer Lab	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL B - SPECIAL ED BUILDING 0003 Computer Lab	RETIREMENT - -
LS - LA SENITA - -	RETIREMENT - -
LS - LA SENITA - -	RETIREMENT - -
LS - LA SENITA - -	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 203 - IT Administrator's Offic	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 203 - IT Administrator's Offic	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 201	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL	RETIREMENT - -
HU - HUALAPAI - -	RETIREMENT - -
HU - HUALAPAI - -	RETIREMENT - -
HU - HUALAPAI - -	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 203 - IT Administrator's Offic	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 203 - IT Administrator's Offic	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 203 - IT Administrator's Offic	RETIREMENT - -

PASS/IT B - IT DEPARTMENT 203 - IT Administrator's Offic	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 203 - IT Administrator's Offic	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 203 - IT Administrator's Offic	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL - -	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL - -	RETIREMENT - -
MZ - MANZANITA - -	RETIREMENT - -
CB - CERBAT - -	RETIREMENT - -
HU - HUALAPAI - -	RETIREMENT - -
KMS - KINGMAN MIDDLE SCHOOL A - MAIN BUILDING 0101	RETIREMENT - -
LS - LA SENITA B - KINDERGARTEN 0039 Classroom	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 207 - IT Storage Room	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 207 - IT Storage Room	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 207 - IT Storage Room	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 201	RETIREMENT - -
LS - LA SENITA A - MAIN BUILDING 0025SR1	RETIREMENT - -
PASS/IT MZ - MANZANITA IT Department - Computer Equipment	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL J - GROUNDS Grounds Grounds Keeper Garage	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL H - INDUSTRIAL TECH 0124 Lawn Equipment Storage	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL A - GYM 0144SR	RETIREMENT - -
PASS/IT CB - CERBAT IT Department - Computer Equipment	RETIREMENT - -
MA - MAINTENANCE DEPT C - MAIN BUILDING 0103OF Faciities Director Office	RETIREMENT - -
PASS/IT KJ - KINGMAN MIDDLE SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT KJ - KINGMAN MIDDLE SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT KJ - KINGMAN MIDDLE SCHOOL IT Department - Computer Equipment	RETIREMENT - -
MA - MAINTENANCE DEPT C - MAIN BUILDING YARD	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 207 - IT Storage Room	RETIREMENT - -
PASS/IT DO - DISTRICT OFFICE IT Department - Computer Equipment	RETIREMENT - -
PASS/IT DO - DISTRICT OFFICE IT Department - Computer Equipment	RETIREMENT - -
PASS/IT DO - DISTRICT OFFICE IT Department - Computer Equipment	RETIREMENT - -
PASS/IT DO - DISTRICT OFFICE IT Department - Computer Equipment	RETIREMENT - -
PASS/IT DO - DISTRICT OFFICE IT Department - Computer Equipment	RETIREMENT - -
PASS/IT DO - DISTRICT OFFICE IT Department - Computer Equipment	RETIREMENT - -
PASS/IT DO - DISTRICT OFFICE IT Department - Computer Equipment	RETIREMENT - -
PASS/IT MT - MT TIPTON IT Department - Computer Equipment	RETIREMENT - -
PASS/IT SC - SOUTH CAMPUS IT Department - Computer Equipment	RETIREMENT - -
PASS/IT DO - DISTRICT OFFICE IT Department - Computer Equipment	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL A - GYM 0169 Band Room	RETIREMENT - -
PASS/IT SC - SOUTH CAMPUS IT Department - Computer Equipment	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -

MA - MAINTENANCE DEPT - -	RETIREMENT - -
MA - MAINTENANCE DEPT - -	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 207 - IT Storage Room	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 202	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 202	RETIREMENT - -
PASS/IT SC - SOUTH CAMPUS IT Department - Computer Equipment	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 201	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 201	RETIREMENT - -
PC - PALO CHRISTI PARKING LOT Parking Lot	RETIREMENT - -
MA - MAINTENANCE DEPT - -	RETIREMENT - -
MA - MAINTENANCE DEPT - -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
MA - MAINTENANCE DEPT C - MAIN BUILDING 0102 Maintenance Office	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
MT - MT. TIPTON - -	RETIREMENT - -
MT - MT. TIPTON - -	RETIREMENT - -
MT - MT. TIPTON - -	RETIREMENT - -
MT - MT. TIPTON - -	RETIREMENT - -
MT - MT. TIPTON - -	RETIREMENT - -
MT - MT. TIPTON - -	RETIREMENT - -
MT - MT. TIPTON - -	RETIREMENT - -
MT - MT. TIPTON - -	RETIREMENT - -
MT - MT. TIPTON - -	RETIREMENT - -
MT - MT. TIPTON C - MAIN BUILDING 0134 Computer Lab	RETIREMENT - -
MT - MT. TIPTON C - MAIN BUILDING 0138 Class Room	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL G - FACS 0137 Photo/Media	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -

CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0101	RETIREMENT - -
LS - LA SENITA - -	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL	RETIREMENT - -
MA - MAINTENANCE DEPT - -	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 202	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 202	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 202	RETIREMENT - -
PASS/IT SC - SOUTH CAMPUS IT Department - Computer Equipment	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT DO - DISTRICT OFFICE IT Department - Computer Equipment	RETIREMENT - -
PASS/IT SC - SOUTH CAMPUS IT Department - Computer Equipment	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT SC - SOUTH CAMPUS IT Department - Computer Equipment	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 202	RETIREMENT - -
PASS/IT SC - SOUTH CAMPUS IT Department - Computer Equipment	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT BM - BLACK MOUNTAIN IT Department - Computer Equipment	RETIREMENT - -
PASS/IT BM - BLACK MOUNTAIN IT Department - Computer Equipment	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 204 - IT Server Room - DNOC	RETIREMENT - -
DO - DISTRICT OFFICE A - MAIN BUILDING 0119 Server Room	RETIREMENT - -
KMS - KINGMAN MIDDLE SCHOOL - -	RETIREMENT - -
LS - LA SENITA - -	RETIREMENT - -
HU - HUALAPAI - -	RETIREMENT - -
DW - DESERT WILLOW	RETIREMENT - -
CB - CERBAT - -	RETIREMENT - -
BME - BLACK MOUNTAIN - -	RETIREMENT - -
PASS/IT A - PASS BUILDING 100	RETIREMENT - -
PASS/IT - -	RETIREMENT - -
MA - MAINTENANCE DEPT - -	RETIREMENT - -
MA - MAINTENANCE DEPT J - MAINT STORAGE 0402	RETIREMENT - -
MA - MAINTENANCE DEPT J - MAINT STORAGE 0402	RETIREMENT - -

LW - LEE WILLIAMS HIGH SCHOOL	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL - -	RETIREMENT - -
MA - MAINTENANCE DEPT J - MAINT STORAGE 0402	RETIREMENT - -
MA - MAINTENANCE DEPT J - MAINT STORAGE 0402	RETIREMENT - -
MA - MAINTENANCE DEPT C - MAIN BUILDING 0102 Maintenance Office	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL - -	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 204 - IT Server Room - DNOC	RETIREMENT - -
MA - MAINTENANCE DEPT - -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL	RETIREMENT - -
HU - HUALAPAI - -	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 204 - IT Server Room - DNOC	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL - -	RETIREMENT - -
PASS/IT KJ - KINGMAN MIDDLE SCHOOL IT Department - Computer Equipment	RETIREMENT - -
DO - DISTRICT OFFICE A - MAIN BUILDING 0119 Server Room	RETIREMENT - -
DO - DISTRICT OFFICE A - MAIN BUILDING 0119 Server Room	RETIREMENT - -
DO - DISTRICT OFFICE A - MAIN BUILDING 0119 Server Room	RETIREMENT - -
MA - MAINTENANCE DEPT - -	RETIREMENT - -
PASS/IT - -	RETIREMENT - -

MA - MAINTENANCE DEPT J - MAINT STORAGE 0402	RETIREMENT - -
MA - MAINTENANCE DEPT J - MAINT STORAGE 0402	RETIREMENT - -
MA - MAINTENANCE DEPT J - MAINT STORAGE 0402	RETIREMENT - -
MA - MAINTENANCE DEPT J - MAINT STORAGE 0402	RETIREMENT - -
CB - CERBAT - -	RETIREMENT - -
HU - HUALAPAI - -	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL - -	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL - -	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL - -	RETIREMENT - -
MA - MAINTENANCE DEPT - -	RETIREMENT - -
LS - LA SENITA - -	RETIREMENT - -
LS - LA SENITA - -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
DO - DISTRICT OFFICE -	RETIREMENT - -
KHS - KINGMAN HIGH SCHOOL B - ADMINISTRATION 0141A Server Room	RETIREMENT - -
DO - DISTRICT OFFICE A - MAIN BUILDING 0117 Finance Director Office	RETIREMENT - -
DO - DISTRICT OFFICE A - MAIN BUILDING 0117 Finance Director Office	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL E - ITD BUILDING E Building	RETIREMENT - -
BME - BLACK MOUNTAIN A - MAIN BUILDING 0128 Media Center	RETIREMENT - -
MT - MT. TIPTON C - MAIN BUILDING 0135	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 206	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 201	RETIREMENT - -
MT - MT. TIPTON C - MAIN BUILDING 0119 Classroom	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL A - UPSTAIRS 0211	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL A A153	RETIREMENT - -
LS - LA SENITA A - MAIN BUILDING 0034 Cassroom	RETIREMENT - -
LS - LA SENITA A - MAIN BUILDING 0049	RETIREMENT - -
LS - LA SENITA A - MAIN BUILDING 0035 Classroom	RETIREMENT - -
LS - LA SENITA A - MAIN BUILDING 0034 Cassroom	RETIREMENT - -
LS - LA SENITA B - KINDERGARTEN 0039 Classroom	RETIREMENT - -
LS - LA SENITA B - KINDERGARTEN 0048 Classroom	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 207 - IT Storage Room	RETIREMENT - -
PASS/IT HU - HUALAPAI IT Department - Computer Equipment	RETIREMENT - -
PASS/IT HU - HUALAPAI IT Department - Computer Equipment	RETIREMENT - -
PASS/IT HU - HUALAPAI IT Department - Computer Equipment	RETIREMENT - -
PASS/IT HU - HUALAPAI IT Department - Computer Equipment	RETIREMENT - -
PASS/IT LS - LA SENITA IT Department - Computer Equipment	RETIREMENT - -
MZ - MANZANITA MAN001000 Main Buillding	RETIREMENT - -
BME - BLACK MOUNTAIN A - MAIN OFFICE 0001AO Main Office	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 204 - IT Server Room - DNOC	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 204 - IT Server Room - DNOC	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 204 - IT Server Room - DNOC	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 204 - IT Server Room - DNOC	RETIREMENT - -

PASS/IT B - IT DEPARTMENT 204 - IT Server Room - DNOC	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 204 - IT Server Room - DNOC	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 204 - IT Server Room - DNOC	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 204 - IT Server Room - DNOC	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 204 - IT Server Room - DNOC	RETIREMENT - -
MA - MAINTENANCE DEPT - -	RETIREMENT - -
MA - MAINTENANCE DEPT C - MAIN BUILDING 0101 Foyer	RETIREMENT - -
DO - DISTRICT OFFICE A - MAIN BUILDING 0118A Storage Room District Office	RETIREMENT - -
MT - MT. TIPTON - -	RETIREMENT - -
MA - MAINTENANCE DEPT C - MAIN BUILDING 0102 Maintenance Office	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 204 - IT Server Room - DNOC	RETIREMENT - -
MA - MAINTENANCE DEPT C - MAIN BUILDING 0112	RETIREMENT - -
MA - MAINTENANCE DEPT C - MAIN BUILDING YARD	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 202	RETIREMENT - -
PASS/IT B - IT DEPARTMENT 202	RETIREMENT - -
PASS/IT SC - SOUTH CAMPUS IT Department - Computer Equipment	RETIREMENT - -
MA - MAINTENANCE DEPT C - MAIN BUILDING 0106 Maintenance Shop	RETIREMENT - -
PASS/IT SC - SOUTH CAMPUS IT Department - Computer Equipment	RETIREMENT - -
PASS/IT NC - KINGMAN HIGH SCHOOL IT Department - Computer Equipment	RETIREMENT - -
PASS/IT MZ - MANZANITA IT Department - Computer Equipment	RETIREMENT - -
MA - MAINTENANCE DEPT - -	RETIREMENT - -
MA - MAINTENANCE DEPT C - MAIN BUILDING 0102 Maintenance Office	RETIREMENT - -
CK/WH - CENTRAL KITCHEN & WAREHOUSE A - CENTRAL KITCHEN 0117	RETIREMENT - -
MT - MT. TIPTON D - BUS BARN 0100 Bus Bay	RETIREMENT - -
LW - LEE WILLIAMS HIGH SCHOOL	RETIREMENT - -
MA - MAINTENANCE DEPT C - MAIN BUILDING 0106 Maintenance Shop	RETIREMENT - -
DO - DISTRICT OFFICE A - MAIN BUILDING 0119 Server Room	RETIREMENT - -
MA - MAINTENANCE DEPT C - MAIN BUILDING 0106 Maintenance Shop	RETIREMENT - -
PASS/IT KJ - KINGMAN MIDDLE SCHOOL IT Department - Computer Equipment	RETIREMENT - -
MA - MAINTENANCE DEPT C - MAIN BUILDING 0106 Maintenance Shop	RETIREMENT - -
PASS/IT KJ - KINGMAN MIDDLE SCHOOL IT Department - Computer Equipment	RETIREMENT - -

User ID	Transfer Date
mjones	1/14/2025
mjones	1/14/2025
mjones	1/14/2025
mjones	1/14/2025
mjones	1/13/2025
mjones	1/13/2025
mjones	1/13/2025
mjones	1/13/2025
mjones	1/13/2025
mjones	1/13/2025
mjones	1/13/2025
mjones	1/13/2025
mjones	1/13/2025
mjones	1/13/2025
mjones	1/13/2025
mjones	1/9/2025
mjones	1/9/2025
mjones	1/9

mjones	1/9/2025
mjones	1/9/2025
mjones	1/9/2025

mjones	1/7/2025
mjones	1/7/2025
mjones	1/7/2025

mjones	1/7/2025
mjones	1/7/2025
mjones	1/7/2025

mjones	1/7/2025
mjones	1/7/2025
mjones	1/7/2025

mjones	1/7/2025
mjones	1/7/2025
mjones	1/7/2025

mjones	1/7/2025
mjones	1/7/2025
mjones	1/7/2025

© 2025 by Arizona School Boards Association

POLICY SERVICES
ADVISORY

Volume 37, Number 2 **March 2025**

Policy Advisory No. 819 ..... Policy BA — School Board Operational Goals

Policy Advisory No. 820 ..... Policy BAA – Evaluation of School Board /Board Self - Evaluation
Exhibit BAA-E — Evaluation of School Board /Board Self – Evaluation

Policy Advisory No. 821 ..... Policy BB — School Board Legal Status

Policy Advisory No. 822 .... Policy BBA — Board Powers and Responsibilities
NEW Exhibit BBA-E - Board Powers and Responsibilities

Policy Advisory No. 823 *DELETED* ..... Policy BBAA — Board Member Authority and Responsibilities

Policy Advisory No. 824 ..... Policy BBBA – Board Member Qualifications

Policy Advisory No. 825 *DELETED* ..... Policy BBBB – Board Member Oath of Office
DELETED Exhibit BBBB-E – Board Member Oath of Office

Policy Advisory No. 826 *DELETED* ..... Policy BBBC – Board Member Resignation

Policy Advisory No. 827 ..... Policy BBBD – Board Member Removal from Office

Policy Advisory No. 828 *DELETED* ..... Policy BBBE – Unexpired Term Fulfillment

Policy Advisory No. 829 ..... Policy BCA — Board Member Ethics

Policy Advisory No. 830 ..... Policy BCB – Board Member Conflict of Interest

Policy Advisory No. 831 ..... Policy BDA — Board Organizational Meeting

Policy Advisory No. 832 *DELETED* ..... Policy BDB — Board Officers

Policy Advisory No. 833 ..... Policy BDD — Board - Superintendent Relationship

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

Policy Advisory No. 834 ..... Policy BDE — Board Committees

Policy Advisory No. 835 *DELETED* ..... Policy BDF — Advisory Committees

Policy Advisory No. 836 ..... Policy BDG — School Attorney

Policy Advisory No. 837 ..... Policy BE — School Board Meetings
NEW Exhibit BE-EA – School Board Meetings
NEW Exhibit BE-EB – School Board Meetings
NEW Exhibit BE-EC – School Board Meetings

Policy Advisory No. 838 *DELETED* ..... Policy BEC — Executive Sessions / Open Meetings
DELETED Exhibit BEC-EA — Executive Sessions / Open Meetings
DELETED Exhibit BEC-EB — Executive Sessions / Open Meetings
DELETED Exhibit BEC-EC — Executive Sessions / Open Meetings
DELETED Exhibit BEC-ED — Executive Sessions / Open Meetings

Policy Advisory No. 839 ..... Policy BED — Meeting Procedures / ~~Bylaws~~
NEW Regulation BED-R – Meeting Procedures
NEW Exhibit BED-EA – Meeting Procedures
NEW Exhibit BED-EB – Meeting Procedures

Policy Advisory No. 840 ..... Policy BEDA — Notification of Board Meetings

Policy Advisory No. 841 ..... Policy BEDB – Agenda
DELETED Exhibit BEDB-E – Agenda

Policy Advisory No. 842 *DELETED* ..... Policy BEDBA — Agenda Preparation and Dissemination

Policy Advisory No. 843 *DELETED* ..... Policy BEDC — Quorum

Policy Advisory No. 844 *DELETED* ..... Policy BEDD — Rules of Order

Policy Advisory No. 845 *DELETED* ..... Policy BEDF — Voting Method

Policy Advisory No. 846 *DELETED* ..... Policy BEDG — Minutes
DELETED Regulation BEDG-R
DELETED Exhibit BEDG-EA — Minutes
DELETED Exhibit BEDG-EB — Minutes

Policy Advisory No. 847 ..... Policy BEDH — Public Participation at Board Meetings
Exhibit BEDH-E — Public Participation at Board Meetings

© 2025 by Arizona School Boards Association

Policy Advisory No. 848 *DELETED*.....Policy BEDI — News Media Services at Board Meetings

Policy Advisory No. 849.....Policy BGB — Policy Adoption
NEW Regulation BGB-R – Policy Adoption

Policy Advisory No. 850 *DELETED*.....Policy BGC — Policy Revision and Review
DELETED Regulation BGC-R — Policy Revision and Review

Policy Advisory No. 851.....Policy BGD — Board Review of Regulations

Policy Advisory No. 852.....Policy BGE — Policy Communication / Feedback
Regulation BGE-R — Policy Communication / Feedback

Policy Advisory No. 853 *DELETED*.....Policy BGF — Suspension / Repeal of Policy

Policy Advisory No. 854.....Policy BHC — Board Communications with Staff Members

Policy Advisory No. 855 *DELETED*.....Policy BHD — Board Communications with the Public

Policy Advisory No. 856.....Policy BIA — New Board Member Orientation / Handbook

Policy Advisory No. 857 *DELETED*.....Policy BIB — Board Member Development Opportunities
DELETED Regulation BIB-R — Board Member Development Opportunities

Policy Advisory No. 858.....Policy BIBA — Board Member Conferences, Conventions, and Workshops
NEW Regulation BIBA-R – Board Member Conferences, Conventions, and Workshops

Policy Advisory No. 859.....Policy BIE — Board Member Insurance / Liability

Policy Advisory No. 860.....Policy BJ — School Board Legislative Program

Policy Advisory No. 861.....Policy BK — School Board Memberships

Policy Advisory No. 862 *DELETED*.....Policy BKA — Liaison with School Boards Associations

© 2025 by Arizona School Boards Association

POLICY ADVISORY DISCUSSION

Summary

Section B Revision

Section B contains more substantial revisions than Section A due to a reorganization that aligns similar policy content and maintains comprehensive information for effective board governance. The policy documents listed above have either been removed, added due to recodification, merged with policy documents containing similar topics, or revised (see Discussions below for specific information regarding each document). Documents not listed in this **comparison document** from Section B did not change. The **clean copy document** linked on the Policy Advisory communication provides the revised Section B in its entirety.

Policy Advisory No. 819 Policy BA — School Board Operational Goals

Minor revisions were made to policy language.

Policy Advisory No. 820 Policy BAA – Evaluation of School Board / Board Self - Evaluation
Exhibit BAA-E — Evaluation of School Board / Board Self – Evaluation

Language in Policy BAA was revised for clarity. Exhibit BAA-E offers Districts a choice: the original Board evaluation tool which does NOT contain any changes (labeled as BAA-**EA** in this document) or the newly offered Board evaluation tool (labeled as BAA-**EB** in this document). Exhibit BAA-EB is an electronic survey and report that is available at no cost; this evaluation tool takes approximately 15 minutes to complete and provides data to guide goal setting for continual improvement. A link to access the electronic survey is provided in the Exhibit BAA-EB.

Policy Advisory No. 821 Policy BB — School Board Legal Status

Minor revisions were made to policy language.

Policy Advisory No. 822 Policy BBA — Board Powers and Responsibilities
***NEW* Exhibit BBA-E - Board Powers and Responsibilities**

Policy BBA now contains language from the following closely related Policies: BBAA/Board Member Authority and Responsibilities; BBBB/Board Member Oath of Office; BBBC/Board Member Resignation; BBBE/Unexpired Term Fulfillment; and BEDC/Quorum; therefore, Policies BBAA, BBBB, BBBC BBBE, and BEDC were removed from the model manual. In addition, language referring to legislative, executive and appraisal functions were replaced with a list of Board responsibilities from A.R.S. 15-341, as well as subheadings added for clarity. Finally, newly created Exhibit BBA-E contains language formerly in Exhibit BBBB-E (no change was made to original exhibit language).

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

Policy Advisory No. 823 ***DELETED*** **Policy BBAA — Board Member Authority and Responsibilities**

Language in Policy BBAA was moved to Policy BBA under the subheadings *Governing Board Powers and Responsibilities* and *Individual Board Members' Duties and Obligations*; therefore, Policy BBAA was removed from the model manual. No changes were made to the original policy language.

Policy Advisory No. 824 **Policy BBBA — Board Member Qualifications**

Language in Policy BBBA now includes the exception for school districts per A.R.S. 15-421 regarding persons related by affinity, by consanguinity or by law to the third degree in a school district with 250 or more students in a county with a population of 500,000 or more.

Policy Advisory No. 825 ***DELETED*** **Policy BBBB - Board Member Oath of Office**
DELETED **Exhibit BBBB-E — Board Member Oath of Office**

Language in Policy BBBB was moved to Policy BBA under the subheadings *Oath of Office* and *Familiarization with Open Meeting Law*; therefore, Policy BBBB was removed from the model manual. No changes were made to the original policy language. In addition, language from Exhibit BBBB-E was moved to Exhibit BBA-E; therefore, Exhibit BBBB-E was removed from the model manual. No changes were made to the original exhibit language.

Policy Advisory No. 826 ***DELETED*** **Policy BBBC — Board Member Resignation**

Information from Policy BBBC was moved to Policy BBA under the subheading *Board Member Resignation*; therefore, Policy BBBC was removed from the model manual. Minor revisions were made to original policy language to align with statute (i.e., *may* vs *shall*). [A.R.S. 38-294]

Policy Advisory No. 827 **Policy BBBD — Board Member Removal from Office**

In Policy BBBD, "she" was added to E. as follows: *The person holding the office ceasing to be a resident of the district for which he/she was elected.*

Policy Advisory No. 828 ***DELETED*** **Policy BBBE — Unexpired Term Fulfillment**

Language in Policy BBBE was moved to Policy BBA under the subheading *Vacancies*; therefore, Policy BBBE was removed from the model manual. No changes were made to the original policy language.

© 2025 by Arizona School Boards Association

Policy Advisory No. 829 **Policy BCA — Board Member Ethics**

Policy BCA was revised in its entirety, and the legal reference was removed as the policy information is not statutorily based.

Policy Advisory No. 830 **Policy BCB — Board Member Conflict of Interest**

Policy BCB includes minor revisions to align with statute and the Uniform System of Financial Records (USFR), as well as for clarity.

Policy Advisory No. 831 **Policy BDA — Board Organizational Meeting**

Language from Policy BDB was revised and added to Policy BDA, subheadings were added for clarity, and the following phrase was added to the Policy title: "and Board President Duties."

Policy Advisory No. 832 ***DELETED*** **Policy BDB — Board Officers**

Information from Policy BDB was revised and moved to Policy BDA under the subheading *Board President*; therefore. Policy BDB was removed from the model manual. Original policy language was revised for clarity.

Policy Advisory No. 833 **Policy BDD — Board – Superintendent Relationship**

Subheadings were added for clarity, and the following phrase was added to the Policy title: "and Superintendent Responsibilities."

Policy Advisory No. 834 **Policy BDE — Board Committees**

Information from Policy BDF was added to Policy BDE under the subheading *Advisory Committees*. All language was retained from Policy BDF, with one addition to B. pertaining to notices and agendas (twenty-four hour Arizona Open Meeting Law requirement). [A.R.S. 38-431.02]

Policy Advisory No. 835 ***DELETED*** **Policy BDF — Advisory Committees**

Language in Policy BDF was moved to Policy BDE under the subheading *Advisory Committees*; therefore, Policy BDF was removed from the model manual.

Policy Advisory No. 836 **Policy BDG — School Attorney**

Language was revised to align with A.R.S. 11-532, and to clarify the process for obtaining legal advice. In addition, subheadings were added for clarity.

© 2025 by Arizona School Boards Association

Policy Advisory No. 837 **Policy BE — School Board Meetings**
NEW **Exhibit BE-EA – School Board Meetings**
NEW **Exhibit BE-EB - School Board Meetings**
NEW **Exhibit BE-EC - School Board Meetings**

Policy BE now includes information formerly in Policy BEC under the subheading *Executive Sessions/Open Meetings,* and additional subheadings were added for clarity. Policy BE also includes minor revisions (e.g., the two paragraphs regarding Meeting Notice have been removed as that information is addressed in BEDA; also, the District's regular meeting day(s) have been removed as this may change from year to year). In addition, BE-EA through BE-EC were recodified with title changes; however, the content remains unchanged (see Discussion 837 below regarding BEC-EB through BEC-ED).

Policy Advisory No. 838 ***DELETED*** **Policy BEC — Executive Sessions / Open Meetings**
DELETED **Exhibit BEC-EA — Executive Sessions / Open Meetings**
DELETED **Exhibit BEC-EB — Executive Sessions / Open Meetings**
DELETED **Exhibit BEC-EC — Executive Sessions / Open Meetings**
DELETED **Exhibit BEC-ED — Executive Sessions / Open Meetings**

Information from Policy BEC was moved to Policy BE under the subheading *Executive Sessions/Open Meetings*. In addition, Exhibit BEC-EA was removed from the model manual as the current Exhibit BED-EB contains information regarding Executive Session Minutes. In addition, Exhibit BEC-EB was moved to Exhibit BE-EA; therefore, Exhibit BEC-EB was removed from the model manual. Exhibit BEC-EC was moved to Exhibit BE-EB; therefore, Exhibit BEC-EC was removed from the model manual. Exhibit BEC-ED was moved to BE-EC; therefore, Exhibit BEC-ED was removed from the model manual.

Policy Advisory No. 839 **Policy BED — Meeting Procedures ~~/ Bylaws~~**
NEW **Regulation BED-R - Meeting Procedures**
NEW **Exhibit BED-EA – Meeting Procedures**
NEW **Exhibit BED-EB – Meeting Procedures**

Information from Policies BEDD, BEDF, and BEDG was added to Policy BED, and subheadings were added for clarity. Revisions to policy language are as follows: A-G is listed as an example under the subheading *Rules of Order* with a highlighted portion for Districts to enter its District-specific Rules of Order (formerly Policy BEDD); the phrase "including an electronic roll-call vote" was added under the subheading *Voting Methods* (formerly Policy BEDF); and "in print or digital form" was removed and replaced with "or a recording" under the subheading *Minutes* (formerly Policy BEDG). Also, the word "Bylaws" was removed from the titles of the Policy, Regulation, and Exhibits.

© 2025 by Arizona School Boards Association

In addition, Regulation BED-R was created from the language in former Regulation BEDG-R; Exhibit BED-EA was created from the language in former Exhibit BEDG-EA; and Exhibit BED-EB was created from the language in former Exhibit BEDG-EB (no changes were made to the original language of the Regulation and both Exhibits with the exception of the title, from *Minutes* to *Meeting Procedures*).

Policy Advisory No. 840 **Policy BEDA — Notification of Board Meetings**

In Policy BEDA, "and notice" was removed in the first paragraph.

Policy Advisory No. 841 **Policy BEDB — Agenda**
***DELETED* Exhibit BEDB-E — Agenda**

Subheadings and minor revisions were included in Policy BEDB for clarity. In addition, language from Policy BEDBA was revised and added to this policy under the subheading *Preparation and Dissemination.* Finally, Exhibit BEDB-E was removed from the model manual as Policy BEDB contains the Order of Business for Regular Meeting Agendas (BEDB-E is a sample agenda that may or may not align with a District's regular order of business).

Policy Advisory No. 842 *DELETED* **Policy BEDBA — Agenda Preparation and Dissemination**

Language from Policy BEDBA was revised and moved to Policy BEDB; therefore, Policy BEDBA was removed from the model manual. Revisions to former Policy BEDBA language include clarification regarding agenda preparation, and the deletion of "Upon request" from the following sentence: "Upon request, copies of the agenda shall be available to the public and the press" (see current Policy BEDB under *Preparation and Dissemination - Regular Meetings* to review revisions).

Policy Advisory No. 843 *DELETED* **Policy BEDC — Quorum**

Language in Policy BEDC was moved to Policy BBA; therefore, Policy BEDC was removed from the model manual. No changes were made to the original policy language.

Policy Advisory No. 844 *DELETED* **Policy BEDD — Rules of Order**

Language in Policy BEDD was moved to Policy BED under the subheading *Rules of Order*; therefore, Policy BEDD was removed from the model manual. No changes were made to the A. – G. listing contained in Policy BEDD.

Policy Advisory No. 845 *DELETED* **Policy BEDF — Voting Method**

Language in Policy BEDF was moved to Policy BED under subheading *Voting Method*; therefore, Policy BEDF was removed from the model manual. Only revision to original policy language was the addition of "including an electronic roll-call vote."

© 2025 by Arizona School Boards Association

Policy Advisory No. 846 ***DELETED*** **Policy BEDG — Minutes**
DELETED **Regulation BEDG-R**
DELETED **Exhibit BEDG-EA — Minutes**
DELETED **Exhibit BEDG-EB — Minutes**

Language in Policy BEDG was moved to Policy BED under the subheading *Minutes*; therefore, Policy BEDG was removed from the model manual (minor change: "in print or digital form" in Policy BEDG was removed in Policy BED and replaced with "or a recording"). Regulation BEDG-R and Exhibits BEDG-EA and BEDG-EB were recodified as BED-R, BED-EA, and BED-EA; therefore, BEDG-R, BEDG-EA, and BEDG-EB were removed from the model manual (no changes were made to these three documents with the exception of the title - "Minutes" was replaced with "Meeting Procedures").

Policy Advisory No. 847 **Policy BEDH — Public Participation at Board Meetings**
Exhibit BEDH-E — Public Participation at Board Meetings

Subheadings were added to Policy BEDH for clarity. In addition, "and News Media Services" was added to the titles of the Policy and Exhibit: *Public Participation and News Media Services at Board Meetings* due to the addition of Policy BEDI language in this Policy. Finally, Exhibit BEDH-E now provides an additional option to the Request to Address Board form. Pursuant to A.R.S. 38-431.01, if a Governing Board chooses to make an open call to the public during a public meeting, individuals may address the Board on any issue within its jurisdiction. Therefore, this language is added to avoid restricting content. Additional language from statute was also included at the end of this form to clarify the Board's response after the Call to the Public.

Policy Advisory No. 848 ***DELETED*** **Policy BEDI — News Media Services at Board Meetings**

Information from Policy BEDI was moved to Policy BEDH under the subheading *News Media Services*; therefore, this policy was removed from the model manual.

Policy Advisory No. 849 **Policy BGB — Policy Adoption**
NEW **BGB-R – Policy Adoption**

Policy BGB now includes language from Policies BGC and BGF, as well as subheadings for clarity. Due to the additional information from these two policies, "Revision and Repeal" was added to the titles of the Policy and newly created Regulation: *Policy Adoption, Revision and Repeal*. In addition, minor revisions to the policy were made regarding policy adoption to clarify the purpose for first and second readings and the adoption of policies at a single meeting. Finally, information from Regulation BGC-R was moved to newly created BGB-R with minor revisions to F. and G. to clarify the policy adoption and revision process.

© 2025 by Arizona School Boards Association

Policy Advisory No. 850 *DELETED* **Policy BGC — Policy Revision and Review**
***DELETED* Regulation BGC-R — Policy Revision and Review**

Language in Policy BGC was moved to Policy BGB under the subheading *Revision*; therefore, Policy BGC was removed from the model manual. In addition, Regulation BGC-R was recodified as BGB-R; therefore, Regulation BGC-R was removed from the model manual. Minor revisions were made to F. and G. in the Regulation (now BGB-R) to clarify the policy adoption and revision process.

Policy Advisory No. 851 **Policy BGD — Board Review of Regulations**

Policy BGD contains a minor revision in the final sentence regarding the Board's review of regulations prior to publication; additionally, the legal reference was removed as the statute does not specifically reference the Board's review of regulations.

Policy Advisory No. 852 **Policy BGE — Policy Communication / Feedback**
Regulation BGE-R — Policy Communication / Feedback

"Communication/Feedback" was removed from the title of the Policy and the Regulation and replaced with "Manual": *Policy Manual*. There were no revisions to Policy BGE or Regulation BGE-R language.

Policy Advisory No. 853 *DELETED* **Policy BGF — Suspension / Repeal of Policy**

Language in Policy BGF was moved to Policy BGB under the subheading *Repeal/Suspension*; therefore, Policy BGF was removed from the model manual.

Policy Advisory No. 854 **Policy BHC — Board Communications with Staff Members**

Subheadings were added for clarity, language from Policy BHD was added under the subheading *General Public*, and "with Staff Members" was removed from the title: *Board Communications*.

Policy Advisory No. 855 *DELETED* Policy BHD — Board Communications with the Public

Language in Policy BHD was moved to Policy BHC under the subheading *General Public*; therefore, Policy BHD was removed from the model manual. No changes were made to the original policy language.

© 2025 by Arizona School Boards Association

Policy Advisory No. 856 **Policy BIA — New Board Member Orientation / Handbook**

Policy BIA contains minimal language revisions. In addition, subheadings have been added for clarity, and "Handbook" has been removed from the title and replaced with "and Resources": *New Board Member Orientation and Resources*.

Policy Advisory No. 857 ***DELETED*** **Policy BIB — Board Member Development Opportunities**
***DELETED* Regulation BIB-R — Board Member Development Opportunities**

Information in Policy BIB was moved to Policy BIBA; therefore, Policy BIB was removed from the model manual. In addition, Regulation BIB-R was recodified as Regulation BIBA-R; therefore, BIB-R was removed from the model manual.

Policy Advisory No. 858 **Policy BIBA — Board Member Conferences, Conventions, and Workshops**
***NEW* Regulation BIBA-R – Board Member Conferences, Conventions, and Workshops**

Policy BIBA now contains information formerly in Policy BIB, as well as subheadings for clarity. In addition, "Development Opportunities:" has been added to the title: *Board Member Development Opportunities: Conferences, Conventions, and Workshops*. Finally, Regulation BIBA-R was created and contains language formerly in BIB-R (BIB-R was recodified as BIBA-R with no changes to the language).

Policy Advisory No. 859 **Policy BIE — Board Member Insurance / Liability**

Policy language includes minimal revisions; for example, the personal liability portion was relocated to the end of the policy under its own subheading, and wording regarding participation in group insurance plans was updated to align with A.R.S. 15-387.

Policy Advisory No. 860 **Policy BJ — School Board Legislative Program**

Policy language includes a minor revision regarding the Board's choice (may vs. will) to participate in conferences that enhance understanding of legislative programs.

Policy Advisory No. 861 **Policy BK — School Board Memberships**

Subheadings have been added for clarity, and information from Policy BKA was added under the subheading *ASBA Delegates*. In addition, "and Arizona School Boards Association Delegates" was added to Policy BK's title: *School Board Memberships and Arizona School Boards Association and Delegates*.

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

Policy Advisory No. 862 ***DELETED*** **Policy BKA — Liaison with School Boards Associations**

Delegate information in Policy BKA has been moved to Policy BK under the subheading *ASBA Delegates*; therefore, Policy BKA has been removed from the model manual.

==========

If you have any questions, call Policy Services at (602) 254-1100. Ask for Dr. Charlotte Patterson, Policy Analyst; Lynne Bondi, Policy Analyst; or Renae Watson, Policy Technician. Our e-mail addresses are, respectively, [cpatterson@azsba.org], [lbondi@azsba.org] and [rwatson@azsba.org]. You may also fax information to (602) 254-1177.

Note: This material is written for informational purposes only, and not as legal advice. You may wish to review the policy references and consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

ADVISORY 819

© 2025 by Arizona School Boards Association

BA ©
SCHOOL BOARD OPERATIONAL GOALS

The Governing Board is representative of and responsible to the people of the District and ~~, therefore,~~ should be aware of community opinions and attitudes ~~in the community~~ and of identified District needs. ~~As representatives of the people who own and support the schools~~ Therefore, the Board ~~accepts the responsibility to identify community attitudes and opinions and District needs and to require~~ supports short- and long-range strategies that are responsive to District needs within ~~the~~ its budgetary limitations ~~of the District~~.

Adopted: _____

LEGAL REF.:
A.R.S.
15-321
15-341

© 2025 by Arizona School Boards Association

ADVISORY 820

© 2025 by Arizona School Boards Association

BAA ©
EVALUATION OF SCHOOL BOARD / BOARD SELF - EVALUATION

The Board may meet ~~should it choose to do so,~~ for the purpose of ~~appraising~~ evaluating its function~~ing as a Board~~ and ~~to evaluate Board~~ performance. ~~The appraisal~~ The evaluation plan ~~approved by the Board~~ will be developed by the Board President, working with the Superintendent, and approved by the Board.`

Evaluation instruments for Board operation may be used in the process.

The Superintendent and others who regularly work with the Board may be asked to participate in all or a portion of the appraisal.

Areas of Board operations and relationships that may be appropriate to consider during the evaluation of Governing Board procedures may include, but are not limited to:

A. Board meetings~~/~~ and ~~decision-making process.~~

B. Policy development~~/~~ and implementation monitoring.

C. Board~~/~~ and District goal setting.

D. Curriculum and instruction ~~management/~~programs.

E. Fiscal management~~/~~ and resource allocation.

F. School ~~plant~~ facilities planning~~/management~~ and monitoring.

G. Board member orientation.

H. Board member development.

I. Board officer performance.

J. Board member relationships.

K. Board-Superintendent relationship.

L. Board-community relationship.

M. Legislative and governmental relationships.

Adopted: _____

CROSS REF.:
BDD - Board-Superintendent Relationship

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

EXHIBIT

EVALUATION OF SCHOOL BOARD / BOARD SELF - EVALUATION

ANNUAL SELF-APPRAISAL OF THE GOVERNING BOARD

(*Districts may choose either BAA-EA or BAA-EB*)

The following list of items pertaining to the operation of the Governing Board is the basis for an annual self-evaluation. This may be carried out in conjunction with the annual evaluation of the Superintendent.

Please check the appropriate box for each item (S = satisfactory, N = needs improvement, U = unsatisfactory).

A. Board Relationship with the Superintendent:

S ☐ N ☐ U ☐ (1) The Board imparts information on issues, needs, and complaints in a manner allowing the Superintendent the opportunity to solve related problems in a professional manner.

S ☐ N ☐ U ☐ (2) The Board clearly interprets its position on controversial matters pertaining to the District, thereby enabling the Superintendent to properly carry out the wishes of the Board.

S ☐ N ☐ U ☐ (3) The Board disregards personalities and considers the recommendations of the Superintendent in an unbiased and objective manner.

S ☐ N ☐ U ☐ (4) The Board communicates views of personnel effectiveness, including views related to the Superintendent, in a confidential and professional manner.

B. Board Relationship with the Community:

S ☐ N ☐ U ☐ (1) The Board recognizes that the citizens have entrusted them with the educational development of the children and youth of this community.

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

S N U (2) The Board recognizes that the community expects
□ □ □ their first and greatest concern to be in the best interest of each and every one of the young people without distinction as to who they are or what their background may be.

S N U (3) The Board enacts policies supporting the efforts of
□ □ □ the administration in helping the people of this community to have the facts about their schools, to the end that they will readily provide the finest possible school program, school staff, and school facilities.

C. Board Relationships Among Members During Meetings:

S N U (1) Individual members of the Board treat other members
□ □ □ of the Board and professional staff with respect during Board meetings.

S N U (2) Differences of opinion influencing Board member
□ □ □ votes are based on the issues at hand and not on a personality basis.

S N U (3) All members of the Board conduct themselves in
□ □ □ such a manner as to emphasize that individual Board members have authority only when convened in a legally conducted Board meeting with at least a quorum present.

D. Board Relationships with Staff and Personnel:

S N U (1) The Board requires the Superintendent to
□ □ □ recommend personnel for their consideration and consistently adheres to this procedure.

S N U (2) The Board members make every effort to become
□ □ □ acquainted with the personnel of the District.

S N U (3) The Board members' personal friendships with
□ □ □ District personnel are maintained without allowing them to affect overall Board decisions and/or policies.

© 2025 by Arizona School Boards Association

E. Board Relationship to the Instructional Program:

S ☐ N ☐ U ☐ (1) The Board makes an effort to keep informed about the instructional program by providing for periodic reports as deemed necessary and by periodic visitation in the schools.

S ☐ N ☐ U ☐ (2) The Board attempts to gain information from the community pertaining to instructional program needs.

S ☐ N ☐ U ☐ (3) The Board maintains policies necessary to enable the educational staff to develop the educational program required to meet the needs of the community.

F. Board Relationship to the Financial Management of the Schools:

S ☐ N ☐ U ☐ (1) The Board establishes the policies and provides the necessary resources to properly manage the finances of the District.

S ☐ N ☐ U ☐ (2) The Board requires the proper accountability for the expenditure of funds in the District.

S ☐ N ☐ U ☐ (3) The Board provides justified funding to maintain a high quality educational program in this District.

S ☐ N ☐ U ☐ (4) The Board keeps the community informed about the financial needs of the District.

G. General Statements:

(1) List in order of priority four (4) challenges the Board faces:

(a)

(b)

(c)

(d)

(2) List any weaknesses you have observed in the operation of the school system:

(3) List any significant accomplishments made by the school system during the past year:

© 2025 by Arizona School Boards Association

EXHIBIT

EVALUATION OF SCHOOL BOARD / BOARD SELF - EVALUATION

ANNUAL SELF-APPRAISAL OF THE GOVERNING BOARD

(*Districts may choose either BAA-EA or BAA-EB*)

The Arizona School Boards Association (ASBA) Board Self-Evaluation focuses on the following five (5) pillars (Standards) of Board Governance:

A. Conduct and Ethics: Provide responsible Board governance.

B. Vision: Set and communicate high expectations for student learning with clear goals and plans for meeting those.

C. Structure: Create conditions District-wide for student and staff success.

D. Accountability: Hold School District accountable for meeting student learning expectations.

E. Advocacy: Engage local community and represent the values and expectations they hold for their schools.

To request access to the "Electronic Survey/Board Self-Evaluation Tool," click here: https://azsba.org/asba-board-self-evaluation-form/.

© 2025 by Arizona School Boards Association

ADVISORY 821

© 2025 by Arizona School Boards Association

BB ©
SCHOOL BOARD LEGAL STATUS

The Arizona Constitution places the responsibility of establishing and maintaining public schools on the Arizona legislature and directs the legislature to provide for a state board of education, which has general supervision of the public schools. It is further provided that local public schools under the general supervision of the State Board of Education shall be maintained, developed, and operated by locally elected boards. ~~Legally, then, l~~Local school boards are thus instruments of the Arizona Legislature and derive their authority from the Arizona Constitution, Arizona statutes, and the regulations of the Arizona Administrative Code.

Adopted: _____

LEGAL REF.:
A.R.S.
15-421
Arizona Constitution, Art. XI, Section 1
Arizona Constitution, Art. XX, Paragraph 7

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

ADVISORY 822

© 2025 by Arizona School Boards Association

BBA ©
BOARD POWERS AND RESPONSIBILITIES

Governing Board Powers and Responsibilities

The Board shall act as the general agent of the state of Arizona ~~in carrying out the will of the people of~~ and is responsible for the conduct and supervision of the ~~this~~ District in the matter of public education.

The Board is authorized under the laws of the state of Arizona, the Arizona Constitution, the Arizona State Board of Education and other applicable regulations and rules to adopt all policies needed ~~policies and regulations~~ for the organization, evaluation, and governance in the District.

All powers of the Board lie in its action as a public body. A "meeting" is defined as the gathering, in person or through technological devices, of a quorum of members of a public body to discuss, propose or take legal action, including any deliberations with respect to such action that has been properly noticed, pursuant to Arizona Revised Statutes. Meetings are governed by Arizona's Open Meeting Law, and all meetings must be held in accordance with the requirements of the law.

The Board performs the following basic functions necessary to the discharging of its responsibilities ~~: legislative, executive, and appraisal~~ as stated in A.R.S. 15-341 and 15-342, including but not limited to:

A. ~~The legislative function is the policy-making aspect of the school system. It is the policy of the Board to retain and exercise full legislative authority and control over the schools by adopting general policies or by acting directly in matters not covered by its policies.~~

~~B. The executive function of the Board is concerned with placing in operation existing Board policy. Most of this function is delegated by the Board to its executive and administrative officer, the Superintendent.~~

~~C. The appraisal function involves the determination of the efficiency of the school operation and an evaluation of the educational program of the District based on the policies as outlined in the policy manual~~ Prescribe and enforce policies and procedures to govern the schools that are not inconsistent with the laws or rules prescribed by the State Board of Education.

B. Exclude from schools all books, publications, papers or audiovisual materials of a sectarian, partisan or denominational character. This paragraph does not prohibit the elective course allowed by section 15-717.01.

© 2025 by Arizona School Boards Association

C. Manage and control the school property within its district, except that a district may enter into a partnership with an entity, including a charter school, another school district or a military base, to operate a school or offer educational services in a district building, including at a vacant or partially used building, or in any building on the entity's property pursuant to a written agreement between the parties.

D. Acquire school furniture, apparatus, equipment, library books and supplies for the schools to use.

E. Prescribe the curricula and criteria for the promotion and graduation of pupils as provided in sections 15-701 and 15-701.01.

F. Furnish, repair and insure, at full insurable value, the school property of the District.

G. Construct school buildings on approval by a vote of the District electors.

H. In the name of the District, convey property belonging to the District and sold by the Board.

I. Purchase school sites when authorized by a vote of the District at an election conducted as nearly as practicable in the same manner as the election provided in section 15-481 and held on a date prescribed in section 15-491, subsection E, but such authorization shall not necessarily specify the site to be purchased and such authorization shall not be necessary to exchange unimproved property as provided in section 15-342, paragraph 23.

J. Construct, improve and furnish buildings used for school purposes when such buildings or premises are leased from the national park service.

K. Purchase school sites or construct, improve and furnish school buildings from the proceeds of the sale of school property only on approval by a vote of the District electors.

L. Hold pupils to strict account for disorderly conduct on school property.

M. Discipline students for disorderly conduct on the way to and from school.

Individual Board Member's Duties and Obligations

Individual Board members exercise authority over District affairs only by way of votes taken at a legal meeting of the Board. An individual Board member has authority only when and to the extent that the Board, by vote, has so delegated such authority.

© 2025 by Arizona School Boards Association

The duties and obligations of an individual Board member include the following:

A. To become familiar with the state's school laws, regulations of the State Department of Education, and District policies, rules, and regulations.

B. To have a general knowledge of the educational aims and objectives of the District ~~system~~.

C. To work harmoniously with other Board members without neglecting a proper share of the work or trying to dominate the Board.

D. To vote and act in Board meetings impartially for the good of the District.

E. To accept the will of the majority vote in all cases and give wholehearted support to the resulting policy.

F. To accept the responsibility for confidentiality in appropriate matters, especially those dealing with personnel and the divulging of privileged information that could cost the District money, support, or public confidence.

G. To represent the Board and the District to the public in a manner that promotes both interest and support.

H. To refer complaints to the proper school authorities and to refrain from individual counsel and action.

I. To perform other appropriate duties that may arise.

Oath of Office

Board members shall take and subscribe to the oath prescribed for public officers pursuant to A.R.S. 38-231, and forward the acknowledged oath on the same day to the County School Superintendent. The person taking the oath shall file a copy of the acknowledged oath in the District office. The District office shall keep such copy on file as long as the Board member remains on the Governing Board and for a period of five (5) years after last serving on the Board. When a different time is not prescribed, the oath of office shall be taken and subscribed after the Board member has notice of appointment or, if elected, at any time after receipt of the certificate of election, or before commencement of the term of office.

© 2025 by Arizona School Boards Association

Familiarization with Open Meeting Law

A newly elected or appointed Governing Board member shall, at least one (1) day before taking office, review the Arizona Open Meeting Law (OML) material prepared by the attorney general.

Quorum and Vacancies

A quorum consisting of a majority of the Board membership shall be necessary to conduct any business. In the event that a quorum is not present within _____ (___) minutes of the time scheduled, the meeting may be canceled and another meeting scheduled, with due and proper notices as prescribed by policy and law.

When there is a vacancy of one (1) or more members on the Governing Board, a majority of the members remaining constitute a quorum for the transaction of business, except that a single Board member does not constitute a quorum. Efforts shall be made to fill vacancies on the Governing Board as soon as is practicable.

Vacancies

Any vacancy of a Governing Board member, as defined in A.R.S. 38-291, may be filled by appointment by the County School Superintendent as prescribed by state law. Such appointment shall be until the next regular election, at which time a successor shall be elected to serve the unexpired portion of the term. The County School Superintendent may call for an election to fill a vacancy on a local Governing Board as an alternative to appointment.

When a vacancy occurs, the Governing Board may, within thirty (30) days after notification of the vacancy, submit to the County School Superintendent up to three (3) names for consideration of an appointment to fill the vacancy. The County School Superintendent is not required to appoint a Governing Board member from the list of names submitted by the Board.

Board Member Resignation

Any Board member who desires to resign from the Governing Board shall send a letter of resignation to the Secretary of State and may send a copy to the office of the County School Superintendent, giving the effective date of resignation. The resigning Board member may furnish a copy of such letter to each member of the Governing Board and to the Superintendent prior to the date on which said resignation is to become effective.

Adopted: _____

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

LEGAL REF.:
A.R.S.
1-216
15-302
15-321
15-341
15-342
15-381
15-426
38-101
38-231
38-232
38-233
38-291
38-294
38-431.01
A.G.O.
I81-054
I82-111
I84-165
Arizona Constitution - Art. VII, Sect. 15
Arizona Constitution - Art. XI, Sect. 2
Attorney General Arizona Agency Handbook, Chapter 7, Open Meetings

CROSS REF.:
KI - Visitors to Schools

© 2025 by Arizona School Boards Association

EXHIBIT

BOARD POWERS AND RESPONSIBILITIES

BOARD MEMBER OATH OF OFFICE

Oath of Office

In addition to any other form of oath or affirmation specifically provided by law, any officer or employee shall take and subscribe to the following oath or affirmation before entering upon the duties of such appointed office or employment.

State of Arizona, County of _____, I, [type or print name], do solemnly swear (or affirm) that I will support the Constitution of the United States and the Constitution and laws of the State of Arizona; that I will bear true faith and allegiance to the same, and defend them against all enemies, foreign and domestic, and that I will faithfully and impartially discharge the duties of the office of [name of office] according to the best of my ability, so help me God (or so I do affirm).

_____
(Signature of officer or employee)

LEGAL REF.:
A.R.S.
38-231

© 2025 by Arizona School Boards Association

ADVISORY 823

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

~~BBAA ©~~
~~BOARD MEMBER AUTHORITY~~
~~AND RESPONSIBILITIES~~

~~All powers of the Board lie in its action as a public body. A "meeting" is defined as the gathering, in person or through technological devices, of a quorum of members of a public body to discuss, propose or take legal action, including any deliberations with respect to such action that has been properly noticed, pursuant to Arizona Revised Statutes.~~

~~Individual Board members exercise authority over District affairs only by way of votes taken at a legal meeting of the Board. An individual Board member has authority only when and to the extent that the Board, by vote, has so delegated such authority.~~

~~Adopted: _____~~

~~LEGAL REF.:~~
~~A.R.S.~~
~~15-321~~
~~15-341~~
~~15-342~~
~~15-381~~

~~CROSS REF.:~~
~~AA - School District Legal Status~~
~~BBA - Board Powers and Responsibilities~~

© 2025 by Arizona School Boards Association

ADVISORY 824

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BBBA ©
BOARD MEMBER QUALIFICATIONS

(Governing Board Membership)

A person who is a registered voter of this state, has been a resident of the District for one (1) year immediately preceding the day of election, and is not subject to registration as a sex offender in this state or any other jurisdiction is eligible for election or appointment to the office of Governing Board member.

No employee of the District, including a person who directly provides certificated or support services to the District as an employee of a third-party contractor, or the spouse of such employee may hold membership on the Governing Board of this District. Small school Districts, as defined by A.R.S. 15-901, are granted an exception regarding employment of substitute teachers. [A.R.S. 15-421(E)].

A Governing Board member is ineligible to serve simultaneously as a member of any other school district governing board, except that a Governing Board member may be a candidate for nomination or election for any other governing board if serving in the last year of a term of office.

Five-Member Board Same Household Limitation

By legislative restriction applicable to five (5) member Boards, persons related as immediate family and having the same household within four (4) years:

A. Shall not serve simultaneously on the Governing Board.

B. Are ineligible to be a candidate for nomination or election to the Governing Board, except when a member is serving in the last year of a term of office.

C. Are ineligible to be simultaneous candidates for nomination or election to the Governing Board.

Exception:

For a school district located in a county with a population of more than five hundred thousand (500,000) persons and a student count of at least two hundred fifty (250), two (2) persons related by affinity, by consanguinity, or by law to the third degree:

A. May serve simultaneously on the Governing Board.

B. Are eligible to be candidates for nomination or election to the Governing Board.

C. May be simultaneous candidates for nomination or election to the Governing Board.

© 2025 by Arizona School Boards Association

A qualified elector residing in the District may bring an action in Superior Court to enforce these restrictions.

For purposes of this policy, the definitions of "immediate family" and "household of residence" set out in A.R.S. 15-421 shall apply.

Adopted: _____

LEGAL REF.:
A.R.S.
15-302
15-421
38-201
38-296.01
Arizona Constitution, Article VII, Section 15

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

ADVISORY 825

© 2025 by Arizona School Boards Association

~~BBBB ©~~
~~BOARD MEMBER OATH OF OFFICE~~

~~Oath of Office~~

~~Board members shall take and subscribe to the oath prescribed for public officers pursuant to A.R.S. 38-231, and forward the acknowledged oath on the same day to the County School Superintendent. The person taking the oath shall file a copy of the acknowledged oath in the District office. The District office shall keep such copy on file as long as the Board member remains on the Governing Board and for a period of five (5) years after last serving on the Board.~~

~~Time of Oath (Governing Board Members)~~

~~When a different time is not prescribed, the oath of office shall be taken and subscribed after the Board member has notice of appointment or, if elected, at any time after receipt of the certificate of election, or before commencement of the term of office.~~

~~Familiarization with Open Meeting Law~~

~~A newly elected or appointed Governing Board member shall, at least one (1) day before taking office, review the Arizona open meeting law (OML) material prepared by the attorney general.~~

~~Adopted: _____~~

~~LEGAL REF.:~~
~~A.R.S.~~
~~15-426~~
~~38-231~~
~~38-232~~
~~38-233~~
~~38-431.01~~
~~Attorney General Arizona Agency Handbook, Chapter 7, Open Meetings~~

© 2025 by Arizona School Boards Association

BBBB-E ©

EXHIBIT

BOARD MEMBER OATH OF OFFICE

Oath of Office

In addition to any other form of oath or affirmation specifically provided by law, any officer or employee shall take and subscribe to the following oath or affirmation before entering upon the duties of such appointed office or employment.

State of Arizona, County of _____, I, [type or print name], do solemnly swear (or affirm) that I will support the Constitution of the United States and the Constitution and laws of the State of Arizona; that I will bear true faith and allegiance to the same, and defend them against all enemies, foreign and domestic, and that I will faithfully and impartially discharge the duties of the office of [name of office] according to the best of my ability, so help me God (or so I do affirm).

_____

(Signature of officer or employee)

LEGAL REF.:
A.R.S.
38-231

© 2025 by Arizona School Boards Association

ADVISORY 826

© 2025 by Arizona School Boards Association

~~BBBC ©~~
~~BOARD MEMBER RESIGNATION~~

~~Any Board member who desires to resign from the Governing Board shall send a letter of resignation to the office of the County School Superintendent, with a copy to the Secretary of State, giving the effective date of resignation. The resigning Board member shall furnish a copy of such letter to each other member of the Board and to the Superintendent prior to the date on which said resignation is to become effective.~~

~~Adopted: _____~~

~~LEGAL REF.:~~
~~A.R.S.~~
~~15-302~~
~~38-101~~
~~38-291~~
~~38-294~~

© 2025 by Arizona School Boards Association

ADVISORY 827

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BBBD ©
BOARD MEMBER REMOVAL FROM OFFICE

A Board member's position may be considered vacant or the Board member may be removed from office for reasons included in A.R.S. 38-291. These reasons are:

A. Death of the person holding the office.

B. Insanity of the person holding the office, when judicially determined.

C. Resignation of the person holding the office and the lawful acceptance of the resignation.

D. Removal from office of the person holding the office.

E. The person holding the office ceasing to be a resident of the district for which he/she was elected.

F. Absence from the state by the person holding the office, without permission of the legislature, beyond the period of three (3) consecutive months.

G. The person holding the office ceasing to discharge the duties of office for the period of three (3) consecutive months.

H. Conviction of the person holding the office of a felony or an offense involving a violation of official duties.

I. Failure of the person elected or appointed to such office to file an official oath within the time prescribed by law.

J. A decision of a competent tribunal declaring void the election or appointment of the person elected or appointed to the office.

K. Failure of a person to be elected or appointed to the office.

L. A violation of section 38-296 by the person holding the office.

Every public officer holding an elective office, either by election or by appointment, is subject to recall from such office by the qualified electors of the electoral district from which candidates are elected to that office.

Adopted: <-- z2AdoptionDate -->

LEGAL REF.:
A.R.S.
19-201
19-202
19-202.01
19-209
19-216
38-291
38-296
38-431.07

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

ADVISORY 828

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

~~BBBE ©~~
~~UNEXPIRED TERM FULFILLMENT~~

~~Any vacancy of a Governing Board member, as defined in A.R.S. 38-291, may be filled by appointment by the County School Superintendent as prescribed by state law. Such appointment shall be until the next regular election, at which time a successor shall be elected to serve the unexpired portion of the term. The County School Superintendent may call for an election to fill a vacancy on a local Governing Board as an alternative to appointment.~~

~~When a vacancy occurs, the Governing Board may, within thirty (30) days after notification of the vacancy, submit to the County School Superintendent up to three (3) names for consideration of an appointment to fill the vacancy. The County School Superintendent is not required to appoint a Governing Board member from the list of names submitted by the Board.~~

~~Adopted: _____~~

~~LEGAL REF.:~~
~~A.R.S.~~
~~15-302~~
~~38-291~~
~~A.G.O.~~
~~I82-111~~
~~Arizona Constitution, Article VII, Section 15~~

© 2025 by Arizona School Boards Association

ADVISORY 829

© 2025 by Arizona School Boards Association

BCA ©
BOARD MEMBER ETHICS

Board members will strive to improve public education, and to that end will:

~~A. Attend all Board meetings insofar as possible, and become informed concerning the issues to be considered at those meetings;~~

~~B. Recognize that decisions should be made only after discussion at publicly held Board meetings;~~

~~C. Render all decisions based on the available facts and independent judgment, and refuse to surrender that judgment to individuals or special-interest groups;~~

~~D. Encourage the free expression of opinion by all Board members, and seek systematic communications between the Board and students, staff, and all elements of the community;~~

~~E. Work with other Board members to establish effective Board policies and to delegate authority for the administration of the schools to the Superintendent;~~

~~F. Communicate to other Board members and the Superintendent expressions of public reaction to Board policies and school programs;~~

~~G. Be informed about current educational issues by individual study and through participation in programs providing needed information, such as those sponsored by state and national school boards associations;~~

~~H. Support the employment of persons best qualified to serve as school staff members, and insist on a regular and impartial evaluation of all personnel;~~

~~I. Avoid being placed in a position of conflict of interest, and refrain from using their Board position for personal or partisan gain;~~

~~J. Take no private action that will compromise the Board or administration, and respect the confidentiality of information that is privileged under applicable law; and~~

~~K. Remember always that a Board member's first and greatest concern must be the educational welfare of the students attending the public schools.~~

A. Prioritize policies and decisions that support successful student outcomes.

B. Act honestly, ethically, and in the best interest of students, staff, and the community.

C. Take responsibility for Board decisions and actions, ensuring transparency and adherence to policies.

© 2025 by Arizona School Boards Association

D. Treat fellow Board members, students, staff, parents, and community members with respect and professionalism, listen to all with an open mind, and ensure differences of opinion are honored.

E. Protect sensitive student and personnel information and comply with privacy laws.

F. Avoid and disclose any legal, personal or financial conflicts of interest that may impact decision-making.

G. Ensure responsible, transparent, and efficient use of public funds, facilities, and resources.

H. Uphold federal and state laws and follow Board policies and procedures.

I. Maintain high standards of behavior and professionalism.

J. Work cooperatively with other Board members, District leaders, and the community to advance the District's mission.

K. Stay informed about educational issues, governance best practices, and ongoing professional development opportunities.

Adopted: _____

© 2025 by Arizona School Boards Association

ADVISORY 830

© 2025 by Arizona School Boards Association

BCB ©
BOARD MEMBER CONFLICT OF INTEREST

Board Member Voting Restrictions

Notwithstanding any other provision of law, a Governing Board member shall be eligible to vote on any budgetary, personnel, or other question that comes before the Board, except that it ~~shall be~~ is unlawful for a member to vote on a specific item that concerns the appointment, employment, or remuneration of ~~such~~ the Board member or ~~any person related to such member as a~~ a Board member's spouse or dependent as defined in A.R.S. 43-1001~~. [LEGAL REF.:~~ and in accordance with A.R.S. 15-323~~]~~.

Employment Limitations

No dependent, as defined in ~~Section~~ A.R.S. 43-1001, of a Governing Board member may be employed in the District, except by consent of the ~~Board. [LEGAL REF.:~~ Board in accordance with A.R.S. 15-502~~]~~. Small school Districts, as defined by A.R.S. 15-901, are granted an exception regarding employment of substitute teachers. [A.R.S. 15-421(E)]

No employee of the District or the spouse of such employee may hold membership on the Governing Board of the District. Small school Districts, as defined by A.R.S. 15-901, are granted an exception regarding employment of substitute teachers. [A.R.S. 15-421]

~~[LEGAL REF.: A.R.S. 15-421]~~

~~The~~ Pursuant to A.R.S. 15-421, the District is allowed to employ, including through a third (3rd)-party contractor ~~that~~ who provides services to the District, any person who served as a member of the School District Governing Board during the preceding two (2) years only in a position in which the person will provide services directly to students, ~~. Pursuant to A.R. S. 15-421, the~~ including as a certificated teacher, a substitute teacher, and an employee or contractor who provides transportation, instructional support, or student support services. The District is authorized to increase the time period for this restriction to be more than two (2) years.

Conflicts of Interest

Any Board member or employee of the District who has, or whose relative has, a substantial interest in any contract, sale, purchase, or service to the District shall make known that interest in the official records of the District and shall refrain from voting upon or otherwise participating in any manner as a Board member or employee in such contract, sale, or purchase. [~~LEGAL REF.:~~ A.R.S. 38-503]

© 2025 by Arizona School Boards Association

Any Board member or employee who has, or whose relative has, a substantial interest in any decision of the District shall make known such interest in the official records of the District and shall refrain from participating in any manner as a Board member or employee in such a decision. [~~LEGAL REF.:~~ A.R.S. 38-503]

"*Refrain from participating in any manner*" means more than just refraining from making a final decision. It means participating in any way in the process leading up to a decision. An employee with a conflict of interest must not make recommendations, give advice, or otherwise communicate in any manner with anyone involved in the decision-making process.

Purchases from Governing Board Members ~~for Districts with 3,000 or More Students~~

School district procurement rules are required for all purchases of service from Governing Board members, regardless of the dollar amount. Purchases for services may only be made after public competitive bidding. Purchases of supplies, materials, and equipment from Board members are subject to the following:

A. ~~Purchases for~~ Purchases less than one hundred thousand dollars ($100,000) comply with the Uniform System of Financial Records (USFR) guidelines and written quotations.

B. Purchases of one hundred thousand dollars ($100,000) and above comply with the school district procurement rules for public competitive bidding.

Purchases from Governing Board Members for Districts with 3,000 or More Students:

A. Purchases for supplies, materials, and equipment are limited to three hundred dollars ($300) per transaction~~;~~.

B. Total purchases within any twelve (12) month period are limited to one thousand dollars ($1,000)~~;~~.

C. ~~The purchases comply with the Uniform System of Financial Records (USFR) guidelines for oral and written quotations.D.~~ The Board has, by majority vote, adopted or reconfirmed a policy authorizing such purchases within the preceding twelve (12) month period.

~~[LEGAL REF.: A.R.S. 38-503; 15-323; A.G.O. I84-012; I06-002]~~

~~**Purchases from Governing Board Members for Districts with Fewer than 3,000 Students**~~

© 2025 by Arizona School Boards Association

~~School district procurement rules are required for all purchases of service from Governing Board members, regardless of the dollar amount. Purchases for services may only be made after public competitive bidding. Purchases of supplies, materials, and equipment from Board members are subject to the following:~~

~~A. Purchases less than one hundred thousand dollars ($100,000) comply with the Uniform System of Financial Records (USFR) guidelines for oral and written quotations;~~

~~B. Purchases of one hundred thousand dollars ($100,000) and above comply with the school district procurement rules for public competitive bidding; C~~

Purchases from Governing Board Members for Districts with Fewer than 3,000 Students:

A. Each purchase is approved by the Governing Board;

~~D~~B. Although there is no limit on the amount of the purchase, the amount of the purchase must be ~~is~~ included in the Board's meeting minutes.

~~[LEGAL REF.: A.R.S. 15-323; A.G.O. I06-002]~~

Filing of Disclosures

The District shall maintain for public inspection in a special file all documents necessary to memorialize all disclosures of substantial interest made known pursuant to the statutory conflict-of-interest provisions. [~~LEGAL REF.:~~ A.R.S. 38-509]

Adopted: _____

LEGAL REF.:
A.R.S.
15-213
15-323
15-421
15-502
38-481
38-503
38-509
43-1001
A.G.O.
I84-012
I87-035
I88-013
I06-002

CROSS REF.:
BBBA - Board Member Qualifications
DJE - Bidding/Purchasing Procedures

© 2025 by Arizona School Boards Association

ADVISORY 831

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BDA ©
BOARD ORGANIZATIONAL MEETING AND BOARD PRESIDENT DUTIES

Board Organizational Meeting

For the purpose of organizing the Governing Board, the Board must meet in January following the election at the most convenient public facility in the District. If a public facility is not available within the District, the Board may meet at any available public facility convenient to all Board members, regardless of the county or school district in which the facility is located.

The meeting must be called to order by the President of the Board from the prior year. If that person is no longer a member of the Board, a temporary president must be elected to call the meeting to order and preside until a successor is chosen.

The new President of the Board shall take office upon election.

If there is a vacancy in the office of President, the Board shall elect a new officer to fill the vacancy. However, the Board may elect a Board President at any time, for any reason, provided~~ing~~ that the matter is handled in a way that is consistent with the ~~o~~Open ~~m~~Meeting ~~l~~Law and adopted by the Board.

Board President

Duties of the Board President include, but are not limited to:

A. On behalf of the Governing Board as a whole, consult with the Superintendent regarding items to be placed on the agenda for each meeting.

B. Preside over all meetings and conduct meetings in accordance with Arizona law and policies of the District.

Unless otherwise prohibited by law, the President may make motions and vote on any motion that occurs during a meeting.

In the absence of the President of the Board, the Board members shall select a temporary president, which selection shall be recorded in the minutes.

Adopted: _____

LEGAL REF.:
A.R.S.
15-321
15-341
38-431 *et seq*.

CROSS REF.:
~~BDB - Board Officers~~
BE - School Board Meetings
~~BEC - Executive Sessions/Open Meetings~~
BEDA - Notification of Board Meetings

© 2025 by Arizona School Boards Association

ADVISORY 832

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

~~BDB ©~~
~~BOARD OFFICERS~~

~~President~~

~~The duties of the President of the Board shall be as follows:~~

~~A. Preside over all meetings and conduct meetings in accordance with Arizona law and policies of the District.~~

~~B. Consult with the Superintendent and, on behalf of the Governing Board as a whole, approve items to be placed on the agenda for each meeting.~~

~~C. Encourage and maintain orderly and democratic participation.~~

~~D. Keep all discussions factual and on the subject at hand.~~

~~E. Allow for full and complete exploration of each item of business.~~

~~In the absence of the President of the Board, the Board members shall select a temporary president, which selection shall be recorded in the minutes.~~

~~Adopted: _____~~

~~LEGAL REF.:~~
~~A.R.S.~~
~~15-321~~

~~CROSS REF.:~~
~~BEDB - Agenda~~
~~BEDBA - Agenda Preparation and Dissemination~~

© 2025 by Arizona School Boards Association

ADVISORY 833

© 2025 by Arizona School Boards Association

BDD ©
BOARD - SUPERINTENDENT RELATIONSHIP AND SUPERINTENDENT RESPONSIBILITIES

Board – Superintendent Relationship

The establishment of policies is the responsibility of the Board, and the execution of those policies is a function of the Superintendent.

Superintendent Responsibilities

The Superintendent is the chief executive officer of the School District and is responsible for the professional leadership ~~and skill~~ necessary to translate the policies of the Board into administrative action.

The Superintendent is responsible for the administration of the District. The Superintendent may delegate the necessary authority to other employees and develop such procedures and regulations as the Superintendent considers necessary to ensure efficient operation of the District.

Adopted: _____

LEGAL REF.:
A.R.S.
15-503

© 2025 by Arizona School Boards Association

ADVISORY 834

© 2025 by Arizona School Boards Association

BDE ©
BOARD COMMITTEES

Committee work of the Board shall usually be done by members of the Board sitting as a committee of the whole. The Board shall not establish standing or permanent committees, and there shall be no standing or permanent committees composed of the Board members. If a temporary committee is appointed, it shall serve only ~~for~~ the time needed for its designated purpose. Committee recommendations shall be advisory only.

Advisory Committees

The Board may, by majority vote, appoint ad hoc committees when deemed advisable. Recommendations of such committees cannot be binding on the Board; they may be advisory only. These committees will be responsible for presenting to the Board recommendations for action based on research and facts. Any such committee shall automatically be dissolved upon completion of its assignment.

If the Board creates an advisory committee or directs that an advisory committee be created or appoints members to an advisory committee, and that advisory committee has the specific purpose of making a recommendation concerning a decision to be made or considered or a course of conduct to be taken or considered by the public body, that committee is considered a subcommittee of the public body and is subject to the requirements of Arizona's Open Meeting Law.

The Governing Board President shall develop guidelines for each committee. These guidelines shall be approved by the Board prior to the first meeting of each committee and will include, but not necessarily be limited to, the following:

A. A written, specific statement of the purpose of the committee.

B. The dates on which interim and final reports of the committee are to be rendered.

C. The date or event upon which the committee will be terminated.

D. The extent to which facilities, supplies, equipment, and clerical support will be provided to each committee.

© 2025 by Arizona School Boards Association

The Superintendent will ensure that the following actions are taken for each committee established by the Board:

A. Each committee member will be briefed on the requirements of the Arizona Open Meeting Law (A.R.S. 38-431) as it applies to committees of the Board.

B. Notices and agendas of all meetings of the committee will be posted at least twenty-four (24) hours in advance of a meeting as required by A.R.S. 38-431.02.

C. All meetings will be open for public attendance.

D. If an executive session is authorized, all applicable requirements as presented in Policy BE, School Board Meetings will be followed.

E. Minutes will be taken and made available for public inspection three (3) working days after the meeting.

A representative of the Board and the Superintendent will serve as ex-officio members of all advisory committees.

Adopted: _____

LEGAL REF.:
A.R.S.
38-431
38-431.01
38-431.02
38-431.03

CROSS REF.:
~~BDF - Advisory Committees~~
BE – School Board Meetings
~~BEC - Executive Sessions/Open Meetings~~

© 2025 by Arizona School Boards Association

ADVISORY 835

© 2025 by Arizona School Boards Association

~~BDF ©~~
~~ADVISORY COMMITTEES~~

~~The Board may, by majority vote, appoint ad hoc committees when deemed advisable. Recommendations of such committees cannot be binding on the Board; they may be advisory only. These committees will be responsible for presenting to the Board recommendations for action based on research and facts. Any such committee shall automatically be dissolved upon completion of its assignment.~~

~~If the Board creates an advisory committee or directs that an advisory committee be created or appoints members to an advisory committee, and that advisory committee has the specific purpose of making a recommendation concerning a decision to be made or considered or a course of conduct to be taken or considered by the public body, that committee is considered a subcommittee of the public body and is subject to the conditions of Arizona's Open Meeting Law.~~

~~The Governing Board President shall develop guidelines for each committee. These guidelines shall be approved by the Board prior to the first meeting of each committee and will include, but not necessarily be limited to, the following:~~

~~A. A written, specific statement of the purpose of the committee.~~

~~B. The dates on which interim and final reports of the committee are to be rendered.~~

~~C. The date or event upon which the committee will be terminated.~~

~~D. The extent to which facilities, supplies, equipment, and clerical support will be provided to each committee.~~

~~The Superintendent will ensure that the following actions are taken for each committee established by the Board:~~

~~A. Each committee member will be briefed on the requirements of the Arizona Open Meeting Law (A.R.S. 38-431) as it applies to committees of the Board.~~

~~B. Notices and agendas of all meetings of the committee will be posted.~~

~~C. All meetings will be open for public attendance.~~

~~D. If an executive session is authorized, all applicable requirements as presented in Policy BEC, Executive Sessions/Open Meetings will be followed.~~

~~E. Minutes will be taken and made available for public inspection three (3) working days after the meeting.~~

~~A representative of the Board and the Superintendent will serve as ex-officio members of all advisory committees.~~

~~Adopted: _____~~

~~LEGAL REF.:~~
~~A.R.S.~~
~~38-431 *et seq.*~~

~~CROSS REF.:~~
~~BEC - Executive Sessions/Open Meetings~~

© 2025 by Arizona School Boards Association

ADVISORY 836

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BDG ©
SCHOOL ATTORNEY

County Attorney

As the statutory attorney for the District, the County Attorney may serve as the District's legal counsel if no conflict of interest exists and based on the availability of staff per A.R.S. 11-532.

Legal Counsel

The Governing Board may employ an attorney to represent the District if the county attorney consents. The purpose for which an attorney is hired shall be set forth in writing by the Board.

The Governing Board may employ legal counsel without the consent of the county attorney when, in its discretion, it deems it advisable. Compensation and purpose should be determined at the time of employment of private counsel.

Legal Advice

The Superintendent and the President of the Board shall be designated as the representatives of the District who may confer with counsel. The Superintendent may authorize other district personnel to consult with legal counsel on matters related to their professional responsibilities. With approval from the Superintendent or Board President, a Board member may consult with legal counsel for a matter that is directly related to his/her Board responsibilities. The District will not be responsible for fees that accrue because of unauthorized individual Board member or staff consultation with private counsel.

Copies of all written requests for opinions and opinions of private counsel shall be furnished by the Superintendent to all Board members. Requests for opinions requiring research or substantial amounts of work on the part of private counsel shall be in writing when practicable. ~~Only the Superintendent may contact private counsel by telephone or in person regarding matters pertaining to the day-to-day operation of the District.~~

Adopted: _____

LEGAL REF.:
A.R.S.
11-532
15-341
15-343
38-431.07

© 2025 by Arizona School Boards Association

ADVISORY 837

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BE ©
SCHOOL BOARD MEETINGS

Official Meetings: Regular and Special

The Board shall transact all business at official meetings of the Board. These may be either regular or special meetings, defined as follows:

A. Regular meeting - the usual official legal-action meeting, scheduled and held regularly.

B. Special meeting - an official legal-action meeting called between scheduled regular meetings to consider only specifically identified topics.

Every meeting of the Board, regular or special, shall be open to the public except for an executive session that is held in accordance with state law. A "meeting" is defined as the gathering, in person or through technological devices, of a quorum of members of a public body to discuss, propose or take legal action, including any deliberations with respect to such action, that has been properly noticed, pursuant to Arizona Revised Statutes.

The Board must provide sufficient seating to accommodate the reasonably anticipated number of desiring attendees when feasible. However, this does not require a public body to relocate a meeting outside of the largest regular meeting room.

A meeting includes a one-way electronic communication by one member of a public body that is sent to a quorum of the members of a public body and that proposes legal action or otherwise discusses topics that may come before the body for legal action.

A meeting also includes an exchange of electronic communications among a quorum of the members of a public body that involves a discussion, deliberation or the taking of legal action by the public body concerning a matter likely to come before the public body for action.

~~Notice of all Governing Board meetings, regular and special, shall be posted in compliance with the requirements prescribed by A.R.S. 38-431.02 and described in Board Policy BEDA.~~

~~Notice must include an agenda of the matters to be discussed or decided at the meeting or information on how the public may obtain a copy of such agenda. Except for a meeting through technological devices, the agenda shall also include notice of the time that the public will have physical access to the meeting place.~~

© 2025 by Arizona School Boards Association

Frequency

Regular Board Meetings

The Governing Board shall hold a regular meeting at least once each month during the regular school year and may hold other meetings as often as called. If action has been taken and documents approved at a meeting, they may be signed subsequently by individual Board members.

~~***Choose this:***~~

~~The _____ and _____ of each month during the regular school year are designated as the regular Board meeting dates. The Board may hold other meetings as often as called.~~

~~***Or choose this:***~~

~~The _____ of each month during the regular school year is designated as the regular Board meeting date. The Board may hold other meetings as often as called.~~

A regular meeting may be rescheduled or canceled:

A. By majority vote of the Board when noticed as a meeting agenda item.

B. By declaration of the Board President, or if the President is unavailable another member of the Board, in consultation with the Superintendent, when a significant event beyond the Board's control renders attendance at the meeting unsafe or unreasonable in light of the circumstance, such as:

1. Significantly inclement weather conditions, or

2. A local, state, or national emergency of a magnitude it intervenes to the extent that convening of the meeting is inadvisable.

C. When the absence of a quorum of the Board will render the meeting impermissible.

Every regular meeting of the Board shall be open to the public, and the Board shall meet at the most convenient public facility in the District. If a public facility is not available within the District, the Board may meet at any available public facility convenient to all Board members, regardless of the county or school district in which the facility is located.

© 2025 by Arizona School Boards Association

Special Board Meetings

Special meetings may be called whenever deemed necessary. Written or telephoniced notice of all special meetings shall be given to the members of the Board at least twenty-four (24) hours prior to the time stated for the meeting to convene. Said notice shall indicate the purpose of the special meeting. No business other than the matters specified in the notice shall be transacted at such meeting.

Executive Sessions/Open Meetings

Executive Session is a Board gathering from which the public is excluded. A quorum of the Board may vote in open session to hold an executive session for a reason delineated in A.R.S. 38-431.03. The Governing Board shall provide the public with notice of the executive session and it shall state the provision of law authorizing such session. The Governing Board shall also inform any officer, appointee, or employee to be considered or discussed at a meeting with written notice of the executive session as is appropriate but not less than twenty-four (24) hours for the officer, appointee, or employee to determine whether the discussion or consideration should occur at a public meeting.

Minutes from an executive session shall be confidential except for the reasons listed in A.R.S. 38-431.03. No final action, decision, or vote shall be taken while the Board is in executive session, except as provided by law.

The Board shall reconvene the open meeting after an executive session prior to adjourning the meeting.

During the executive session, all persons present in the executive session will be read the admonition on the confidentiality of the executive session minutes and deliberations.

Adopted: _____

LEGAL REF.:
A.R.S.
15-321
15-323
15-843
38-431 *et seq*.
38-431.01
38-431.02
38-431.03
A.G.O.
I79-045

© 2025 by Arizona School Boards Association

I79-049
I79-126
I79-136
I80-118
I80-146
I81-058
I81-060
I81-090

CROSS REF.:
BBA – Board Powers and Responsibilities
~~BEC - Executive Sessions/Open Meetings~~
BED – Meeting Procedures
BEDA - Notification of Board Meetings
BEDB - Agenda
~~BEDC - Quorum~~
~~BEDF - Voting Method~~
~~BEDG - Minutes~~

© 2025 by Arizona School Boards Association

EXHIBIT

SCHOOL BOARD MEETINGS

Form 7.5
Notice of Meeting and Possible Executive Session of a Public Body

Sections 7.6.8 and 7.10.1
NOTICE OF MEETING AND POSSIBLE EXECUTIVE SESSION OF THE [*NAME OF PUBLIC BODY*]

Pursuant to A. R.S. § 38-431.02, notice is hereby given to the members of the [name of public body] and to the general public that the [name of public body] will hold a meeting open to the public on [date, time, and exact location] for the purpose of deciding whether to go into executive session. If authorized by a majority vote of the [name of public body], the executive session will be held immediately after the vote and will not be open to the public.

The agenda for the meeting is as follows:

[Include a general description of the matters to be discussed or considered, but exclude information that would defeat the purpose of the executive session. See Form 7.7 (Sample Notice and Agenda)]

[*OR*]

A copy of the agenda for the meeting will be available at [location where the agenda will be available] at least twenty-four (24) hours in advance of the meeting.

This executive session is authorized under A.R.S. § 38-431.03, Subsection (A), paragraph [list applicable provision].

Dated this _____ day of _____, 20____.

_____
[name of public body]

By_____
[authorized signature]

Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting [name, telephone number, TDD telephone number]. Requests should be made as early as possible to arrange the accommodation.

© 2025 by Arizona School Boards Association

EXHIBIT

SCHOOL BOARD MEETINGS

Form 7.6
Notice of Combined Public Meeting and Executive Session

Sections 7.6.8, 7.7.4, and 7.10.1
NOTICE OF COMBINED PUBLIC MEETING AND EXECUTIVE SESSION OF [*NAME OF PUBLIC BODY*]

Pursuant to A. R.S. § 38-431.02, notice is hereby given to the members of the [name of public body] and to the general public that the [name of public body] will hold a meeting open to the public on [date, time, and exact location]. As indicated in the agenda, pursuant to A.R.S. § 38-431.03(A) [specific paragraph that justifies the executive session]. The [name of public body] may vote to go into executive session, which will not be open to the public, to discuss certain matters.

The agenda for the meeting is as follows:

[List the specific matter to be discussed, considered, or decided. See Form 7.7 (Sample Notice and Agenda). Identify those matters that may be discussed or considered in executive session and identify the paragraph of A.R.S. § 38-431.03(A) authorizing the executive session, but exclude information that would defeat the purpose of the executive session.]

[*OR*]

A copy of the agenda for the meeting will be available at [location where the agenda will be available] at least twenty-four (24) hours in advance of the meeting.

Dated this _____ day of _____, 20____.

_____
[name of public body]

By _____
[authorized signature]

Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting [name, telephone number, TDD telephone number]. Requests should be made as early as possible to arrange the accommodation.

© 2025 by Arizona School Boards Association

EXHIBIT

SCHOOL BOARD MEETINGS

Form 7.13
Employee Notice of Executive Session

Section 7.9.4

[DATE]

[Name and Address of Officer or Employee who is the
subject of discussion at the executive session]

Dear [Name of employee]:

This is to advise you that the [name of public body] will meet in executive session at its next meeting on [date, time, and exact location] to discuss [describe nature of matters to be discussed or considered]. You may request that the discussion take place during the [name of public body's] public meeting rather than in executive session, by contacting the undersigned not later than [date and time by which notification must be given*].

Any person with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting [name, telephone number, TDD telephone number]. Requests should be made as early as possible to arrange the accommodation.

Very truly yours,

_____
[authorized signature]

* Since the public body must post its notice of either a public meeting or an executive session at least twenty-four (24) hours before the meeting, the deadline for the employee to exercise his or her right to demand a public meeting must be more than twenty-four (24) hours before the meeting.

© 2025 by Arizona School Boards Association

ADVISORY 838

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

~~BEC ©~~
~~EXECUTIVE SESSIONS / OPEN MEETINGS~~

~~The Board may enter into executive session after the following requirements have been met:~~

~~A. A notice of the executive session has been provided to the Board members and the general public stating the provision of law authorizing the executive session in accordance with Board Policy BEDA.~~

~~B. The Board has first been convened in open meeting, for which notice, stating the specific provision of law authorizing the executive session, has been given.~~

~~C. The Board President has identified the section or sections of A.R.S. 38-431.03 that authorize the holding of the executive session and has stated the language of the section(s) and a general description of the matters to be considered.~~

~~D. The executive session is authorized by a vote in open session, either during the current Governing Board meeting or at a prior meeting of the Board designating the time and the date of the future executive session.~~

~~The Governing Board shall provide any officer, appointee, or employee to be considered or discussed at a meeting with written notice of the executive session as is appropriate but not less than twenty four (24) hours for the officer, appointee, or employee to determine whether the discussion or consideration should occur at a public meeting.~~

~~No final action, decision, or vote shall be taken while the Board is in executive session, except as provided by law.~~

~~The Board shall reconvene the open meeting after an executive session prior to adjourning the meeting.~~

~~During the executive session, all persons present in the executive session will be read the admonition on the confidentiality of the executive session minutes and deliberations.~~

~~Adopted: _____~~

~~LEGAL REF.:~~
~~A.R.S.~~
~~15-843~~
~~38-431.01~~

© 2025 by Arizona School Boards Association

~~38-431.02~~
~~38-431.03~~
~~A.G.O.~~
~~I79-45~~
~~I79-49~~
~~I79-126~~
~~I79-136~~
~~I80-118~~
~~I80-146~~
~~I81-058~~
~~I81-060~~
~~I81-090~~

~~CROSS REF.:~~
~~BBBB - Board Member Oath of Office~~
~~BEDA - Notification of Board Meetings~~
~~BEDG - Minutes~~
~~JKD - Student Suspension~~

© 2025 by Arizona School Boards Association

BEC-EA ©

EXHIBIT

EXECUTIVE SESSIONS / OPEN MEETINGS

MINUTES

Date Time Place

I. Record the names of persons present (*Only Board Members, individuals provided for by statute, and other persons whom the Board determines are reasonably necessary for the purposes of the executive session may be present*). Indicate who and when anyone leaves or enters during the executive session:

II. Specify the section of A.R.S. 38-431 under which the executive session was called and a general description of the respective topic(s). The same information should have been indicated on the agenda:

III. (*Read prior to each executive session:*)

All persons present are hereby reminded that it is unlawful to disclose or otherwise divulge to any person who is not now present, other than a current member of the Board, or pursuant to a specific statutory exception, anything that has transpired or has been discussed during this executive session. Failure to comply is a violation of A.R.S. 38-431.03.

IV. Items of discussion (*if the session is held under authority of A.R.S. 38-431.03, Subsection A, paragraphs 4, 5, or 7, an accurate description of all instructions given must be included*):

© 2025 by Arizona School Boards Association

BEC-EB ©

EXHIBIT

EXECUTIVE SESSIONS / OPEN MEETINGS

Form 7.5
Notice of Meeting and Possible Executive Session of a Public Body

Sections 7.6.8 and 7.10.1
NOTICE OF MEETING AND POSSIBLE EXECUTIVE SESSION OF THE [*NAME OF PUBLIC BODY*]

Pursuant to A. R.S. § 38-431.02, notice is hereby given to the members of the [*name of public body*] and to the general public that the [name of public body] will hold a meeting open to the public on [*date, time, and exact location*] for the purpose of deciding whether to go into executive session. If authorized by a majority vote of the [*name of public body*], the executive session will be held immediately after the vote and will not be open to the public.

The agenda for the meeting is as follows:

[Include a general description of the matters to be discussed or considered, but exclude information that would defeat the purpose of the executive session. See Form 7.7 (Sample Notice and Agenda)]

[*OR*]

A copy of the agenda for the meeting will be available at [*location where the agenda will be available*] at least twenty-four (24) hours in advance of the meeting.

This executive session is authorized under A.R.S. § 38-431.03, Subsection (A), paragraph [list applicable provision].

Dated this _____ day of _____, 20____.

_____
[*name of public body*]

By_____
[*authorized signature*]

Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting [*name, telephone number, TDD telephone number*]. Requests should be made as early as possible to arrange the accommodation.

© 2025 by Arizona School Boards Association

EXHIBIT

EXECUTIVE SESSIONS / OPEN MEETINGS

Form 7.6
Notice of Combined Public Meeting and Executive Session

Sections 7.6.8, 7.7.4, and 7.10.1
NOTICE OF COMBINED PUBLIC MEETING AND EXECUTIVE SESSION OF
[*NAME OF PUBLIC BODY*]

Pursuant to A. R.S. § 38-431.02, notice is hereby given to the members of the [name of public body] and to the general public that the [*name of public body*] will hold a meeting open to the public on [*date, time, and exact location*]. As indicated in the agenda, pursuant to A.R.S. § 38-431.03(A) [*specific paragraph that justifies the executive session*]. The [*name of public body*] may vote to go into executive session, which will not be open to the public, to discuss certain matters.

The agenda for the meeting is as follows:

[List the specific matter to be discussed, considered, or decided. See Form 7.7 (Sample Notice and Agenda). Identify those matters that may be discussed or considered in executive session and identify the paragraph of A.R.S. § 38-431.03(A) authorizing the executive session, but exclude information that would defeat the purpose of the executive session.]

[*OR*]

A copy of the agenda for the meeting will be available at [location where the agenda will be available] at least twenty-four (24) hours in advance of the meeting.

Dated this _____ day of _____, 20____.

_____
[*name of public body*]

By_____
[*authorized signature*]

Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting [name, telephone number, TDD telephone number]. Requests should be made as early as possible to arrange the accommodation.

© 2025 by Arizona School Boards Association

EXHIBIT

EXECUTIVE SESSIONS / OPEN MEETINGS

Form 7.13
Employee Notice of Executive Session

Section 7.9.4

[*DATE*]

[*Name and Address of Officer or Employee who is the subject of discussion at the executive session*]

Dear [*Name of employee*]:

This is to advise you that the [*name of public body*] will meet in executive session at its next meeting on [*date, time, and exact location*] to discuss [*describe nature of matters to be discussed or considered*]. You may request that the discussion take place during the [*name of public body's*] public meeting rather than in executive session, by contacting the undersigned not later than [date and time by which notification must be given*].

Any person with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting [*name, telephone number, TDD telephone number*]. Requests should be made as early as possible to arrange the accommodation.

Very truly yours,

_____
[*authorized signature*]

* Since the public body must post its notice of either a public meeting or an executive session at least twenty-four (24) hours before the meeting, the deadline for the employee to exercise his or her right to demand a public meeting must be more than twenty-four (24) hours before the meeting.

© 2025 by Arizona School Boards Association

ADVISORY 839

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BED ©
MEETING PROCEDURES ~~/ BYLAWS~~

Board President Role

The President of the Board is responsible for the orderly conduct of the meeting and shall rule on such matters as the time to be allowed for public discussion, the appropriateness of the subject being presented, and the suitability of the time for such a presentation. All such rulings are subject to review by the Board at a subsequent meeting, properly noticed, as long as the matter is included on the agenda.

Rules of Order

The Board decides on rules for its meetings. One (1) example follows:

A. It shall hold a regular meeting at least once each month during the regular school year and may hold other meetings as often as called.

B. Each action item shall require a motion, and all motions shall require seconding.

C. The President may make or second motions and may vote on all motions.

D. A motion to adjourn is in order at any time. Such a motion shall require a second and a majority vote. No discussion is in order.

E. A motion to table is in order at any time. Such a motion requires a second and is limited to being considered only once on any given agenda item. No discussion is in order.

F. Rules of order may be subject to suspension only upon a majority vote of the members of the Board present at a meeting.

G. The Governing Board President may recess the meeting without a vote of the Governing Board in order to maintain decorum and Governing Board meeting rules of order.

Insert District Rules here.

Voting Method

Votes on all motions and resolutions shall be by *ayes*, *nays* or *abstentions*.

© 2025 by Arizona School Boards Association

At the discretion of the Board President or on the request of a member, a show-of-hands or roll-call vote, including an electronic roll-call vote, shall be made and the vote of members shall be recorded. On a show-of-hands or roll-call, an indication of how each member voted, the names of the members who propose each motion and the names of the persons, as given, who make statements or present material to the public body and a reference to the legal action about which they made statements or presented material shall be recorded.

All motions shall be carried by a majority of the members who vote, or as otherwise required by law.

Minutes

Written or recorded minutes shall be taken of all regular and special Board meetings, including executive sessions, and shall include the information required by A.R.S. 38-431.01. The written minutes or recording shall be available for public inspection three (3) working days after the date of the meeting, except for confidential executive session minutes. Written minutes or a recording not yet approved by the Governing Board shall be marked as "draft" or "unapproved." The minutes or recording shall not be withheld from the public pending approval and must be in a form readily accessible to the public.

Copies of unapproved written minutes or a recording shall be distributed to all Board members prior to the next meeting. The Board will take action at a subsequent meeting to amend and/or approve the written minutes.

The Superintendent shall oversee the preparation of written or recorded minutes of all executive sessions, as required by A.R.S. 38-431.01. The Superintendent will provide confidential copies of unapproved written minutes or a recording to appropriate Board members per 38-431.03 prior to the next meeting.

The Superintendent shall assure that permanent archival files of all approved Governing Board meeting minutes and related required materials are maintained in accordance with A.R.S. 39-101 and standards established by Arizona State Library, Archives and Public Records (ASLAPR). Regular and special Board meeting minutes should be filed separately from Board executive session minutes.

Adopted: _____

© 2025 by Arizona School Boards Association

LEGAL REF.:
A.R.S.
1-216
15-321
15-341
15-843
38-421
38-431
38-431.01
38-431.03
39-101
39-121
39-122
A.G.O.
I78-237
I80-198
Attorney General Arizona Agency Handbook, Chapter 7,Open Meetings
ASLAPR General Retention Schedule for School Districts and Charter Schools

CROSS REF.:
BEDA - Notification of Board Meetings
BEDB – Agenda
BEDH - Public Participation at Board Meetings and News Media Services at Board Meetings
BGB – Policy Adoption, Revision and Repeal
~~BGF - Suspension/Repeal of Policy~~

© 2025 by Arizona School Boards Association

REGULATION

MEETING PROCEDURES

(Minutes of Open Session Governing Board Meetings, Board Subcommittees and Advisory Committees)

For meetings other than executive sessions, minutes are to contain at least the following information:

A. Date, time, and place of meeting.

B. Members of the Governing Board recorded as either present or absent.

C. General description of the matter considered.

D. A record of how each member voted.

E. An accurate description of all legal actions proposed, discussed or taken, and the name of the Board member who proposed each motion.

F. Names of the persons, as given, making statements or presenting material to the Governing Board and a reference to the legal action about which they made statements or presented material.

A meeting, for the purposes of the open meeting statutes, is the gathering of a quorum of Governing Board members at which they discuss, propose or take legal action, including any deliberations by a quorum with respect to such action. [A.R.S. 38-431]

It is therefore necessary to remember that:

A. the coming together of a quorum of Governing Board members:

1. in person or by technological devices such as speakerphone, Internet, or other device,

2. including study sessions, work sessions, and retreats,

3. regardless of whether or not any voting is scheduled to occur,

B. or of a subcommittee or advisory committee appointed by or at the direction of the Board, or which is to report to the Board,

1. is a "meeting" and, therefore,

2. minutes must be taken and processed as required by statute and specified above.

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

EXHIBIT

MEETING PROCEDURES

Form 7.10
Minutes of Public Meeting

Sections 7.8.1 and 7.8.2
MINUTES OF PUBLIC MEETING OF THE [*NAME OF PUBLIC BODY*] OF MEETING HELD [*DATE*]

A public meeting of the [*name of public body*] was convened on [*date, time, and exact location*]. Present at the meeting were the following members of the [*name of public body*]: [*names of members present*]. Absent were: [*names of members absent*]. The following matters were discussed, considered, and decided at the meeting:

1. [Generally describe all matters discussed or considered by the public body.]

2. [Describe accurately all legal actions proposed, discussed, or taken and the names of persons who proposed each motion].

3. [Identify each person making statements or presenting material to the public body, making specific reference to the legal action about which they made statements or presented material.]

4. [Other required information. See Section 7.8.2(6), (7), (8).]

Dated this _____ day of _____, 20____.

_____
[*name of public body*]

By_____
[*authorized signature*]

© 2025 by Arizona School Boards Association

EXHIBIT

MEETING PROCEDURES

Form 7.11
Minutes of Executive Session

Sections 7.8.1, 7.8.3
MINUTES OF EXECUTIVE SESSION OF THE [*NAME OF PUBLIC BODY*] HELD [*DATE*]

An executive session of the [*name of public body*] was convened on [date, time, and exact location]. The [name of public body] voted to go into executive session at a public meeting on [date, time, and exact location]. Present at the executive session were the following members of the [*name of public body*]: [names of members present]. Absent were: [names of members absent]. Also attending the executive session were: [*names of those present including the reasons for their presence, for example, attorney for the public body, etc.*]

The following matters were discussed and considered at the meeting:

1. [Generally describe the matters discussed or considered by the public body.]

2. [Describe all instructions given to attorneys or designated representatives pursuant to A.R.S. § 38-431.03(A)(4), (5) and (7).]

3. [If the executive session is held as an emergency session, include the statement of reasons for the emergency consideration. See Section 7.8.2(7).]

4. [Include such other information as the public body deems appropriate, including information necessary to establish that executive session was proper and appropriate. See Section 7.8.3(5).]

Dated this _____ day of _____, 20____.

_____
[*name of public body*]

By_____
[*authorized signature*]

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

ADVISORY 840

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BEDA ©
NOTIFICATION OF BOARD MEETINGS

A statement shall be conspicuously posted on the District's website specifying where all notices of the Governing Board meetings are posted, including the physical and electronic locations, and give additional public notice as is reasonable and practicable as to all meetings. Except for a meeting through technological devices, the agenda ~~and notice~~ shall also include the time that the public will have physical access to the meeting place.

The District shall post all Governing Board public meeting notices on its website and give additional public notice as is reasonable and practicable as to all meetings. When the District has complied with all other public notice requirements of A.R.S. 38-431.02, the Board is not precluded from holding a meeting for which notice was posted when a technological problem or failure either:

A. prevents the posting of public notice on the District website, or

B. temporarily or permanently prevents use of all or part of the District's website.

When an executive session of the Board is scheduled, a notice of the executive session stating the provision of law authorizing the executive session and including a general description of the matters to be considered shall be provided to:

A. the members of the Governing Board, and

B. the general public.

At least twenty-four (24) hours prior to the meeting, notice shall be given to the members of the Governing Board and to the general public by posting in the designated public place(s) the time and place, and the meeting agenda or any change in the meeting agenda. The notice shall include an agenda of the matters to be discussed, considered or decided at the meeting, or include information on how the public may obtain a copy of the agenda.

The twenty-four (24) hour notice period:

A. May include Saturday when, in addition to any website posting, the public has twenty-four (24) hour access to the physical posting location.

B. Does not include Sundays and other holidays prescribed in A.R.S. 1-301.

© 2025 by Arizona School Boards Association

A twenty-four (24) hour meeting notice is not required in the case of an actual emergency, however, notice shall be given and procedures followed in accordance with the requirements of 38-431.02 as are appropriate to the circumstances.

The Governing Board shall provide any officer, appointee, or employee to be considered or discussed at a meeting with written notice of the executive session as is appropriate but not less than twenty-four (24) hours for the officer, appointee, or employee to determine whether the discussion or consideration should occur at a public meeting.

A meeting may be recessed and resumed with less than twenty-four (24) hours' notice when proper initial meeting notice was given and, before recessing, public notice is given specifying the time and place the meeting will be resumed or identifying the method by which such notice shall be publicly given.

When the Governing Board intends to meet at a regular place and time on a regular day, date or event for a specified calendar period, the District may post notice of the beginning of the applicable calendar period and the period for which the notification is valid.

Adopted: _____

LEGAL REF.:
A.R.S.
1-301
15-321
15-341
38-431.01
38-431.02
A.G.O.
I79-045

CROSS REF.:
BDA – Board Organizational Meeting and Board President Duties
BE - School Board Meetings
~~BEC - Executive Sessions/Open Meetings~~
BEDB - Agenda

© 2025 by Arizona School Boards Association

ADVISORY 841

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BEDB ©
AGENDA

The agenda shall list the specific matters to be discussed, considered or decided at the meeting. Except for a meeting through technological devices, the agenda ~~and notice~~ shall also include the time that the public will have physical access to the meeting place. The Governing Board may discuss, consider or make decisions only on matters listed on the agenda and other matters related thereto. (*Subject to A.R.S. 38-431.02*)

Preparation and Dissemination

Regular Meetings

The Superintendent will prepare Board meeting agendas in consultation with the Board President.

The Superintendent may place items on the agenda. Any Board member may propose an item for consideration of placement on the agenda and will notify the Superintendent of the particular item of business at least five (5) working days before the meeting.

The agenda and supporting materials shall be distributed to the Board members not less than twenty-four (24) hours prior to the meeting.

Copies of the agenda shall be available to the public and the press.

Special Meetings

Whenever possible, the procedures for agenda preparation and dissemination used for regular meetings will be used for special meetings.

These procedures may be altered by the Superintendent during an emergency or when compliance would be impractical. However, the Superintendent shall comply with all legal requirements in scheduling special meetings.

Order of Business

Unless changed by a majority vote of Board members present at a meeting, the order of business shall be as follows:

Regular meetings:

A. Call to order

B. Adoption of the agenda (*Discussion of items is not in order.*)

C. Pledge of allegiance

© 2025 by Arizona School Boards Association

D. Board Meeting minutes not previously approved

E. Information only items (*Items to be heard only; the Board will not propose, discuss, or take legal action during the meeting unless the specific matter is properly noticed for legal action.*)

1. Summary of current events

a. Superintendent

Celebrations and recognitions

b. Governing Board members

2. Reports (*Notice must be specific as to type of report that will be given, subject matter and whom will be making the report.*)

F. Public comments (*Members of the Governing Board shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.*)

G. Action items (*Matters on which the Governing Board may take legal action during the meeting.)*

1. Consent agenda items (*When so presented, should fully describe the matters on the agenda and inform the public where more information can be obtained.*)

2. Specific items of District business (*As listed for consideration, may include various categorical areas as the business of the District necessitates Board discussion, deliberation, and action.*)

H. Information and Discussion items (*Matters about which the Board may engage in discussion but will take no action during the meeting.*)

I. Information items (*The Board will not propose, discuss, or take legal action during the meeting.*)

Requests for future agenda items

J. Adjournment

Special meetings:

A. Call to order

© 2025 by Arizona School Boards Association

B. Items for which the special meeting was called (*May include timely action, discussion, and information items as conditioned for regular meetings.*)

C. Announcements

D. Adjournment

Executive sessions:

An executive session may be scheduled, as necessary, during either a regular or special meeting. (*See Arizona Attorney General Agency Handbook Section 7.6.7.*)

1. When an executive session is to be held, the notice must state the specific provision of law authorizing the executive session. An agenda is also required and must contain a general description of the matters to be considered.

2. The following statement may be included on every agenda:

"The Board may vote to hold an executive session for the purpose of obtaining legal advice from the Board's attorney on any matter listed on the agenda pursuant to A.R.S. 38-431.03(A)(3)." [7.6.7 AZ Agency Handbook]

Emergency meetings

In the case of an actual emergency, the Governing Board, after giving such notice as is appropriate to the circumstances, may act on an emergency matter or call an emergency meeting in accordance with the requirements set out in A.R.S. 38-431.02. The emergency meeting shall follow the order of business for a special meeting. An emergency meeting shall be subsequently followed by the posting of a public notice within twenty-four (24) hours declaring that an emergency session has been held and setting forth the information specified by 38-431.02. Chapter 7 of the Arizona Agency Handbook shall be consulted for guidance when an emergency action or meeting is being considered.

Accommodations for ~~the~~ Individuals with Disabilities~~led~~

Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting *[name of designated District contact person]* at *[provide telephone number and e-mail]*. Requests should be made as early as possible to allow time to arrange the accommodation.

Adopted: _____

© 2025 by Arizona School Boards Association

LEGAL REF.:
A.R.S.
38-431
38-431.01
38-431.02
38-431.03
28 CFR § 35.163
7.6.7 AZ Agency Handbook

~~CROSS REF.:~~
BDA – Board Organizational Meeting and Board President Duties
~~BDB - Board Officers~~
BE - School Board Meetings
~~BEC - Executive Sessions/Open Meetings~~

© 2025 by Arizona School Boards Association

BEDB-E ©

EXHIBIT

AGENDA

Form 7.7
Sample Notice and Agenda of Public Meeting and Executive Session

Sections 7.6.4, 7.6.8, 7.7.2, 7.7.4, and 7.10.1
NOTICE AND AGENDA OF MEETING OF THE ARIZONA COMMISSION ON THE ENVIRONMENT

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Arizona Commission on the Environment and to the general public that the Arizona Commission on the Environment will hold a meeting open to the public on January 21, 2000, beginning at 8:30 a.m. in Room 201, Health Building, 1740 West Adams, Phoenix, Arizona. As indicated in the following agenda, the Arizona Commission on the Environment may vote to go into executive session, which will not be open to the public, to discuss certain matters.

The agenda for the meeting is as follows:

I. Call to Order. (*Chairman Smith*)

II. Approval of Minutes of October 19, 1999 Meeting.

III. Committee Reports. (*Oral reports of the following committees and discussion thereon.*)

1. Computer Committee. Report by the chair of the Commission's Advisory Committee on proposals for acquiring a new computer system for the Commission.

IV. Personnel.

1. Consideration of applicants for Director of the Commission. The Commission may vote to discuss this matter in executive session pursuant to A. R.S. § 38-431.03(A)(1). The names of the applicants may be obtained by contacting the Commission's Executive Secretary.

2. Selection of Director of the Commission. The Commission may defer a decision on this matter to a later date.

V. Litigation.

1. *State v. Acme Polluters*. Discussion and decision concerning possible settlement. The Commission may vote to discuss this matter with the Commission's attorneys in executive session pursuant to A.R.S. §38-431.03(A)(3) and (4). The Commission may decide the matter in the public meeting or defer decision to a later date.

© 2025 by Arizona School Boards Association

2. Instituting Litigation. Discussion with and instruction to the Commission's attorneys concerning the filing of an enforcement action against The Brown Corporation. The Commission may discuss this matter in executive session pursuant to A.R.S. § 38-431.03(A)(2), (3), and (4). The Commission may decide the matter in the public meeting or defer decision to a later date.

VI. Consent Agenda.

Approval of routine warrants, purchase orders, travel claims, employee leave and transfer requests, and employee resignations. (*Documentation concerning the matters on the consent agenda may be reviewed at the Commission's office.*) Any matter on the Consent Agenda will be removed from the Consent Agenda and discussed as a regular agenda item upon the request of any Commission member.

1. Approval of purchase order numbers 1204, 1205, and 1206 for purchase of computer equipment.

2. Approval of travel claims for employees John Q. Smith and Mary M. McGee.

3. Approval of resignation of Daniel Warren and resolution to thank Daniel Warren for ten (10) years of service.

VII. Call to the Public.

This is the time for the public to comment. Members of the Board may not discuss items that are not on the agenda. Therefore, action taken as a result of public comment will be limited to directing staff to study the matter or scheduling the matter for further consideration and decision at a later date.

VIII. Summary of Current Events.

The chief administrator, presiding officer or a member of the board may present a brief summary of current events pursuant to A.R.S. § 38-431.02(K). The Board will not discuss or take action on any current event summary.

The Board may discuss future dates for meetings and direct staff to place matters on future agendas.

IX. Future Meeting Dates and Items for Future Agendas.

© 2025 by Arizona School Boards Association

A copy of the agenda background material provided to Commission members (*with the exception of material relating to possible executive sessions*) is available for public inspection at the Commission's office, Room 402, Health Building, 1740 West Adams, Phoenix, Arizona.

Dated this 7th day of January, 2000.

ARIZONA COMMISSION ON THE ENVIRONMENT

Chris Jones
Executive Secretary

Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting *[name, telephone number, TDD telephone number]*. Requests should be made as early as possible to arrange the accommodation.

© 2025 by Arizona School Boards Association

ADVISORY 842

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BEDBA ©
AGENDA PREPARATION AND DISSEMINATION

Regular Meetings

The Superintendent will prepare Board meeting agendas in consultation with the Board President.

The Superintendent, with the approval of the Board President, on behalf of the Governing Board as a whole, may place items on the agenda. Any Board member proposing an item for consideration of placement on the agenda will notify the Superintendent of the particular item of business at least five (5) working days before the meeting.

The agenda and supporting materials shall be distributed to the Board members not less than twenty four (24) hours prior to the meeting.

Upon request, copies of the agenda shall be available to the public and the press.

Special Meetings

Whenever possible, the procedures for agenda preparation and dissemination used for regular meetings will be used for special meetings.

These procedures may be altered by the Superintendent during an emergency or when compliance would be impractical. However, the Superintendent shall comply with all legal requirements in scheduling special meetings.

Adopted: _____

LEGAL REF.:
A.R.S.
38-431 *et seq.*

CROSS REF.:
BDB - Board Officers

© 2025 by Arizona School Boards Association

ADVISORY 843

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

~~BEDC ©~~
~~QUORUM~~

~~A quorum consisting of a majority of the Board membership shall be necessary to conduct any business. In the event that a quorum is not present within _____ (____) minutes of the time scheduled, the meeting may be canceled and another meeting scheduled, with due and proper notices as prescribed by policy and law.~~

~~When there is a vacancy of one (1) or more members on the Governing Board, a majority of the members remaining constitute a quorum for the transaction of business, except that a single Board member does not constitute a quorum.~~

~~Efforts shall be made to fill vacancies on the Governing Board as soon as is practicable.~~

~~Adopted: _____~~

~~LEGAL REF.:~~
~~A.R.S.~~
~~1-216~~
~~15-321~~
~~A.G.O.~~
~~I84-165~~

~~CROSS REF.:~~
~~BBBE - Unexpired Term Fulfillment~~

© 2025 by Arizona School Boards Association

ADVISORY 844

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BEDD ©
RULES OF ORDER

The Board prescribes rules for its meetings as follows:

A. It shall hold a regular meeting at least once each month during the regular school year and may hold other meetings as often as called.

B. Each action item shall require a motion, and all motions shall require seconding.

C. The President may make or second motions, and may vote on all motions.

D. A motion to adjourn is in order at any time. Such a motion shall require a second and a majority vote. No discussion is in order.

E. A motion to table is in order at any time. Such a motion requires a second and is limited to being considered only once on any given agenda item. No discussion is in order.

F. Rules of order may be subject to suspension only upon a majority vote of the members of the Board present at a meeting.

G. The Governing Board President may recess the meeting without a vote of the Governing Board in order to maintain decorum and Governing Board meeting rules of order.

Adopted: _____

LEGAL REF.:
A.R.S.
15-321
15-341

CROSS REF.:
BED - Meeting Procedures/Bylaws
BEDA - Notification of Board Meetings
BEDB - Agenda
BEDBA - Agenda Preparation and Dissemination
BEDC - Quorum
BEDF - Voting Method
BEDG - Minutes
BEDH - Public Participation at Board Meetings
BGF - Suspension/Repeal of Policy

© 2025 by Arizona School Boards Association

ADVISORY 845

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

~~BEDF ©~~
~~VOTING METHOD~~

~~Votes on all motions and resolutions shall be by ayes, nays or abstentions.~~

~~At the discretion of the Board President or on the request of a member, a show-of-hands or roll-call vote shall be made and the vote of members shall be recorded. On a show-of-hands or roll-call, an indication of how each member voted, the names of the members who propose each motion and the names of the persons, as given, who make statements or present material to the public body and a reference to the legal action about which they made statements or presented material shall be recorded.~~

~~All motions shall be carried by a majority of the members who vote, or as otherwise required by law.~~

~~Adopted: _____~~

~~LEGAL REF.:~~
~~A.R.S.~~
~~1-216~~
~~15-321~~
~~38-431~~
~~A.G.O.~~
~~I78-237~~

~~CROSS REF.:~~
~~BEDC - Quorum~~
~~BEDD - Rules of Order~~
~~BEDG - Minutes~~

© 2025 by Arizona School Boards Association

ADVISORY 846

© 2025 by Arizona School Boards Association

~~BEDG ©~~
~~MINUTES~~

~~Written or recorded minutes shall be taken of all regular and special Board meetings, including executive sessions, and shall include the information required by A.R.S. 38-431.01. The written minutes or recording shall be available for public inspection three (3) working days after the date of the meeting, except for confidential executive session minutes. Written minutes or a recording not yet approved by the Governing Board shall be marked as "draft" or "unapproved." The minutes or recording shall not be withheld from the public pending approval and must be in a form readily accessible to the public.~~

~~Copies of unapproved written minutes, in print or digital form, shall be distributed to all Board members prior to the next meeting. The Board will take action at a subsequent meeting to amend and/or approve the written minutes.~~

~~The Superintendent shall oversee the preparation of written or recorded minutes of all executive sessions, as required by A.R.S. 38-431.01. The Superintendent will provide confidential copies of unapproved written minutes, in print or digital form, to all Board members prior to the next meeting.~~

~~The Superintendent shall assure that permanent archival files of all approved Governing Board meeting minutes and related required materials are maintained in accordance with A.R.S. 39-101 and standards established by Arizona State Library, Archives and Public Records (ASLAPR). Regular and special Board meeting minutes shall be filed separately from Board executive session minutes.~~

~~Adopted: _____~~

~~LEGAL REF.:~~
~~A.R.S.~~
~~15-843~~
~~38-421~~
~~38-431.01~~
~~38-431.03~~
~~39-101~~
~~39-121~~
~~39-122~~
~~A.G.O.~~
~~I80-198~~
~~Attorney General Arizona Agency Handbook, Chapter 7, Open Meetings~~
~~ASLAPR General Retention Schedule for School Districts and Charter Schools~~

~~CROSS REF.:~~
~~BED - Meeting Procedures/Bylaws~~
~~BEDF - Voting Method~~

© 2025 by Arizona School Boards Association

BEDG-R ©

REGULATION

MINUTES

(Minutes of Open Session Governing Board Meetings, Board Subcommittees and Advisory Committees)

For meetings other than executive sessions, minutes are to contain at least the following information:

A. Date, time, and place of meeting.

B. Members of the Governing Board recorded as either present or absent.

C. General description of the matter considered.

D. A record of how each member voted.

E. An accurate description of all legal actions proposed, discussed or taken, and the name of the Board member who proposed each motion.

F. Names of the persons, as given, making statements or presenting material to the Governing Board and a reference to the legal action about which they made statements or presented material.

A meeting, for the purposes of the open meeting statutes, is the gathering of a quorum of Governing Board members at which they discuss, propose or take legal action, including any deliberations by a quorum with respect to such action. [38-431]

It is therefore necessary to remember that:

A. the coming together of a quorum of Governing Board members:

1. in person or by technological devices such as speakerphone, Internet, or other device,

2. including study sessions, work sessions, and retreats,

3. regardless of whether or not any voting is scheduled to occur,

B. or of a subcommittee or advisory committee appointed by or at the direction of the Board, or which is to report to the Board,

1. is a "meeting" and, therefore,

2. minutes must be taken and processed as required by statute and specified above.

© 2025 by Arizona School Boards Association

EXHIBIT

MINUTES

Form 7.10
Minutes of Public Meeting

Sections 7.8.1 and 7.8.2
MINUTES OF PUBLIC MEETING OF THE
[*NAME OF PUBLIC BODY*] OF MEETING HELD [*DATE*]

A public meeting of the [*name of public body*] was convened on [*date, time, and exact location*]. Present at the meeting were the following members of the [*name of public body*]: [*names of members present*]. Absent were: [*names of members absent*]. The following matters were discussed, considered, and decided at the meeting:

1. [Generally describe all matters discussed or considered by the public body.]

2. [Describe accurately all legal actions proposed, discussed, or taken and the names of persons who proposed each motion].

3. [Identify each person making statements or presenting material to the public body, making specific reference to the legal action about which they made statements or presented material.]

4. [Other required information. See Section 7.8.2(6), (7), (8).]

Dated this _____ day of _____, 20____.

_____
[*name of public body*]

By_____
[*authorized signature*]

© 2025 by Arizona School Boards Association

EXHIBIT

MINUTES

Form 7.11
Minutes of Executive Session

Sections 7.8.1, 7.8.3
MINUTES OF EXECUTIVE SESSION OF THE [*NAME OF PUBLIC BODY*] HELD [*DATE*]

An executive session of the [name of public body] was convened on [*date, time, and exact location*]. The [*name of public body*] voted to go into executive session at a public meeting on [*date, time, and exact location*]. Present at the executive session were the following members of the [*name of public body*]: [*names of members present*]. Absent were: [*names of members absent*]. Also attending the executive session were: [*names of those present including the reasons for their presence, for example, attorney for the public body, etc.*]

The following matters were discussed and considered at the meeting:

1. [Generally describe the matters discussed or considered by the public body.]

2. [Describe all instructions given to attorneys or designated representatives pursuant to A.R.S. § 38-431.03(A)(4), (5) and (7).]

3. [If the executive session is held as an emergency session, include the statement of reasons for the emergency consideration. See Section 7.8.2(7).]

4. [Include such other information as the public body deems appropriate, including information necessary to establish that executive session was proper and appropriate. See Section 7.8.3(5).]

Dated this _____ day of _____, 20____.

_____
[*name of public body*]

By_____
[*authorized signature*]

© 2025 by Arizona School Boards Association

ADVISORY 847

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BEDH ©
PUBLIC PARTICIPATION AND NEWS MEDIA SERVICES AT BOARD MEETINGS

General Public

All regular and special meetings of the Board shall be open to the public.

The Board invites the viewpoints of citizens throughout the District, and considers the responsible presentation of these viewpoints vital to the efficient operation of the District. The Board also recognizes its responsibility for the proper governance of the schools and therefore the need to conduct its business in an orderly and efficient manner. The Board therefore establishes the following procedures to receive input from citizens of the District:

A. Any individual desiring to address the Board shall complete a form (Request to Address Board) and give this form to the Superintendent prior to the start of the Board meeting.

B. The Board President shall be responsible for recognizing speakers, maintaining proper order, and adhering to any time limit set. Questions requiring investigation shall be referred to the Superintendent for later report to the Board. Questions or comments on matters that are currently under legal review will not receive a response.

C. If considered necessary, the President shall set a time limit on the length of the comment period. In order to ensure that each individual has an opportunity to address the Board, the President may also set a time limit for individual speakers.

D. Personal attacks upon Board members, staff personnel, or other persons in attendance or absent by individuals who address the Board are discouraged. Policies KE, KEB, KEC, and KED are provided by the Board for disposition of legitimate complaints, including those involving individuals. Upon conclusion of the open call to the public, individual members of the Board may respond to any criticism made by an individual who has addressed the Board.

E. Presentations for unsolicited services will not be permitted. Companies or businesses offering services of possible interest to the District should send information to the District Office for distribution to appropriate School District officials.

The Superintendent shall ensure that a copy of this policy is posted at the entrance to the Board meeting room, and that an adequate supply of forms is available.

© 2025 by Arizona School Boards Association

News Media Services

Local news media representatives shall be welcome to attend all regular or special meetings of the Board except for executive sessions. If representatives of the news media are unable to attend a regular or special meeting, the Superintendent may provide a periodic summary of Board actions.

Adopted: _____

LEGAL REF.:
A.R.S.
38-431.01

CROSS REF.:
~~BDB - Board Officers~~
BHC - Board Communications ~~with Staff Members~~
~~BHD - Board Communications with the Public~~
KEB - Public Concerns/Complaints about Personnel

© 2025 by Arizona School Boards Association

EXHIBIT

PUBLIC PARTICIPATION AND NEWS MEDIA SERVICES AT BOARD MEETINGS

REQUEST TO ADDRESS BOARD

I request permission to address the Governing Board on the following item on the agenda:

_____

_____

OR

I request permission to address the Governing Board on the following item that is within the jurisdiction of the Governing Board:

_____

_____

_____ _____

(Date) (Name and Telephone Number)

_____

(Street Address)

_____

(City) (State) (Zip)

_____

(E-mail Address)

_____

(Representing)

At the conclusion of an open call to the public, individual members of the Governing Board may respond to criticism made by those who have addressed the public body, may ask the Superintendent to review a matter, or may ask that a matter be put on a future agenda. However, members of the Governing Board shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. [A.R.S. 38-431.01]

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

ADVISORY 848

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

~~BEDI ©~~
~~NEWS MEDIA SERVICES AT BOARD MEETINGS~~

~~Local news media representatives shall be welcome to attend all regular or special meetings of the Board with the exception of executive sessions. In the event that representatives of the news media are unable to attend a regular or special meeting, the Superintendent may provide a periodic summary of Board actions.~~

~~Adopted: _____~~

~~LEGAL REF.:~~
~~A.R.S.~~
~~38-431.01~~
~~38-431.03~~

© 2025 by Arizona School Boards Association

ADVISORY 849

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BGB ©
POLICY ADOPTION, REVISION AND REPEAL

Adoption of new policies or the revision or repeal of existing policies is the responsibility of the Board.-

Adoption

The Board ~~shall~~ may adhere to the following procedure in considering and adopting policy proposals to ensure that they are fully studied before final action:

A. ~~First meeting - the proposal shall~~ First Read:

The proposal will be presented for review, including discussion, feedback and/or modification.

B. ~~Second meeting - the proposal shall~~ Second Read:

The original or revised proposal will be presented for discussion and action.

During discussion of a policy proposal, the views of the public, staff members, and the Board may result in changes. A change shall not require that the policy go through an additional review except as the Board determines that the change requires further study and that an additional review would be desirable.

Policies may be adopted or amended at a single meeting of the Board ~~in a Board-declared emergency~~ by a majority vote.

Revision

In an effort to keep its written policies up to date so they may be used consistently as a basis for Board action and administrative decision, the Board authorizes the Superintendent to seek consulting assistance from a source that provides such services. The District shall rely on the consulting service in conjunction with the functioning of the District as indicated by reactions of the school staff, the students, and the community to provide insight into the effect of the policies it has adopted. The Superintendent shall develop procedures to permit the District to utilize the policy consulting service in a manner that assures maximization of the District's return on its investment in the service.

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

The Superintendent is responsible for calling to the Board's attention policies that are out of date or in need of revision.

Repeal/Suspension

The operation of any section or sections of Board policies not established and required by law or vested by contract may be temporarily or permanently suspended by a majority vote of Board members present at a regular or special meeting. An action under this policy would not require the two (2) presentations indicated above to reinstate a suspended policy.

Adopted: _____

LEGAL REF.:
A.R.S.
15-321

CROSS REF.:
BGE - Policy ~~Communication/Feedback~~ Manual

© 2025 by Arizona School Boards Association

REGULATION

POLICY ADOPTION, REVISION AND REPEAL

The District is a subscriber to the Policy Services Program of the Arizona School Boards Association (ASBA). This service will assist the District in the amendment of District policies or in the adoption of new policies originated by the District.

The procedure listed below will be followed to ensure the expeditious review and consideration of policy updates received from the ASBA Policy Services Program and all newly proposed policies:

A. A master file of policy updates (Policy Services Advisories) will be kept by the Superintendent.

B. Upon receipt, a copy of each update will be forwarded to the appropriate member(s) of the Superintendent's staff.

C. The designated staff member(s) may review and evaluate the update and recommend action to the Superintendent, including any proposed changes needed to adapt the update to specific circumstances within the District.

D. If changes or new policies are recommended, the Superintendent may send a copy of the update to ASBA Policy Services for review or contact ASBA Policy Services to discuss the proposed changes.

E. The updated policy or any newly proposed policies will be placed on the Board agenda for a first review by the Board.

F. If any proposals are made for further changes during the first review, such changes may be sent to ASBA Policy Services and/or appropriate District personnel for review or discussion.

G. If no changes were proposed, or after any such proposed changes have been reviewed by ASBA Policy Services and/or District personnel, the originally proposed or revised policy will be placed on the Board agenda a second time for action by the Board.

H. Following adoption by the Board, the Superintendent will send a copy of the adopted policy and the date of adoption to ASBA Policy Services.

I. ASBA Policy Services will electronically publish the final adopted copy of the policy.

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

ADVISORY 850

© 2025 by Arizona School Boards Association

~~BGC ©~~
~~POLICY REVISION AND REVIEW~~

~~In an effort to keep its written policies up to date so they may be used consistently as a basis for Board action and administrative decision, the Board authorizes the Superintendent to seek consulting assistance from a source that provides such services. The District shall rely on the consulting service in conjunction with the functioning of the District as indicated by reactions of the school staff, the students, and the community to provide insight into the effect of the policies it has adopted. The Superintendent shall develop procedures to permit the District to utilize the policy consulting service in a manner that assures maximization of the District's return on its investment in the service.~~

~~The Superintendent is responsible for calling to the Board's attention policies that are out of date or in need of revision.~~

~~Adopted: _____~~

~~CROSS REF.:~~
~~BGE - Policy Communication/Feedback~~

© 2025 by Arizona School Boards Association

BGC-R ©

REGULATION

POLICY REVISION AND REVIEW

The District is a subscriber to the Policy Services Program of the Arizona School Boards Association (ASBA). This service will assist the District in the amendment of District policies or in the adoption of new policies originated by the District.

The procedure listed below will be followed to ensure the expeditious review and consideration of policy updates received from the ASBA Policy Services Program and all newly proposed policies:

A. A master file of policy updates (Policy Services Advisories) will be kept by the Superintendent.

B. Upon receipt, a copy of each update will be forwarded to the appropriate member(s) of the Superintendent's staff.

C. The designated staff member(s) may review and evaluate the update and recommend action to the Superintendent, including any proposed changes needed to adapt the update to specific circumstances within the District.

D. If changes or new policies are recommended, the Superintendent may send a copy of the update to ASBA Policy Services for review or contact ASBA Policy Services to discuss the proposed changes.

E. The updated policy or any newly proposed policies will be placed on the Board agenda for a first review by the Board.

F. Following the first review, if any proposals are made for further changes, such changes may be sent to ASBA Policy Services for review or discussion.

G. If no changes are proposed, or after any such proposed changes have been reviewed by ASBA Policy Services, the updated policy will be placed on the Board agenda a second time for action by the Board.

H. Following adoption by the Board, the Superintendent will send a copy of the adopted policy and the date of adoption to ASBA Policy Services.

I. ASBA Policy Services will electronically publish the final adopted copy of the policy.

© 2025 by Arizona School Boards Association

ADVISORY 851

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BGD ©
BOARD REVIEW OF REGULATIONS

The Superintendent has the responsibility for carrying out, through administrative regulations, the policies established by the Board. The administrative regulations shall specify required actions and reflect the detailed arrangement under which the District will be operated.

Before issuance, regulations shall be properly titled and coded in conformance with the policy classification system.

The Board reserves the right to review all administrative regulations~~. The Superintendent shall provide a copy of each District regulation to each Board member~~ prior to ~~distribution~~ publication.

Adopted: _____

~~LEGAL REF.:~~
~~A.R.S.~~
~~15-321~~

© 2025 by Arizona School Boards Association

ADVISORY 852

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BGE ©
POLICY ~~COMMUNICATION / FEEDBACK~~ MANUAL

The Superintendent shall develop procedures to ensure that constituents, employees and Board members have access to a current policy manual that contains the policies and administrative regulations of the District. A link to the online policy manual will be made available to all persons listed above.

The manual is intended both as a tool for District management and as a source of information to constituents, staff members, and others about how the District operates. To that end, the policy manual will be available for online access. In addition, a hard copy manual shall be available at such places as the Superintendent may determine for use by those persons who do not have access to the manual online. Printed copies of the policy manual shall remain the property of the District and shall be subject to recall at any time.

Any administrative regulation shall be so designated and included in the manual immediately following the policy with which it is associated.

The Board's policy manual shall be considered a public record and shall be open for inspection by accessing the online link on the District's website, or if needing a hard copy, during regular business hours at the District administration office and at places designated by the Superintendent.

The online master copy of the manual will be securely maintained by the Superintendent, and archived as required by Records Management Standards adopted by the Arizona State Library, Archives and Public Records (ASLAPR). It is this online copy that will be used to resolve any discrepancies in language existing in other copies.

Adopted: _____

LEGAL REF.:
A.R.S.
15-341

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BGE-R ©

REGULATION

POLICY ~~COMMUNICATION / FEEDBACK~~ MANUAL

The District's Policy Manual is available to the public online at https://policy.azsba.org/asba/browse/asbaall/welcome/root. The online policy manual shall be maintained by the Superintendent, and supersedes any discrepancies in language that exist in hard copies of the policy manual.

All changes to the policy manual will be communicated by the Superintendent to staff and Governing Board members ~~,~~ and will be archived as required by the Arizona State Library, Archives and Public Records (ASLAPR).

LEGAL REF.:
Uniform System of Financial Records

© 2025 by Arizona School Boards Association

ADVISORY 853

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

~~BGF ©~~
~~SUSPENSION / REPEAL OF POLICY~~

~~The operation of any section or sections of Board policies not established and required by law or vested by contract may be temporarily or permanently suspended by a majority vote of Board members present at a regular or special meeting. An action under this policy would not require the two (2) presentations indicated in Policy BGB (Policy Adoption) to reinstate a suspended policy.~~

~~Adopted: _____~~

~~LEGAL REF.:~~
~~A.R.S.~~
~~15-321~~

© 2025 by Arizona School Boards Association

ADVISORY 854

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BHC ©
BOARD COMMUNICATIONS ~~WITH STAFF MEMBERS~~

Staff Members

Official communication between the Board and employees will occur as follows:

A. An employee will first communicate on school or employment-related matters at the administrative level. Any employee who exhausts the opportunity of discussing a matter at the various administrative levels may then communicate in writing with the Board on the matter. No anonymous communication will be considered by the Board.

B. Any employee who wishes to address the Board in the employee's capacity as a parent, District resident, or individual, rather than as an employee, may do so by following the procedures in ~~Policies~~ Policy BEDH and ~~BHD~~ as noted below.

C. Official communications, policies, directives, Board concerns, and Board action(s), as appropriate, will be communicated to employees by the Superintendent.

General Public

Official communication between the Board and the community is subject to the following:

A. Any community member who exhausts the opportunity of discussing a matter at the administrative level may communicate with the Board in writing. No anonymous communication will be considered by the Board.

B. A member of the community who wishes to address the Board in person may do so by following the procedures in Policy BEDH.

C. Official communications, policies, Board concerns, and Board action, as appropriate, will be imparted to the community by the Superintendent.

Adopted: _____

LEGAL REF.:
A.R.S.
15-321
15-341
38-431.01
38-431.02

CROSS REF.:
BEDH - Public Participation at Board Meetings and News Media Services at Board Meetings

© 2025 by Arizona School Boards Association

ADVISORY 855

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

~~BHD ©~~
~~BOARD COMMUNICATIONS WITH THE PUBLIC~~

~~Official communication between the Board and the community is subject to the following:~~

~~A. Any community member who exhausts the opportunity of discussing a matter at the administrative level may communicate with the Board in writing. No anonymous communication will be considered by the Board.~~

~~B. A member of the community who wishes to address the Board in person may do so by following the procedures in Policy BEDH.~~

~~C. Official communications, policies, Board concerns, and Board action, as appropriate, will be imparted to the community by the Superintendent.~~

~~Adopted: _____~~

~~CROSS REF.:~~
~~BEDH - Public Participation at Board Meetings~~

© 2025 by Arizona School Boards Association

ADVISORY 856

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BIA ©
NEW BOARD MEMBER
ORIENTATION / ~~HANDBOOK~~ AND RESOURCES

Orientation

A member-elect - or any person designated for appointment as a member-elect - of the Board is to be afforded the Board's and the staff's fullest measures of courtesy and cooperation. The Board and staff shall make every effort to assist the member-elect to become fully informed about the Board's functions, policies, procedures, and problems.

In the interim between election or appointment and actually assuming office, the member-elect shall be invited to attend appropriate meetings and functions of the Board and is to receive appropriate reports and communications normally sent to Board members.

The ~~member-elect is to be provided access to appropriate publications and aids, including the~~ Board ~~'s Policy Manual and Administrative Regulations and publications of the state and national school boards associations. The Board~~ President and members of the administrative staff will also confer with the member-elect as necessary on special problems or concerns.

Board members-elect will be encouraged to attend meetings or workshops specifically designed for Board members-elect. Their expenses at these meetings may be reimbursed by the District in accordance with law.

Resources

The member-elect is to be provided with access to appropriate publications and aids, including the Board's Policy Manual and Administrative Regulations and publications of the state and national school boards associations.

Adopted: _____

LEGAL REF.:
A.R.S.
15-342
38-431.01

© 2025 by Arizona School Boards Association

ADVISORY 857

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

~~BIB ©~~
~~BOARD MEMBER DEVELOPMENT OPPORTUNITIES~~

~~Governing Board members are encouraged to attend workshops presented by the county, state, and national school boards associations. Professional journals and books in the school libraries shall be available to every Board member.~~

~~No public monies can be used for training, orientation or therapy that presents any form of blame or judgment on the basis of race, ethnicity or sex. This does not include any training on sexual harassment.~~

~~*Blame or judgment on the basis of race*, *ethnicity or sex* is defined in the statute by seven (7) concepts.~~

~~Adopted: _____~~

~~LEGAL REF.:~~
~~A.R.S.~~
~~15-342~~
~~41-1494~~

© 2025 by Arizona School Boards Association

~~BIB-R ©~~

~~REGULATION~~

~~BOARD MEMBER DEVELOPMENT OPPORTUNITIES~~

~~"Blame or judgment on the basis of race, ethnicity or sex" is defined in statute by the following concepts:~~

~~1. One race, ethnic group or sex is inherently morally or intellectually superior to another race, ethnic group or sex.~~

~~2. An individual, by virtue of the individual's race, ethnicity or sex, is inherently racist, sexist or oppressive, whether consciously or unconsciously.~~

~~3. An individual should be invidiously discriminated against or receive adverse treatment solely or partly because of the individual's race, ethnicity or sex.~~

~~4. An individual's moral character is determined by the individual's race, ethnicity or sex.~~

~~5. An individual, by virtue of the individual's race, ethnicity or sex, bears responsibility for actions committed by other members of the same race, ethnic group or sex.~~

~~6. An individual should feel discomfort, guilt, anguish or any other form of psychological distress because of the individual's race, ethnicity or sex.~~

~~7. Meritocracy or traits such as a hard work ethic are racist or sexist or were created by members of a particular race, ethnic group or sex to oppress members of another race, ethnic group or sex.~~

© 2025 by Arizona School Boards Association

ADVISORY 858

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

BIBA ©
BOARD MEMBER DEVELOPMENT OPPORTUNITIES: CONFERENCES, CONVENTIONS, AND WORKSHOPS

Conferences, Conventions, and Workshops

In keeping with the need for continuing professional ~~in-service training and~~ development for its members, the Board encourages the participation of all members at appropriate Board conferences, ~~workshops~~ conventions, and workshops. However, in order to control the investment of time and funds necessary to implement this policy, the Board establishes these principles and procedures for its guidance:

A. The Board will periodically decide which educational opportunities ~~meetings~~ appear to be most promising in terms of producing direct and indirect benefits to the District.

B. Funds for participation at such meetings will be budgeted on an annual basis. When funds are limited, the Board will designate which of its members would be the most appropriate to participate at a given meeting. With the prior approval of the Board, Board members may participate in meetings other than those authorized in the budget.

C. When a conference, convention, or workshop is not attended by the full Board, those who do participate will be requested to share information, recommendations, and material acquired at the meeting.

Disallowed Trainings, Orientations or Therapy

No public monies can be used for training, orientation or therapy that presents any form of blame or judgment on the basis of race, ethnicity or sex. This does not include any training on sexual harassment.

Blame or judgment on the basis of race, ethnicity or sex is defined in A.R.S. § 41-1494.

Professional Literature

Any professional journals and books in the school libraries shall be available to every Board member.

Adopted: _____

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

LEGAL REF.:
A.R.S.
15-342
41-1494

CROSS REF.:
DKC - Expense Authorization/Reimbursement

© 2025 by Arizona School Boards Association

REGULATION

BOARD MEMBER DEVELOPMENT OPPORTUNITIES: CONFERENCES, CONVENTIONS, AND WORKSHOPS

"Blame or judgment on the basis of race, ethnicity or sex" is defined in statute by the following concepts:

1. One race, ethnic group or sex is inherently morally or intellectually superior to another race, ethnic group or sex.

2. An individual, by virtue of the individual's race, ethnicity or sex, is inherently racist, sexist or oppressive, whether consciously or unconsciously.

3. An individual should be invidiously discriminated against or receive adverse treatment solely or partly because of the individual's race, ethnicity or sex.

4. An individual's moral character is determined by the individual's race, ethnicity or sex.

5. An individual, by virtue of the individual's race, ethnicity or sex, bears responsibility for actions committed by other members of the same race, ethnic group or sex.

6. An individual should feel discomfort, guilt, anguish or any other form of psychological distress because of the individual's race, ethnicity or sex.

7. Meritocracy or traits such as a hard work ethic are racist or sexist or were created by members of a particular race, ethnic group or sex to oppress members of another race, ethnic group or sex.

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

ADVISORY 859

© 2025 by Arizona School Boards Association

BIE ©
BOARD MEMBER
INSURANCE / LIABILITY

General

~~Pursuant to statute, Governing Board members are immune from personal liability with respect to all acts done and actions taken in good faith within the scope of their authority during duly constituted regular and special meetings. However, t~~The Governing Board may procure insurance or may establish a self-insurance program for the management and administration of a system for direct payment of benefits, losses, or claims, or any combination of insurance and direct payments, including risk-management consultation, to provide payment of any property loss sustained or lawful claim of liability or fortuitous loss made against the District or its employees or officers, if the employees or officers are acting in the scope of their employment or authority.

The District shall secure general liability, property damage, and workers' compensation insurance coverage, and shall secure performance and payments bonds for all construction projects.

Participation in Group Insurance Plans of the District

Governing Board members and their dependents are eligible to participate in health, accident, life, or disability insurance plans made available to employees of the District if the Board members pay the full premiums associated with such coverage and participation of the members and their dependents does not result in an expenditure of District monies.

Former Board members, ~~their spouses,~~ dependents, and surviving spouses or dependents of Board members or former Board members may continue to participate in the health, accident, life, or disability insurance benefits provided to employees of the District if the following conditions are met:

A. Former Board members must have served at least four (4) consecutive years on the Board, must have been covered under the insurance plan while serving as Board members, and must pay the full premiums for the insurance coverage. Such participation must not result in an expenditure of District monies.

B. The surviving spouse and/or dependents of a Board member or former Board member may continue participation in the insurance plan if they pay the full premium for the insurance coverage and their participation does not result in any expenditure of District monies.

© 2025 by Arizona School Boards Association

C. For a surviving spouse and/or dependents of a Board member or former Board member to be eligible for continued coverage, the deceased Board member or former Board member must have served four (4) consecutive years and have been covered under the insurance plan while serving on the Board.

D. The surviving spouse and/or dependents of a deceased Board member who was eligible for coverage while in office will be eligible for continued coverage.

Personal Liability

Pursuant to statute, Governing Board members are immune from personal liability with respect to all acts done and actions taken in good faith within the scope of their authority during duly constituted regular and special meetings.

Adopted: _____

LEGAL REF.:
A.R.S.
15-341
15-382
15-387
A.G.O.
I90-038

© 2025 by Arizona School Boards Association

ADVISORY 860

© 2025 by Arizona School Boards Association

BJ ©
SCHOOL BOARD LEGISLATIVE PROGRAM

The Board ~~will~~ may participate in ~~legislative programs through~~ conferences ~~with~~ at the state ~~and national school boards associations~~ or national level that enhance its understanding of legislative programs.

The Board authorizes the Superintendent to actively participate in the development of legislation that has a positive effect on educational programs of the District.

Adopted: _____

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

ADVISORY 861

© 2025 by Arizona School Boards Association

BK ©
SCHOOL BOARD MEMBERSHIPS AND ARIZONA SCHOOL BOARDS ASSOCIATION DELEGATES

Memberships

The Board may choose to be a member of and participate in school boards associations at the state, county, regional, and national levels. The Superintendent will ensure that the subject of school boards association membership is addressed during budget preparation.

The District shall not spend monies for memberships in an association that attempts to influence the outcome of an election, as determined by state and federal law.

ASBA Delegates

To be officially represented in the Arizona School Boards Association (ASBA) delegate assembly, each Board will designate one (1) Board Member and one (1) alternate as representatives for ASBA's legislative advocacy efforts.

Adopted: _____

LEGAL REF.:
A.R.S.
15-342
15-511

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

ADVISORY 862

© 2025 by Arizona School Boards Association

~~BKA ©~~
~~LIAISON WITH SCHOOL BOARDS ASSOCIATIONS~~

~~In addition to informational liaison between itself and the various school boards associations, the Board shall be officially represented in the associations' affairs through the election and appointment of delegates and/or observers to the governing bodies of these organizations.~~

~~Adopted: _____~~

~~LEGAL REF.:~~
~~A.R.S.~~
~~15-342~~

© 2025 by Arizona School Boards Association

POLICY SERVICES
ADVISORY

Volume 37, Number 1 **February 2025**

Policy Advisory No. 809 ..... Policy A — District Mission and Belief Statement

Policy Advisory No. 810 ..... Policy AA — School District Legal Status
DELETED Exhibit AA-E — School District Legal Status

Policy Advisory No. 811 ..... Policy ABA — Community Involvement in Education

Policy Advisory No. 812 ..... Policy ABAA — Parental Involvement

Policy Advisory No. 813 ..... Policy AC — Nondiscrimination / Equal Opportunity
Regulation AC-R — Nondiscrimination / Equal Opportunity
Exhibit AC-E – Nondiscrimination / Equal Opportunity

Policy Advisory No. 814 ..... Policy ACA – Sexual Harassment
Regulation ACA-R – Sexual Harassment
Exhibit ACA-E — Sexual Harassment

Policy Advisory No. 815..... Policy ACAA – Title IX Sex Discrimination
Regulation ACAA-R – Title IX Sex Discrimination

Policy Advisory No. 816 ***DELETED*** ..... Policy AD — Education Philosophy / School District Mission

Policy Advisory No. 817 ..... Policy GBK — Staff Grievances

Policy Advisory No. 818 ..... Policy JII — Student Concerns, Complaints, and Grievances

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

POLICY ADVISORY DISCUSSION

Summary

Updated Section A and Title IX Revised Documents

ASBA Policy Services' commitment of service to our subscribers includes listening to your feedback and improving our services to best support you. Thus, as we have shared at county meetings, via our *Pulse on Policy* newsletter, and at our annual conference, we are in the process of conducting a full review of our model manual and are rolling it out in sections for manageability. This manual update is a team effort of policy and legal experts, as well as district and educational leaders, who are vetting each document prior to sending each section to you.

Section A documents, along with the revisions to Policies GBK and JII, are provided below. Policy documents ACA, ACAA, ACAA-R, GBK, and JII include the Title IX updates from 20 U.S.C. 1681, Education Amendments of 1972, Title IX. The updated documents are available in PolicyBridge for adoption/approval as with any other Policy Advisory.

Policy Advisory Discussion

Policy Advisory No. 809 — **Policy A — District Mission and Belief Statement**

Policy language was updated and merged with Policy AD-Educational Philosophy.

Policy Advisory No. 810 — **Policy AA — School District Legal Status**
DELETED **Exhibit AA-E — School District Legal Status**

Policy language was updated to include information regarding how to access the District's legal boundaries; therefore, the accompanying exhibit (AA-E) was removed.

Policy Advisory No. 811 — **Policy ABA — Community Involvement in Education**

Policy language was updated.

Policy Advisory No. 812 — **Policy ABAA — Parental Involvement**

Policy language was updated.

Policy Advisory No. 813 — **Policy AC — Nondiscrimination / Equal Opportunity**
Regulation AC-R — Nondiscrimination / Equal Opportunity
Exhibit AC-E — Nondiscrimination / Equal Opportunity

Policy language was expanded to include "or any other basis prohibited by law"; the Regulation includes minimal edits and new subheadings for clarity; the Exhibit remains unchanged.

© 2025 by Arizona School Boards Association

Policy Advisory No. 814 **Policy ACA — Sexual Harassment**
Regulation ACA-R — Sexual Harassment
Exhibit ACA-E — Sexual Harassment

Policy language removed the Title IX references; the Regulation includes minimal edits and new subheadings for clarity; the Exhibit remains unchanged.

Policy Advisory No. 815 **Policy ACAA — Title IX Sex Discrimination**
Regulation ACAA-R — Title IX Sex Discrimination

Language in the Policy and Regulation was updated to include Title IX revisions based on the rescinded 2024 Title IX Final Rule.

Policy Advisory No. 816 **Policy AD — Education Philosophy / School District Mission**

Policy AD was removed and relevant portions were placed in Policy A-District Mission and Belief Statement.

Policy Advisory No. 817 **Policy GBK — Staff Grievances**

Title IX information was removed.

Policy Advisory No. 818 **Policy JII — Student Concerns, Complaints, and Grievances**

Title IX information was revised to refer to 20 U.S.C. 1681, Education Amendments of 1972, Title IX.

==========

If you have any questions, call Policy Services at (602) 254-1100. Ask for Dr. Charlotte Patterson, Policy Analyst; Lynne Bondi, Policy Analyst; or Renae Watson, Policy Technician. Our e-mail addresses are, respectively, [cpatterson@azsba.org], [lbondi@azsba.org] and [rwatson@azsba.org]. You may also fax information to (602) 254-1177.

Note: **This material is written for informational purposes only, and not as legal advice. You may wish to review the policy references and consult an attorney for further explanation.**

© 2025 by Arizona School Boards Association

ADVISORY 809

© 2025 by Arizona School Boards Association

A ©
DISTRICT MISSION AND BELIEF STATEMENT

**(*Provided as a placeholder.*
***Actual statements should reflect District's mission and beliefs.*)**

~~"SCHOOLS ARE FOR CHILDREN"~~

~~"SCHOOLS BELONG TO THE COMMUNITY"~~

~~"SCHOOLS ARE PEOPLE DEVELOPERS"~~

~~"SELF EFFORT EDUCATES"~~

The mission of the District is to provide comprehensive, success-oriented learning activities for ~~young people~~ students in our schools.

~~These opportunities must be designed to develop the person's potential in the areas of academic ability and vocational awareness, cultural appreciation, physical well-being, social development, and community contribution.~~

~~The beliefs~~ The goals of the District to accomplish this mission are outlined below~~.~~

~~Students~~

~~We believe~~:

A. Every student will be educated academically and socially so as to be a productive citizen and achieve college and/or career success.

B. ~~All students will have equal educational opportunities to achieve their individual potential.~~

~~C. We have something to offer every student.~~

~~D. Each student is unique.~~

~~E. Successful education depends on parental commitment to education.~~

~~Teachers~~

~~We believe:~~

~~A. Teachers are~~ Because a highly qualified staff is the foundation of a strong educational system~~.~~

~~B. Teachers~~, the District will maintain staff who have high expectations for themselves and their students ~~.~~

~~C. Teachers should serve as~~ and who are positive role models ~~for students~~.

~~D. Teachers will actively seek parent support and involvement.~~

~~Principals~~

~~We believe:~~

~~A. A principal is the instructional leader of the school.~~

~~B. A principal is the facilitator for a positive learning environment.~~

~~C. A principal actively seeks parent support and involvement.~~

~~D. A principal serves as a liaison between school and community.~~

~~E. A principal maintains high expectations for students and staff members.~~

~~Governing Board~~

~~We believe:~~

~~A. Students are the number-one priority.~~

~~B. The Board conveys the educational needs and desires of the community to the District and establishes policies accordingly.~~

~~C. The Board maintains high expectations for the District and themselves in working toward excellence.~~

~~Superintendent~~

~~We believe:~~

~~A. The Superintendent is the leader, implementer, and facilitator of a successful School District.~~

~~B. The Superintendent promotes and upholds the positive educational climate of the School District.~~

© 2025 by Arizona School Boards Association

~~**Management Principles**~~

~~We believe:~~

~~A. In human beings as the single most important element in all transactions.~~

~~B. In behaving with uncompromising honesty and integrity.~~

~~C. In challenging people to experience their full potential so each individual contributes to educational excellence.~~

~~D. In reaching quality decisions through the involvement of people.~~

~~E. In establishing priorities that respond to the needs of our students, staff members, and community, and serve as the driving force behind all of our actions.~~

~~F. In focusing on excellence in everything we do~~

C. The District recognizes the importance of all educational community stakeholders, including staff, parents, students, and community members, in achieving its primary function of providing a high-quality education to its students.

D. The District will promote and uphold a positive educational climate and will provide a safe and secure environment for all stakeholders.

E. The District will provide necessary resources for student success.

Adopted: _____

© 2025 by Arizona School Boards Association

ADVISORY 810

© 2025 by Arizona School Boards Association

AA ©
SCHOOL DISTRICT LEGAL STATUS

The legally designated name of the District is School District No. _____ of _____ County. The official name shall be _____ School District No. ___.

The District's legal boundaries can be found in the transcript that the County School Superintendent annually files with the Board of Supervisors and County Assessor.

Adopted: _____

LEGAL REF.:
A.R.S.
15-101
15-441
15-442
~~Arizona Constitution, Art. XI, Sections 1 - 4~~
~~Arizona Constitution, Art. XX, Paragraph 7~~

© 2025 by Arizona School Boards Association

~~**AA-E ©**~~

~~EXHIBIT~~

~~**SCHOOL DISTRICT LEGAL STATUS**~~

~~**(Legal Description)**~~

~~**_____ SCHOOL DISTRICT NO. _____**~~

~~**_____, _____ COUNTY, ARIZONA**~~

© 2025 by Arizona School Boards Association

ADVISORY 811

© 2025 by Arizona School Boards Association

ABA ©
COMMUNITY INVOLVEMENT
IN EDUCATION

The Board recognizes that the public has substantial resources ~~of~~, training, and experiences that could be useful to schools~~. The strength of the local District is in large measure determined by the manner and degree to which these resources are utilized in an advisory capacity and to the degree that these resources are involved in supporting the improvement of the local educational program.~~., and it encourages active involvement in District activities. The advice of the public will be given careful consideration ~~. In the evaluation of such contributions, the first concern will be for the educational program~~ as ~~it affects the students. The final decision may depart from this advice when in the judgment of the staff and the Board such advice is not consistent with goals adopted by the Board, consistent with current educational practice, or within the reach of the financial resources available~~ is appropriate.

Adopted: _____

~~LEGAL REF.:~~
~~A.R.S.~~
~~15-321~~
~~15-327~~

CROSS REF.:
~~IJ - Instructional Resources and Materials~~
KB - Parental Involvement in Education

© 2025 by Arizona School Boards Association

ADVISORY 812

© 2025 by Arizona School Boards Association

ABAA ©
PARENTAL INVOLVEMENT

The District supports the active involvement of parents and guardians as partners in their students' educational activities.

~~Based on the philosophy of the District, it is the intent of the Board that parental involvement in the District, at both the District and site levels, be defined in the broadest possible terms.~~

~~Further, it is the intent of the Board, under such a definition, that the Superintendent will, within the capabilities of the District staff and the financial limitations of the District, at both the District and school levels, incorporate to the maximum extent possible, a variety of activities, strategies, and mechanisms into the District and school structures that provide for the:~~

~~active involvement of,~~

~~active support to,~~

~~effective interaction with, and~~

~~development of~~

~~parents as active partners in a student support team effort that will enhance the capacity of all students to reach their optimum potential.~~

Adopted: _____

LEGAL REF.:
A.R.S.
15-102
~~15-341~~
~~15-342~~

CROSS REF.:
IHBD - Compensatory Education
KB - Parental Involvement in Education

© 2025 by Arizona School Boards Association

ADVISORY 813

© 2025 by Arizona School Boards Association

AC ©
NONDISCRIMINATION / EQUAL OPPORTUNITY

The Board is committed to a policy of nondiscrimination in relation to race, color, religion, sex, age, national origin, ~~and~~ disability, or any other basis prohibited by law. This policy will prevail in all matters concerning staff members, students, the public, educational programs and services, and individuals with whom the Board does business.

Adopted: _____

LEGAL REF.:
A.R.S.
23-341
41-1463
Arizona Constitution, Ordinance Art. XX, Par. Seventh
20 U.S.C. 1400 *et seq*., Individuals with Disabilities Education Act
20 U.S.C. 1681, Education Amendments of 1972, Title IX
20 U.S.C. 1703, Equal Employment Opportunity Act of 1972
29 U.S.C. 794, Rehabilitation Act of 1973, (Section 504)
42 U.S.C. 2000, Civil Rights Act of 1964, Titles VI and VII
42 U.S.C. 12101 *et seq*., Americans with Disabilities Act

CROSS REF.:
ACA - Sexual Harassment
ACAA - Title IX Sexual Harassment
GBA - Equal Employment Opportunity
GCQF - Discipline, Suspension, and Dismissal of Professional Staff Members
GDQD - Discipline, Suspension, and Dismissal of Support Staff Members
IHBA - Special Instructional Programs and Accommodations for Disabled Students
JB - Equal Educational Opportunities
JII - Student Concerns, Complaints and Grievances
JK - Student Discipline
JKD - Student Suspension
KED - Public Concerns/Complaints about Facilities or Services

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

AC-R ©

REGULATION

NONDISCRIMINATION / EQUAL OPPORTUNITY

Compliance Officer

The Superintendent shall be the compliance officer. Any person who feels unlawfully discriminated against or ~~to have~~ who has been the victim of unlawful discrimination by an agent or employee of the District or who knows of such discrimination against another person should file a complaint with the Superintendent. If the Superintendent is the one alleged to have unlawfully discriminated, the complaint shall be filed with the President of the Board.

Complaint ~~Procedure~~ Process

Investigation

The District is committed to investigating each complaint and to taking appropriate action on all confirmed violations of policy. The Superintendent shall investigate and document complaints filed pursuant to this regulation as soon as reasonable, within the established timelines. In investigating the complaint, the Superintendent will maintain confidentiality to the extent reasonably possible. The Superintendent shall also investigate incidents of policy violation that are raised by the Governing Board, even though no complaint has been made.

If after the initial investigation the Superintendent has reason to believe that a violation of policy has occurred, the Superintendent shall determine whether or not to hold an administrative hearing and/or to recommend bringing the matter before the Board.

If the person alleged to have violated policy is a teacher or an administrator, the due process provisions of the District's Policy GCQF shall apply, except that the supervising administrator may be assigned to conduct the hearing. In cases of serious misconduct, dismissal or suspension proceedings in accordance with A.R.S. 15-539 *et seq*., may be initiated.

If the person alleged to have violated policy is a support staff employee, the Superintendent may follow due process and impose discipline under Policy GDQD if the evidence so warrants. The Superintendent also may recommend a suspension without pay, recommend dismissal, or impose other appropriate discipline.

If the person alleged to have violated policy is a student, the Superintendent may impose discipline in accordance with Policies JK, JKD and JKE.

© 2025 by Arizona School Boards Association

Dismissal of Complaint

If the Superintendent's investigation reveals no reasonable cause to believe policy has been violated, the Superintendent shall so inform the complaining party in writing.

Timelines

The complaint must be filed within thirty (30) calendar days after the complaining party knew or should have known that there were grounds for a complaint/grievance.

Once the written complaint has been filed using the forms provided by the District, the Superintendent shall require the immediate supervisor or site administrator to investigate and respond in writing to the complaining party within five (5) working days.

If the immediate supervisor or site administrator does not respond, the Superintendent will have ten (10) additional working days to respond in writing to the complaining party.

If the Superintendent does not respond within the established time, then the complaining party may request in writing that the issue be brought before the Board. The Board will then review the record of the investigation and have thirty (30) days to respond to the complaining party in writing.

© 2025 by Arizona School Boards Association

AC-E ©

EXHIBIT

NONDISCRIMINATION / EQUAL OPPORTUNITY

COMPLAINT FORM
(*To be filed with the compliance officer as provided in AC-R*)

Please print:

Name _____ Date _____

Address _____

Telephone _____ Another phone where you can be reached _____

During the hours of _____

E-mail address _____

I wish to complain against:

Name of person, school (department), program, or activity _____

_____

_____

Address _____

Specify your complaint by stating the problem as you see it. Describe the incident, the participants, the background to the incident, and any attempts you have made to solve the problem. Be sure to note relevant dates, times, and places.

_____

_____

_____

_____

_____

_____

© 2025 by Arizona School Boards Association

If there is anyone who could provide more information regarding this complaint, please list name(s), address(es), and telephone number(s).

Name Address Telephone Number

_____

_____

_____

_____

_____

_____

_____

_____

The projected solution

Indicate what you think can and should be done to solve the problem. Be as specific as possible.

_____

_____

_____

_____

_____

_____

I certify that this information is correct to the best of my knowledge.

_____

Signature of Complainant

The compliance officer, as designated in AC-R, shall give one (1) copy to the complainant and shall retain one (1) copy for the file.

© 2025 by Arizona School Boards Association

ADVISORY 814

© 2025 by Arizona School Boards Association

ACA ©
SEXUAL HARASSMENT

All individuals associated with this District, including, but not necessarily limited to, the Governing Board, the administration, the staff, and students, are expected to conduct themselves at all times so as to provide an atmosphere free from sexual harassment.

Sexual harassment is a form of sex discrimination that violates Title VII of the Civil Rights Act of 1964 ~~and Title IX of the Education Amendments of 1972.~~

The Equal Employment Opportunity Commission defines "sexual harassment" as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

A. Submission to such conduct is either explicitly or implicitly made a term or condition of an individual's employment; or

B. Submission to or rejection of such conduct is used as a basis for employment decisions affecting such individual; or

C. Such conduct has the purpose or effect of substantially interfering with an individual's work performance, or creating an intimidating, hostile, or offensive work environment.

Sexual harassment may include, but is not limited to:

A. Suggestive or obscene letters, notes, invitations, derogatory comments, slurs, jokes, epithets, assault, touching, impeding or blocking movement, leering, gestures, or display of sexually suggestive objects, pictures, or cartoons.

B. Continuing to express sexual interest after being informed that the interest is unwelcome. (Reciprocal attraction between peers is not considered sexual harassment.)

C. Implying or withholding support for an appointment, promotion, or change of assignment; suggesting that a poor performance report will be prepared; suggesting that probation will be failed.

D. Coercive sexual behavior used to control, influence, or affect the career, salary, and/or work environment of another employee.

E. Offering or granting favors or employment benefits, such as promotions, favorable performance evaluations, favorable assignments, favorable duties or shifts, recommendations, reclassifications, et cetera, in exchange for sexual favors.

© 2025 by Arizona School Boards Association

Anyone who is subject to sexual harassment, or who knows of the occurrence of such conduct, should inform the compliance officer, as provided in ACA-R.

A substantiated charge against a staff member in the District shall subject such staff member to disciplinary action.

All matters involving sexual harassment complaints will remain confidential to the extent practicable and allowable by law.

Adopted: _____

LEGAL REF.:
A.R.S.
41-1461 *et seq*.
20 U.S.C. 1681, Education Amendments of 1972, Title IX,
~~as amended in 2024, Title IX~~
20 U.S.C. 1703, Equal Employment Opportunity Act of 1972
42 U.S.C. 2000, Civil Rights Act of 1964 as amended, Title VII

CROSS REF.:
AC - Nondiscrimination/Equal Opportunity
GBA - Equal Employment Opportunity
GCQF - Discipline, Suspension, and Dismissal of Professional Staff Members
GDQD - Discipline, Suspension, and Dismissal of Support Staff Members
KED - Public Concerns/Complaints about Facilities or Services
KFA - Public Conduct on School Property

© 2025 by Arizona School Boards Association

ACA-R ©

REGULATION

SEXUAL HARASSMENT

Compliance Officer

The Superintendent shall be the compliance officer. Any person who feels unlawfully discriminated against or who has been the victim of unlawful discrimination by an agent or employee of the District or who knows of such discrimination against another person should file a complaint with the Superintendent. If the Superintendent is the one alleged to have unlawfully discriminated, the complaint shall be filed with the President of the Board.

Complaint ~~Procedure~~ Process

Investigation

The District is committed to investigating each complaint and to taking appropriate action on all confirmed violations of policy. The Superintendent shall investigate and document complaints filed pursuant to this regulation as soon as reasonable, within the established timelines. In investigating the complaint, the Superintendent will maintain confidentiality to the extent reasonably possible. The Superintendent shall also investigate incidents of policy violation that are raised by the Governing Board, even though no complaint has been made.

If after the initial investigation the Superintendent has reason to believe that a violation of policy has occurred, the Superintendent shall determine whether or not to hold an administrative hearing and/or to recommend bringing the matter before the Board.

If the person alleged to have violated policy is a teacher or an administrator, the due process provisions of the District's Policy GCQF shall apply, except that the supervising administrator may be assigned to conduct the hearing. In cases of serious misconduct, dismissal or suspension proceedings in accordance with A.R.S. 15-539 *et seq*., may be initiated.

If the person alleged to have violated policy is a support staff employee, the Superintendent may follow due process and impose discipline under Policy GDQD if the evidence so warrants. The Superintendent also may recommend a suspension without pay, recommend dismissal, or impose other appropriate discipline.

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

Dismissal of Complaint

If the Superintendent's investigation reveals no reasonable cause to believe policy has been violated, the Superintendent shall so inform the complaining party in writing.

Timelines

The complaint must be filed within thirty (30) calendar days after the complaining party knew or should have known that there were grounds for a complaint/grievance.

Once the written complaint has been filed using the forms provided by the District, the Superintendent shall require the immediate supervisor or site administrator to investigate and respond in writing to the complaining party within five (5) working days.

If the immediate supervisor or site administrator does not respond, the Superintendent will have ten (10) additional working days to respond in writing to the complaining party.

If the Superintendent does not respond within the established time, then the complaining party may request in writing that the issue be brought before the Board. The Board will then review the record of the investigation and have thirty (30) days to respond to the complaining party in writing.

© 2025 by Arizona School Boards Association

ACA-E ©

EXHIBIT

SEXUAL HARASSMENT

COMPLAINT FORM
(*To be filed with the compliance officer as provided in ACA-R*)

Please print:

Name _____ Date _____

Address _____

Telephone _____ Another phone where you can be reached _____

During the hours of _____

E-mail address _____

I wish to complain against:

Name of person, school (department), program, or activity _____

_____

_____

Address _____

Specify your complaint by stating the problem as you see it. Describe the incident, the participants, the background to the incident, and any attempts you have made to solve the problem. Be sure to note relevant dates, times, and places.

_____

_____

_____

_____

_____

_____

© 2025 by Arizona School Boards Association

If there is anyone who could provide more information regarding this complaint, please list name(s), address(es), and telephone number(s).

Name Address Telephone Number

_____

_____

_____

_____

_____

_____

_____

_____

The projected solution

Indicate what you think can and should be done to solve the problem. Be as specific as possible.

_____

_____

_____

_____

_____

_____

I certify that this information is correct to the best of my knowledge.

_____

Signature of Complainant

The compliance officer, as designated in ACA-R, shall give one (1) copy to the complainant and shall retain one (1) copy for the file.

© 2025 by Arizona School Boards Association

ADVISORY 815

© 2025 by Arizona School Boards Association

ACAA ©
TITLE IX SEX DISCRIMINATION

Purpose

Title IX of the Federal Education Amendments Act protects people from discrimination based on sex in education programs or activities that receive Federal financial assistance. The District does not discriminate based on ~~the basis of~~ sex and ~~is required by Title IX not to discriminate in such a manner. The District~~ adheres to all conditions established by Title IX by recognizing the right of every student who attends school in the District and every employee who works in the District to do so without the fear of sex discrimination, ~~to include~~ including unlawful sexual harassment.

Definitions

Sexual Harassment

The District accepts and shall employ the definition of sexual harassment as established by the Title IX regulations. *Sexual harassment* means conduct on the basis of sex that satisfies one (1) or more of the following:

A. An employee of the District conditioning the provision of an aid, benefit, or service of the District on an individual's participation in unwelcome sexual conduct;

B. Unwelcome conduct determined by a reasonable person to be so severe ~~or~~ pervasive, and objectively offensive that it effectively denies a person equal access to the District's education program or activity; ~~or~~

C. "Sexual assault" as defined in 20 U.S.C. 1092(f)(6)(A)(v), "dating violence" as defined in 34 U.S.C. 12291(a)(10), "domestic violence" as defined in 34 U.S.C. 12291(a)(8), or "stalking" as defined in 34 U.S.C. 12291(a)(30.

~~D. Hostile Environment Harassment.~~

Complainant

~~The District also accepts and shall employ the definition of a complainant as~~ A *complainant* means an individual who is alleged to be the victim of conduct that could constitute sexual harassment~~, and a respondent as~~ .

Respondent

A *respondent* means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment.

© 2025 by Arizona School Boards Association

Title IX Coordinator

The District shall designate and authorize an employee as the "Title IX Coordinator" to comply with its responsibilities pertaining to sexual harassment under Title IX. Inquiries about the application of Title IX may be referred to the District's Title IX Coordinator.

Reporting

Any person may report sex discrimination, including sexual harassment, regardless of whether the person reporting is the person alleged to be the victim of the reported conduct or not. A report may be made in person, by mail, by telephone, or by electronic mail, using the contact information listed for the Title IX Coordinator, or by any other means that results in the Title IX Coordinator receiving the person's verbal or written report. Such a report may be made at any time (including during non-business hours) by using the telephone number or electronic mail address, or by mail to the office address listed for the Title IX Coordinator.

The District shall notify students, parents or legal guardians of students, employees, applicants for employment, and all unions or professional organizations holding collective bargaining or professional agreements with the District, of the name or title, office address, electronic mail address, and telephone number of the Title IX Coordinator.

District Response Process

The District will respond promptly when any school employee has notice of sex discrimination, including of sexual harassment. Upon receipt of notice of sexual harassment, the District shall notify students, parents or legal guardians of students, employees, applicants for employment, and all unions or professional organizations holding collective bargaining or professional agreements with the District, of the District's grievance procedures and grievance process, including how to report or file a complaint of sex discrimination, how to report or file a formal complaint of sexual harassment, and how the District shall respond. The District is committed to investigating each formal complaint submitted and to taking appropriate action on all confirmed violations of policy. The District shall follow grievance procedures that provide for the prompt and equitable resolution of complaints from students and employees alleging sexual harassment.

Confidentiality

The District will make reasonable efforts to keep confidential the identity of any individual who has made a report or filed a formal complaint of sexual harassment, any complainant, any individual who has been reported to be the perpetrator of sex discrimination, any respondent, and any witness, except as is necessary to carry out the grievance process and as may otherwise be permitted by law.

© 2025 by Arizona School Boards Association

Mandatory Reporting

Title IX sex discrimination complaints, including sexual harassment complaints, may include violations covered by Arizona's mandatory reporting statute, A.R.S. §13-3620. Any abuses classified by statute as "reportable offenses" must be reported as such to the authorities because not reporting a reportable offense is classified as a Class 6 Felony.

Retaliation Prohibited

Neither the District nor any person may intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX, or because the individual has in good faith made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing. Intimidation, threats, coercion, or discrimination, including charges against an individual for violations that do not involve sex discrimination or sexual harassment, but arise out of the same facts or circumstances as a report or complaint of sex discrimination or a report or formal complaint of sexual harassment, for the purpose of interfering with any right or privilege secured by Title IX, constitutes retaliation.

Adopted: _____

LEGAL REF.:
A.R.S.
13-3620
20 U.S.C. 1092
20 U.S.C. 1681, Education Amendments of 1972, Title IX,
~~as amended in 2024, Title IX~~
34 U.S.C. 12291

CROSS REF.:
AC - Nondiscrimination/Equal Opportunity
JB - Equal Educational Opportunities

© 2025 by Arizona School Boards Association

ACAA-R ©

REGULATION

TITLE IX SEX DISCRIMINATION

Title IX Coordinator

The Superintendent shall appoint an employee as the "Title IX Coordinator." If the Title IX Coordinator is the respondent, the complaint shall be filed with the Superintendent.

Title IX Coordinator:

Name/Title: _____

Address: _____

_____

E-mail: _____

Telephone: _____

~~Response to Sex Discrimination~~ Complaint Process

~~A recipient with knowledge of conduct that reasonably may constitute sex discrimination in its~~ When the District has actual knowledge of sexual harassment in an education program or activity ~~must respond promptly and effectively~~ of the District against a person in the United States, it shall respond promptly in a manner that is not deliberately indifferent.

A. "Actual knowledge" means notice of sexual harassment or allegations of sexual harassment to a District's Title IX Coordinator or to any employee.

B. An "education program or activity" includes locations, events, or circumstances over which the District exercised substantial control over both the respondent and the context in which the ~~sex discrimination~~ sexual harassment occurs, and also includes any building owned or controlled by a student organization that is officially recognized by the District.

C. A District is "deliberately indifferent" only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.

© 2025 by Arizona School Boards Association

Supportive Measures

The District's initial response to any report of sex discrimination must treat complainants and respondents equally by offering supportive measures to both and must follow the established grievance process before disciplining a respondent.

~~The Title IX Coordinator shall promptly:~~

~~A. Contact the complainant to discuss the availability of supportive measures;~~

~~B. Consider the complainant's wishes with respect to supportive measures;~~

~~C. Inform the complainant of the availability of supportive measures; and~~

~~D. Explain to the complainant the process for filing a complaint.~~

Supportive measures are non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the respondent before or after the filing of a formal complaint or where no formal complaint has been filed. Such measures are designed to restore or preserve equal access to the District's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the District's educational environment, or deter ~~sex discrimination~~ sexual harassment. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, and other similar measures. ~~The District shall maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would~~ Supportive measures provided shall remain confidential, if possible. This confidentiality must not impair the District's ability ~~of the District~~ to provide ~~the supportive measures~~ support, limit its ability to carry out the complaint process, including as otherwise may be permitted by law.

The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.

Even if no formal complaint has been filed, the Title IX Coordinator shall promptly:

A. Contact the complainant to discuss the availability of supportive measures;

B. Consider the complainant's wishes with respect to supportive measures;

C. Inform the complainant of the availability of supportive measures; with or without the filing of a formal complaint; and

D. Explain to the complainant the process for filing a complaint.

© 2025 by Arizona School Boards Association

Removal of Respondent

The District may remove a respondent from the District's education program or activity on an emergency basis, provided that the District undertakes an individualized safety and risk analysis, determines that an immediate threat to the physical health or safety of any student or other individual arising from the allegations of ~~sex discrimination~~ sexual harassment justifies removal, and provides the respondent with notice and an opportunity to challenge the decision immediately following the removal. This provision may not be construed to modify any rights under the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act.

~~**Response to a Notification of Conduct**~~

~~The Title IX Coordinator must take the following actions upon being notified of conduct that reasonably may constitute sex discrimination:~~

~~A. Treat the complainant and respondent equitably. (§ 106.44(f)(1)(i)).~~

~~B. Offer and coordinate supportive measures, as appropriate, for the complainant. If the recipient has initiated grievance procedures or offered an informal resolution process to the respondent, offer and coordinate supportive measures as appropriate, for the respondent. (§ 106.44(f)(1)(ii)).~~

~~C. Notify the complainant, or if the complainant is unknown, the individual who reported the conduct, of the grievance procedures and the informal resolution process, if available and appropriate. (§ 106.44(f)(1)(iii)(A)).~~

~~D. If a complaint is made, notify the respondent of the grievance procedures and the informal resolution process, if available and appropriate. (§ 106.44(f)(1)(iii)(B)).~~

~~E. In response to a complaint, initiate the recipient's grievance procedures or informal resolution process, if available and appropriate. (§ 106.44(f)(1)(iv)).~~

~~F. In the absence of a complaint or the withdrawal of any or all of the allegations in a complaint, and in the absence or termination of an informal resolution process, make a fact-specific determination by considering, at a minimum, eight (8) listed factors, and determining whether the conduct as alleged presents an imminent and serious threat to the health or safety of a complainant or other person or prevents the recipient from ensuring equal access based on sex to its education program or activity such that the Title IX Coordinator may initiate a complaint. (§ 106.44(f)(1)(v)).~~

~~G. If the Title IX Coordinator initiates a complaint, notify the complainant prior to doing so and appropriately address reasonable concerns about the complainant's safety or the safety of others. (§ 106.44(f)(1)(vi)).~~

~~H. Regardless of whether a complaint is initiated, take other appropriate prompt and effective steps to ensure that sex discrimination does not continue or recur within the recipient's education program or activity, in addition to providing remedies to an individual complainant. (§ 106.44(f)(1)(vii)).~~

~~If the conduct alleged does not meet the Title IX definition of sex discrimination as established in Governing Board policy, did not occur in the District's education program or activity, or did not occur against a person in the United States, then the District shall dismiss the allegations for purposes of Title IX but may still address the allegations in any manner the District deems appropriate under other District policies.~~

~~The District may dismiss a complaint or any allegations therein, if at any time:~~

~~A. The complainant notifies the Title IX Coordinator in writing that the complainant would like to withdraw the complaint or any allegations therein;~~

~~B. The respondent is no longer enrolled or employed by the District; or~~

~~C. Specific circumstances prevent the District from gathering evidence sufficient to reach a determination as to the complaint or allegations therein.~~

~~Upon dismissal of a complaint or any allegations therein, the District shall promptly send written notice of the dismissal, including the reasons for the dismissal, simultaneously to the parties.~~

~~When investigating a complaint and throughout the grievance process, the District shall:~~

Response to a Formal Complaint

"Formal complaint" means a document filed by a complainant or signed by the Title IX Coordinator alleging sexual harassment against a respondent and requesting that the District investigate the allegation of sexual harassment. At the time of filing a formal complaint, a complainant must be participating in or attempting to participate in the education program or activity of the District with which the formal complaint is filed. A formal complaint may be filed with the Title IX Coordinator in person, by mail, or by electronic mail, by using the contact information listed above, and by any additional method designated by the District that results in the Title IX Coordinator receiving the complaint.

© 2025 by Arizona School Boards Association

The District may place a non-student employee respondent on administrative leave during the pendency of a grievance process in response to a formal complaint. This provision may not be construed to modify any rights under Section 504 of the Rehabilitation Act of 1973 or the Americans with Disabilities Act.

For the purpose of addressing formal complaints of sexual harassment, this grievance process shall comply with the following basic elements:

A. Provide written notice to all parties upon receipt of complaint, which must include:

1. Notice of the District's formal grievance process, including any informal resolution process;

2. Notice of the allegations, including sufficient details to allow respondent to prepare a response (such as the identities of the parties involved in the incident, if known, the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident);

3. A statement that the respondent is presumed not responsible for the alleged conduct and that a determination regarding responsibility is made at the conclusion of the grievance process;

4. Notice that the parties may have an advisor of their choice, who may be, but is not required to be, an attorney, and may inspect and review evidence; and

5. Notice of any provision in the District's code of conduct that prohibits knowingly making false statements or providing false information in the grievance process.

B. Treat complainants and respondents equitably;

C. Require an objective evaluation of all relevant evidence;

D. Require that the Title IX Coordinator, investigator, decision-maker, or any person designated by the District to facilitate an informal resolution process, be properly trained and not have a conflict of interest against complainants and respondents generally or against the particular complainant and respondent;

E. Include a presumption that the respondent is not responsible for the alleged conduct until a determination has been made at the conclusion of the grievance process;

F. Include reasonably prompt timeframes for the conclusion of the grievance process;

G. Describe or list the possible disciplinary sanctions and remedies that may be implemented following a determination of responsibility;

H. State that the District uses a preponderance of the evidence standard or the clear and convincing evidence standard to determine responsibility;

I. Include the procedures and permissible reasons for appeal by a respondent or a complainant;

J. Describe the range of supportive measures available to complainants and respondents; and

K. Not require, allow, or use evidence or questions that constitute or seek legally privileged information, unless the privilege is waived.

Investigation

When investigating a formal complaint and throughout the complaint process, the District shall:

A. Ensure that the burden of proof and the burden of gathering evidence rests on the District and not on the parties, except that certain treatment records cannot be obtained without voluntary, written consent of a party;

B. Provide an equal opportunity for the parties to present witnesses and evidence;

C. Not restrict the ability of either party to discuss the allegations or to gather and present evidence;

D. Provide the parties with the same opportunities to have others present during any meeting or grievance proceeding;

E. Provide, to a party whose participation is invited or expected, written notice of the date, time, location, participants, and purpose of any meeting or grievance proceeding, with sufficient time for the party to prepare to participate;

F. Provide both parties an equal opportunity to inspect and review any evidence so that each party can meaningfully respond to the evidence prior to the conclusion of the investigation (prior to completion of the investigative report, the investigator will send to each party and the party's advisor, if any, a copy of all evidence gathered during the investigation and will allow the parties at least ten (10) days to submit a written response to any of the evidence); and

G. Create an investigative report that fairly summarizes relevant evidence and, at least ten (10) days prior to a determination of responsibility, send to each party and the party's advisor, if any, the investigative report in an electronic format or hard copy, for their review and written response.

© 2025 by Arizona School Boards Association

Informal Resolution Process

At any time prior to reaching a determination regarding responsibility during a formal complaint process, the District may facilitate an informal resolution process, such as mediation, that does not involve a full investigation and adjudication, provided that the District:

A. Provides to the parties a written notice disclosing:

1. The allegations;

2. The requirements of the informal resolution process, including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, provided, however, that at any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint; and

3. Any consequences resulting from participating in the informal resolution process, including the records that shall be maintained or could be shared;

B. Obtains the parties' voluntary, written consent to the informal resolution process; and

C. Does not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student.

Dismissal of Complaint

If the conduct alleged in a formal complaint does not meet the Title IX definition of sex discrimination as established in Governing Board policy, did not occur in the District's education program or activity, or did not occur against a person in the United States, then the District shall dismiss the allegations for purposes of Title IX but may still address the allegations in any manner the District deems appropriate under other District policies.

The District may dismiss a formal complaint or any allegations therein, if at any time:

A. The complainant notifies the Title IX Coordinator in writing that the complainant would like to withdraw the formal complaint or any allegations therein.

B. The respondent is no longer enrolled or employed by the District; or

C. Specific circumstances prevent the District from gathering evidence sufficient to reach a determination as to the formal complaint or allegations therein.

Upon dismissal of a formal complaint or any allegations therein, the District shall promptly send written notice of the dismissal, including the reasons for the dismissal, simultaneously to the parties.

Decision-Maker

After the District has sent the investigative report to the parties and before reaching a determination regarding responsibility, the decision-maker(s) shall afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness, provide each party with the answers, and allow for additional, limited follow-up questions from each party. Questions and evidence about the complainant's sexual predisposition or prior sexual behavior are not relevant, unless such questions and evidence are offered to prove that someone other than the respondent committed the conduct alleged by the complainant, or if the questions and evidence are offered to prove consent.

~~Decision~~ The decision-maker(s) ~~must not have bias or conflict of interest. A decision-maker may be the~~ , who cannot be the same person(s) as the Title IX Coordinator or ~~investigator as long as there is no bias or conflict or interest.The decision-maker~~ the investigator(s), shall apply the District's established standard of evidence and shall issue a written determination regarding responsibility that includes:

A. Identification of the allegations potentially constituting ~~sex discrimination~~ sexual harassment;

B. A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, methods used to gather other evidence, and hearings held;

C. Findings of fact supporting the determination;

D. Conclusions regarding the application of the District's code of conduct to the facts;

E. A statement of and rationale for the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the District imposes on the respondent, and whether remedies designed to restore or preserve equal access to the District's education program or activity shall be provided by the District to the complainant; and

F. The District's procedures and permissible bases for the complainant and respondent to appeal.

© 2025 by Arizona School Boards Association

Determination and Appeal Process

The District shall provide the written determination to the parties simultaneously. The Title IX Coordinator is responsible for effective implementation of any remedies.

The District shall offer both parties the right to appeal from a determination regarding responsibility and from a dismissal of a formal complaint or any allegations therein, on the following bases:

A. Procedural irregularity that affected the outcome of the matter;

B. New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; and

C. The Title IX Coordinator, investigator(s), or decision-maker(s) had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affect the outcome of the matter.

As to all appeals, the District shall:

A. Notify the other party in writing when an appeal is filed and implement appeal procedures equally for both parties;

B. Ensure that the decision-maker(s) for the appeal is not the same person as the decision-maker(s) that reached the determination regarding responsibility or dismissal, the investigator(s), or the Title IX Coordinator;

C. Ensure that the decision-maker(s) for the appeal does not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent;

D. Give both parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome;

E. Issue a written decision describing the result of the appeal and the rationale for the result; and

F. Provide the written decision simultaneously to both parties.

The District may not require as a condition of enrollment or continuing enrollment, or employment or continuing employment, or enjoyment of any other right, waiver of the right to an investigation and adjudication of formal complaints of ~~sex discrimination~~ sexual harassment. ~~However, at any time prior to reaching a determination regarding responsibility during a complaint process,~~ Similarly, the District may not require the parties to participate in an informal resolution process and may not offer an informal resolution process unless a formal complaint is filed. ~~facilitate an informal resolution process, such as mediation, that does not involve a full investigation and adjudication, provided that the District:~~

© 2025 by Arizona School Boards Association

~~A. Provides to the parties a written notice disclosing:~~

~~1. The allegations;~~

~~2. The requirements of the informal resolution process, provided that at any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process; and~~

~~3. Any consequences resulting from participating in the informal resolution process, including the records that shall be maintained or could be shared;~~

~~B. Obtains the parties' voluntary, written consent to the informal resolution process; and~~

~~C. Does not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student.~~

Records

The District shall maintain for a period of seven (7) years records of:

A. Each sex discrimination investigation including:

1. Any determination regarding responsibility;

2. Any disciplinary sanctions imposed on the respondent; and

3. Any remedies provided to the complainant designed to restore or preserve equal access to the District's education program or activity.

B. Any appeal and the result therefrom;

C. Any informal resolution and the result therefrom; and

D. All materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process. The District shall make these training materials publicly available on its website, or if the District does not maintain a website the District shall make these materials available upon request for inspection by members of the public.

The District shall create and maintain for a period of seven (7) years, records of any actions, including supportive measures taken or not taken in response to a report or formal complaint of sex discrimination. In each instance, the District shall document the basis for its conclusion that its response was not deliberately indifferent, and document that it has taken measures designed to restore or preserve equal access to the District's education program or activity. If a ~~District~~ recipient does not provide a complainant with supportive measures, then the ~~District shall~~ recipient must document the reasons why such a response was not clearly unreasonable in light of the known circumstances. The documentation of certain bases or measures does not limit the District in the future from providing additional explanations or detailing additional measures taken.

© 2025 by Arizona School Boards Association

ADVISORY 816

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

© 2025 by Arizona School Boards Association

~~AD ©~~
~~EDUCATIONAL PHILOSOPHY / SCHOOL DISTRICT MISSION~~

~~The District was established by the state legislature, under the authority contained in the Arizona State Constitution, for the sole purpose of providing an education to the students of the District. While the establishment of the District also provides other services, such as caring for students during the school day, providing employment to the school staff, and providing facilities for the use of the community, all of these services are necessarily subordinate to the District's prime function of providing an education to students. The Governing Board of the District is selected by the citizens of the community to ensure that this responsibility is accomplished. However, the Board recognizes that it cannot accomplish this objective unless all of the sectors of the school community also accept and perform their responsibilities. The Board considers the responsibilities of these elements of the school community to be as follows:~~

~~Staff~~

~~The Board fulfills its responsibility for the education of students by employing first a competent Superintendent, on whose recommendation it also employs a competent staff. As a condition of this employment, the Board expects each staff member's best efforts to be exerted toward the accomplishment of the educational objectives of the District. Because education is imparted primarily by teachers, the Board specifically places responsibility for maintaining and expanding educational ability on each teacher, to the end that each student may reach maximum potential and develop a sense of dignity and self-worth.~~

~~Parents~~

~~The Board recognizes that the ultimate responsibility for the well-being of all children rests with their parents. All parents are expected to cooperate in the District's educational effort by ensuring maximum attendance of their children, by requiring that their children cooperate in the educational endeavor of the District, and by fostering an attitude in their children that recognizes the importance of education.~~

~~Community~~

~~The resources necessary to provide education for students are provided by members of the community through their taxes and other supporting services. The Board's goal is that all members of the community, both individually and through their governmental, civic, and social organizations, will continue to support the educational activities of the District.~~

Students

Education is an opportunity provided to the children of the District by their community. The Board expects that all students will learn to recognize the value of this opportunity, and will therefore work diligently to help ensure that their maximum potentials are realized. The Board further expects that all students will recognize that their fellow students have the right to be educated, and will avoid any action that may interfere with their ability to exercise that right.

The Board believes that education should develop habits, attitudes, understanding, and skills necessary for a productive, satisfying life in our society. Students should be taught to understand the duties and privileges of responsible citizenship as such duties and privileges relate to themselves as individuals and to the whole community. The vast changes brought about by increasing technology, population, and urbanization must also be taught. The input and support of the citizens of the community, and especially the professional staff, are solicited as the school community endeavors to develop the attitudes and abilities demanded in this age of rapid change.

In consideration of the accomplishment of these responsibilities by each sector of the school community listed above, the Governing Board, with the concurrence of each individual Board member, pledges its best efforts to ensure that the District is governed effectively and efficiently so that the goal of an appropriate and outstanding educational experience is available for all students of the District.

Adopted: _____

LEGAL REF.:
Arizona State Constitution, Article XI, Section 1

© 2025 by Arizona School Boards Association

ADVISORY 817

© 2025 by Arizona School Boards Association

GBK ©
STAFF GRIEVANCES

Effective communication between District employees, the administrative staff, and the Board is essential for proper operation of the schools. The Governing Board, therefore, authorizes the Superintendent to establish a grievance procedure for employees as the prescribed means of resolving grievances at the earliest date and the lowest possible administrative level. ~~In cases of alleged sex discrimination, this grievance procedure should provide supportive measures to complainants and respondents affected by the alleged sex discrimination conduct, must require adequate notice, must provide an equal opportunity to present and access evidence, and provide a reasonable opportunity for response by each party.~~

Such procedure shall provide for ~~an appeal to the~~ Board ~~for~~ review of any grievance that cannot be resolved at the administrative level. In such instances, the affected individual may request that the Governing Board review the situation. Such request shall be in writing and shall contain the basis for the appeal, including the act or acts out of which the grievance arose, identification of the Board policies and/or administrative regulations involved, and the remedy sought. Within five (5) working days following notification of the Superintendent's decision, any written request for appeal shall be submitted to the Superintendent for transmittal to the Board. The Governing Board, at a time of its choosing, shall review the grievance and issue a response within fifteen (15) working days following such review.

The decision of the Governing Board is final.

Adopted: _____

LEGAL REF.:
A.R.S.
38-532
~~20 U.S.C. 1681, Education Amendments of 1972,Title IX,~~
~~as amended in 2024, Title IX~~

© 2025 by Arizona School Boards Association

ADVISORY 818

© 2025 by Arizona School Boards Association

JII ©
STUDENT CONCERNS, COMPLAINTS, AND GRIEVANCES

The Superintendent is directed to establish procedures whereby students with sufficient concern may present a complaint or grievance regarding a violation of their constitutional rights, equal access to programs, discrimination, or personal safety provided that:

A. The topic is not the subject of disciplinary or other proceedings under other policies and regulations of the District, and

B. The procedure shall not apply to any matter for which the method of review is prescribed by law, or the Governing Board is without authority to act.

A complaint or grievance may be raised regarding any ~~one (1) or more~~ of the following:

A. Violation of the student's constitutional rights.

B. Denial of an equal opportunity to participate in any program or activity for which the student qualifies, not related to the student's individual capabilities.

C. Discriminatory treatment on the basis of race, color, religion, sex, age, national origin, or disability, or any other basis considered by law.

~~In cases of alleged sex discrimination, this grievance procedure should provide supportive measures to complainants and respondents affected by the alleged sex discrimination conduct, must require adequate notice, must provide an equal opportunity to present and access evidence, and provide a reasonable opportunity for response by each party.~~

D. Concern for the student's personal safety.

Refer to Board Policy JICK for procedures applying to a complaint or grievance that alleges incidences of student violence, harassment, intimidation, or bullying.

The complaint or grievance accusation must be made within thirty (30) calendar days of the time the student knew or should have known that there were grounds for the complaint or grievance. The initial complaint or grievance should be made using form JII-EA; however, a verbal complaint or grievance may be made to any school staff member. The receiving staff member shall immediately inform an administrator of the complaint or grievance.

© 2025 by Arizona School Boards Association

When the initial complaint or grievance is submitted in a manner other than on the prescribed form, the administrator shall obtain from the student the particulars of the accusation and complete form JII-EA immediately thereafter. The administrator shall especially note all student-provided particulars determined by the Superintendent to be necessary for the complaint or grievance to be investigated. Any question concerning whether a complaint or grievance falls within this policy shall be determined by the Superintendent.

If the receiving school administrator is included in the allegation, the complaint or grievance shall be transmitted to the next higher administrative supervisor. Failure by the staff member to timely inform a school administrator or next higher administrative supervisor of a student's allegation may subject the staff member to disciplinary action. The staff member shall preserve the confidentiality of the subject, disclosing it only to the appropriate school administrator or next higher administrative supervisor or as otherwise required by law.

A student or student's parent or guardian may initiate the complaint process by completing Exhibit JII-EA.

A complaint or grievance may be withdrawn at any time. Once withdrawn, the process cannot be reopened if the resubmission is longer than thirty (30) calendar days from the date of the occurrence of the alleged incident.

Retaliatory or intimidating acts against any student who has made a complaint under this policy and its corresponding regulations, or against a student who has testified, assisted or participated in any manner in an investigation relating to a complaint or grievance, are specifically prohibited and constitute grounds for a separate complaint.

To assure that students and staff are aware of its content and intent, a notice of this policy and procedure shall be posted conspicuously in each school building and shall be made a part of the rights and responsibilities section of the student handbook. Forms for submitting complaints are to be available to students, staff and parents or guardians in the school offices.

Disposition of all complaints or grievances shall be reported to the Superintendent and the compliance officer for discrimination if other than the Superintendent. The Superintendent will determine if the policies of the District have been appropriately implemented and will make such reports and/or referrals to the Board as may be necessary.

The Superintendent shall develop procedures for the maintenance and confidentiality of documentation related to the receipt of a student's complaint or grievance, findings of the investigation, and disposition of the matter. The documentation shall not be used to impose disciplinary action unless the appropriate school official has investigated and determined there was an actual occurrence of the alleged incident.

© 2025 by Arizona School Boards Association

Knowingly submitting a false report under this policy shall subject the student to discipline up to and including suspension or expulsion. Where disciplinary action is necessary pursuant to any part of this policy, relevant District policies shall be followed.

When District officials have a reasonable belief or an investigation reveals that a reported incident may constitute an unlawful act, law enforcement authorities will be informed.

Adopted: <-- z2AdoptionDate -->

LEGAL REF.:
A.R.S.
15-341
20 U.S.C. 1681, Education Amendments of 1972,Title IX,
~~ as amended in 2024, Title IX~~

CROSS REF.:
AC - Nondiscrimination/Equal Opportunity
ACA - Sexual Harassment
GBEB - Staff Conduct
JB - Equal Educational Opportunities
JIC - Student Conduct
JICFA - Hazing
JICK - Student Bullying/Harassment/Intimidation
JK - Student Discipline
JKD - Student Suspension
JKE - Expulsion of Students
KE - Public Concerns and Complaints

Note: This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

To: KUSD Governing Board

From: Gretchen Dorner, Superintendent

AGENDA
Approve MOU between Arizona Mental Health Telehealth (Cartwheel) and Kingman Unified School District outlining the referral process to retain voluntary, supplemental mental health services.

PACKET
The opportunity to connect KUSD families with supplemental mental health services supports the KUSD Strategic Plan Priority of Staff and Student wellbeing. Cartwheel is a full-funded telehealth program for mental health services. This partnership reflects ADE's commitment to providing high quality mental health support, which is critical to school safety and student success in the classroom.
All school districts in rural counties – outside of Pima and Maricopa – can sign up for mental health support.

Background information: **If approved**,

- In participating schools, students and families can see an Arizona-licensed therapist within 1 week of a referral, with no waitlists.
- Sessions are completely voluntary, require parental/guardian consent, and can be held after school or during school hours at the discretion of the student, family, and school.
- Services include one-on-one therapy, psychiatry, family therapy, and parent coaching.
- Clinicians can support families with a variety of needs and speak English, Spanish, and several other languages.
- Sessions can be scheduled between 8:00 AM and 8:00 PM, weekdays and weekends, making it easier for students and families to get support when it works best for them.

Important to note:

- When families are covered by private insurance, billing is direct to the insurance provider. Copays may apply.
- When students are covered by Arizona Health Care Containment System (AHCCS) or Medicare, there is no charge.
- Underinsured or non-insured students may qualify for limited space (8) pro-bono services.

Memorandum of Understanding: Arizona Mental Health Telehealth Pilot

This Memorandum of Understanding ("**MOU**" or "**Agreement**") is made and entered into effective as of the date that it has been signed by all parties (the "**Effective Date**") by and between Cartwheel Health Services P.C. ("**Cartwheel**" or "**we**"), a professional corporation duly qualified to transact business in Arizona, and the following Local Education Agency ("**LEA**"):

LEA Name	Kingman Unified School District
LEA Address	3033 MCDONALD AVE Kingman, Arizona 86401 United States
LEA County	Mohave County

(and collectively, the "**Parties**").

The purpose of this agreement is to establish roles and responsibilities of the Parties to develop and implement a voluntary school mental health telehealth pilot program to support LEA students, families, and the school community.

WHEREAS, Cartwheel has the capability to provide mental health services, which the Arizona Department of Education ("**ADE**") has funded to be made available to LEA, and LEA desires to retain these services for its students, families, faculty, and staff (**"Recipients**") under the terms hereinafter set forth.

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Cartwheel and the LEA agree as follows:

1. Cartwheel Services.

1.1 Cartwheel shall provide to the Recipients the services (the "**Services**") set out in one or more statements of work to be issued by the LEA and accepted by Cartwheel (each, a "**Statement of Work**"). The initial accepted Statement of Work is attached hereto as **Exhibit A**.

1.2 Cartwheel shall designate employees or contractors that it determines, in its sole discretion, to be capable of performing the Services set out in each Statement of Work. Additional Statements of Work shall be deemed issued and accepted only if signed by the Parties.

1.3 Cartwheel shall ensure that its employees or contractors adhere to all applicable federal, state, and local requirements for providing the Services.

1.4 Cartwheel shall provide LEA with appropriate materials to help the LEA ensure staff and parents/legal guardians are aware of the Services (e.g., flyers, announcement language).

2. LEA Responsibilities.

2.1 Designate at least one of its employees to act as its authorized representative with respect to matters pertaining to this Agreement and to respond to reasonable requests from Cartwheel for information or approvals required to provide the Services (the "**LEA Contract Manager**").

2.2 Ensure that LEA staff and parents/legal guardians are aware of the Services, including sharing a written announcement of the Services through a parent newsletter (or equivalent channel) and adding information about the Services to the LEA's website; participate in at least one virtual training for LEA staff to get to know Cartwheel's team and learn how to use the Services; and meet with Cartwheel's team regularly to review progress.

2.3 Obtain any necessary consent(s) from parents/guardians and/or students for LEA to disclose information concerning a student to Cartwheel. Note: Cartwheel will be responsible for working with students and families to obtain all necessary authorization to disclose information to LEA through a set of standard health consent forms.

2.4 Most services are anticipated to be provided at the home of the student/family outside of school hours. The LEA is not required to make services available on school property during school hours. However, if the LEA decides to make services available while a student is located on school property, the LEA will be responsible for: providing students with an appropriate setting to receive services; ensuring students are able to access Cartwheel's secure telehealth software, including whitelisting Cartwheel's website domains, email addresses, IP addresses, and telehealth applications (Zoom as primary option and Google Meet as a backup option); and collaborating with Cartwheel to ensure appropriate protocols are in place in case of a clinical emergency, including designating an individual available onsite to communicate with Cartwheel while the services are being provided.

2.5 To support the partnership and promote utilization of mental health services in support of improving student mental health, LEA grants Cartwheel a nonexclusive right to display LEA's logo and name on Cartwheel's website and in advertising materials (for example, fliers distributed to school staff or to families to support utilization of specific services). Cartwheel agrees not to use LEA's logo or name in any way to indicate that it has any ownership or control of LEA or in any way that would harm LEA's reputation. LEA may require Cartwheel to remove any and all references to its logo or name at any time by sending a Notice under this Services Agreement, by submitting a written request on Cartwheel's website, or by contacting Cartwheel's office by email. In such an event, Cartwheel shall remove all such references no later than 30 days from the request date.

3. Fees and Expenses.

3.1 **Services funded by ADE:** The Arizona Department of Education has provided funding for Cartwheel to make the Services available at no cost to LEA under this Agreement. **Please note: No-cost services for uninsured students/families are subject to limits outlined in Section 3.3.**

3.2 **Insurance and payment requirements for families:**

(a) Students/families who do not have health insurance or who have Medicaid insurance (offered through the Arizona Health Care Cost Containment System or a managed care entity) shall not be charged for services.

(b) Students/families with commercial insurance where Cartwheel is in network will be responsible for standard copayment, coinsurance, and/or deductible for eligible services delivered by a Cartwheel provider.

(c) Students/families with commercial insurance that does not cover Cartwheel's services will be responsible for Cartwheel's standard rates and financial assistance policy, which may be updated from time to time and made available via Cartwheel's website. Prior to

starting care, Cartwheel shall provide the family with a cost estimate and any applicable rates and financial assistance policies so they can make an informed decision regarding services.

3.3 **Pro bono services for uninsured or under-insured families:** In some cases, a student/family may not have insurance or not be able to afford the cost of services due to a high deductible or copayment.

(a) To promote equitable access to care, Cartwheel will allow the LEA to refer a certain number of students to receive the Services without using any insurance. This number is subject to a cap specified on the first page of Exhibit A.

(b) **IF THE LEA REACHES THE CAP FOR UNINSURED OR UNDER-INSURED FAMILIES, IT MAY PURCHASE ADDITIONAL REFERRALS IN INCREMENTS EQUAL TO THE ORIGINAL CAP AT A COST OF $1,000 PER REFERRAL, PAYABLE WITHIN 30 DAYS.** Alternatively, the LEA may choose to support the student/family in other ways (e.g., refer to other mental health agencies, provide school-based services).

4. Limited Warranty. Cartwheel warrants that it shall perform the Services in accordance with the terms and subject to the conditions set out in the respective Statement of Work and this Agreement; using personnel of industry standard skill, experience, and qualifications; and in a timely, workmanlike, and professional manner in accordance with generally recognized industry standards for similar services. All other warranties, express and implied, are expressly disclaimed.

5. Intellectual Property. All intellectual property rights in materials created or provided by Cartwheel under this Agreement, including but not limited to copyrights, trademarks, and trade secrets (collectively, the "**Deliverables**"), shall be owned by Cartwheel, except for any Confidential Information or materials provided by the LEA.

6. Confidentiality. The Parties agree to comply with all obligations under any applicable information privacy laws, which may include HIPAA, FERPA, COPPA, as well as other federal, state, and local laws. For the avoidance of doubt, the Parties agree and acknowledge that Cartwheel is not a school official pursuant to 34 C.F.R. § 99.31(a)(1)(i)(B). Subject to any applicable federal, state, and local data privacy laws and/or requirements, Cartwheel has the right to aggregate, collect and analyze information relating to the performance of the Services and to (i) use such data and other information to improve the Services and (ii) disclose such information but solely in an aggregated and anonymized format that does not identify any individual Recipient of services.

7. Representations and Warranties. Each party represents and warrants that: (a) it is duly organized and in good standing under applicable law; (b) it has the authority to enter into and perform this Agreement; and (c) its execution of this Agreement has been properly authorized.

8. Term, Termination, and Survival. This Agreement shall commence and continue as provided in Exhibit A, unless otherwise extended pursuant to the terms of additional Statements of Work. Either Party can terminate this Agreement for any reason, without cause, at any time, with sixty (60) days written notice. The rights and obligations of the Parties set forth in this Section 8 and in Sections 4, 5, 6, 9, 11, 16, and any right or obligation of the Parties in this Agreement which, by its nature, should survive termination or expiration of this Agreement, will survive any such termination or expiration.

9. Limitation of Liability and Indemnification.

9.1 Cartwheel shall indemnify and hold harmless the LEA and its officers, agents, employees, servants, and volunteers (collectively "**LEA Parties**") against all liabilities, loss, charges and expenses, including court costs and attorney's fees (hereinafter collectively referred to as "**Claims**"), resulting from the failure of Cartwheel and its officers, agents, employees, servants, and volunteers (collectively "**Cartwheel Parties**") to faithfully and competently perform its obligations hereunder or arising from or caused by Cartwheel's provision of the Services. Cartwheel shall have no obligation, however, to defend or indemnify LEA Parties from any Claim caused by the negligence, contributory or comparative negligence, or willful misconduct of LEA.

9.2 In no event shall Cartwheel or the LEA be liable to the other party or to any third party or third-party beneficiary for any indirect, special, incidental, punitive, exemplary, or consequential damages under any theory, whether arising out of breach of contract or tort (including negligence), even if the party allegedly causing such damages has been advised of the possibility of such damages. The parties waive any right to recover such damages.

9.3 In no event shall either Party's aggregate liability arising out of or related to this agreement, whether arising out of or related to breach of contract, tort (including negligence), or otherwise, exceed $50,000.

10. Entire Agreement. The following documents forming the Contract, are incorporated by reference herein, and are referred to as the "**Contract Documents**": This Agreement, any and all Exhibits including Statements of Work, schedules, attachments and appendices. The Contract Documents constitute the sole and entire agreement of the Parties with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings, agreements, representations and warranties, both written and oral, regarding such subject matter. The parties acknowledge and agree that if there is any conflict between the terms and conditions of this Agreement and the terms and conditions of any Statement of Work, the terms and conditions of this Agreement shall supersede and control.

11. Notices. All notices under this Agreement must be in writing and sent by mail, courier, or email:

To LEA:	LEA name and address (on page 1) Attention: Agreement Signatory (on Signature Page)
To Cartwheel:	Cartwheel 700 Massachusetts Avenue, 3rd Floor Cambridge, MA 02139 Attention: Juliana Chen Email: juliana@cartwheelcare.org

With a Copy to:
Keith Wiener, Esq.
Holland & Knight LLP
1180 West Peachtree Street, NW, Suite 1800
Atlanta, GA 30309
Email: keith.wiener@hklaw.com

12. Contract Modifications. If any term or provision of this Agreement is found by a court of competent jurisdiction to be invalid, illegal or unenforceable in any jurisdiction, such invalidity, illegality or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction. Upon a determination that any term or provision is invalid, illegal or unenforceable, the court may modify this Agreement to effect the original intent of the Parties as closely as possible in order that the transactions contemplated hereby be consummated as originally contemplated to the greatest extent possible. Any amendment, modification, termination, or waiver of this Agreement must be in writing and signed by authorized representatives of both Parties. A Party's failure to exercise any right shall not constitute a waiver of that right.

13. Assignment, Successors, Assigns, and Beneficiaries. Neither Party shall assign or subcontract any interest, rights or obligations in this agreement without prior written consent of the other party. This Agreement is binding on and inures to the benefit of the Parties to this Agreement and their respective permitted successors and permitted assigns. This Agreement benefits solely the Parties to this Agreement and their respective permitted successors and assigns and nothing in this Agreement, express or implied, confers on any other Person any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Agreement.

14. Relationship of the Parties. The relationship between the Parties is that of independent contractors. The Parties agree that Cartwheel and any assignee, as well as any individual working for both is an independent contractor and is not an employee of the LEA. Nothing in this Agreement shall be interpreted or construed as creating or establishing the relationship of employer and employee between the LEA and Cartwheel and any assignee, or any individual working for Cartwheel or any assignee.

15. Insurance. During the term of this Agreement, Cartwheel and any assignee or contractor, shall obtain and maintain Commercial General Liability Insurance of at least $1,000,000 per occurrence and $2,000,000 aggregate; Professional Liability Insurance with limits of at least $1,000,000 per occurrence and $3,000,000 aggregate; and benefits as required by Arizona law to include Employers' Liability coverage with limits of at least $100,000 each accident, $100,000 each employee disease, and $500,000 disease policy limit. If requested by LEA, Cartwheel shall name LEA as additional insured and provide a Certificate of Insurance reflecting the minimum coverage limits.

16. Governing Law and Enforcement. The Contract shall be governed by the laws of Arizona. The Contract documents are intended to comply with all applicable provisions of state law and, to the extent that any conflict with the requirements of said law arises, the statutory requirements will govern. The Parties agree to submit all material disputes arising under this Agreement to non-binding Mediation. The Parties shall agree to the mediator.

17. Counterparts. This Agreement may be executed in counterparts and delivered electronically, with the same legal effect as delivery of an original signed copy of this Agreement.

18. Force Majeure. Neither Party shall be liable for any failure or delay in performing its obligations under this Agreement if such failure or delay is caused by circumstances beyond its reasonable control,

including but not limited to: natural disasters, war, civil unrest, government actions, national emergencies, or widespread technology failures. The affected Party shall resume performance as soon as reasonably possible after the force majeure event ends.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the Effective Date by their respective duly authorized officers, and expressly state that the undersigned have the full power and authority to execute the Agreement and that the Agreement is valid and binding.

LEA

By:_____
Name:
Title:
Date:

Cartwheel

By:_____
Name:
Title:
Date:

EXHIBIT A

INITIAL STATEMENT OF WORK

A. Overview of Cartwheel Services for LEA

Start Date	June 1, 2025
End Date	June 30, 2026
Student Referral Tier (Estimated number of referrals between Start Date and End Date)	101-150 Note: Cartwheel will use this number for planning purposes to appropriately staff our team. We will accept additional referrals above this number. However, if LEA refers more students than the high end of the Tier, we will make reasonable efforts to avoid waitlists for care but cannot guarantee appointment availability.
Maximum number/cap on referrals that do not use insurance (e.g., uninsured students)	8
Grade Levels Covered	All grades

Under this Statement of Work, Cartwheel will accept new referrals at any time between the Start Date and the End Date, provided that the LEA must complete the planning meetings and a virtual training for LEA staff (described below) prior to submitting the first referral. Services shall be subject to renewal based on the parties' mutual agreement.

B. Additional Detail on Services Provided by Cartwheel

Implementation Services:

- Facilitate planning meetings and provide a virtual training for LEA staff to facilitate launch
- Set up online accounts for LEA staff to manage referrals and track progress (ability to see individual student progress is subject to parental consent)
- Provide a Program Manager as clinical point of contact for meetings and consultations

Mental Health Services:

- Accept student referrals up to the Student Referral Tier maximum
- Conduct active outreach to parents and guardians to obtain consent and coordinate care (or seek consent from students directly where legally required)
- Provide 1 hour mental health assessments for referred students via telehealth with Arizona-licensed mental health clinicians
- Provide services in a timely manner and without putting students on a waitlist
- Develop personalized care plans, which may include ongoing therapy, parent guidance, psychiatric evaluations, and medication management where clinically appropriate
- Handle logistics including referrals, scheduling, insurance billing, and provider coordination
- Collaborate with LEA staff during care (subject to parental consent)

- Assist with transition to community-based providers for long-term or specialized care needs (subject to parental consent)

Ongoing Collaboration:

- Program Manager available for consultation on appropriateness of referrals and on other topics as requested (e.g., LEA's Multi-Tiered System of Support)
- Regular partnership meetings to review aggregate data on impact of services; discuss individual student referrals (subject to parental consent); and consult on school mental health strategies and professional development opportunities for school staff

Additional Considerations:

- Referrals will be considered utilized once a student/family is scheduled for their first assessment
- The typical length of treatment is 2 to 6 months. Where clinically appropriate, Cartwheel may offer extended care to students beyond 6 months. Extensions will count as 1 additional referral.
- Cartwheel shall maintain and make available to LEA a no-show/cancellation policy that may include no-show fees (where allowed by law). No-show fees will not be charged to LEA. If students/family members miss or cancel multiple sessions, Cartwheel will work with LEA to re-engage the student/family but reserves the right to pause or stop providing services.

Not Included:

- Treatment for conditions not appropriate for an outpatient telehealth model (e.g., severe intellectual disabilities, primary eating disorders, psychosis, primary substance use disorders)
- Other services not outlined above (e.g., emergency services, speech/occupational therapy, neuropsychological or psychoeducational assessments, special education/IEP/504 services)

Memorandum

To: KUSD Governing Board

From: Liz Albin, Director of Curriculum and Assessment

RE: Out of state travel for students who may qualify for CTSO National Competitions

FOR AGENDA

● Possible action to approve out of state travel for students who may qualify for CTSO National Competitions

FOR PACKET

Many Career and Technical Student Organizations have state competition events throughout the month of April. Students who do well at the state level may qualify for national competitions. Because we will need to start booking hotels and flights prior to the next board meeting, we are asking the board to approve out-of-state travel for students who qualify for national events. National events are listed on the attached CTSO Calendar of Events. More information about CTSO's and CTSO events can be found on the following website: https://www.azed.gov/cte/ctso

ARIZONA CTSOs CALENDAR OF EVENTS

	DATE	2024
JUN	6-8	FFA - State Leadership Conference (Tucson, AZ)
	11	CTSO New Advisor Training (Glendale, AZ)
	20-24	SkillsUSA - State Officer Leverage Training (Altlanta, GA)
	17-21	FFA - State Leadership Camp (Heber, AZ)
	24-29	SkillsUSA - National Leadership & Skills Conference (Atlanta, GA)
	26-29	HOSA - International Leadership Conference (Houston, TX)
	6/27 - 7/3	FBLA - National Leadership Conference (Orlando, FL)
JUL	6/28-7/4	FCCLA - National Leadership Conference (Seattle, WA)
	13	CTSO New Advisor Training (Tucson, AZ)
	25-27	SkillsUSA - State Officer Training (Tucson, AZ)
AUG	1	CTSO New Advisor Training - (Phoenix, AZ)
	22-23	FBLA - Adviser Leadership Conference (Tucson, AZ)
	22-23	SkillsUSA - Advisor Leadership Conference (Tucson, AZ)
	23-24	FFA - Chapter Officer Leadership Training (Mesa, AZ)
	29-30	DECA - Advisor Leadership Conference (Tucson, AZ)
	29-30	HOSA - Advisor Leadership Conference (Tucson, AZ)
	29-30	FCCLA - Adviser Boot Camp (ABC) (Tucson, AZ)
SEP	TBD	SkillsUSA - SPARK Program of Work Conference (Phoenix, AZ)
	11	FFA - Summit Leadership Conference (Chandler, AZ)
	12	CTSO New Advisor Training (Phoenix, AZ)
	12	FFA - Summit Leadership Conference (Waddell, AZ)
	16	FFA - Summit Leadership Conference (Safford, AZ)
	18	FFA - Summit Leadership Conference (Cottonwood, AZ)
	20	FFA - Summit Leadership Conference (Yuma, AZ)
	19-25	SkillsUSA - Washington Leadership Training Institute (Washington, DC)
	23-25	FBLA - Leadership Camp (Williams, AZ)
	23	FFA - Summit Leadership Conference (Safford, AZ)
	25-27	FCCLA - Chapter Leadership Camp (Williams, AZ)
	27-29	HOSA - Washington Leadership Academy (Washington, DC)
OCT	9/30-10/2	DECA - Leadership at Lost Canyon (Williams, AZ)
	TBD	FBLA - FBLA on Fire Leadership Conference with the Suns (Phoenix, AZ)
	1-2	SkillsUSA - Regional Officer Training (Phoenix, AZ)
	3	SkillsUSA - Fall Leadership Conference (Phoenix, AZ)
	7-9	HOSA - Leadership Camp (Williams, AZ)
	7	FFA - Summit Leadership Conference (Winslow, AZ)
	21	DECA - Fall Leadership Conference (Glendale, AZ)
	23-26	FFA - National Convention (Indianapolis, IN)
NOV	TBD	HOSA - Regional Online Testing (Online)
	5	HOSA - Fall Leadership Conference (Phoenix, AZ)
	5-8	SkillsUSA - Camp Champion Leadership Conference (Williams, AZ)
	6	FBLA - Fall Leadership Extravaganza (FLEX) (Phoenix, AZ)
	7	FCCLA - Fall Leadership Conference (Phoenix, AZ)
	7-9	DECA - Western Region Leadership Conference (Bellevue, WA)
	8	DECA - NASCAR DECA Day (Phoenix, AZ)
	22	FBLA - Adviser Competitive Event Training (Phoenix, AZ)
DEC	5	CTSO New Advisor Training (Phoenix, AZ)
	12	FCCLA & HOSA- Red Zone Leadership Conference (Glendale, AZ)

	DATE	2025
JAN	TBD	DECA - District Competitions (Statewide) [January]
	TBD	SkillsUSA - Regional Leadership & Skills Conferences
	TBD	HOSA - Regional Conferences (TBD)
	TBD	FBLA - Region 4 Conference (TBD)
	TBD	FBLA - Region 2 Conference (TBD)
	TBD	FBLA - Middle Level Competition (TBD)
	TBD	FBLA - Region 3 Conference (Phoenix, AZ -- GCU)
	TBD	FBLA - Region 1 Conference (Thatcher, AZ -- EAC)
	TBD	FBLA - Region 5 Conference (Phoenix, AZ -- GCU)
	13-24	HOSA - State Online Testing (Online)
	14	DECA - District 4 Competition (Mesa, AZ)
	16	DECA - District 5 Competition (Mesa, AZ)
FEB	24-25	FFA - Pinnacle - Senior Leadership Conference (Peoria, AZ)
	TBD	HOSA/AzATA - Regional Sports Medicine Conference
	TBD	SkillsUSA - Regional Leadership & Skills Conferences
	7	FCCLA - Pre-SLC Workshop - Virtual
	28-1	FFA - Spring Conference (Tucson, AZ)
	TBD	DECA - State Career Development Conference (Phoenix, AZ)
MAR	2-3	FFA - Chapter Officer Leadership Training (Mesa, AZ)
	4-6	FCCLA - State Leadership Conference (Tucson, AZ)
	17-19	HOSA - State Leadership Conference(Tucson, AZ)
APR	1-2	FBLA - Middle Level State Leadership Conference (Tucson, AZ)
	1-3	FBLA - State Leadership Conference(Tucson, AZ)
	22-23	SkillsUSA - State Leadership & Skills Conference (Phoenix, AZ)
	25-30	DECA - International Career Development Conference (ICDC) (Orlando, FL)
MAY		
JUN	5-7	FFA - State Leadership Conference (Tucson, AZ)
	18-21	HOSA - International Leadership Conference (Nashville, TN)
	23-27	SkillsUSA - National Leadership & Skills Conference (Atlanta, GA)
	23-27	FFA - State Leadership Camp (Heber, AZ)
	6/27-7/3	FBLA - National Leadership Conference (Anaheim, CA)
JUL	7/5-7/9	FCCLA - National Leadership Conference (Orlando,FL)

ARIZONA DEPARTMENT OF EDUCATION

ARIZONA DECA

Arizona FBLA

FCCLA ARIZONA

hosa ARIZONA

SkillsUSA ARIZONA

Our Curriculum

The Curriculum Connection is committed to tying all facets of learning together. Curriculum Components are housed in our digital library, CTE Curriculum Connection. Teachers are encouraged to combine resources from our Collections, Teacher Submitted, and Open Educational Resources (OER) to enhance your digital library experience.

EXPLORE NOW

High-Quality CTE Instructional Materials

Our curriculum teams composed of seasoned professionals craft and curate our collections and resources that reflect best

practices including:

Standards Alignment

To Arizona industry-validated CTE Technical and Professional Skills Standards.

Active Participation

The Essential Elements of Instruction and incorporation of research-based active participation strategies promote intentional student engagement and understanding.

Classroom and lab-based units, lessons, and projects

Are designed to meet the diverse needs of CTE learners and provide hands-on opportunities to demonstrate integrated knowledge and skills.

Intuitive and easy-to-implement curriculum

Provides time-savings for teachers and enriches learning experiences for students.

Formative, Summative, and Performance-Based Assessments

Multiple forms embedded throughout the curriculum validate student learning gains, growth, and mastery.

Professional Development

All of our resources align to the Instructional Best Practices and other **Premier Series** courses which help teachers refine their instructional skills and practices.

For a sample lesson, please Contact Us.

CTE Curriculum Connection Overview

Academic Integration

College and Career Ready Standards are integrated into lessons where appropriate in our Curriculum Collections. In addition, Open Education Resources (OER) in the academic areas of ELA, Math, Science, and Social Studies have been selected for you to enhance your digital library on our OER Commons page.

Professional Skills

Professional Skills are intertwined in lessons to prepare students for future employment. Communication, collaboration and professionalism are just a few areas we focus on in our lessons.

Peer Collaboration

Connect with fellow CTE teachers by program, school, or district through our Discussion Forums and Workshop Events. Share ideas, collaborate, and create curriculum resources to enhance the digital library resources.

Career Literacy

We are honored to partner with the Center for the Future of Arizona to bring you Career Literacy resources. Learn more *here.*

Technical support: support@ctecaz.org
Questions: hello@ctecaz.org
© Copyright 2015 - 2025 Arizona Curriculum Consortium CTE | **Terms of Use**

Welcome to the Curriculum Connection

History

The Curriculum Connection began in 2009 through a writing project of Pima County JTED. Today Curriculum Connection members include Career and Technical Education Districts (CTED) as well as Public, Private, and Charter High Schools.

Our Guiding Actions

TO PROVIDE teachers with quality, relevant, and engaging curriculum aligned to CTE program standards to support teacher and student success and retention.

TO COLLABORATE with key stakeholders and utilize qualitative and quantitative data to guide the development of curriculum and resources.

TO CONNECT educators to a dynamic collection of resources and collaboration opportunities to support quality CTE

programs.

To contact us and learn more about our resources click here.

Steering Committee

Michelle Crary, President

Career Readiness Coordinator, Gilbert Public Schools

Aron Schmidt, Treasurer

Director of CTE and High School Instruction, Vail Unified School District

Tonia Flanagan, Secretary

Support Services Coordinator, Western Arizona Vocational Education (WAVE)

Kenneth McGovern, Fiscal Agent Representative

Chief Financial Officer, Pima JTED

Debby Kidwell

Curriculum, Instruction, and Assessment Specialist Career and Technical Education, Deer Valley Unified School District

Jarett Guy

Assistant Superintendent for Teaching, Learning, & Campus Operations, West-MEC

Kimberly McCroy

Professional Development Specialist, Pima JTED

Curriculum Connection Staff

Jennifer Brooks

Director

Debbie MacKinney

Assistant Director

Adela Millan

Apprenticeship Coordinator

Lacey Peebles

Curriculum Writer

Deb Zurcher

Editor

Demi Parker

Curriculum Writer

Raynae Roberts

Administrative Assistant

Members

Each AZCTECC Member selects a designee as the point of contact and to vote to elect the at-large steering committee. Below are the current AZCTECC Members and their selected designee.

If you are interested in becoming a member, please contact us at hello@ctecaz.org.

American Leadership Academy

Designee Daniel Fox

Arizona Autism Charter School

Designee: Supreet Kaur

Arizona Schools for the Deaf and the Blind

Designee: Scott Madsen

Bicentennial Union High School District

Designee: Brooke Stacy

Casa Grande Union High School District

Designee: Lisa Miller

Cave Creek Unified School District

Designee: Erin Scherer

CAVIAT – Coconino Association For Vocations, Industry And Technology

Designee: Brent Neilson

CAVIT – Central Arizona Valley Institute of Technology

Designee: Mike Glover

Chandler Unified School District

Designee: Lindsay Duran

Coolidge Unified School District

Designee: Wyatt Carpenter

CTD – Cochise Technology District

Designee: Katrina Jansson

Cobre Valley Institute Of Technology

Designee: Mike O'Neal

Desert Star Academy

Designee: Paul Gladeau

EVIT – East Valley Institute of Technology

Designee: Dana Kuhn

Florence Unified School District

Designee: Tracey Celaya

Fountain Hills Unified School District

Designee: Alison Mecom

GIFT – Gila Institute For Technology

Designee: Clay Emery

Gilbert Public School District

Designee: Doug Daley

Heritage Academy Gateway

Designee: Barry Halterman

Higley Unified School District

Designee: Craig Pearson

Insight Academy of Arizona /Arizona Virtual Academy

Designee: Shawn Garrelts

J.O. Combs Unified School District

Designee: John Scrogham

Maricopa Unified School District

Designee: Emily Maxwell

Mesa Public Schools

Designee: Serenity Gielau

Mountain Institute CTED

Designee: Bill Steitler

N.A.T.I.V.E. – Northeast Arizona Technological Institute Of Vocational Education

Designee: Ron Tsosie

NAVIT – Northern Arizona Vocational Institute Of Technology

Designee: Matt Weber

Phoenix Union High School District

Designee: Melissa Jackson

Pima County JTED

Designee: Kimberly McCroy

Queen Creek Unified School District

Designee: Erin McRae

Salpointe Catholic High School

Designee: Jenna Elias

Santa Cruz Valley Union High School District

Designee: Brittany Moreno

Scottsdale Unified School District

Designee: Amy Downs

St. Peter Indian Mission Catholic High School

Designee: Sister Pamela Catherine Peasel

STEDY – Southwest Technical Education District Of Yuma

Designee: Shelby Freytag

Tempe Union High School District

Designee: Eric Sorenson

VACTE – Valley Academy For Career And Technology Education

Designee: Bob Weir

WAVE – Western Arizona Vocational Education

Designee: Amy West

WEST-MEC – Western Maricopa Education Center

Designee: Jarett Guy

Yuma Union High School District

Designee: Lorie Honeycutt

Technical support: support@ctecaz.org
Questions: hello@ctecaz.org
© Copyright 2015 - 2025 Arizona Curriculum Consortium CTE | **Terms of Use**

Memorandum

To: KUSD Governing Board

From: Liz Albin, Director of Curriculum & Assessment

RE: AZ CTE Curriculum Connection

FOR AGENDA

AZ CTE Curriculum Connection used as a curriculum resource for high school CTE courses is adding a K-12 Career Exploration program, Possible Futures.

FOR PACKET

This is an information only item about the AZ CTE Curriculum Connection which has been used as a curriculum resource in KUSD CTE courses for years. This consortium began in 2009 and currently has 40 members including public, private, and charter schools as well as career and technical districts.

Their guiding actions are:

- To provide teachers with quality, relevant, and engaging curriculum aligned to CTE program standards to support teacher and student success and retention.
- To collaborate with key stakeholders and utilize qualitative and quantitative data to guide the development of curriculum and resources.
- To connect educators to a dynamic collection of resources and collaboration opportunities to support quality CTE programs.

The resources on the website are curated by their curriculum teams who ensure that best practices are followed by using:

- Standards Alignment
- Active Participation
- Classroom and lab-based units, lessons, and projects
- Intuitive and easy-to-implement curriculum
- Formative, Summative, and Performance-Based Assessments
- Professional Development

Resources are regularly updated on this website and they will be adding a K-12 Career Exploration program called Possible Futures which we will be using in middle schools.

INTERGOVERNMENTAL AGREEMENT (IGA)

IGA No: 25-17-ED

ARIZONA DEPARTMENT OF EDUCATION
1535 W. Jefferson, Bin # 37
Phoenix, Arizona 85007
(602) 364-2517

PROJECT TITLE:
CAMBRIDGE AS LEVEL EXAM FEES

Effective Date: Upon Execution

Termination Date: One (1) year after execution

Pursuant to Arizona Revised Statutes (A.R.S.) § 11-952 et seq. this Intergovernmental Agreement is entered into by the Arizona Department of Education ("ADE"), an agency of the State of Arizona, and Kingman Unified School District ("CONTRACTOR"). Pursuant to A.R.S. § 11-951 et seq. both parties are authorized to enter into agreements for the joint exercise of any power common to the contracting parties as to governmental functions necessary to the public health, safety and welfare, and the proprietary functions of such public agencies.

Therefore the ADE and the CONTRACTOR agree to abide by all the terms and conditions set forth in this agreement.

For and on behalf of the CONTRACTOR:	For and on behalf of the Arizona Department of Education
3033 MacDonald Avenue Address	1535 W Jefferson Street, Bin # 37 Phoenix, Arizona 85007
Kingman / AZ / 86401 City / State / Zip Code	
Signature of Person Authorized to Sign Date	Signature of Person Authorized to Sign Date
Printed Name	Braulio Garcia Printed Name
Title	Procurement Services Supervisor Title

INTERGOVERNMENTAL AGREEMENT DETERMINATION

In accordance with A.R.S. § 11-952, this agreement has been reviewed by the undersigned who has determined that this agreement is in appropriate form and within the powers and authority granted to the respective public body.

Signature	Signature
Typed Name and Title	Maria Syms/Director of Legal Services ADE
Date	Date

Revised 2/8/2008

IGA No. 25-17-ED

Arizona Department of Education
1535 W Jefferson, Bin # 37
Phoenix, Arizona 85007

1. Purpose of Agreement

The purpose of this agreement is to provide one-time funding for FY25 CAMBRIDGE AS LEVEL EXAM Fees for Kingman Unified School District.

2. Term of Agreement

This agreement is effective from **upon execution** through **one (1) year after execution** and can be renewed in accordance with Section 3 or be terminated in accordance with Sections 9 and 11.

3. Renewal of Agreement

This agreement may be renewed for additional terms, upon agreement of the CONTRACTOR and ADE, and by both parties signing an Amendment extending this Agreement. ADE shall prepare the Amendment for additional periods for both parties' signatures.

4. Scope of Services

ADE and the CONTRACTOR shall perform the obligations agreed to by each as set forth in Attachment "A," Scope of Work attached hereto and incorporated herein by reference.

5. **Payment**

As payment for full and satisfactory performance of the services, the ADE agrees to pay the CONTRACTOR the appropriated amount of $19,701.10.

6. Changes

This agreement may only be changed in writing and must be signed by both parties and their duly authorized agents (an Amendment). In the event that state or federal law enacted after the effective date of this agreement conflicts with any term of this agreement, controlling law will apply and supersede that/those term(s). The parties agree to promptly consider an appropriate Amendment to the agreement to remove each conflict.

7. Arbitration

Both parties agree to resolve all disputes arising out of or relating to this agreement through arbitration, after exhausting applicable administrative review, to the extent required by A.R.S. § 12-1518, except as may be required by other applicable statutes.

8. Breach

This agreement may be terminated by either party if the other party fails to fulfill its obligations.

9. Termination

Except as otherwise provided, this agreement may be terminated without cause upon thirty (30) days written notice by either party.

10. Governing Law

This agreement shall be governed and interpreted by the laws of the State of Arizona, and to the extent applicable, the Arizona Procurement Code (A.R.S. § 41-2501, et seq.) and the administrative rules promulgated thereunder (A.A.C. R2-7-901 et seq.).

11. Non-Availability of Funds

Every payment obligation of the Arizona Department of Education (ADE) under this agreement is conditioned upon the availability of funds appropriated or allocated for the payment of such obligation. If funds are not allocated and available for the continuance of the agreement, this agreement may be terminated by the State at the end of the period for which funds are available. No liability shall accrue to ADE in the event this provision is exercised, and ADE shall not be obligated or liable for any future payments or for any damages as a result of termination under this paragraph.

12. Cancellation for Conflict of Interest

Pursuant to A.R.S. § 38-511, the State of Arizona ("State"), its political subdivisions or any department or agency of either may, within three years after its execution, cancel any contract (agreement), without penalty or further obligation, made by the State, its political subdivisions, or any of the departments or agencies of either if any person significantly involved in initiating, negotiating, securing, drafting or creating the contract on behalf of the State, its political subdivisions or any of the departments or agencies of either is, at any time while the contract (agreement) or any extension of the contract (agreement) is in effect, an employee or agent of any other party to the contract (agreement) in any capacity or a consultant to any other party of the contract (agreement) with respect to the subject matter of the contract(agreement). A cancellation made pursuant to this provision shall be effective when either party receives written notice of the cancellation unless the notice specifies a later time.

13. Non-Discrimination

The Contractor shall comply with State Executive Order Nos. 2023-09, 2023-01, 2009-09, and any and all other applicable Federal and State laws, rules and regulations, including the Americans with Disabilities Act. Contractor shall include these provisions in contracts with Subcontractors when required by Federal or State law.

14. Records

Pursuant to A.R.S. §§ 35-214 and 35-215, the CONTRACTOR shall retain and shall contractually require each subcontractor to retain all data, books and other records ("Records") relating to this agreement for a period of five years after completion of the agreement. All Records shall be subject to inspection and audit by the State at reasonable times. Upon request, the CONTRACTOR shall produce the original of any or all such Records.

15. Compliance Requirements for A.R.S. § 41-4401, Government Procurement: E-Verify Requirement

A. The contractor warrants compliance with all Federal immigration laws and regulations relating to employees and warrants its compliance with Section A.R.S. § 23-214, Subsection A. (That subsection reads: “After December 31, 2007, every employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-Verify program.)
B. A breach of a warranty regarding compliance with immigration laws and regulations shall be deemed a material breach of the contract and the contractor may be subject to penalties up to and including termination of the contract.
C. Failure to comply with a State audit process to randomly verify the employment records of contractors and subcontractors shall be deemed a material breach of the contract and the contractor may be subject to penalties up to and including termination of the contract.
D. ADE retains the legal right to inspect the papers of any employee who works on the contract to ensure that the contractor or subcontractor is complying with the warranty under paragraph A.

16. Confidentiality

ADE and CONTRACTOR may choose, from time to time, in connection with work contemplated under this agreement, to disclose confidential information to each other (Confidential Information). All such disclosures must be in writing and marked as Confidential Information. The Parties shall not disclose to unauthorized third parties any Confidential Information of the other Party and will use such information only for the purposes of this Agreement, and for three (3) years after the termination of this agreement; provided that the receiving Party's obligations hereunder shall not apply to information that: (A) is already in the receiving Party's possession at the time of disclosure; or, (B) is or later becomes part of the public domain through no fault of the receiving Party; or, (C) is received from a third party with no duty of confidentiality to the disclosing party; or, (D) was developed independently by the receiving party prior to disclosure; or, E. is required to be disclosed by law or regulation.

Any information that is transmitted orally or visually, in order to be protected hereunder, shall be identified as such by the disclosing party at the time of disclosure, and identified in writing to the receiving party, as Confidential Information, within thirty (30) days after such oral or visual disclosure. The CONTRACTOR shall retain the right to refuse acceptance of such Confidential Information that is not required for the purposes of this agreement.

Both parties agree to comply with the federal Family Educational Rights and Privacy Act of 1974. This applies to all provisions of this agreement which involves identifiable individual student data.

17. Property of the State

Title and exclusive copyright to all reports, information, data, curricula, materials, and software prepared by CONTRACTOR in performance of this agreement shall vest in the State of Arizona.

18. Public Record

Both parties recognize that work product developed under this agreement become public information, except as limited by section 16, "Confidentiality."

19. Notices

All written communications shall be addressed and mailed or personally served as follows:

To the CONTRACTOR:

Kingman Unified School District

Liz Albin, Director of Curriculum and Assessment
3033 MacDonald
Kingman, AZ 86401
Email: ealbin@kusd.org

To ADE:

David Zamora
Procurement, Bin # 37
Arizona Department of Education
1535 West Jefferson
Phoenix, AZ 85007
Telephone: 602.542.4341
Email: david.zamora@azed.gov

Technical Contact: Mikayla Marriott
Telephone: 602.542.5423
Email: mikayla.marriott@azed.gov

	INTERGOVERNMENTAL AGREEMENT **ATTACHMENT A – SCOPE OF WORK**	IGA Number 25-17-ED

1.0 ADE MISSION STATEMENT AND PURPOSE

1.1 The Arizona Department of Education is a service organization committed to raising academic outcomes and empowering parents.

2.0 BACKGROUND

Arizona LEAs provide Advance Placement testing (IB and CIE) to students that qualify for the Federal Free and Reduced-Price meal program and in turn the Arizona Dept. of Education reimburses the LEAs for the cost of each student tested. Reimbursement of FY25 testing fees for eligible students provides equal opportunity in academic achievement.

The testing provides low-income Arizona students greater access to college-level coursework and college credit through Advanced Placement testings, i.e., International Baccalaureate (IB) exams and Cambridge International Exams (CIE). Increasing the number of students who earn education beyond high school will lead to a more diverse, knowledgeable and innovative workforce that can compete nationally and globally.

3.0 PURPOSE

The purpose of this agreement is to provide reimbursement of FY25 testing fees for eligible students that qualify for Federal Free and Reduction-Price meal program.

4.0 CONTRACTOR RESPONSIBILITIES

Contractor shall:

4.1 Use the funds provided by the Arizona Department of Education (ADE) under this agreement to reimburses LEAs for the cost of each student tested in March 2025.

	INTERGOVERNMENTAL AGREEMENT **Attachment B- Price Sheet**	ISA Number 25-17-ED

ARIZONA DEPARTMENT OF EDUCATION INTERAGENCY SERVICE/INTERGOVERNMENTAL AGREEMENT BUDGET/ ESTIMATED NEEDS PAYMENT SCHEDULE FOR INSTITUTIONS OF HIGHER EDUCATION, STATE AGENCIES AND OTHER AGENCIES	**INSTRUCTIONS** Submit original to ADE Contracts Management Unit as part of proposed Agreement/amendment. Final Agreement will contain instructions for submission of periodic/completion reports

A. AGREEMENT IDENTIFICATION FOR THE BUDGET PERIOD FROM:	Upon Execution	To: one (1) year after execution	

1. Applicant Agency: Kingman Unified School District	2. Contact Person: Liz Albin, Director of Curriculum and Assessment	3. Agreement No.: 25-17-ED Index No.:
4. Funding Source (Chapter 1, etc.)	5. Date submitted 2/6/2025	

6. Proposal Name (if any): FY25 CAMBRIDGE AS LEVEL EXAM Fees	7. Check ONE ☒ New ☐ Renewal Application ☒ Completion Report ☐ Amendment ☐ADE Revision

B. AGREEMENT BUDGET *EXPENDITURE CATEGORIES	**BUDGET**	**AMENDED BUDGET (3)**	**EXPENDITURE TO DATE (4)**	**BUDGET BALANCE (5)**
8. Stipend – Instructional				
9. Salaries – Non-Instructional				
10. Employee Benefits				
11. Travel				
12. Supplies and Materials				
13. Purch Services/Consultant Fees				
14. Reimbursement Testing Fees	$19,701.10			
15. Printing and Reproduction				
16. Utilities and Communications				
17. Other: competition/ event registration fees				
18. SUBTOTAL				
19. Indirect Cost (8% of Line 18)				
20. Capital Outlay				
21. TOTAL	$19,701.10			
22. Administrative Costs				
23. Cash Balance (For Completion Purposes)				

*SEE INSTRUCTIONS ON REVERSE SIDE

C. COMPLETION REPORT SIGNATURE (Blue Ink Only)
I hereby certify that this is a reasonable statement of total expenditures for this contract.

	INTERGOVERNMENTAL AGREEMENT **Attachment B- Price Sheet**	ISA Number 25-17-ED

_____

Applicant Authorized Agent Date

D. SUMMARY OF AVAILABLE FUNDS INCLUDED IN BUDGET ABOVE
Prior FY C/O + FY State C/O + FY (New)+ Other = TOTAL FY

- CONTRACTOR Materials and Inventions. As between the parties, CONTRACTOR shall own all rights, title, and interests, in and to: all CONTRACTOR Materials and Inventions, including all patents, copyrights, trade secrets, and any other intellectual property rights pertaining thereto; all changes, modifications, updates or enhancements thereto made by CONTRACTOR; and all derivative works therefrom. CONTRACTOR shall grant to ADE for the duration of the term of the agreement a nonexclusive, worldwide right and license to copy, distribute, transmit, display, perform, create derivative works from, sub-license and otherwise use and exploit the CONTRACTOR Materials, in any medium now known or hereafter developed, provided that ADE and CONTRACTOR shall negotiate in good faith a mutually agreeable arrangement for an appropriate licensing fee payable to CONTRACTOR for any such license that will allow CONTRACTOR to recover any of its direct, out of pocket development costs in such CONTRACTOR Materials. To the extent any such license to ADE relates to CONTRACTOR Materials licensed from a third party and such third party license permits use of the Materials outside of the scope of this agreement or Statement of Work without any additional incremental charge, then the license between ADE and CONTRACTOR shall likewise not include any additional incremental charge (over and above cost recovery for CONTRACTOR) with respect to such Materials. Except as otherwise requested or approved by CONTRACTOR, ADE shall cease all use of the CONTRACTOR Materials upon expiration or termination of the agreement, and shall immediately return or destroy the same at CONTRACTOR's direction.

- ADE Materials and Inventions. From time to time, ADE may provide CONTRACTOR with certain ADE Materials. ADE shall own all rights, title, and interests in and to: all ADE Materials and Inventions including all patents, copyright, trade secrets, and any other intellectual property rights pertaining thereto; all changes, modifications, updates or enhancements thereto made by ADE or CONTRACTOR; and all derivative works therefrom. ADE hereby grants to CONTRACTOR a revocable, nonexclusive, non-assignable, non-transferable, worldwide limited right and license to copy, distribute, transmit, display, perform, create derivative works, sublicense and otherwise use and exploit the ADE Materials for the performance of the Services hereunder. The foregoing license does not give CONTRACTOR, and CONTRACTOR is not authorized, to sublicense such ADE Materials. Except as otherwise requested or approved by ADE, CONTRACTOR shall cease all use of the ADE Materials upon expiration or termination of the agreement, and shall immediately return or destroy the same at ADE's direction.

- Joint Inventions. During the term of this agreement, the parties jointly may conceive of Inventions relating to the provision of Services hereunder. In such event, CONTRACTOR and ADE shall jointly own any such Invention. All rights, title, and interests are jointly and equally shared by the CONTRACTOR and the ADE. In the event that such Inventions relate to Materials licensed from a third party and such third party requires fees for said Materials, each party shall be responsible for covering the costs of their use of these third party Materials outside the scope of this agreement. To the extent any such Inventions relates to Materials licensed from a third party and such third party license permits use of the Materials outside of the scope of this agreement or Statement of Work without any additional incremental charge, then likewise, there shall be no additional incremental charge to either party by the other with respect to such Materials.

- Defined Terms. For purposes hereof, the following terms have the following meanings:

- "*Invention*" shall mean any idea, design, concept, technique, process, machine, discovery or improvement, whether or not patentable, conceived of or made solely or jointly by CONTRACTOR and CONTRACTOR's employees, or jointly by CONTRACTOR and CONTRACTOR's employees with one or more employees of ADE, during the term of this agreement and in the performance of this agreement, provided that either the conception or reduction to practice thereof occurs during the term of this agreement and in the performance of the agreement.

- "*Materials*" shall mean any computer software, computer programs, architecture, computer functionalities, computer interfaces, computer code, computer files, images, photographs, designs, forms, data listings, or compilations or databases, graphics, artwork, text or writings, documents, abstracts and summaries thereof or any other related items or information reasonably required for the performance of the Services. "Materials" include Materials created by or for ADE (***"ADE Materials"***) and Materials created by or for CONTRACTOR (***"CONTRACTOR Materials"***).

	INTERGOVERNMENTAL AGREEMENT **ATTACHMENT D – INDEMNIFICATION AND INSURANCE**	IGA Number 25-17-ED

1.1 Indemnification:

Each party (as "Indemnitor") agrees to defend, indemnify, and hold harmless the other party (as "Indemnitee") from and against any and all claims, losses, liability, costs, or expenses (including reasonable attorney's fees) (hereinafter collectively referred to as "Claims") arising out of bodily injury of any person (including death) or property damage, but only to the extent that such Claims which result in vicarious/derivative liability to the Indemnitee are caused by the act, omission, negligence, misconduct, or other fault of the Indemnitor, its officers, officials, agents, employees, or volunteers. The State of Arizona, Department of Education, is self-insured per A.R.S. 41-621.

In addition, should (*Governmental Agency*) utilize a contractor(s) and subcontractor(s) the indemnification clause between (*Governmental Agency*) and its contractor(s) and subcontractor(s) shall include the following:

To the fullest extent permitted by law, (*contractor or subcontractor)* shall defend, indemnify, and hold harmless the (*Governmental Agency*) and the State of Arizona, and any jurisdiction or agency issuing any permits for any work arising out of this Agreement, and its departments, agencies, boards, commissions, universities, , officers, officials, agents, and employees (hereinafter referred to as "Indemnitee") from and against any and all claims, actions, liabilities, damages, losses, or expenses (including court costs, attorneys' fees, and costs of claim processing, investigation and litigation) (hereinafter referred to as "Claims") for bodily injury or personal injury (including death), or loss or damage to tangible or intangible property caused, or alleged to be caused, in whole or in part, by the negligent or willful acts or omissions of the contractor or any of the directors, officers, agents, or employees or subcontractors of such contractor. This indemnity includes any claim or amount arising out of or recovered under the Workers' Compensation Law or arising out of the failure of such contractor to conform to any federal, state or local law, statute, ordinance, rule, regulation or court decree. It is the specific intention of the parties that the Indemnitee shall, in all instances, except for Claims arising solely from the negligent or willful acts or omissions of the Indemnitee, be indemnified by such contractor from and against any and all claims. It is agreed that such contractor will be responsible for primary loss investigation, defense and judgment costs where this indemnification is applicable. Additionally on all applicable insurance policies, contractor and its subcontractors shall name the State of Arizona, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees as an additional insured and also include a waiver of subrogation in favor of the State.

1.2 *Insurance Requirements* for Governmental Parties to an IGA

- None

1.3 *Insurance Requirements* for Any Contractors Used by a Party to the Intergovernmental Agreement

(Note: this applies only to Contractors used by a governmental entity, not to the governmental entity itself.) The *insurance requirements* herein are minimum requirements and in no way limit the indemnity covenants contained in the Intergovernmental Agreement. The State of Arizona in no way warrants that the minimum limits contained herein are sufficient to protect the governmental entity or Contractor from liabilities that might arise out of the performance of the work under this Contract by the Contractor, his agents, representatives, employees or subcontractors, and Contractor and the governmental entity are free to purchase additional insurance.

1.4 Minimum Scope And Limits Of Insurance

Contractor shall provide coverage with limits of liability not less than those stated below.

1.4.1 Commercial General Liability – Occurrence Form

Policy shall include bodily injury, property damage, and broad form contractual liability coverage.

• General Aggregate	$2,000,000
• Products – Completed Operations Aggregate	$1,000,000
• Personal and Advertising Injury	$1,000,000
• Damage to Rented Premises	$ 50,000
• Each Occurrence	$1,000,000

a. The policy shall be endorsed, as required by this written agreement, to include the State of Arizona, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees as additional insureds with respect to liability arising out of the activities performed by or on behalf of the Contractor.
b. Policy shall contain a waiver of subrogation endorsement, as required by this written agreement, in favor of the State of Arizona, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees for losses arising from work performed by or on behalf of the Contractor.

(Note that the other governmental entity(ies) is/are also required to be additional insured(s) and they should supply the Contractor with their own list of persons to be insured.)

1.5 Business Automobile Liability

Bodily Injury and Property Damage for any owned, hired, and/or non-owned automobiles used in the performance of this Contract.

- Combined Single Limit (CSL) $1,000,000

a. Policy shall be endorsed, as required by this written agreement, to include the State of Arizona, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees as additional insureds with respect to liability arising out of the activities performed by, or on behalf of, the Contractor involving automobiles owned, hired and/or non-owned by the Contractor.
b. Policy shall contain a waiver of subrogation endorsement as required by this written agreement in favor of the State of Arizona, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees for losses arising from work performed by or on behalf of the Contractor.

(Note that the other governmental entity(ies) is/are also required to be additional insured(s) and they should supply the Contractor with their own list of persons to be insured.)

1.5.1 Workers' Compensation and Employers' Liability

- Workers' Compensation Statutory
- Employers' Liability
  - Each Accident $1,000,000
  - Disease – Each Employee $1,000,000
  - Disease – Policy Limit $1,000,000

a. Policy shall contain a waiver of subrogation endorsement, as required by this written agreement, in favor of the State of Arizona, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees for losses arising from work performed by or on behalf of the Contractor.
b. This requirement shall not apply to each Contractor or subcontractor that is exempt under A.R.S. § 23-901, and when such Contractor or subcontractor executes the appropriate waiver form (Sole Proprietor or Independent Contractor).

1.6 Additional Insurance Requirements

The policies shall include, or be endorsed to include, as required by this written agreement, the following provisions:

1.6.1 The Contractor's policies, as applicable, shall stipulate that the insurance afforded the Contractor shall be primary and that any insurance carried by the Department, its agents, officials, employees or the State of Arizona shall be excess and not contributory insurance, as provided by A.R.S. § 41-621 (E).

1.6.2 Insurance provided by the Contractor shall not limit the Contractor's liability assumed under the indemnification provisions of this Contract.

1.7 Notice of Cancellation

Applicable to all insurance policies required within the Insurance Requirements of this Contract, Contractor's insurance shall not be permitted to expire, be suspended, be canceled, or be materially changed for any reason without thirty (30) days prior written notice to the State of Arizona. Within two (2) business days of receipt, Contractor must provide notice to the State of Arizona if they receive notice of a policy that has been or will be suspended, canceled, materially changed for any reason, has expired, or will be expiring. Such notice shall be sent directly to the

Department and shall be mailed, emailed, hand delivered or sent by facsimile transmission to (State Representative's Name, Address & Fax Number).

1.8 Acceptability of Insurers

Contractor's insurance shall be placed with companies licensed in the State of Arizona or hold approved non-admitted status on the Arizona Department of Insurance List of Qualified Unauthorized Insurers. Insurers shall have an "A.M. Best" rating of not less than A- VII. The State of Arizona in no way warrants that the above-required minimum insurer rating is sufficient to protect the Contractor from potential insurer insolvency.

1.9 Verification of Coverage

Contractor shall furnish the State of Arizona with certificates of insurance (valid ACORD form or equivalent approved by the State of Arizona) evidencing that Contractor has the insurance as required by this Contract. An authorized representative of the insurer shall sign the certificates.

1.9.1 All such certificates of insurance and policy endorsements must be received by the State before work commences. The State's receipt of any certificates of insurance or policy endorsements that do not comply with this written agreement shall not waive or otherwise affect the requirements of this agreement.

1.9.2 Each insurance policy required by this Contract must be in effect at, or prior to, commencement of work under this Contract. Failure to maintain the insurance policies as required by this Contract, or to provide evidence of renewal, is a material breach of contract.

1.9.3 All certificates required by this Contract shall be sent directly to the Department. The State of Arizona project/contract number and project description shall be noted on the certificate of insurance. The State of Arizona reserves the right to require complete copies of all insurance policies required by this Contract at any time.

1.10 Subcontractors

Contractor's certificate(s) shall include all subcontractors as insureds under its policies or Contractor shall be responsible for ensuring and/or verifying that all subcontractors have valid and collectable insurance as evidenced by the certificates of insurance and endorsements for each subcontractor. All coverages for subcontractors shall be subject to the minimum Insurance Requirements identified above. The Department reserves the right to require, at any time throughout the life of the Contract, proof from the Contractor that its subcontractors have the required coverage.

1.11 Approval and Modifications

The Contracting Agency, in consultation with State Risk, reserves the right to review or make modifications to the insurance limits, required coverages, or endorsements throughout the life of this contract, as deemed necessary. Such action will not require a formal Contract amendment, but may be made by administrative action.

1.12 Exceptions

In the event the Contractor or subcontractor(s) is/are a public entity, then the Insurance Requirements shall not apply. Such public entity shall provide a certificate of self-insurance. If the Contractor or subcontractor(s) is/are a State of Arizona agency, board, commission, or university, none of the above shall apply.

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report and School Level Reporting Form per A.R.S. §15-904 for the Fiscal Year

2024

SIGNATURE/DATE	SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2024 uploaded to the Arizona Department of Education's website on 3/7/2025 (Date) contain(s) the data for the AFR described above.

Superintendent Signature	Business Manager Signature
Gretchen Dorner Superintendent (Typed Name)	Margot Jones Business Manager (Typed Name)
Valerie Portillo District Contact Employee	9287535678 Telephone Number
	vportillo@kusd.org Email

TOTAL EXPENDITURES BY FUND

1.	Maintenance & Operation (from page 2, line 32)	$ 50,935,830
2.	Classroom Site Funds (from page 3, line 13)	$ 3,912,461
3.	Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	$ 3,906,713

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

FUNDS AVAILABLE		MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)	ALL OTHER FUNDS	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
Beginning Fund Balance (1)	1.	4,161,512	3,955,326	0	0	1,074,672		1.
REVENUES								
1000 Local								
1110 Property Taxes	2.	18,400,934	3,247,224	0		6,729,753		2.
1140 Penalties and Interest on Taxes	3.	0						3.
1280 Revenue in Lieu of Taxes	4.	66,258	1,112	0		867		4.
1311 Tuition from Individuals Excluding Summer School	5.	0	0			0		5.
1312 Tuition from Individuals for Summer School	6.	0	0			0		6.
1320 Tuition from Other Arizona Districts	7.	72,980	7,208			9,911		7.
1330 Tuition from Out-of-State Districts	8.	0	0			0		8.
1340 Tuition from Other Private Sources (Other than Individuals)	9.	0	0			0		9.
1350 Tuition from Other Government Sources Within Arizona	10.	10,183	0			0		10.
1360 Tuition from Other Government Sources Outside Arizona	11.	0	0			0		11.
1410 Transportation Fees from Individuals	12.	0	0			0		12.
1420 Transportation Fees from Other Arizona Districts	13.	0	0			0		13.
1430 Transportation Fees from Out-of-State Districts	14.	0	0			0		14.
1440 Transportation Fees from Other Private Sources (Other than Individuals)	15.	16,000	0			0		15.
1450 Transportation Fees from Other Government Sources Within Arizona	16.	0	0			0		16.
1460 Transportation Fees from Other Government Sources Outside Arizona	17.	0	0			0		17.
1500 Investment Income	18.	0	468,195	0	0	173,812		18.
Other (Specify) (2) Miscellaneous	19.	158,169	1,085	0	0	1		19.
Total local revenues (lines 2-19)	20.	18,724,524	3,724,824	0	0	6,914,344		20.
2000 County								
2110 County School Fund	21.	13,203	2,330					21.
2210 Special County School Reserve Fund	22.	0	0					22.
Other (Specify)	23.	0	0					23.
Total county revenues (lines 21-23)	24.	13,203	2,330					24.
3000 State								
3100 Unrestricted	25.	2,311,629	0				0	25.
3110 State Equalization Assistance	26.	31,954,935	5,342,938				0	26.
3120 Additional State Aid	27.	3,206,307	531,533				1	27.
3200 Restricted	28.						8,468,071	28.
Other (Specify) Miscellaneous	29.	1	0			0	(2)	29.
Total State revenues (lines 25-29)	30.	37,472,872	5,874,471			0	8,468,070	30.
4000 Federal								
4100 Unrestricted Revenue Received Directly from the Federal Government	31.	0					0	31.
4200 Unrestricted Revenue Received from the Federal Government through the State	32.	0					0	32.
4300 Restricted Revenue Received Directly from the Federal Government	33.						0	33.
4500 Restricted Reveneu Received from the Federal Government through the State	34.						10,847,673	34.
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	35.	0					564,871	35.
4800 Revenue in Lieu of Taxes	36.	0					0	36.
4900 Revenue for/on Behalf of the District	37.	0					146,510	37.
Other (Specify)	38.	0				0	1	38.
Total federal revenues (lines 31-38)	39.	0				0	11,559,055	39.
Total Fund Revenue (lines 20, 24, 30, and 39)	40.	56,210,599	9,601,625	0	0	6,914,344		40.
5100 Issuance of Bonds	41.				0	0		41.
5200 Fund Transfers-In	42.	0	0	0	0	0		42.
Other (Specify)	43.	0	0	0	0	0		43.
TOTAL FUNDS AVAILABLE (lines 1 and 40 through 43)	44.	60,372,111	13,556,951	0	0	7,989,016		44.
Total Expenditures	45.	50,935,830	3,906,713	0	0	6,846,250		45.
6900 Other Financing Uses and Other Items Including Transfers-Out	46.	1,113,723	0	0	0	0		46.
TOTAL EXPENDITURES AND OTHER USES (lines 45 plus 46)	47.	52,049,553	3,906,713	0	0	6,846,250		47.
ENDING FUND BALANCE (line 44 minus line 47) (3)	48.	8,322,558	9,650,238	0	0	1,142,766		48.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolv account cash balance of 2,820 at 7/1/23.

(2) The Government Property Lease Excise Tax revenue included on line 19 is 0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 2,820 at 6/30/24.

(4) Debt Service Fund, interest expenditures amount: 946,250

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Budget	Totals Actual	Totals Prior Year Actual	% Increase/ Decrease in Actual	
100 Regular Education											
1000 Instruction	1.	12,411,534	4,876,163	315,813	203,012	4,931	22,438,753	17,811,453	17,708,788	0.6%	1.
2000 Support Services											
2100 Students	2.	1,743,125	795,509	89,515	41,022	640	3,311,622	2,669,811	2,632,700	1.4%	2.
2200 Instructional Staff	3.	1,504,808	570,536	180,567	1,263	25,525	2,670,911	2,282,699	2,263,735	0.8%	3.
2300 General Administration	4.	58,212	48,658	201,204	11,777	106,322	1,530,173	426,173	1,262,245	-66.2%	4.
2400 School Administration	5.	2,565,618	954,895	8,094	19,616	3,374	3,909,888	3,551,597	3,587,992	-1.0%	5.
2500 Central Services	6.	719,348	285,713	172,213	113,075	3,687	1,525,016	1,294,036	1,206,727	7.2%	6.
2600 Operation & Maintenance of Plant	7.	70,869	45,027	6,979,435	1,222,539	6,423	9,472,047	8,324,293	7,716,713	7.9%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	58,621	33,684	56,365	0	457	115,354	149,127	89,389	66.8%	9.
610 School-Sponsored Cocurricular Activities	10.	22,820	4,532	3,168	5,497	4,488	83,977	40,505	34,871	16.2%	10.
620 School-Sponsored Athletics	11.	265,004	44,918	18,599	47,513	89,646	730,352	465,680	442,264	5.3%	11.
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	19,419,959	7,659,635	8,024,973	1,665,314	245,493	45,788,093	37,015,374	36,945,424	0.2%	14.
200 and 300 Special Education											
1000 Instruction	15.	4,136,251	1,570,676	300	0	0	6,135,926	5,707,227	5,339,683	6.9%	15.
2000 Support Services											
2100 Students	16.	793,422	291,763	1,821,667	0	0	3,367,113	2,906,852	2,332,870	24.6%	16.
2200 Instructional Staff	17.	573,564	255,259	347	311	0	736,002	829,481	658,130	26.0%	17.
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	157,432	57,416	284	0	0	141,372	215,132	149,536	43.9%	19.
2500 Central Services	20.	0	0	1,146	0	0	100	1,146	0	--	20.
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	221	-100.0%	21.
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	5,660,669	2,175,114	1,823,744	311	0	10,380,513	9,659,838	8,480,440	13.9%	24.
400 Pupil Transportation	25.	2,058,267	920,767	112,318	661,739	115,500	4,187,966	3,868,591	3,995,056	-3.2%	25.
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs											
1000 Instruction	27.	56,075	20,980	0	0	0		77,055	75,008	2.7%	27.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%	28.
Subtotal (lines 27 and 28)	29.	56,075	20,980	0	0	0	71,550	77,055	75,008	2.7%	29.
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading Program	31.	233,686	81,286	0	0	0	383,883	314,972	289,828	8.7%	31.
Total Expenditures (lines 14, 24-26, 29-31)	32.	27,428,656	10,857,782	9,961,035	2,327,364	360,993	60,812,005	50,935,830	49,785,756	2.3%	32.

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

		Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
										Budget	Actual	Prior Year Actual		
Classroom Site Fund 010														
Revenues														
CSF Revenue	1.		6,219,280											
Interest Income and Other Revenues	2.		219,844											
Total Revenues (lines 1 and 2)	3.		6,439,124											
Expenditures														
1000 Instruction	4.			3,265,569	609,182	30,467	0	0	0	9,540,855	3,905,218	3,507,170	11.3%	
2100 Support Services - Students	5.			0	0	0	0	0	0	0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.			0	0	0	0		0	0	0	0	0.0%	
2300 Support Services - General Administration	7.					0				0	0	0	0.0%	
2500 Central Services	8.								0	0	0	0	0.0%	
3300 Community Services Operations	9.			6,000	1,243	0				0	7,243	0	--	
4000 Facilities Acquisition and Construction	10.							0		0	0	0	0.0%	
5000 Debt Service	11.								0	0	0	0	0.0%	
Total Expenditures (lines 4-11)	12.			3,271,569	610,425	30,467	0	0	0	9,540,855	3,912,461	3,507,170	11.6%	
Total Classroom Site Fund	13.	4,765,369	6,439,124	3,271,569	610,425	30,467	0	0	0	9,540,855	3,912,461	3,507,170	11.6%	7,292,032

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals Budget	Totals Actual	Totals Prior Year Actual	% Increase/ Decrease in Actual
Unrestricted Capital Outlay Override (1)	1.	$0	$0	$0	$0	$0	$0	$0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	232,585	1,557,479		132,179			1	4,804,969	1,922,244	1,618,223	18.8%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	1,694	1,846			0	7,526	3,540	22,866	-84.5%
2300, 2400, 2500, 2900 Administration	4.	47,660		299,366	687,798		0	1,065	1,236,886	1,035,889	1,492,707	-30.6%
2600 Operation & Maintenance of Plant	5.	2,372		570	79,165			(1)	115,835	82,106	175,511	-53.2%
2700 Student Transportation	6.	5,781		12,925	81,065			0	145,000	99,771	169,468	-41.1%
3000 Operation of Noninstructional Services	7.	0		0	0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0	0			55,967	400,000	55,967	65,186	-14.1%
5000 Debt Service	9.					597,269	109,927		837,000	707,196	1,548,730	-54.3%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	288,398	1,557,479	314,555	982,053	597,269	109,927	57,032	7,547,216	3,906,713	5,092,691	-23.3%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211: **Budget** 0 **Actual** $0

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610 BUDGET	UNRESTRICTED CAPITAL OUTLAY Fund 610 ACTUAL	BOND BUILDING Fund 630 BUDGET	BOND BUILDING Fund 630 ACTUAL	NEW SCHOOL FACILITIES Fund 695 BUDGET	NEW SCHOOL FACILITIES Fund 695 ACTUAL	ADJACENT WAYS Fund 620 BUDGET	ADJACENT WAYS Fund 620 ACTUAL	
Total Fund Expenditures	1.	7,547,216	3,906,713	0	0	0	0	0	0	1.
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	400,000	55,967	0	0	0	0	0	0	4.
6655 Short-term Noninstructional Software Subscription	5.		314,555		0		0		0	5.
6710 Land and Improvements	6.	0	0	0	0	0	0	0	0	6.
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and Equipment	8.	388,102	208,189	0	0	0	0	0	0	8.
673X Vehicles	9.	0	0	0	0	0	0	0	0	9.
673X Technology-Related Hardware and Software	10.	1,281,120	773,864	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	617,000	597,269	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	110,000	109,927	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	2,796,222	2,059,771	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	400,000	0	0	0			0	0	14.
New Construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	2,396,222	2,059,771	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	2,796,222	2,059,771	0	0	0	0	0	0	17.

Funds 610, 630, 695, and 620

1. New construction cost per square foot	$	0
2. Land acquisition costs	$	0

CAPITAL ASSETS AS OF JUNE 30, 2024

Land and Improvements	8,928,241	1.
Buildings and Improvements	139,739,734	2.
Furniture, Equipment, Vehicles, and Technology	23,245,673	3.
Construction in Progress	0	4.
Total	171,913,648	5.

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

General
Capital Projects
Special Revenue
Debt Service

FEDERAL AND STATE PROJECTS

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	FUND TYPES			OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)	
FEDERAL PROJECTS		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL						
100-130 ESEA Title I - Helping Disadvantaged Children	1.	(42,335)	2,584,118	(34,050)	2,832,031	2,507,308	425	Special Revenue	1.	1.	0	34,050	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	0	170,111	(8,280)	282,991	159,025	2,806	Special Revenue	2.	2.	0	8,280	2.
160 ESEA Title IV - 21st Century Schools	3.	4,152	199,240	1	277,248	213,134	(9,741)	Special Revenue	3.	3.	1	0	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0	Special Revenue	4.	4.	0	0	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	(14)	11,596	27	31,829	11,596	13	Special Revenue	5.	5.	27	0	5.
200 ESEA Title VII - Indian Education	6.	0	0	0	0	0	0	Special Revenue	6.	6.	0	0	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0	Special Revenue	7.	7.	0	0	7.
220 IDEA Part B	8.	25	1,856,309	(77,528)	1,678,769	1,778,001	805	Special Revenue	8.	8.	0	77,528	8.
230 Johnson-O'Malley	9.	0	0	0	0	0	0	Special Revenue	9.	9.	0	0	9.
240 Workforce Investment Act	10.	0	0	0	0	0	0	Special Revenue	10.	10.	0	0	10.
250 AEA-Adult Education	11.	0	0	0	0	0	0	Special Revenue	11.	11.	0	0	11.
260-270 Vocational Education - Basic Grants	12.	(6,016)	185,431	(5,967)	123,928	174,286	(838)	Special Revenue	12.	12.	0	5,967	12.
280 ESEA Title X - Homeless Education	13.	(349)	66,490	0	100,960	67,252	(1,111)	Special Revenue	13.	13.	0	0	13.
290 Medicaid Reimbursement	14.	39,510	566,508	0	700,000	561,893	44,125	Special Revenue	14.	14.	0	0	14.
349 National Forest Fees	15.	0	0	0	0	0	0	Special Revenue	15.	15.	0	0	15.
353 Taylor Grazing Fees	16.	0	0	0	0	0	0	Special Revenue	16.	16.	0	0	16.
374 E-Rate	17.	(51,671)	146,510	0	350,000	172,683	(77,844)	Special Revenue	17.	17.	0	0	17.
378 Impact Aid	18.	0	0	0	0	0	0	Special Revenue	18.	18.	0	0	18.
300-399 Other Federal Projects	19.	(157,468)	3,335,532	1,340	11,422,828	3,804,114	(624,710)	Special Revenue	19.	19.	1,406	66	19.
699 Federal Impact Aid (Construction)	20.	0	0	0	0	0	0	Special Revenue	20.	20.	0	0	20.
Total Federal Project Funds (lines 1-20)	21.	(214,166)	9,121,845	(124,457)	17,800,584	9,449,292	(666,070)		21.				
Total COVID-19 Federal Relief Funds included in lines above	22.	(178,711)	3,218,727	0		3,846,825	(806,809)		22.	22.	0	0	22.

											SOURCES (2)	USES (2)	
STATE PROJECTS													
400 Vocational Education	23.	(532)	68,182	532	48,915	68,182	0	Special Revenue	23.	23.	532	0	23.
410 Early Childhood Block Grant	24.	(136,406)	397,359	0	300,000	422,340	(161,387)	Special Revenue	24	24	0	0	24
420 Ext. School Yr. - Pupils with Disabilities	25.	0	0	0	0	0	0	Special Revenue	25.	25.	0	0	25.
425 Adult Basic Education	26.	0	0	0	0	0	0	Special Revenue	26.	26.	0	0	26.
430 Chemical Abuse Prevention Programs	27.	0	0	0	0	0	0	Special Revenue	27.	27.	0	0	27.
435 Academic Contests	28.	0	0	0	0	0	0	Special Revenue	28.	28.	0	0	28.
450 Gifted Education	29.	0	0	0	0	0	0	Special Revenue	29.	29.	0	0	29.
456 College Credit Exam Incentives	30.	0	0	0	0	0	0	Special Revenue	30.	30.	0	0	30.
460 Environmental Special Plate	31.	0	0	0	0	0	0	Special Revenue	31.	31.	0	0	31.
465-499 Other State Projects	32.	115,933	345,596	8,854	76,479	314,680	155,703	Special Revenue	32.	32.	10,221	1,367	32.
Total State Project Funds (lines 23-32)	33.	(21,005)	811,137	9,386	425,394	805,202	(5,684)		33.				
Total Federal and State Projects (lines 21 and 33)	34.	(235,171)	9,932,982	(115,071)	18,225,978	10,254,494	(671,754)		34.				

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Generally, there are no allowable transfers to or from any state projects. However, the Arizona Ninth Grade Success Grant allows indirect costs transfers from the grant.

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

OTHER FUNDS		BEGINNING FUND BALANCE ACTUAL	REVENUES ACTUAL	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS ACTUAL	EXPENDITURES BUDGET	EXPENDITURES ACTUAL	ENDING FUND BALANCE ACTUAL		OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900	
020 Instructional Improvement	1.	2,701,826	602,997		320,800	508,603	2,796,220	1.			1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.	0	0	2.
071 English Language Learner (1)	3.	0	0	0	0	0	0	3.	0	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.	0	0	4.
500 School Plant	5.	514,004	24,305	414,748	0	0	953,057	5.	414,748	0	5.
515 Civic Center	6.	83,315	37,768	0	50,000	11,414	109,669	6.	0	0	6.
520 Community School	7.	162,704	152,679	0	100,000	183,561	131,822	7.	0	0	7.
525 Auxiliary Operations	8.	381,475	298,776	0	400,000	299,957	380,294	8.	0	0	8.
526 Extracurricular Activities Fees Tax Credit	9.	330,011	88,387	0	100,000	106,909	311,489	9.	0	0	9.
530 Gifts and Donations	10.	15,000	0	0	15,000	102	14,898	10.	0	0	10.
535 Career & Technical Education Projects	11.	41,585	55,747	0	40,000	41,861	55,471	11.	0	0	11.
540 Fingerprint	12.	(1,437)	0	1,437	5,000	0	0	12.	1,437	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.	0	0	13.
550 Insurance Proceeds	14.	72,600	2,772	39,392	0	2,202	112,562	14.	39,392	0	14.
555 Textbooks	15.	9,504	619	0	5,000	0	10,123	15.	0	0	15.
565 Litigation Recovery	16.	866	8,711	0	1,000	0	9,577	16.	0	0	16.
570 Indirect Costs	17.	438,549	14,986	161,201	350,000	222,925	391,811	17.	161,201	0	17.
575 Unemployment Insurance	18.	0	0	0	0	0	0	18.	0	0	18.
580 Teacherage	19.	0	0	0	0	0	0	19.	0	0	19.
585 Insurance Refund	20.	0	0	0	0	0	0	20.	0	0	20.
590 Grants and Gifts to Teachers	21.	40,751	0	0	10,000	0	40,751	21.	0	0	21.
595 Advertisement	22.	4,738	0	0	0	0	4,738	22.	0	0	22.
596 Career Technical Education	23.	1,066,854	614,320	0	1,000,000	872,446	808,728	23.	0	0	23.
597 Arizona Industry Credentials Incentive	24.	0	23,989	0	0	23,989	0	24.	0	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.	0	0	25.
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0	26.	0	0	26.
660 Condemnation	27.	0	0	0	0	0	0	27.	0	0	27.
665 Energy and Water Savings	28.	782,619	0	1,083,568	2,110,856	529,980	1,336,207	28.	1,083,568	0	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.	0	0	29.
691 Building Renewal Grant	30.	(78,457)	757,226	0	2,000,000	678,769	0	30.	0	0	30.
695 New School Facilities	31.	0	0		0	0	0	31.			31.
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0	32.	0	0	32.
750 Permanent Funds	33.	0	0	0	0	0	0	33.	0	0	33.
800-849 Trust and Custodial Funds	34.	510,247	0	0	0	0	510,247	34.	0	0	34.
850 Student Activities	35.	536,540	443,331		250,000	450,161	529,710	35.			35.
855 Employee Insurance Program Withholdings	36.	2,484,686	6,809,977	0	0	6,783,505	2,511,158	36.	0	0	36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	0	37.	0	0	37.
900-949 Enterprise Funds	38.	616	0	0	0	0	616	38.	0	0	38.
Other	39.	796,722	0	0	0	303,731	492,991	39.	0	0	39.
INTERNAL SERVICE FUNDS 950-989											
9__ Self Insurance	1.	0	0	0	0	0	0	1.	0	0	1.
955 Intergovernmental Agreements	2.	616	350,866	0	300,000	350,866	616	2.	0	0	2.
9__ OPEB	3.	0	0	0	0	0	0	3.	0	0	3.
9__ _____	4.	0	0	0	0	0	0	4.	0	0	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	270,800	323,160	1.
Class Size Reduction	0	0	2.
Dropout Prevention Programs	25,000	0	3.
Instructional Improvement Programs	25,000	185,443	4.
Total Expenditures (lines 1-4)	320,800	508,603	5.
Total Expenditures from accounting data		508,603	6.

Check this box if your district did not have expenditures in the Instructional Improvement Fund ☐

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL	
Expenditures			
Teacher instructional costs and professional development		0	1.
Student certification, credentialing, or licensure costs		23,989	2.
Developmental costs		0	3.
Instructional hardware, software, or supplies		0	4.
Career exploration		0	5.
Total Expenditures (lines 1-5)	0	23,989	6.
Total Expenditures from accounting data		23,989	7.

(1) Actual Revenues and Actual Expenditures should agree with Supplement, Fund 071—line 13 and Fund 072—line 26.

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2023	18,925,000	1.
2. Bonds issued during FY 2024	0	2.
3. Bonds retired during FY 2024	(5,900,000)	3.
4. Bonds Outstanding, June 30, 2024	13,025,000	4.
5. Short-term Debt Outstanding, July 1, 2023	0	5.
6. Short-term Debt Outstanding, June 30, 2024	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2024 Assessed Valuations and Tax Rates

a. Primary	607,095,124	Tax Rate	4.2191
b. Secondary	607,095,124	Tax Rate	1.2173
2. Number of Schools			13
3. Actual Days in Session			144
4. Area of School District (Square Miles)			3,121

(Report this WHETHER OR NOT district changed boundaries in FY 2024)

C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies *(Function 1000, except line 2 amount)*	$32,240,302
2. Classroom Supplies *(Function 1000, Object Code 6600)*	$2,335,758
3. Administration *(Functions 2300, 2400, 2500, & 2900)*	$6,426,522
4. Support Services—Students *(Function 2100)*	$7,841,458
5. All Other Support Services & Operations *(Functions 2200, 2600, 2700, 3100, & 3400)*	$19,830,303
6. Total Current Expenditures	68,674,343
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	$5,118,935
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	63,555,408

E. Other long-term debt

1. Other Principal (object 6832)	$1,158,394
2. Other Interest (object 6842)	$611,266
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	$349
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	$0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (Yes or No)	No

F. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act

0

G. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)

0

H. Cash and Investments held at June 30, 2024

1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	0

I. Average Teacher Salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2024	54,341
2. Average salary of all teachers employed in FY 2023	53,150
3. Increase in average teacher salary from prior year	1,191
4. Percentage increase	2.2%

☐ Check this box if your d

Comments on Average Salary Calculation (Optional):

J. Certified Staff Salaries and FTE (Funds 001-799 excluding 575)

	Salaries	FTE
1. Substitute Teachers (Functions 1000, 2213 & 3300)	$1,200,220	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	$17,177,003	348.61
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941€	5,788,085	132.46
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	11,388,918	216.00
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	1,302,188	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	571,058	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	1,332,336	
6. Other Certified Staff (All Functions)	5,312,190	

7. In FY 2024, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

a. Increasing base salary by granting years of experience on its salary schedule? (Yes or No)	Yes
b. Making payments in addition to their base salary? (Yes or No)	Yes

Total Certified Salary Payments from accounting data 26,894,995

(1) This form mirrors changes to the certified salary expenditure object code range (6100 to 6149) added to the FY 2024 USFR Chart of Accounts that will be required starting in FY 2025.

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

A. ENROLLMENT OF GIFTED PUPILS BY GRADE (A.R.S. §15-779.02)

Areas of Identification [A.R.S. §15-203(A)(15)]

	GRADE														
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	
1. Quantitative Reasoning	0	1	6	4	2	2	3	2	3	6	9	7	17	62	1.
2. Verbal Reasoning	0	0	1	4	2	1	2	2	1	5	9	7	5	39	2.
3. Nonverbal Reasoning	2	0	2	7	1	9	7	3	5	7	9	9	14	75	3.
4. Total Duplicated Enrollment (lines 1-3)	2	1	9	15	5	12	12	7	9	18	27	23	36	176	4.

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL	
1. Total All Disability Classifications	9,352,899	8,583,118	1.
2. Gifted Education	226,143	226,398	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	53,592	46,080	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	747,825	804,242	8.
9. Total (lines 1-8)	10,380,459	9,659,838	9.

10. IEP required pupil transportation costs coded within Program 400	500,000	$478,912	10.

C. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)

Actual Expenditures for all Gifted Programs:

K-8	$	226,398
9-12	$	0
Total	$	226,398

D. EXPENDITURES FOR AUDIT SERVICES

		BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	**6350**	29,500	$18,900	1.
2. Federal Audit Expenditures - All Funds	*6330*	1,500	0	2.

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY (A.R.S. §15-920)

Actual Expenditures made in FY 2024 $ 0

F. TUITION

	Tuition Expenditures
1. Tuition to Other Arizona Districts (object 6561)	350,866
2. Tuition to Out-of-State Districts (object 6562)	0
3. Tuition to Private Schools (object 6563)	0
4. Tuition to Ed Services\Coops\IGAs (object 6564)	0
5. Tuition Other (object 6569) (1)	0
6. Total (lines 1-5)	350,866

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

Funds 001-799 (excluding 575)		Programs 100-630										Programs 700-900	Total	
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)		
1000 Instruction	1.	23,403,260	8,282,162	620,392	2,335,758	689,341	102,026				65,047	0	35,497,986	1.
2000 Support Services														
2100 Students	2.	3,852,982	1,558,814	1,988,851	323,457	171,748	13,770				105,277	0	8,014,899	2.
2200 Instructional Staff	3.	3,075,381	1,144,061	374,427	38,855	0	26,690				0	0	4,659,414	3.
2300 General Administration	4.	90,935	66,838	201,204	11,777	184	106,322	0			0	0	477,260	4.
2400 School Administration	5.	2,985,708	1,099,853	8,528	61,723	12,835	3,374				0	0	4,172,021	5.
2500, 2900 Central Services, Other	6.	931,181	365,703	386,992	450,788	736,875	3,687			0	0	0	2,875,226	6.
2600 Operation and Maintenance of Plant	7.	103,825	60,825	7,032,905	1,223,109	93,441	6,423				256	0	8,520,784	7.
2700 Student Transportation	8.	2,144,398	970,385	118,423	674,665	328,025	0				115,655		4,351,551	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	45,830	19,355	2,529,666	59,213	148,338	624				6,091	0	2,809,117	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											596,034	596,034	11.
3400 Bookstore Operations	12.	58,621	33,684	0	0	0	0				0	0	92,305	12.
Total (lines 1-12)	13.	36,692,121	13,601,680	13,261,388	5,179,345	2,180,787	262,916	0		0	292,326	596,034	72,066,597	13.
From Federal Funds	14.	4,825,512	1,807,574	2,668,923	474,400	661,872	1,219	0		0	29,510	67,891	10,536,901	14.
From State and Local Sources	15.	31,866,609	11,794,106	10,592,465	4,704,945	1,518,915	261,697	0		0	262,816	528,143	61,529,696	15.
4000 Facilities Acquisition and Construction	16.	0	0	1,719,076	0	0	0				0	0	1,719,076	16.
5000 Debt Service	17.								7,058,743	1,557,516		0	8,616,259	17.

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)	
1. Regular Education (Programs 100, 280, 520, and 550)	$15,102,767	$296,718	$336,374	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	$3,871,233	$30,882	$0	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	$634,992	$0	$1,200	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	$237,320	$0	$0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	$317,160	$0	$20,908	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	$1,880,641	6.
7. Number of FTE-Certified Teachers	349	7.
8. Number of FTE-Contract Teachers	0	8.

Utilities and Energy Detail (Funds 001-799 excluding 575, Only Function 2600)

1. 6410-6411 Utility Services	466,214	1.
2. 6620-6629 Energy	1,083,701	2.

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0	1.
2. 6870 Pass-through Payments	0	2.
3. 6880 Sub-awards	0	3.

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	59,735	1.
2. ESEA Title IV - 21st Century Community Learning Centers	153,399	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	132,435	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)

	Property 6700	All Other (excluding 6900)	Total	
1. Program 700	0	0	0	1.
2. Program 800	0	0	0	2.
3. Program 900	0	596,034	596,034	3.
4. Function 3300-Community Service Operations (program 900)	0			4.

Property Detail for Function 4000 (Funds 001-799, excluding 575)

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	1,300,076	5.

Technology (Funds 001-799 excluding 575, All Functions)

1. 6340 Technical Services	92,712	1.
2. 6432 Technology-Related Repairs and Maintenance	(7,430)	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	418,520	4.
5. 6641-43 Software reported in library books, texbooks, or instructional aids	$1,914,630	5.
6. 6650 and 6655 Supplies–Technology-Related and Short-term noninstructional software subscriptions	563,241	6.
7. 6737-38 Technology-Related Hardware & Software (less than $5,000)	815,044	7.
8. Subtotal (Lines 1-7)	3,796,717	8.
9. 6739 Technology-Related Hardware & Software ($5,000 or more)	549,665	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	$1,769,660	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	349	11.

Support Services-Instruction Detail (Funds 001-799 excluding 575, All Objects)

1. 2210 Improvement of Instruction	878,072	1.

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

Current Expenditures from COVID-19 federal relief funds		Programs 100-630									Programs 700-900	Total
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)	
1000 Instruction	1.	571,686	236,698	0	1,497	36,264	0			0	0	0	**846,145**
2100, 2200 Student Support Services	2.	590,813	259,013	(28,649)	52,753	20,376	300			0	0	0	**894,606**
2300, 2500, 2900 Other Support Services	3.	86,223	39,592	0	22,834	52,068	0	0	0	0	0	0	**200,717**
2400 School Administration	4.	247,479	83,014	0	0	0	0			0	0	0	**330,493**
2600 Operation and Maintenance of Plant	5.	32,955	15,798	9,409	0	0	0			0	0	0	**58,162**
2700 Student Transportation	6.	0	0	0	0	0	0			0	0	0	**0**
3100 Food Service Operations	7.	0	0	0	0	0	0			0	0	0	**0**
3200 Enterprise Operations	8.	0	0	0	0	0	0			0	0	0	**0**
3300 Community Services Operations	9.	0	0	0	0	0	0				0	0	**0**
3400 Bookstore Operations	10.	0	0	0	0	0	0			0	0	0	**0**
Other	11.	0	1	984,341	0	0	0	0	0	0	532,360	0	**1,516,702**
Total (lines 1-12)	12.	**1,529,156**	**634,116**	**965,101**	**77,084**	**108,708**	**300**	**0**	**0**	**0**	**532,360**	**0**	**3,846,825**

Technology Related Expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical Services	0	0
2. 6432 Technology-Related Repairs and Maintenance	(32,149)	(32,149)
3. 6443 Rental of Computers and Related Equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies–Technology-Related	75,587	0
6. 6737-38 Technology-Related Hardware & Software (less than $5,000)	35,479	35,479
7. 6739 Technology-Related Hardware & Software ($5,000 or more)	59,525	7,457
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	0

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	984,341
2. Programs 100-630, All functions, Object 67XX	108,708

COVID-19 federal relief funds	Total Award (all fiscal years)	FY 2020 through FY 2023 Expenditures and Other Financing Uses	FY 2024 Expenditures and Other Financing Uses	Amount remaining to spend
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	1,643,833	1,635,000		
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	6,767,033	6,647,886	75,587	**43,560**
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	15,317,307	4,783,811	3,728,527	**6,804,969**
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	882,955	183,538	0	**699,417**
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	1,562,233	1,562,200		
6. Other COVID-19 Federal Relief Funds	554,641	300,510	42,711	**211,420**
7. Total	**26,728,002**	**15,112,945**	**3,846,825**	**7,759,366**

Total FY 2024 expenditures + other financing uses **3,846,825**

CTDS NUMBER 080220000

I certify that the Annual Financial Report of Kingman Unified School District, Mohave County County, for fiscal year 2024 was approved by the Governing Board on March 11, 2024, and that the complete Annual Financial Report may be reviewed by contacting Margot Jones at the District Office, telephone 928-753-5678, during normal business hours.

Avg. Daily Membership	2023	2024
Attending	6,614.2676	6,754.0088

2024 Tax Rates:	Primary	Secondary
	4.2191	1.2173

Rev. 8/24 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance	Fund Types
Regular Education				45,788,093	37,015,374		
Special Education				10,380,513	9,659,838		
Pupil Transportation				4,187,966	3,868,591		
Desegregation				0	0		
Dropout Prevention Programs				71,550	77,055		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				383,883	314,972		
Maintenance and Operation Total	4,161,512	56,210,599	(1,113,723)	60,812,005	50,935,830	8,322,558	General
Classroom Site Funds	4,765,369	6,439,124		9,540,855	3,912,461	7,292,032	Special Revenue
Instructional Improvement	2,701,826	602,997		320,800	508,603	2,796,220	Special Revenue
Unrestricted Capital Outlay	3,955,326	9,601,625	0	7,547,216	3,906,713	9,650,238	General
Adjacent Ways	0	0	0	0	0	0	Capital Projects
Bond Building	0	0	0	0	0	0	Capital Projects
Condemnation	0	0	0	0	0	0	Special Revenue
Energy and Water Savings	782,619	0	1,083,568	2,110,856	529,980	1,336,207	Special Revenue
New School Facilities	0	0		0	0	0	Capital Projects
Federal Projects	(214,166)	9,121,845	(124,457)	17,800,584	9,449,292	(666,070)	
State Projects	(21,005)	811,137	9,386	425,394	805,202	(5,684)	
County, City, and Town Grants	0	0	0	0	0	0	Special Revenue
English Language Learner	0	0	0	0	0	0	Special Revenue
Compensatory Instruction	0	0	0	0	0	0	Special Revenue
School Plant Fund	514,004	24,305	414,748	0	0	953,057	Special Revenue
Food Service	1,901,242	2,747,928	(35,376)	3,000,000	2,759,737	1,854,057	Special Revenue
Civic Center	83,315	37,768	0	50,000	11,414	109,669	Special Revenue
Community School	162,704	152,679	0	100,000	183,561	131,822	Special Revenue
Auxiliary Operations	381,475	298,776	0	400,000	299,957	380,294	Special Revenue
Extracurricular Activities Fees	330,011	88,387	0	100,000	106,909	311,489	Special Revenue
Gifts and Donations	15,000	0	0	15,000	102	14,898	Special Revenue
Gifts and Donations—Capital	0	0	0	0	0	0	Capital Projects
Career & Technical Education Projects	41,585	55,747	0	40,000	41,861	55,471	Special Revenue
Fingerprint	(1,437)	0	1,437	5,000	0	0	Special Revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	72,600	2,772	39,392	0	2,202	112,562	Special Revenue
Textbooks	9,504	619	0	5,000	0	10,123	Special Revenue
Litigation Recovery	866	8,711	0	1,000	0	9,577	General
Indirect Costs	438,549	14,986	161,201	350,000	222,925	391,811	General
Unemployment Insurance	0	0	0	0	0	0	Special Revenue
Teacherage	0	0	0	0	0	0	Special Revenue
Insurance Refund	0	0	0	0	0	0	Special Revenue
Grants and Gifts to Teachers	40,751	0	0	10,000	0	40,751	Special Revenue
Advertisement	4,738	0	0	0	0	4,738	Special Revenue
Career Technical Education	1,066,854	614,320	0	1,000,000	872,446	808,728	Special Revenue
Arizona Industry Credentials Incentive	0	23,989	0	0	23,989	0	Special Revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital Projects
Debt Service	1,074,672	6,914,344	0	6,846,250	6,846,250	1,142,766	Debt Service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital Projects
Building Renewal Grant	(78,457)	757,226	0	2,000,000	678,769	0	Capital Projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt Service
Student Activities	536,540	443,331	0	250,000	450,161	529,710	Special Revenue
Employee Insurance Program Withholdings	2,484,686	6,809,977	0	0	6,783,505	2,511,158	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	796,722	0	0	0	303,731	492,991	Special Revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	510,247	0	0	0	0	510,247	
Enterprise Funds	616	0	0	0	0	616	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal Services
Intergovernmental Agreements	616	350,866	0	300,000	350,866	616	Internal Services
OPEB	0	0	0	0	0	0	Internal Services
Other Internal Service Fund	0	0	0	0	0	0	Internal Services

Additional fund balance reserve information
(See Fund Balance Reserve tab for more detail)

(1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2024.

(2) The District's actual fund balance reserve for FY 2024 was: 0

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

Revenue Object Codes/Expenditure Function Codes		Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures Budget	Total Expenditures Actual	
English Language Learner Fund 071											
Revenues											
3200 Restricted Revenue from State Sources	1.	0									1.
Investment Income and Other Revenues	2.	0									2.
Total Revenues (lines 1 and 2)	3.	0									3.
Expenditures											
1000 Instruction	4.		0	0	0	0	0	0	0	0	4.
2000 Support Services											
2100 Students	5.		0	0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.		0	0	0	0	0	0	0	0	6.
2300 General Administration	7.		0	0	0	0	0	0	0	0	7.
2400 School Administration	8.		0	0	0	0	0	0	0	0	8.
2500 Central Services	9.		0	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.		0	0	0	0	0	0	0	0	10.
2700 Student Transportation	11.		0	0	0	0	0	0	0	0	11.
2900 Other	12.		0	0	0	0	0	0	0	0	12.
Total (*must agree with the AFR page 6, line 3)*	13.	0	0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources	14.	0									14
Investment Income and Other Revenues	15.	0									15.
Total Revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.		0	0	0	0	0	0	0	0	17.
2000 Support Services											
2100 Students	18.		0	0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.		0	0	0	0	0	0	0	0	19.
2300 General Administration	20.		0	0	0	0	0	0	0	0	20.
2400 School Administration	21.		0	0	0	0	0	0	0	0	21.
2500 Central Services	22.		0	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.		0	0	0	0	0	0	0	0	23.
2700 Student Transportation	24.		0	0	0	0	0	0	0	0	24.
2900 Other	25.		0	0	0	0	0	0	0	0	25.
Total (*must agree with the AFR page 6, line 4)*	26.	0	0	0	0	0	0	0	0	0	26.

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

This tab presents information on the amount and planned use of the District's fund balance reserves to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. It also presents information about policies or guidelines used to establish target fund balance reserve amounts.

A. Ending fund balance amounts and planned uses

	Funds														
	General Fund*			Capital Projects Fund				Special Revenue Funds							
	Maintenance and Operations Fund	Unrestricted Capital Outlay Fund (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay Fund (if not included in the General Fund)	Bond Building Funds	Adjacent Ways Fund	Other capital projects funds	Classroom Site Fund	Federal and State Grants	Other special revenue funds	Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds	Total all funds
Prior year ending fund balance															
1. Ending fund balance reported in FY 2023 AFR	4,161,512	3,955,326	439,415	0	0	0	(78,457)	4,765,369	(235,171)	9,440,053	1,074,672	0	616	616	23,523,951
Current year ending fund balance															
2. Total FY 2024 ending fund balance	8,322,558	9,650,238	401,388	0	0	0	0	7,292,032	(671,754)	9,942,787	1,142,766	0	616	616	36,081,247
FY 2024 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	0	0	(671,754)	0	0	0	0	0	(671,754)
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0		0		0		0	0						0
3.c Planned to be spent in FY 2025 to support budgeted spending	0	2,147,459	401,388	0	0	0	0	0	0	9,942,787		0	616	616	12,492,866
3.d Maintained for debt retirement after FY 2025										0	1,142,766	0	0	0	1,142,766
3.e Maintained for capital projects after FY 2025		0	0	0	0	0	0	0	0	0		0	0	0	0
3.f Maintained for retirement contributions after FY2025	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2025														0	0
3.h Maintained for future financial stability	8,322,558	7,502,779	0	0	0	0	0	7,292,032	0	0		0	0	0	23,117,369
3.i *other purposes (Specify)*	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.j *other purposes (Specify)*	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.k Total FY 2024 ending fund balance	8,322,558	9,650,238	401,388	0	0	0	0	7,292,032	(671,754)	9,942,787	1,142,766	0	616	616	36,081,247

*See the Summary tab, column K, and page 5, column K, to identify which funds are included in the General, Capital Projects, and Special Revenue, and other funds columns on this page.

B. Fund balance reserve process or policy

		Governing Board policy number (N/A if no adopted policy exists):
1. Does the District have a process or policy it follows to establish a targeted (goal) fund balance reserve level that the District is working to maintain each year? (Yes or No in cell F28) If the District has an adopted Governing Board policy, enter the policy number in the box provided (cell G28).	No	

If question 1 was answered yes, complete the table below to describe the District's specific FY 2024 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts.

2. Fund(s)	Targeted FY 2024 fund balance reserve amount(s)	Actual FY 2024 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Total:	0	0	

3. The District plans to take the following actions related to its ending fund balance in FY 2025 and thereafter:

Maintain financial stability

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

This page identifies coding errors noted in the district's accounting records. The formulas on pages 1 through 4 and 9 will not include these miscoded amounts. Miscodings are identified in column G by pink or purple highlighting and must be corrected, before submitting the AFR, as described below.

Amounts identified in pink highlighted cells will materially misstate the amounts reported on the respective pages. Districts with amounts shown in pink-shaded cells will need to make journal entries in their accounting records to bring total miscoded amounts for the fund or page, as applicable, below the respective threshold amount shown in Column J.

Amounts identified in purple highlighted cells should not be coded to the fund or object used, as applicable. Districts with amounts shown in purple-shaded cells will need to make journal entries in their accounting records to correct the fund or object code, as applicable, for each line.

After corrections have been made in the accounting records, districts should upload the corrected version of their accounting records into the Accounting Data tab. Districts may use a new copy of the AFR file or should follow step 18 in the "Checking and copying your data to the AFR file" section of the Data Uploading Instructions (linked below).

Data Uploading Instructions **USFR Chart of Accounts**

Revenue object code corrections needed for accurate reporting on Page 1

	Issue	Fund	Program	Function	Object	Identified Miscoding Amount		Page 1 Thresholds	
1.	Federal revenues are not allowed in Fund 610	610			4000-4999	$0	1.	610	$960,163
2.	County revenues are not allowed in Fund 620	620			2000-2999	$0	2.	620	$0
3.	State revenues are not allowed in Fund 620	620			3000-3999	$0	3.		
4.	Federal revenues are not allowed in Fund 620	620			4000-4999	$0	4.		
5.	County revenues are not allowed in Fund 630	630			2000-2999	$0	5.	630	$0
6.	State revenues are not allowed in Fund 630	630			3000-3999	$0	6.		
7.	Federal revenues are not allowed in Fund 630	630			4000-4999	$0	7.		
8.	County revenues are not allowed in Fund 700	700			2000-2999	$0	8.	700	$691,434

Maintenance and Operations Fund corrections needed for accurate reporting on Page 2

	Issue	Fund	Program	Function	Object	Identified Miscoding Amount		Page 2 Threshold
9.	Do not use Program codes 000-099	001	000-099		6100-6899	($1)	9.	$5,093,583
10.	Expenditures in Function 2700 not coded to Programs 400, 513	001	100-399, 500-512, 514-999	2700-2799	6100-6899	$0	10.	
11.	Expenditures coded to unallowable 500 range programs	001	500-510, 520-529, 540-549, 560-599		6100-6899	$0	11.	
12.	Expenditures coded to unallowable 600 range programs	001	600-609, 640-699		6100-6899	$0	12.	
13.	Function 4000 not allowed in Fund 001	001		4000-4999	6100-6899	$0	13.	
14.	Function 5000 not allowed in Fund 001	001		5000-5999	6100-6899	$0	14.	
15.	Expenditures for Object 6700 are not allowed in Fund 001	001			6700-6799	$0	15.	

Classroom Site Fund corrections needed for accurate reporting on Page 3

	Issue	Fund	Program	Function	Object	Identified Miscoding Amount		Page 3 Thresholds
16.	Unallowable revenues coded to Fund 010	010			1000-1499, 1600-1979, 2000-2999, 4000-4999	$0	16.	$643,912
17.	Function 2300 should only be coded to object 652X	010		2300	6000-6519, 6530-6800	$0	17.	$391,246
18.	Object 6100 should not be coded to Function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6100	$0	18.	
19.	Object 6200 should not be coded to Function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6200	$0	19.	
20.	Object 6300,6400,6500 should not be coded to Function codes 2400-3200 and 3400-5000	010		2400-3200, 3400-5000	6300, 6400, 6500	$0	20.	
21.	Object 6600 should not be coded to Function codes 2300-5000	010		2300-5000	6600	$0	21.	
22.	Object 6700 should not be coded to Function codes 2200-3900 and 5000	010		2200-3900, 5000	6700	$0	22.	
23.	Object 6800 should not be coded to Function codes 2300-2400 and 2600-4000	010		2300-2400, 2600-4000	6800	$0	23.	

Unrestricted Capital Outlay Fund corrections needed for accurate reporting on Page 4

Issue	Fund	Program	Function	Object	Identified Miscoding Amount	Page 4 Thresholds

24.	Object 6730 should be coded to 6731-6739	610			6730	$0	24.	610	$390,671
25.	Object 6730 should be coded to 6731-6739	620			6730	$0	25.	620	$0
26.	Object 6730 should be coded to 6731-6739	630			6730	$0	26.	630	$0
27.	Object 6730 should be coded to 6731-6739	695			6730	$0	27.	695	$0

National Public Education Financial Survey (NPEFS) Reporting corrections needed for accurate reporting on Page 9 (all funds 001-799, except 575)

	Issue	Fund	Program	Function	Object	Identified Miscoding Amount		Page 9 Threshold
28.	Do not use Program codes 700-900 for Function 2700	001-799 (excl. 575)	700-999	2700-2799	6100-6899	$0	28.	$8,240,193
29.	Do not use Function codes 0000-0999	001-799 (excl. 575)		0000-0999	6100-6899	$0	29.	
30.	Do not use Function codes 2000-2099	001-799 (excl. 575)		2000-2099	6100-6899	$0	30.	
31.	Do not use Function codes 2800-2899	001-799 (excl. 575)		2800-2899	6100-6899	$0	31.	
32.	Do not use Function codes 3000-3099	001-799 (excl. 575)		3000-3099	6100-6899	$0	32.	
33.	Do not use Function codes 3500-3599	001-799 (excl. 575)		3500-3599	6100-6899	$0	33.	
34.	Do not use Function codes 3600-3699	001-799 (excl. 575)		3600-3699	6100-6899	$0	34.	
35.	Do not use Function codes 3700-3799	001-799 (excl. 575)		3700-3799	6100-6899	$0	35.	
36.	Do not use Function codes 3800-3899	001-799 (excl. 575)		3800-3899	6100-6899	$0	36.	
37.	Do not use Function codes 3900-3999	001-799 (excl. 575)		3900-3999	6100-6899	$0	37.	
38.	Function 5000 should only be coded to Object codes 683X, 684X, and 686X.	001-799 (excl. 575)		5000-5999	6100-6829, 6850-6859, 6870-6999	$0	38.	
39.	Function 6000 should only be coded to Object codes 6900-6999.	001-799 (excl. 575)		6000-6999	6100-6899	$0	39.	
40.	Do not use Function codes 7000-7999	001-799 (excl. 575)		7000-7999	6100-6899	$0	40.	
41.	Do not use Function codes 8000-8999	001-799 (excl. 575)		8000-8999	6100-6899	$0	41.	
42.	Do not use Function codes 9000-9999	001-799 (excl. 575)		9000-9999	6100-6899	$0	42.	
43.	Do not use Object codes 0000-0099	001-799 (excl. 575)			0000-0099	$0	43.	
44.	Do not use Object codes 6000-6099	001-799 (excl. 575)			6000-6099	$0	44.	
45.	Do not use Object codes 6800-6809	001-799 (excl. 575)			6800-6809	$0	45.	
46.	Object 6820 should only be coded to Function 2300	001-799 (excl. 575)		1000-2299, 2400-6999	6820-6829	$0	46.	
47.	Expenditures coded to 6830 and 6834-39 should be coded to 6831, 6832, or 6833	001-799 (excl. 575)			6830, 6834-39	$0	47.	
48.	Object 6831 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6831	$0	48.	
49.	Object 6832 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6832	$0	49.	
50.	Object 6833 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6833	$0	50.	
51.	Expenditures coded to 6840 and 6844-49 should be coded to 6841, 6842, or 6843	001-799 (excl. 575)			6840, 6844-49	$0	51.	
52.	Object 6841 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6841	$0	52.	
53.	Object 6842 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6842	$0	53.	
54.	Object 6843 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6843	$0	54.	
55.	Object 6850 should be coded to Function 2500	001-799 (excl. 575)		1000-2499, 2600-6999	6850-6859	$0	55.	
56.	Do not use Object codes 7000-7999	001-799 (excl. 575)			7000-7999	$0	56.	
57.	Do not use Object codes 8000-8999	001-799 (excl. 575)			8000-8999	$0	57.	
58.	Do not use Object codes 9000-9999	001-799 (excl. 575)			9000-9999	$0	58.	

District Name	Kingman Unified School District
CTDS Number	080220000
County	Mohave

Districts must complete all required detail for each school site, including districts with only 1 school.

School #	School Name	School CTDS	Unweighted Attending Student Count	Unit Code(s)	Primary Unit Code	Comments
Districtwide		080220000			500	
Private Schools				1	1	
CTED (Member Districts)						
School 1	Black Mountain	080220116	454.435	116	116	
School 2	Lee Williams	080220203	991.711	203	203	
School 3	Mt Tipton	080220117	154.123	117	117	
School 4	White Cliffs	080220118	583.591	118	118	
School 5	Manzanita	080220112	722.427	112	112	
School 6	Kingman Middle	080220114	722.835	114	114	
School 7	Kingman High	080220202	831.205	202	202	
School 8	La Senita	080220111	100.185	111	111	
School 9	Cerbat	080220115	641.694	115	115	
School 10	Desert Willow	080220119	435.893	119	119	
School 11	KOLA Elem	080220205	0	205	205	
School 12	KOLA MS	080220206	26.133	206	206	
School 13	KOLA HS	080220207	252.865	207	207	
School 14	Hualapai	080220110	737.008	110	110	
School 15						
School 16						
School 17						
School 18						
School 19						
School 20						
School 21						
School 22						
School 23						
School 24						
School 25						
School 26						
School 27						
School 28						
School 29						
School 30						
School 31						
School 32						
School 33						
School 34						
School 35						
School 36						
School 37						
School 38						
School 39						
School 40						
School 41						
School 42						
School 43						
School 44						
School 45						
School 46						
School 47						
School 48						
School 49						
School 50						
School 51						
School 52						
School 53						
School 54						
School 55						
School 56						
School 57						
School 58						
School 59						
School 60						
School 61						
School 62						
School 63						
School 64						
School 65						
School 66						
School 67						
School 68						
School 69						
School 70						
School 71						
School 72						
School 73						
School 74						
School 75						
School 76						
School 77						
School 78						
School 79						
School 80						
School 81						
School 82						
School 83						
School 84						
School 85						
School 86						
School 87						
School 88						
School 89						
School 90						

Element Name	Element	Description

Account	Description	YTD Transactions	Parse Account Field	Final Fund	Rollup Fund	Fund	Program	Function	Object	Unit
001.000.0000.0102.000.0000	CASH IN BANK (REVOLVING)	$2,820.04		001	001	001	000	0000	0102	000
001.000.0000.0103.000.0000	CASH ON DEP W/TREA	$8,363,040.31		001	001	001	000	0000	0103	000
001.000.0000.0104.000.0000	CASH - AUXILIARY BANK ONE	$1,724.11		001	001	001	000	0000	0104	000
001.000.0000.0161.000.0000	SUPPLIES	($50,684.17)	Vision users should press the Parse	001	001	001	000	0000	0161	000
001.000.0000.0201.000.0000	ACCOUNTS PAYABLE	$1,111.88	Account button above, which will	001	001	001	000	0000	0201	000
001.000.0000.0221.000.0000	SAL & WAGES (GROSS)	$494.73	populate the Fund, Program,	001	001	001	000	0000	0221	000
001.000.0000.0222.000.0000	SS-OASDI (EMP PORT)	$751.88	Function, Object, and Unit columns	001	001	001	000	0000	0222	000
001.000.0000.0223.000.0000	MED-HOSP (EMP PORT)	$175.84	(G, H, I, J, and K). Some districts	001	001	001	000	0000	0223	000
001.000.0000.0224.000.0000	STATE RET (EMP PORT)	($45.25)	may need to work with their	001	001	001	000	0000	0224	000
001.000.0000.0226.000.0000	UNEMPLOYMENT INSUR	$5.20	information technology (IT)	001	001	001	000	0000	0226	000
001.000.0000.0227.000.0000	WORKERS' COMP	$94.59	departments to make this a trusted	001	001	001	000	0000	0227	000
001.000.0000.0241.000.0000	FEDERAL INCOME TAX	$2,211.53	file and enable macros.	001	001	001	000	0000	0241	000
001.000.0000.0242.000.0000	STATE INCOME TAX	$8.86		001	001	001	000	0000	0242	000
001.000.0000.0243.000.0000	SOC SEC - OASDI	$751.88		001	001	001	000	0000	0243	000
001.000.0000.0244.000.0000	MEDICARE-HOSP INS	$175.84		001	001	001	000	0000	0244	000
001.000.0000.0245.000.0000	STATE RET CONTR	($45.66)		001	001	001	000	0000	0245	000
001.000.0000.0246.000.0000	LONG-TERM DISABIL	$0.41		001	001	001	000	0000	0246	000
001.000.0000.0248.000.0000	COURT-ORD ASSIGN	($34.34)		001	001	001	000	0000	0248	000
001.000.0000.0330.000.0000	UNRESERVED FND BAL	($4,161,512.03)		001	001	001	000	0000	0330	000
001.000.0000.1111.000.0000	PERS PROP TAXES	($499,123.29)		001	001	001	000	0000	1111	000
001.000.0000.1115.000.0000	REAL PROP TAXES	($17,901,810.96)		001	001	001	000	0000	1115	000
001.000.0000.1280.000.0000	REV IN LIEU OF TAX - LOCAL	($66,257.98)		001	001	001	000	0000	1280	000
001.000.0000.1320.000.0000	TUI FR OTH AZ DIST	($72,980.45)		001	001	001	000	0000	1320	000
001.000.0000.1440.511.0000	TRAN/FEE OTH PRIVATE SOURCE	($16,000.00)		001	001	001	000	0000	1440	511
001.000.0000.1980.000.0000	REF PRIOR YR EXP	($109,799.52)		001	001	001	000	0000	1980	000
001.000.0000.1990.000.0000	MISCELLANEOUS OTHER REVENUE	($45,916.74)		001	001	001	000	0000	1990	000
001.000.0000.2120.000.0000	CNTY EQUAL ASSIST	($13,202.65)		001	001	001	000	0000	2120	000
001.000.0000.3100.000.0000	PROP 123	($2,311,629.49)		001	001	001	000	0000	3100	000
001.000.0000.3110.000.0000	STATE EQUAL ASSIST	($31,954,934.68)		001	001	001	000	0000	3110	000
001.000.0000.3120.000.0000	ADDL STATE AID	($3,206,307.47)		001	001	001	000	0000	3120	000
001.000.2530.6610.510.0000	GENERAL SUPPLIES	($1.00)		001	001	001	000	2530	6610	510
001.000.6000.6930.000.0000	INTERFUND TRAN-OUT	$1,095,758.60		001	001	001	000	6000	6930	000
001.000.6000.6950.000.0000	SPECIAL ITEMS - USES	$17,964.64		001	001	001	000	6000	6950	000
001.100.1000.6112.110.0000	TEACHERS	$1,550,163.02		001	001	001	100	1000	6112	110
001.100.1000.6112.111.0000	TEACHERS	$38,392.12		001	001	001	100	1000	6112	111
001.100.1000.6112.112.0000	TEACHERS	$1,263,237.84		001	001	001	100	1000	6112	112
001.100.1000.6112.114.0000	TEACHERS	$1,174,244.93		001	001	001	100	1000	6112	114
001.100.1000.6112.115.0000	TEACHERS	$1,218,558.40		001	001	001	100	1000	6112	115
001.100.1000.6112.116.0000	TEACHERS	$1,054,052.92		001	001	001	100	1000	6112	116
001.100.1000.6112.117.0000	TEACHERS	$302,740.25		001	001	001	100	1000	6112	117
001.100.1000.6112.118.0000	TEACHERS	$580,920.75		001	001	001	100	1000	6112	118
001.100.1000.6112.119.0000	TEACHERS	$788,142.75		001	001	001	100	1000	6112	119
001.100.1000.6112.202.0000	TEACHERS	$1,055,425.31		001	001	001	100	1000	6112	202
001.100.1000.6112.203.0000	TEACHERS	$761,527.03		001	001	001	100	1000	6112	203
001.100.1000.6112.204.0000	TEACHERS	$147,532.36		001	001	001	100	1000	6112	204
001.100.1000.6112.207.0000	TEACHERS	$39,624.64		001	001	001	100	1000	6112	207
001.100.1000.6112.500.0000	TEACHERS	$68,439.53		001	001	001	100	1000	6112	500
001.100.1000.6113.110.0000	SUB TEACHERS, PREP BUY OUTS	$31,678.00		001	001	001	100	1000	6113	110
001.100.1000.6113.111.0000	SUB TEACHERS, PREP BUY OUTS	$6,510.00		001	001	001	100	1000	6113	111
001.100.1000.6113.112.0000	SUB TEACHERS, PREP BUY OUTS	$33,240.00		001	001	001	100	1000	6113	112
001.100.1000.6113.114.0000	SUB TEACHERS, PREP BUY OUTS	$26,000.00		001	001	001	100	1000	6113	114
001.100.1000.6113.115.0000	SUB TEACHERS, PREP BUY OUTS	$25,922.08		001	001	001	100	1000	6113	115
001.100.1000.6113.116.0000	SUB TEACHERS, PREP BUY OUTS	$15,628.74		001	001	001	100	1000	6113	116
001.100.1000.6113.117.0000	SUB TEACHERS, PREP BUY OUTS	$4,220.00		001	001	001	100	1000	6113	117
001.100.1000.6113.118.0000	SUB TEACHERS, PREP BUY OUTS	$22,360.00		001	001	001	100	1000	6113	118
001.100.1000.6113.119.0000	SUB TEACHERS, PREP BUY OUTS	$14,454.00		001	001	001	100	1000	6113	119
001.100.1000.6113.120.0000	SUB TEACHERS, PREP BUY OUTS	$2,250.00		001	001	001	100	1000	6113	120
001.100.1000.6113.202.0000	SUBSTITUTES	$44,417.78		001	001	001	100	1000	6113	202
001.100.1000.6113.203.0000	SUB TEACHERS, PREP BUY OUTS	$53,821.46		001	001	001	100	1000	6113	203
001.100.1000.6113.500.0000	SUB TEACHERS, PREP BUY OUTS	$16,215.78		001	001	001	100	1000	6113	500
001.100.1000.6115.111.0000	LONG TERM SUB	$31,020.00		001	001	001	100	1000	6115	111
001.100.1000.6115.112.0000	LONG TERM SUB	$22,280.00		001	001	001	100	1000	6115	112
001.100.1000.6115.115.0000	LONG TERM SUB	$34,460.00		001	001	001	100	1000	6115	115
001.100.1000.6115.116.0000	LONG TERM SUB	$1,820.00		001	001	001	100	1000	6115	116
001.100.1000.6115.117.0000	LONG TERM SUB	$18,050.00		001	001	001	100	1000	6115	117
001.100.1000.6115.118.0000	LONG TERM SUB	$41,920.00		001	001	001	100	1000	6115	118
001.100.1000.6115.119.0000	LONG TERM SUB	$53,480.01		001	001	001	100	1000	6115	119

001.100.1000.6115.202.0000	LONG TERM SUB	$67,797.13	001	001	001	100	1000	6115	202
001.100.1000.6115.203.0000	LONG TERM SUB	$70,840.00	001	001	001	100	1000	6115	203
001.100.1000.6125.112.0000	EXTRA DUTY STIPENDS	$4,669.64	001	001	001	100	1000	6125	112
001.100.1000.6125.112.0205	EXTRA DUTY STIPENDS	$550.00	001	001	001	100	1000	6125	112
001.100.1000.6125.114.0000	EXTRA DUTY STIPENDS	$2,650.00	001	001	001	100	1000	6125	114
001.100.1000.6125.115.0000	EXTRA DUTY STIPENDS	$3,742.87	001	001	001	100	1000	6125	115
001.100.1000.6125.117.0000	EXTRA DUTY STIPENDS	$28,041.20	001	001	001	100	1000	6125	117
001.100.1000.6125.120.0000	EXTRA DUTY STIPENDS	$2,678.88	001	001	001	100	1000	6125	120
001.100.1000.6125.202.0000	EXTRA DUTY STIPENDS	$1,000.00	001	001	001	100	1000	6125	202
001.100.1000.6125.203.0000	EXTRA DUTY STIPENDS	$2,283.84	001	001	001	100	1000	6125	203
001.100.1000.6125.500.0000	PERFECT ATTENDANCE/PROP 123 STI	$9,750.00	001	001	001	100	1000	6125	500
001.100.1000.6125.500.6999	EXTRA DUTY STIPENDS	$46,275.00	001	001	001	100	1000	6125	500
001.100.1000.6125.503.0000	EXTRA DUTY STIPENDS SUMMER SCI	$8,790.24	001	001	001	100	1000	6125	503
001.100.1000.6210.110.0000	EMPLOYEE INSURANCE	$314,691.90	001	001	001	100	1000	6210	110
001.100.1000.6210.111.0000	EMPLOYEE INSURANCE	$11,620.76	001	001	001	100	1000	6210	111
001.100.1000.6210.112.0000	EMPLOYEE INSURANCE	$234,323.37	001	001	001	100	1000	6210	112
001.100.1000.6210.114.0000	EMPLOYEE INSURANCE	$273,380.20	001	001	001	100	1000	6210	114
001.100.1000.6210.115.0000	EMPLOYEE INSURANCE	$261,836.30	001	001	001	100	1000	6210	115
001.100.1000.6210.115.6999	EMPLOYEE INSURANCE	$4,795.62	001	001	001	100	1000	6210	115
001.100.1000.6210.116.0000	EMPLOYEE INSURANCE	$225,935.75	001	001	001	100	1000	6210	116
001.100.1000.6210.117.0000	EMPLOYEE INSURANCE	$65,028.36	001	001	001	100	1000	6210	117
001.100.1000.6210.118.0000	EMPLOYEE INSURANCE	$135,517.38	001	001	001	100	1000	6210	118
001.100.1000.6210.119.0000	EMPLOYEE INSURANCE	$151,901.58	001	001	001	100	1000	6210	119
001.100.1000.6210.119.6999	EMPLOYEE INSURANCE	$397.92	001	001	001	100	1000	6210	119
001.100.1000.6210.202.0000	EMPLOYEE INSURANCE	$211,331.33	001	001	001	100	1000	6210	202
001.100.1000.6210.203.0000	EMPLOYEE INSURANCE	$124,030.74	001	001	001	100	1000	6210	203
001.100.1000.6210.204.0000	EMPLOYEE INSURANCE	$29,135.77	001	001	001	100	1000	6210	204
001.100.1000.6210.207.0000	EMPLOYEE INSURANCE	$590.28	001	001	001	100	1000	6210	207
001.100.1000.6210.500.0000	EMPLOYEE INSURANCE	$11,005.66	001	001	001	100	1000	6210	500
001.100.1000.6221.110.0000	SOC SEC - OASDI	$93,923.97	001	001	001	100	1000	6221	110
001.100.1000.6221.111.0000	SOC SEC - OASDI	$4,592.17	001	001	001	100	1000	6221	111
001.100.1000.6221.112.0000	SOC SEC - OASDI	$74,225.91	001	001	001	100	1000	6221	112
001.100.1000.6221.114.0000	SOC SEC - OASDI	$68,660.06	001	001	001	100	1000	6221	114
001.100.1000.6221.115.0000	SOC SEC - OASDI	$76,263.58	001	001	001	100	1000	6221	115
001.100.1000.6221.115.6999	SOC SEC - OASDI	$535.38	001	001	001	100	1000	6221	115
001.100.1000.6221.116.0000	SOC SEC - OASDI	$57,583.55	001	001	001	100	1000	6221	116
001.100.1000.6221.117.0000	SOC SEC - OASDI	$19,041.72	001	001	001	100	1000	6221	117
001.100.1000.6221.118.0000	SOC SEC - OASDI	$33,664.83	001	001	001	100	1000	6221	118
001.100.1000.6221.119.0000	SOC SEC - OASDI	$36,877.20	001	001	001	100	1000	6221	119
001.100.1000.6221.119.6999	SOC SEC - OASDI	$101.96	001	001	001	100	1000	6221	119
001.100.1000.6221.120.0000	SOC SEC - OASDI	$240.78	001	001	001	100	1000	6221	120
001.100.1000.6221.202.0000	SOC SEC - OASDI	$56,467.39	001	001	001	100	1000	6221	202
001.100.1000.6221.203.0000	SOC SEC - OASDI	$48,333.08	001	001	001	100	1000	6221	203
001.100.1000.6221.204.0000	SOC SEC - OASDI	$7,908.05	001	001	001	100	1000	6221	204
001.100.1000.6221.207.0000	SOC SEC - OASDI	$2,456.73	001	001	001	100	1000	6221	207
001.100.1000.6221.500.0000	SOC SEC - OASDI	$11,120.51	001	001	001	100	1000	6221	500
001.100.1000.6221.500.6999	SOC SEC - OASDI	$2,802.97	001	001	001	100	1000	6221	500
001.100.1000.6221.503.0000	SOC SEC - OASDI	$525.75	001	001	001	100	1000	6221	503
001.100.1000.6222.110.0000	MEDICARE-HOSP INS	$21,966.13	001	001	001	100	1000	6222	110
001.100.1000.6222.111.0000	MEDICARE-HOSP INS	$1,074.05	001	001	001	100	1000	6222	111
001.100.1000.6222.112.0000	MEDICARE-HOSP INS	$17,359.33	001	001	001	100	1000	6222	112
001.100.1000.6222.114.0000	MEDICARE-HOSP INS	$16,057.74	001	001	001	100	1000	6222	114
001.100.1000.6222.115.0000	MEDICARE-HOSP INS	$17,835.96	001	001	001	100	1000	6222	115
001.100.1000.6222.115.6999	MEDICARE-HOSP INS	$125.23	001	001	001	100	1000	6222	115
001.100.1000.6222.116.0000	MEDICARE-HOSP INS	$13,467.32	001	001	001	100	1000	6222	116
001.100.1000.6222.117.0000	MEDICARE-HOSP INS	$4,453.52	001	001	001	100	1000	6222	117
001.100.1000.6222.118.0000	MEDICARE-HOSP INS	$7,873.36	001	001	001	100	1000	6222	118
001.100.1000.6222.119.0000	MEDICARE-HOSP INS	$8,624.00	001	001	001	100	1000	6222	119
001.100.1000.6222.119.6999	MEDICARE-HOSP INS	$23.84	001	001	001	100	1000	6222	119
001.100.1000.6222.120.0000	MEDICARE-HOSP INS	$56.33	001	001	001	100	1000	6222	120
001.100.1000.6222.202.0000	MEDICARE-HOSP INS	$13,206.18	001	001	001	100	1000	6222	202
001.100.1000.6222.203.0000	MEDICARE-HOSP INS	$11,303.79	001	001	001	100	1000	6222	203
001.100.1000.6222.204.0000	MEDICARE-HOSP INS	$1,849.47	001	001	001	100	1000	6222	204
001.100.1000.6222.207.0000	MEDICARE-HOSP INS	$574.61	001	001	001	100	1000	6222	207
001.100.1000.6222.500.0000	MEDICARE-HOSP INS	$2,601.09	001	001	001	100	1000	6222	500
001.100.1000.6222.500.6999	MEDICARE-HOSP INS	$655.62	001	001	001	100	1000	6222	500
001.100.1000.6222.503.0000	MEDICARE-HOSP INS	$123.01	001	001	001	100	1000	6222	503
001.100.1000.6231.110.0000	STATE RETIREMENT	$181,320.47	001	001	001	100	1000	6231	110

001.100.1000.6231.111.0000	STATE RETIREMENT	$8,045.54	001	001	001	100	1000	6231	111
001.100.1000.6231.112.0000	STATE RETIREMENT	$129,055.49	001	001	001	100	1000	6231	112
001.100.1000.6231.114.0000	STATE RETIREMENT	$132,075.83	001	001	001	100	1000	6231	114
001.100.1000.6231.115.0000	STATE RETIREMENT	$151,979.56	001	001	001	100	1000	6231	115
001.100.1000.6231.115.6999	STATE RETIREMENT	$1,089.90	001	001	001	100	1000	6231	115
001.100.1000.6231.116.0000	STATE RETIREMENT	$103,019.74	001	001	001	100	1000	6231	116
001.100.1000.6231.117.0000	STATE RETIREMENT	$34,741.84	001	001	001	100	1000	6231	117
001.100.1000.6231.118.0000	STATE RETIREMENT	$62,643.96	001	001	001	100	1000	6231	118
001.100.1000.6231.119.0000	STATE RETIREMENT	$71,205.97	001	001	001	100	1000	6231	119
001.100.1000.6231.119.6999	STATE RETIREMENT	$199.64	001	001	001	100	1000	6231	119
001.100.1000.6231.120.0000	STATE RETIREMENT	$198.30	001	001	001	100	1000	6231	120
001.100.1000.6231.202.0000	STATE RETIREMENT	$96,978.33	001	001	001	100	1000	6231	202
001.100.1000.6231.203.0000	STATE RETIREMENT	$84,683.87	001	001	001	100	1000	6231	203
001.100.1000.6231.204.0000	STATE RETIREMENT	$17,910.38	001	001	001	100	1000	6231	204
001.100.1000.6231.207.0000	STATE RETIREMENT	$4,810.47	001	001	001	100	1000	6231	207
001.100.1000.6231.500.0000	STATE RETIREMENT	$9,498.79	001	001	001	100	1000	6231	500
001.100.1000.6231.500.6999	STATE RETIREMENT	$5,617.76	001	001	001	100	1000	6231	500
001.100.1000.6231.503.0000	STATE RETIREMENT	$1,067.16	001	001	001	100	1000	6231	503
001.100.1000.6232.110.0000	LNG-TRM DISABILITY	$2,239.97	001	001	001	100	1000	6232	110
001.100.1000.6232.111.0000	LNG-TRM DISABILITY	$99.52	001	001	001	100	1000	6232	111
001.100.1000.6232.112.0000	LNG-TRM DISABILITY	$1,596.75	001	001	001	100	1000	6232	112
001.100.1000.6232.114.0000	LNG-TRM DISABILITY	$1,631.10	001	001	001	100	1000	6232	114
001.100.1000.6232.115.0000	LNG-TRM DISABILITY	$1,877.76	001	001	001	100	1000	6232	115
001.100.1000.6232.115.6999	LNG-TRM DISABILITY	$13.46	001	001	001	100	1000	6232	115
001.100.1000.6232.116.0000	LNG-TRM DISABILITY	$1,272.40	001	001	001	100	1000	6232	116
001.100.1000.6232.117.0000	LNG-TRM DISABILITY	$429.29	001	001	001	100	1000	6232	117
001.100.1000.6232.118.0000	LNG-TRM DISABILITY	$773.97	001	001	001	100	1000	6232	118
001.100.1000.6232.119.0000	LNG-TRM DISABILITY	$879.80	001	001	001	100	1000	6232	119
001.100.1000.6232.119.6999	LNG-TRM DISABILITY	$2.46	001	001	001	100	1000	6232	119
001.100.1000.6232.120.0000	LNG-TRM DISABILITY	$2.45	001	001	001	100	1000	6232	120
001.100.1000.6232.202.0000	LNG-TRM DISABILITY	$1,198.07	001	001	001	100	1000	6232	202
001.100.1000.6232.203.0000	LNG-TRM DISABILITY	$1,046.28	001	001	001	100	1000	6232	203
001.100.1000.6232.204.0000	LNG-TRM DISABILITY	$221.33	001	001	001	100	1000	6232	204
001.100.1000.6232.207.0000	LNG-TRM DISABILITY	$59.45	001	001	001	100	1000	6232	207
001.100.1000.6232.500.0000	LNG-TRM DISABILITY	$117.40	001	001	001	100	1000	6232	500
001.100.1000.6232.500.6999	LNG-TRM DISABILITY	$69.45	001	001	001	100	1000	6232	500
001.100.1000.6232.503.0000	LNG-TRM DISABILITY	$13.17	001	001	001	100	1000	6232	503
001.100.1000.6235.110.0000	ASRS ALT CONTR RATE	$5,823.36	001	001	001	100	1000	6235	110
001.100.1000.6235.111.0000	ASRS ALT CONTR RATE	$139.83	001	001	001	100	1000	6235	111
001.100.1000.6235.112.0000	ASRS ALT CONTR RATE	$13,053.05	001	001	001	100	1000	6235	112
001.100.1000.6235.114.0000	ASRS ALT CONTR RATE	$4,335.36	001	001	001	100	1000	6235	114
001.100.1000.6235.115.0000	ASRS ALT CONTR RATE	$790.41	001	001	001	100	1000	6235	115
001.100.1000.6235.116.0000	ASRS ALT CONTR RATE	$11,069.07	001	001	001	100	1000	6235	116
001.100.1000.6235.117.0000	ASRS ALT CONTR RATE	$27.98	001	001	001	100	1000	6235	117
001.100.1000.6235.119.0000	ASRS ALT CONTR RATE	$27.97	001	001	001	100	1000	6235	119
001.100.1000.6235.202.0000	ASRS ALT CONTR RATE	$6,794.61	001	001	001	100	1000	6235	202
001.100.1000.6235.203.0000	ASRS ALT CONTR RATE	$2,030.76	001	001	001	100	1000	6235	203
001.100.1000.6235.500.0000	ASRS ALT CONTR RATE	$174.84	001	001	001	100	1000	6235	500
001.100.1000.6250.110.0000	UNEMP INSURANCE	$149.89	001	001	001	100	1000	6250	110
001.100.1000.6250.111.0000	UNEMP INSURANCE	$18.25	001	001	001	100	1000	6250	111
001.100.1000.6250.112.0000	UNEMP INSURANCE	$137.45	001	001	001	100	1000	6250	112
001.100.1000.6250.114.0000	UNEMP INSURANCE	$121.35	001	001	001	100	1000	6250	114
001.100.1000.6250.115.0000	UNEMP INSURANCE	$135.87	001	001	001	100	1000	6250	115
001.100.1000.6250.116.0000	UNEMP INSURANCE	$95.04	001	001	001	100	1000	6250	116
001.100.1000.6250.117.0000	UNEMP INSURANCE	$47.37	001	001	001	100	1000	6250	117
001.100.1000.6250.118.0000	UNEMP INSURANCE	$89.19	001	001	001	100	1000	6250	118
001.100.1000.6250.119.0000	UNEMP INSURANCE	$92.58	001	001	001	100	1000	6250	119
001.100.1000.6250.120.0000	UNEMP INSURANCE	$1.58	001	001	001	100	1000	6250	120
001.100.1000.6250.202.0000	UNEMP INSURANCE	$135.17	001	001	001	100	1000	6250	202
001.100.1000.6250.203.0000	UNEMP INSURANCE	$140.92	001	001	001	100	1000	6250	203
001.100.1000.6250.204.0000	UNEMP INSURANCE	$10.89	001	001	001	100	1000	6250	204
001.100.1000.6250.207.0000	UNEMP INSURANCE	$4.00	001	001	001	100	1000	6250	207
001.100.1000.6250.500.0000	UNEMP INSURANCE	$16.81	001	001	001	100	1000	6250	500
001.100.1000.6250.500.6999	UNEMP INSURANCE	$4.26	001	001	001	100	1000	6250	500
001.100.1000.6250.503.0000	UNEMP INSURANCE	$0.06	001	001	001	100	1000	6250	503
001.100.1000.6260.110.0000	WORKERS' COMP	$12,340.99	001	001	001	100	1000	6260	110
001.100.1000.6260.111.0000	WORKERS' COMP	$592.30	001	001	001	100	1000	6260	111
001.100.1000.6260.112.0000	WORKERS' COMP	$10,279.18	001	001	001	100	1000	6260	112

001.100.1000.6260.112.0205	WORKERS' COMP	$4.29	001	001	001	100	1000	6260	112
001.100.1000.6260.114.0000	WORKERS' COMP	$9,382.47	001	001	001	100	1000	6260	114
001.100.1000.6260.115.0000	WORKERS' COMP	$10,005.79	001	001	001	100	1000	6260	115
001.100.1000.6260.115.6999	WORKERS' COMP	$70.06	001	001	001	100	1000	6260	115
001.100.1000.6260.116.0000	WORKERS' COMP	$8,346.58	001	001	001	100	1000	6260	116
001.100.1000.6260.117.0000	WORKERS' COMP	$2,751.17	001	001	001	100	1000	6260	117
001.100.1000.6260.118.0000	WORKERS' COMP	$5,027.21	001	001	001	100	1000	6260	118
001.100.1000.6260.119.0000	WORKERS' COMP	$6,671.13	001	001	001	100	1000	6260	119
001.100.1000.6260.119.6999	WORKERS' COMP	$12.82	001	001	001	100	1000	6260	119
001.100.1000.6260.120.0000	WORKERS' COMP	$38.46	001	001	001	100	1000	6260	120
001.100.1000.6260.202.0000	WORKERS' COMP	$10,028.56	001	001	001	100	1000	6260	202
001.100.1000.6260.203.0000	WORKERS' COMP	$6,899.51	001	001	001	100	1000	6260	203
001.100.1000.6260.204.0000	WORKERS' COMP	$1,150.86	001	001	001	100	1000	6260	204
001.100.1000.6260.207.0000	WORKERS' COMP	$308.99	001	001	001	100	1000	6260	207
001.100.1000.6260.500.0000	WORKERS' COMP	$48,920.67	001	001	001	100	1000	6260	500
001.100.1000.6260.500.6999	WORKERS' COMP	$361.13	001	001	001	100	1000	6260	500
001.100.1000.6260.503.0000	WORKERS' COMP	$68.56	001	001	001	100	1000	6260	503
001.100.1000.6281.500.0000	LEAVE PAYOUT	$88,480.78	001	001	001	100	1000	6281	500
001.100.1000.6300.112.0000	PUR PROF/TECH SVS	$30,612.05	001	001	001	100	1000	6300	112
001.100.1000.6300.202.0000	PUR PROF/TECH SVS	$84,534.57	001	001	001	100	1000	6300	202
001.100.1000.6300.204.0000	PUR PROF/TECH SVS	$126,512.33	001	001	001	100	1000	6300	204
001.100.1000.6300.500.0000	PUR PROF/TECH SVS	$6,913.22	001	001	001	100	1000	6300	500
001.100.1000.6330.500.0000	OTH PROF SERVICES	$500.00	001	001	001	100	1000	6330	500
001.100.1000.6531.507.0000	TELEPHONE	$16,152.97	001	001	001	100	1000	6531	507
001.100.1000.6580.500.0000	TRAVEL	$1,284.39	001	001	001	100	1000	6580	500
001.100.1000.6610.110.0000	CLASSROOM SUPPLIES	$19,409.05	001	001	001	100	1000	6610	110
001.100.1000.6610.111.0000	CLASSROOM SUPPLIES	$11,801.88	001	001	001	100	1000	6610	111
001.100.1000.6610.112.0000	CLASSROOM SUPPLIES	$17,864.43	001	001	001	100	1000	6610	112
001.100.1000.6610.114.0000	CLASSROOM SUPPLIES	$15,569.56	001	001	001	100	1000	6610	114
001.100.1000.6610.115.0000	CLASSROOM SUPPLIES	$12,922.61	001	001	001	100	1000	6610	115
001.100.1000.6610.116.0000	CLASSROOM SUPPLIES	$11,035.69	001	001	001	100	1000	6610	116
001.100.1000.6610.117.0000	CLASSROOM SUPPLIES	$9,793.69	001	001	001	100	1000	6610	117
001.100.1000.6610.118.0000	CLASSROOM SUPPLIES	$18,674.34	001	001	001	100	1000	6610	118
001.100.1000.6610.119.0000	CLASSROOM SUPPLIES	$8,390.14	001	001	001	100	1000	6610	119
001.100.1000.6610.202.0000	CLASSROOM SUPPLIES	$21,381.98	001	001	001	100	1000	6610	202
001.100.1000.6610.203.0000	CLASSROOM SUPPLIES	$15,084.78	001	001	001	100	1000	6610	203
001.100.1000.6610.207.0000	GENERAL SUPPLIES	$3,416.22	001	001	001	100	1000	6610	207
001.100.1000.6610.500.5555	GENERAL SUPPLIES	$22,865.24	001	001	001	100	1000	6610	500
001.100.1000.6610.500.6999	GENERAL SUPPLIES	$10.15	001	001	001	100	1000	6610	500
001.100.1000.6650.110.0000	SUPPLIES TECH RELATED	$582.79	001	001	001	100	1000	6650	110
001.100.1000.6650.112.0000	SUPPLIES TECH RELATED	$252.62	001	001	001	100	1000	6650	112
001.100.1000.6650.114.0000	SUPPLIES TECH RELATED	$144.94	001	001	001	100	1000	6650	114
001.100.1000.6650.115.0000	SUPPLIES TECH RELATED	$213.53	001	001	001	100	1000	6650	115
001.100.1000.6650.116.0000	SUPPLIES TECH RELATED	$506.36	001	001	001	100	1000	6650	116
001.100.1000.6650.117.0000	SUPPLIES TECH RELATED	$104.20	001	001	001	100	1000	6650	117
001.100.1000.6650.118.0000	SUPPLIES TECH RELATED	$20.26	001	001	001	100	1000	6650	118
001.100.1000.6650.119.0000	SUPPLIES TECH RELATED	$120.79	001	001	001	100	1000	6650	119
001.100.1000.6650.202.0000	SUPPLIES TECH RELATED	$160.40	001	001	001	100	1000	6650	202
001.100.1000.6650.500.5555	SUPPLIES TECH RELATED	$505.82	001	001	001	100	1000	6650	500
001.100.1000.6810.112.0000	DUES AND FEES	$580.00	001	001	001	100	1000	6810	112
001.100.1000.6810.114.0000	DUES AND FEES	$180.00	001	001	001	100	1000	6810	114
001.100.1000.6810.115.0000	DUES AND FEES	$580.00	001	001	001	100	1000	6810	115
001.100.1000.6810.116.0000	DUES AND FEES	$180.00	001	001	001	100	1000	6810	116
001.100.1000.6810.117.0000	DUES AND FEES	$509.00	001	001	001	100	1000	6810	117
001.100.1000.6810.118.0000	DUES AND FEES	$180.00	001	001	001	100	1000	6810	118
001.100.1000.6890.112.0000	MISC EXPENDITURES	$1,978.34	001	001	001	100	1000	6890	112
001.100.1000.6890.202.0000	COLLEGE TRIP FOOD AND LODGING	$621.76	001	001	001	100	1000	6890	202
001.100.1000.6890.203.0000	COLLEGE TRIP FOOD AND LODGING	$121.90	001	001	001	100	1000	6890	203
001.100.1900.6125.112.0000	EXTRA DUTY STIPENDS	$2,700.00	001	001	001	100	1900	6125	112
001.100.1900.6125.117.0000	EXTRA DUTY STIPENDS	$3,363.53	001	001	001	100	1900	6125	117
001.100.1900.6125.119.0000	EXTRA DUTY STIPENDS	$431.44	001	001	001	100	1900	6125	119
001.100.1900.6125.120.0000	EXTRA DUTY STIPENDS	$3,218.40	001	001	001	100	1900	6125	120
001.100.1900.6125.503.0000	EXTRA DUTY STIPENDS	$12.09	001	001	001	100	1900	6125	503
001.100.1900.6150.110.0000	CLASSIFIED SALARIES	$127,717.55	001	001	001	100	1900	6150	110
001.100.1900.6150.111.0000	CLASSIFIED SALARIES	$35,959.60	001	001	001	100	1900	6150	111
001.100.1900.6150.112.0000	CLASSIFIED SALARIES	$93,955.57	001	001	001	100	1900	6150	112
001.100.1900.6150.114.0000	CLASSIFIED SALARIES	$40,993.73	001	001	001	100	1900	6150	114
001.100.1900.6150.115.0000	CLASSIFIED SALARIES	$73,174.62	001	001	001	100	1900	6150	115

001.100.1900.6150.116.0000	CLASSIFIED SALARIES	$62,630.17	001	001	001	100	1900	6150	116
001.100.1900.6150.117.0000	CLASSIFIED SALARIES	$19,966.57	001	001	001	100	1900	6150	117
001.100.1900.6150.118.0000	CLASSIFIED SALARIES	$22,547.36	001	001	001	100	1900	6150	118
001.100.1900.6150.119.0000	CLASSIFIED SALARIES	$38,363.84	001	001	001	100	1900	6150	119
001.100.1900.6150.202.0000	CLASSIFIED SALARIES	$32,552.14	001	001	001	100	1900	6150	202
001.100.1900.6150.203.0000	CLASSIFIED SALARIES	$23,360.81	001	001	001	100	1900	6150	203
001.100.1900.6150.204.0000	CLASSIFIED SALARIES	$11,970.17	001	001	001	100	1900	6150	204
001.100.1900.6151.110.0000	WORKED LESS THAN WORK AGREEM	($94.15)	001	001	001	100	1900	6151	110
001.100.1900.6151.115.0000	WORKED LESS THAN WORK AGREEM	($299.74)	001	001	001	100	1900	6151	115
001.100.1900.6151.116.0000	WORKED LESS THAN WORK AGREEM	($86.94)	001	001	001	100	1900	6151	116
001.100.1900.6152.110.0000	OVER CONTRACTED PAY	$83.42	001	001	001	100	1900	6152	110
001.100.1900.6152.111.0000	OVER CONTRACTED PAY	$22.97	001	001	001	100	1900	6152	111
001.100.1900.6152.112.0000	OVER CONTRACTED PAY	$273.93	001	001	001	100	1900	6152	112
001.100.1900.6152.114.0000	OVER CONTRACTED PAY	$227.20	001	001	001	100	1900	6152	114
001.100.1900.6152.115.0000	OVER CONTRACTED PAY	$370.64	001	001	001	100	1900	6152	115
001.100.1900.6152.116.0000	OVER CONTRACTED PAY	$328.80	001	001	001	100	1900	6152	116
001.100.1900.6152.117.0000	OVER CONTRACTED PAY	$1,053.91	001	001	001	100	1900	6152	117
001.100.1900.6152.119.0000	OVER CONTRACTED PAY	$914.04	001	001	001	100	1900	6152	119
001.100.1900.6152.203.0000	OVER CONTRACTED PAY	$0.47	001	001	001	100	1900	6152	203
001.100.1900.6153.110.0000	OVERTIME PAY	$53.86	001	001	001	100	1900	6153	110
001.100.1900.6153.112.0000	OVERTIME PAY	$0.57	001	001	001	100	1900	6153	112
001.100.1900.6153.116.0000	OVERTIME PAY	$27.39	001	001	001	100	1900	6153	116
001.100.1900.6153.118.0000	OVERTIME PAY	$6.21	001	001	001	100	1900	6153	118
001.100.1900.6153.203.0000	OVERTIME PAY	$13.12	001	001	001	100	1900	6153	203
001.100.1900.6210.110.0000	EMPLOYEE INSURANCE	$29,844.15	001	001	001	100	1900	6210	110
001.100.1900.6210.111.0000	EMPLOYEE INSURANCE	$20,860.56	001	001	001	100	1900	6210	111
001.100.1900.6210.112.0000	EMPLOYEE INSURANCE	$21,753.12	001	001	001	100	1900	6210	112
001.100.1900.6210.114.0000	EMPLOYEE INSURANCE	$21,508.56	001	001	001	100	1900	6210	114
001.100.1900.6210.115.0000	EMPLOYEE INSURANCE	$21,320.33	001	001	001	100	1900	6210	115
001.100.1900.6210.116.0000	EMPLOYEE INSURANCE	$25,093.32	001	001	001	100	1900	6210	116
001.100.1900.6210.117.0000	EMPLOYEE INSURANCE	$10,322.28	001	001	001	100	1900	6210	117
001.100.1900.6210.118.0000	EMPLOYEE INSURANCE	$10,946.28	001	001	001	100	1900	6210	118
001.100.1900.6210.119.0000	EMPLOYEE INSURANCE	$9,604.75	001	001	001	100	1900	6210	119
001.100.1900.6210.202.0000	EMPLOYEE INSURANCE	$17,461.82	001	001	001	100	1900	6210	202
001.100.1900.6210.203.0000	EMPLOYEE INSURANCE	$10,322.28	001	001	001	100	1900	6210	203
001.100.1900.6221.110.0000	SOC SEC - OASDI	$7,795.96	001	001	001	100	1900	6221	110
001.100.1900.6221.111.0000	SOC SEC - OASDI	$2,219.38	001	001	001	100	1900	6221	111
001.100.1900.6221.112.0000	SOC SEC - OASDI	$5,956.09	001	001	001	100	1900	6221	112
001.100.1900.6221.114.0000	SOC SEC - OASDI	$2,534.53	001	001	001	100	1900	6221	114
001.100.1900.6221.115.0000	SOC SEC - OASDI	$4,328.64	001	001	001	100	1900	6221	115
001.100.1900.6221.116.0000	SOC SEC - OASDI	$3,770.38	001	001	001	100	1900	6221	116
001.100.1900.6221.117.0000	SOC SEC - OASDI	$1,501.70	001	001	001	100	1900	6221	117
001.100.1900.6221.118.0000	SOC SEC - OASDI	$1,341.99	001	001	001	100	1900	6221	118
001.100.1900.6221.119.0000	SOC SEC - OASDI	$2,419.38	001	001	001	100	1900	6221	119
001.100.1900.6221.120.0000	SOC SEC - OASDI	$182.91	001	001	001	100	1900	6221	120
001.100.1900.6221.202.0000	SOC SEC - OASDI	$1,976.35	001	001	001	100	1900	6221	202
001.100.1900.6221.203.0000	SOC SEC - OASDI	$1,432.48	001	001	001	100	1900	6221	203
001.100.1900.6221.204.0000	SOC SEC - OASDI	$742.18	001	001	001	100	1900	6221	204
001.100.1900.6221.500.0000	SOC SEC - OASDI	$256.24	001	001	001	100	1900	6221	500
001.100.1900.6221.503.0000	SOC SEC - OASDI	$0.75	001	001	001	100	1900	6221	503
001.100.1900.6222.110.0000	MEDICARE-HOSP INS	$1,823.18	001	001	001	100	1900	6222	110
001.100.1900.6222.111.0000	MEDICARE-HOSP INS	$519.06	001	001	001	100	1900	6222	111
001.100.1900.6222.112.0000	MEDICARE-HOSP INS	$1,392.97	001	001	001	100	1900	6222	112
001.100.1900.6222.114.0000	MEDICARE-HOSP INS	$592.78	001	001	001	100	1900	6222	114
001.100.1900.6222.115.0000	MEDICARE-HOSP INS	$1,012.27	001	001	001	100	1900	6222	115
001.100.1900.6222.116.0000	MEDICARE-HOSP INS	$881.76	001	001	001	100	1900	6222	116
001.100.1900.6222.117.0000	MEDICARE-HOSP INS	$351.23	001	001	001	100	1900	6222	117
001.100.1900.6222.118.0000	MEDICARE-HOSP INS	$313.86	001	001	001	100	1900	6222	118
001.100.1900.6222.119.0000	MEDICARE-HOSP INS	$565.81	001	001	001	100	1900	6222	119
001.100.1900.6222.120.0000	MEDICARE-HOSP INS	$42.76	001	001	001	100	1900	6222	120
001.100.1900.6222.202.0000	MEDICARE-HOSP INS	$462.21	001	001	001	100	1900	6222	202
001.100.1900.6222.203.0000	MEDICARE-HOSP INS	$335.04	001	001	001	100	1900	6222	203
001.100.1900.6222.204.0000	MEDICARE-HOSP INS	$173.59	001	001	001	100	1900	6222	204
001.100.1900.6222.500.0000	MEDICARE-HOSP INS	$59.92	001	001	001	100	1900	6222	500
001.100.1900.6222.503.0000	MEDICARE-HOSP INS	$0.18	001	001	001	100	1900	6222	503
001.100.1900.6231.110.0000	STATE RETIREMENT	$15,510.26	001	001	001	100	1900	6231	110
001.100.1900.6231.111.0000	STATE RETIREMENT	$4,368.28	001	001	001	100	1900	6231	111
001.100.1900.6231.112.0000	STATE RETIREMENT	$11,580.01	001	001	001	100	1900	6231	112

001.100.1900.6231.114.0000	STATE RETIREMENT	$5,004.25	001	001	001	100	1900	6231	114
001.100.1900.6231.115.0000	STATE RETIREMENT	$8,891.96	001	001	001	100	1900	6231	115
001.100.1900.6231.116.0000	STATE RETIREMENT	$7,636.46	001	001	001	100	1900	6231	116
001.100.1900.6231.117.0000	STATE RETIREMENT	$2,960.22	001	001	001	100	1900	6231	117
001.100.1900.6231.118.0000	STATE RETIREMENT	$2,737.97	001	001	001	100	1900	6231	118
001.100.1900.6231.119.0000	STATE RETIREMENT	$4,820.69	001	001	001	100	1900	6231	119
001.100.1900.6231.120.0000	STATE RETIREMENT	$358.18	001	001	001	100	1900	6231	120
001.100.1900.6231.202.0000	STATE RETIREMENT	$3,951.84	001	001	001	100	1900	6231	202
001.100.1900.6231.203.0000	STATE RETIREMENT	$2,837.63	001	001	001	100	1900	6231	203
001.100.1900.6231.204.0000	STATE RETIREMENT	$1,453.18	001	001	001	100	1900	6231	204
001.100.1900.6231.503.0000	STATE RETIREMENT	$1.47	001	001	001	100	1900	6231	503
001.100.1900.6232.110.0000	LNG-TRM DISABILITY	$191.66	001	001	001	100	1900	6232	110
001.100.1900.6232.111.0000	LNG-TRM DISABILITY	$54.01	001	001	001	100	1900	6232	111
001.100.1900.6232.112.0000	LNG-TRM DISABILITY	$143.03	001	001	001	100	1900	6232	112
001.100.1900.6232.114.0000	LNG-TRM DISABILITY	$61.79	001	001	001	100	1900	6232	114
001.100.1900.6232.115.0000	LNG-TRM DISABILITY	$109.91	001	001	001	100	1900	6232	115
001.100.1900.6232.116.0000	LNG-TRM DISABILITY	$94.34	001	001	001	100	1900	6232	116
001.100.1900.6232.117.0000	LNG-TRM DISABILITY	$36.55	001	001	001	100	1900	6232	117
001.100.1900.6232.118.0000	LNG-TRM DISABILITY	$33.85	001	001	001	100	1900	6232	118
001.100.1900.6232.119.0000	LNG-TRM DISABILITY	$59.59	001	001	001	100	1900	6232	119
001.100.1900.6232.120.0000	LNG-TRM DISABILITY	$4.42	001	001	001	100	1900	6232	120
001.100.1900.6232.202.0000	LNG-TRM DISABILITY	$48.82	001	001	001	100	1900	6232	202
001.100.1900.6232.203.0000	LNG-TRM DISABILITY	$35.13	001	001	001	100	1900	6232	203
001.100.1900.6232.204.0000	LNG-TRM DISABILITY	$17.99	001	001	001	100	1900	6232	204
001.100.1900.6232.503.0000	LNG-TRM DISABILITY	$0.02	001	001	001	100	1900	6232	503
001.100.1900.6235.112.0000	ASRS ALT CONTR RATE	$154.81	001	001	001	100	1900	6235	112
001.100.1900.6250.110.0000	UNEMP INSURANCE	$32.13	001	001	001	100	1900	6250	110
001.100.1900.6250.111.0000	UNEMP INSURANCE	$8.00	001	001	001	100	1900	6250	111
001.100.1900.6250.112.0000	UNEMP INSURANCE	$18.75	001	001	001	100	1900	6250	112
001.100.1900.6250.114.0000	UNEMP INSURANCE	$7.98	001	001	001	100	1900	6250	114
001.100.1900.6250.115.0000	UNEMP INSURANCE	$20.65	001	001	001	100	1900	6250	115
001.100.1900.6250.116.0000	UNEMP INSURANCE	$14.66	001	001	001	100	1900	6250	116
001.100.1900.6250.117.0000	UNEMP INSURANCE	$5.18	001	001	001	100	1900	6250	117
001.100.1900.6250.118.0000	UNEMP INSURANCE	$4.00	001	001	001	100	1900	6250	118
001.100.1900.6250.119.0000	UNEMP INSURANCE	$12.06	001	001	001	100	1900	6250	119
001.100.1900.6250.202.0000	UNEMP INSURANCE	$12.47	001	001	001	100	1900	6250	202
001.100.1900.6250.203.0000	UNEMP INSURANCE	$3.92	001	001	001	100	1900	6250	203
001.100.1900.6250.500.0000	UNEMP INSURANCE	$1.36	001	001	001	100	1900	6250	500
001.100.1900.6260.110.0000	WORKERS' COMP	$996.38	001	001	001	100	1900	6260	110
001.100.1900.6260.111.0000	WORKERS' COMP	$280.65	001	001	001	100	1900	6260	111
001.100.1900.6260.112.0000	WORKERS' COMP	$756.12	001	001	001	100	1900	6260	112
001.100.1900.6260.114.0000	WORKERS' COMP	$321.55	001	001	001	100	1900	6260	114
001.100.1900.6260.115.0000	WORKERS' COMP	$571.37	001	001	001	100	1900	6260	115
001.100.1900.6260.116.0000	WORKERS' COMP	$490.59	001	001	001	100	1900	6260	116
001.100.1900.6260.117.0000	WORKERS' COMP	$290.81	001	001	001	100	1900	6260	117
001.100.1900.6260.118.0000	WORKERS' COMP	$175.91	001	001	001	100	1900	6260	118
001.100.1900.6260.119.0000	WORKERS' COMP	$309.73	001	001	001	100	1900	6260	119
001.100.1900.6260.120.0000	WORKERS' COMP	$22.91	001	001	001	100	1900	6260	120
001.100.1900.6260.202.0000	WORKERS' COMP	$253.89	001	001	001	100	1900	6260	202
001.100.1900.6260.203.0000	WORKERS' COMP	$182.24	001	001	001	100	1900	6260	203
001.100.1900.6260.204.0000	WORKERS' COMP	$93.40	001	001	001	100	1900	6260	204
001.100.1900.6260.500.0000	WORKERS' COMP	$105.26	001	001	001	100	1900	6260	500
001.100.1900.6260.503.0000	WORKERS' COMP	$0.09	001	001	001	100	1900	6260	503
001.100.1900.6281.500.0000	LEAVE PAYOUT	$4,135.22	001	001	001	100	1900	6281	500
001.100.2100.6125.117.0000	EXTRA DUTY STIPENDS	$400.00	001	001	001	100	2100	6125	117
001.100.2100.6125.500.0018	EXTRA DUTY STIPENDS	$3,500.00	001	001	001	100	2100	6125	500
001.100.2100.6125.503.0000	EXTRA DUTY STIPENDS	$208.57	001	001	001	100	2100	6125	503
001.100.2100.6150.116.0000	CLASSIFIED SALARIES	$11,524.59	001	001	001	100	2100	6150	116
001.100.2100.6150.503.0000	CLASSIFIED SALARIES	$66,547.63	001	001	001	100	2100	6150	503
001.100.2100.6152.116.0000	OVER CONTRACTED PAY	$1.97	001	001	001	100	2100	6152	116
001.100.2100.6152.503.0000	OVER CONTRACTED PAY	$0.16	001	001	001	100	2100	6152	503
001.100.2100.6153.116.0000	OVERTIME PAY	$10.56	001	001	001	100	2100	6153	116
001.100.2100.6153.503.0000	OVERTIME PAY	$4.63	001	001	001	100	2100	6153	503
001.100.2100.6210.116.0000	EMPLOYEE INSURANCE	$501.67	001	001	001	100	2100	6210	116
001.100.2100.6210.503.0000	EMPLOYEE INSURANCE	$15,055.28	001	001	001	100	2100	6210	503
001.100.2100.6221.116.0000	SOC SEC - OASDI	$743.82	001	001	001	100	2100	6221	116
001.100.2100.6221.117.0000	SOC SEC - OASDI	$24.80	001	001	001	100	2100	6221	117
001.100.2100.6221.500.0000	SOC SEC - OASDI	$43.79	001	001	001	100	2100	6221	500

001.100.2100.6221.500.0018	SOC SEC - OASDI	$213.33	001	001	001	100	2100	6221	500
001.100.2100.6221.503.0000	SOC SEC - OASDI	$4,096.49	001	001	001	100	2100	6221	503
001.100.2100.6222.116.0000	MEDICARE-HOSP INS	$173.83	001	001	001	100	2100	6222	116
001.100.2100.6222.117.0000	MEDICARE-HOSP INS	$5.80	001	001	001	100	2100	6222	117
001.100.2100.6222.500.0000	MEDICARE-HOSP INS	$10.25	001	001	001	100	2100	6222	500
001.100.2100.6222.500.0018	MEDICARE-HOSP INS	$49.86	001	001	001	100	2100	6222	500
001.100.2100.6222.503.0000	MEDICARE-HOSP INS	$958.03	001	001	001	100	2100	6222	503
001.100.2100.6231.116.0000	STATE RETIREMENT	$1,458.53	001	001	001	100	2100	6231	116
001.100.2100.6231.117.0000	STATE RETIREMENT	$48.56	001	001	001	100	2100	6231	117
001.100.2100.6231.500.0018	STATE RETIREMENT	$424.91	001	001	001	100	2100	6231	500
001.100.2100.6231.503.0000	STATE RETIREMENT	$8,104.94	001	001	001	100	2100	6231	503
001.100.2100.6232.116.0000	LNG-TRM DISABILITY	$18.05	001	001	001	100	2100	6232	116
001.100.2100.6232.117.0000	LNG-TRM DISABILITY	$0.60	001	001	001	100	2100	6232	117
001.100.2100.6232.500.0018	LNG-TRM DISABILITY	$5.28	001	001	001	100	2100	6232	500
001.100.2100.6232.503.0000	LNG-TRM DISABILITY	$100.12	001	001	001	100	2100	6232	503
001.100.2100.6250.116.0000	UNEMP INSURANCE	$2.45	001	001	001	100	2100	6250	116
001.100.2100.6250.500.0000	UNEMP INSURANCE	$0.47	001	001	001	100	2100	6250	500
001.100.2100.6250.500.0018	UNEMP INSURANCE	$0.42	001	001	001	100	2100	6250	500
001.100.2100.6250.503.0000	UNEMP INSURANCE	$8.02	001	001	001	100	2100	6250	503
001.100.2100.6260.116.0000	WORKERS' COMP	$93.63	001	001	001	100	2100	6260	116
001.100.2100.6260.117.0000	WORKERS' COMP	$3.12	001	001	001	100	2100	6260	117
001.100.2100.6260.500.0000	WORKERS' COMP	$5.51	001	001	001	100	2100	6260	500
001.100.2100.6260.500.0018	WORKERS' COMP	$27.35	001	001	001	100	2100	6260	500
001.100.2100.6260.503.0000	WORKERS' COMP	$526.57	001	001	001	100	2100	6260	503
001.100.2100.6281.116.0000	LEAVE PAYOUT	$477.71	001	001	001	100	2100	6281	116
001.100.2100.6281.500.0000	LEAVE PAYOUT	$706.35	001	001	001	100	2100	6281	500
001.100.2100.6610.110.0000	GENERAL SUPPLIES	$6,474.16	001	001	001	100	2100	6610	110
001.100.2100.6610.111.0000	GENERAL SUPPLIES	$2,569.17	001	001	001	100	2100	6610	111
001.100.2100.6610.112.0000	GENERAL SUPPLIES	$6,993.95	001	001	001	100	2100	6610	112
001.100.2100.6610.115.0000	GENERAL SUPPLIES	$1,398.33	001	001	001	100	2100	6610	115
001.100.2100.6610.116.0000	GENERAL SUPPLIES	$1,828.40	001	001	001	100	2100	6610	116
001.100.2100.6610.117.0000	GENERAL SUPPLIES	$2,195.96	001	001	001	100	2100	6610	117
001.100.2100.6610.203.0000	GENERAL SUPPLIES	$357.38	001	001	001	100	2100	6610	203
001.100.2100.6610.207.0000	GENERAL SUPPLIES	$549.19	001	001	001	100	2100	6610	207
001.100.2100.6610.500.6999	GENERAL SUPPLIES	$63.75	001	001	001	100	2100	6610	500
001.100.2100.6610.503.0000	GENERAL SUPPLIES	$9,054.45	001	001	001	100	2100	6610	503
001.100.2100.6810.111.0000	DUES AND FEES	$250.00	001	001	001	100	2100	6810	111
001.100.2100.6810.500.0000	DUES AND FEES	$131.00	001	001	001	100	2100	6810	500
001.100.2100.6890.503.0000	MISC EXPENDITURES	$259.44	001	001	001	100	2100	6890	503
001.100.2110.6150.110.0000	CLASSIFIED SALARIES	$43,060.49	001	001	001	100	2110	6150	110
001.100.2110.6150.112.0000	CLASSIFIED SALARIES	$47,929.35	001	001	001	100	2110	6150	112
001.100.2110.6150.114.0000	CLASSIFIED SALARIES	$51,529.46	001	001	001	100	2110	6150	114
001.100.2110.6150.115.0000	CLASSIFIED SALARIES	$44,942.20	001	001	001	100	2110	6150	115
001.100.2110.6150.116.0000	CLASSIFIED SALARIES	$50,150.71	001	001	001	100	2110	6150	116
001.100.2110.6150.117.0000	CLASSIFIED SALARIES	$12,071.33	001	001	001	100	2110	6150	117
001.100.2110.6150.118.0000	CLASSIFIED SALARIES	$47,715.14	001	001	001	100	2110	6150	118
001.100.2110.6150.119.0000	CLASSIFIED SALARIES	$48,535.08	001	001	001	100	2110	6150	119
001.100.2110.6150.202.0000	CLASSIFIED SALARIES	$59,103.39	001	001	001	100	2110	6150	202
001.100.2110.6150.203.0000	CLASSIFIED SALARIES	$73,783.92	001	001	001	100	2110	6150	203
001.100.2110.6150.513.0000	CLASSIFIED SALARIES	$63,597.86	001	001	001	100	2110	6150	513
001.100.2110.6151.110.0000	WORKED LESS THAN WORK AGREEM	($224.82)	001	001	001	100	2110	6151	110
001.100.2110.6151.112.0000	WORKED LESS THAN WORK AGREEM	$0.43	001	001	001	100	2110	6151	112
001.100.2110.6151.114.0000	WORKED LESS THAN WORK AGREEM	($157.44)	001	001	001	100	2110	6151	114
001.100.2110.6151.115.0000	WORKED LESS THAN WORK AGREEM	($777.03)	001	001	001	100	2110	6151	115
001.100.2110.6151.116.0000	WORKED LESS THAN WORK AGREEM	($43.35)	001	001	001	100	2110	6151	116
001.100.2110.6151.118.0000	WORKED LESS THAN WORK AGREEM	($1,028.99)	001	001	001	100	2110	6151	118
001.100.2110.6151.203.0000	WORKED LESS THAN WORK AGREEM	($51.27)	001	001	001	100	2110	6151	203
001.100.2110.6152.110.0000	OVER CONTRACTED PAY	$32.42	001	001	001	100	2110	6152	110
001.100.2110.6152.112.0000	OVER CONTRACTED PAY	$65.05	001	001	001	100	2110	6152	112
001.100.2110.6152.114.0000	OVER CONTRACTED PAY	$0.43	001	001	001	100	2110	6152	114
001.100.2110.6152.115.0000	OVER CONTRACTED PAY	$14.21	001	001	001	100	2110	6152	115
001.100.2110.6152.116.0000	OVER CONTRACTED PAY	$33.99	001	001	001	100	2110	6152	116
001.100.2110.6152.117.0000	OVER CONTRACTED PAY	$4.87	001	001	001	100	2110	6152	117
001.100.2110.6152.118.0000	OVER CONTRACTED PAY	$16.38	001	001	001	100	2110	6152	118
001.100.2110.6152.119.0000	OVER CONTRACTED PAY	$4.77	001	001	001	100	2110	6152	119
001.100.2110.6152.202.0000	OVER CONTRACTED PAY	$0.91	001	001	001	100	2110	6152	202
001.100.2110.6152.203.0000	OVER CONTRACTED PAY	$2.06	001	001	001	100	2110	6152	203
001.100.2110.6152.513.0000	OVER CONTRACTED PAY	$270.57	001	001	001	100	2110	6152	513

001.100.2110.6153.110.0000	OVERTIME PAY	$88.06	001	001	001	100	2110	6153	110
001.100.2110.6153.112.0000	OVERTIME PAY	$557.82	001	001	001	100	2110	6153	112
001.100.2110.6153.114.0000	OVERTIME PAY	$43.58	001	001	001	100	2110	6153	114
001.100.2110.6153.115.0000	OVERTIME PAY	$175.12	001	001	001	100	2110	6153	115
001.100.2110.6153.116.0000	OVERTIME PAY	$404.29	001	001	001	100	2110	6153	116
001.100.2110.6153.117.0000	OVERTIME PAY	$2.86	001	001	001	100	2110	6153	117
001.100.2110.6153.118.0000	OVERTIME PAY	$128.39	001	001	001	100	2110	6153	118
001.100.2110.6153.119.0000	OVERTIME PAY	$263.45	001	001	001	100	2110	6153	119
001.100.2110.6153.202.0000	OVERTIME PAY	$11.10	001	001	001	100	2110	6153	202
001.100.2110.6153.203.0000	OVERTIME PAY	$25.43	001	001	001	100	2110	6153	203
001.100.2110.6153.513.0000	OVERTIME PAY	$1,362.13	001	001	001	100	2110	6153	513
001.100.2110.6210.110.0000	EMPLOYEE INSURANCE	$17,878.23	001	001	001	100	2110	6210	110
001.100.2110.6210.112.0000	EMPLOYEE INSURANCE	$9,381.45	001	001	001	100	2110	6210	112
001.100.2110.6210.114.0000	EMPLOYEE INSURANCE	$20,508.18	001	001	001	100	2110	6210	114
001.100.2110.6210.115.0000	EMPLOYEE INSURANCE	$3,956.09	001	001	001	100	2110	6210	115
001.100.2110.6210.116.0000	EMPLOYEE INSURANCE	$21,268.56	001	001	001	100	2110	6210	116
001.100.2110.6210.117.0000	EMPLOYEE INSURANCE	$5,383.30	001	001	001	100	2110	6210	117
001.100.2110.6210.118.0000	EMPLOYEE INSURANCE	$20,744.87	001	001	001	100	2110	6210	118
001.100.2110.6210.119.0000	EMPLOYEE INSURANCE	$9,810.56	001	001	001	100	2110	6210	119
001.100.2110.6210.202.0000	EMPLOYEE INSURANCE	$12,308.68	001	001	001	100	2110	6210	202
001.100.2110.6210.203.0000	EMPLOYEE INSURANCE	$18,134.23	001	001	001	100	2110	6210	203
001.100.2110.6210.513.0000	EMPLOYEE INSURANCE	$21,160.56	001	001	001	100	2110	6210	513
001.100.2110.6221.110.0000	SOC SEC - OASDI	$2,646.06	001	001	001	100	2110	6221	110
001.100.2110.6221.112.0000	SOC SEC - OASDI	$2,884.20	001	001	001	100	2110	6221	112
001.100.2110.6221.114.0000	SOC SEC - OASDI	$3,014.82	001	001	001	100	2110	6221	114
001.100.2110.6221.115.0000	SOC SEC - OASDI	$2,703.13	001	001	001	100	2110	6221	115
001.100.2110.6221.116.0000	SOC SEC - OASDI	$3,091.01	001	001	001	100	2110	6221	116
001.100.2110.6221.117.0000	SOC SEC - OASDI	$726.49	001	001	001	100	2110	6221	117
001.100.2110.6221.118.0000	SOC SEC - OASDI	$2,749.82	001	001	001	100	2110	6221	118
001.100.2110.6221.119.0000	SOC SEC - OASDI	$2,970.36	001	001	001	100	2110	6221	119
001.100.2110.6221.202.0000	SOC SEC - OASDI	$3,572.81	001	001	001	100	2110	6221	202
001.100.2110.6221.203.0000	SOC SEC - OASDI	$4,561.49	001	001	001	100	2110	6221	203
001.100.2110.6221.500.0000	SOC SEC - OASDI	$108.74	001	001	001	100	2110	6221	500
001.100.2110.6221.513.0000	SOC SEC - OASDI	$3,985.41	001	001	001	100	2110	6221	513
001.100.2110.6222.110.0000	MEDICARE-HOSP INS	$618.88	001	001	001	100	2110	6222	110
001.100.2110.6222.112.0000	MEDICARE-HOSP INS	$674.53	001	001	001	100	2110	6222	112
001.100.2110.6222.114.0000	MEDICARE-HOSP INS	$705.09	001	001	001	100	2110	6222	114
001.100.2110.6222.115.0000	MEDICARE-HOSP INS	$632.16	001	001	001	100	2110	6222	115
001.100.2110.6222.116.0000	MEDICARE-HOSP INS	$722.91	001	001	001	100	2110	6222	116
001.100.2110.6222.117.0000	MEDICARE-HOSP INS	$169.93	001	001	001	100	2110	6222	117
001.100.2110.6222.118.0000	MEDICARE-HOSP INS	$643.10	001	001	001	100	2110	6222	118
001.100.2110.6222.119.0000	MEDICARE-HOSP INS	$694.70	001	001	001	100	2110	6222	119
001.100.2110.6222.202.0000	MEDICARE-HOSP INS	$835.59	001	001	001	100	2110	6222	202
001.100.2110.6222.203.0000	MEDICARE-HOSP INS	$1,066.87	001	001	001	100	2110	6222	203
001.100.2110.6222.500.0000	MEDICARE-HOSP INS	$25.43	001	001	001	100	2110	6222	500
001.100.2110.6222.513.0000	MEDICARE-HOSP INS	$932.08	001	001	001	100	2110	6222	513
001.100.2110.6231.110.0000	STATE RETIREMENT	$5,215.77	001	001	001	100	2110	6231	110
001.100.2110.6231.112.0000	STATE RETIREMENT	$5,894.27	001	001	001	100	2110	6231	112
001.100.2110.6231.114.0000	STATE RETIREMENT	$6,241.91	001	001	001	100	2110	6231	114
001.100.2110.6231.115.0000	STATE RETIREMENT	$5,384.53	001	001	001	100	2110	6231	115
001.100.2110.6231.116.0000	STATE RETIREMENT	$6,136.18	001	001	001	100	2110	6231	116
001.100.2110.6231.117.0000	STATE RETIREMENT	$1,466.42	001	001	001	100	2110	6231	117
001.100.2110.6231.118.0000	STATE RETIREMENT	$5,689.16	001	001	001	100	2110	6231	118
001.100.2110.6231.119.0000	STATE RETIREMENT	$5,924.70	001	001	001	100	2110	6231	119
001.100.2110.6231.202.0000	STATE RETIREMENT	$7,176.56	001	001	001	100	2110	6231	202
001.100.2110.6231.203.0000	STATE RETIREMENT	$8,954.45	001	001	001	100	2110	6231	203
001.100.2110.6231.513.0000	STATE RETIREMENT	$7,918.95	001	001	001	100	2110	6231	513
001.100.2110.6232.110.0000	LNG-TRM DISABILITY	$64.40	001	001	001	100	2110	6232	110
001.100.2110.6232.112.0000	LNG-TRM DISABILITY	$72.82	001	001	001	100	2110	6232	112
001.100.2110.6232.114.0000	LNG-TRM DISABILITY	$77.08	001	001	001	100	2110	6232	114
001.100.2110.6232.115.0000	LNG-TRM DISABILITY	$66.51	001	001	001	100	2110	6232	115
001.100.2110.6232.116.0000	LNG-TRM DISABILITY	$75.82	001	001	001	100	2110	6232	116
001.100.2110.6232.117.0000	LNG-TRM DISABILITY	$18.17	001	001	001	100	2110	6232	117
001.100.2110.6232.118.0000	LNG-TRM DISABILITY	$70.28	001	001	001	100	2110	6232	118
001.100.2110.6232.119.0000	LNG-TRM DISABILITY	$73.20	001	001	001	100	2110	6232	119
001.100.2110.6232.202.0000	LNG-TRM DISABILITY	$88.68	001	001	001	100	2110	6232	202
001.100.2110.6232.203.0000	LNG-TRM DISABILITY	$110.59	001	001	001	100	2110	6232	203
001.100.2110.6232.513.0000	LNG-TRM DISABILITY	$97.90	001	001	001	100	2110	6232	513

001.100.2110.6250.110.0000	UNEMP INSURANCE	$7.92	001	001	001	100	2110	6250	110
001.100.2110.6250.112.0000	UNEMP INSURANCE	$9.49	001	001	001	100	2110	6250	112
001.100.2110.6250.114.0000	UNEMP INSURANCE	$9.27	001	001	001	100	2110	6250	114
001.100.2110.6250.115.0000	UNEMP INSURANCE	$9.12	001	001	001	100	2110	6250	115
001.100.2110.6250.116.0000	UNEMP INSURANCE	$7.84	001	001	001	100	2110	6250	116
001.100.2110.6250.117.0000	UNEMP INSURANCE	$2.03	001	001	001	100	2110	6250	117
001.100.2110.6250.118.0000	UNEMP INSURANCE	$7.40	001	001	001	100	2110	6250	118
001.100.2110.6250.119.0000	UNEMP INSURANCE	$7.99	001	001	001	100	2110	6250	119
001.100.2110.6250.202.0000	UNEMP INSURANCE	$9.07	001	001	001	100	2110	6250	202
001.100.2110.6250.203.0000	UNEMP INSURANCE	$12.41	001	001	001	100	2110	6250	203
001.100.2110.6250.500.0000	UNEMP INSURANCE	$1.23	001	001	001	100	2110	6250	500
001.100.2110.6250.513.0000	UNEMP INSURANCE	$8.00	001	001	001	100	2110	6250	513
001.100.2110.6260.110.0000	WORKERS' COMP	$334.84	001	001	001	100	2110	6260	110
001.100.2110.6260.112.0000	WORKERS' COMP	$377.23	001	001	001	100	2110	6260	112
001.100.2110.6260.114.0000	WORKERS' COMP	$400.94	001	001	001	100	2110	6260	114
001.100.2110.6260.115.0000	WORKERS' COMP	$345.51	001	001	001	100	2110	6260	115
001.100.2110.6260.116.0000	WORKERS' COMP	$393.13	001	001	001	100	2110	6260	116
001.100.2110.6260.117.0000	WORKERS' COMP	$94.25	001	001	001	100	2110	6260	117
001.100.2110.6260.118.0000	WORKERS' COMP	$365.21	001	001	001	100	2110	6260	118
001.100.2110.6260.119.0000	WORKERS' COMP	$379.97	001	001	001	100	2110	6260	119
001.100.2110.6260.202.0000	WORKERS' COMP	$461.03	001	001	001	100	2110	6260	202
001.100.2110.6260.203.0000	WORKERS' COMP	$575.25	001	001	001	100	2110	6260	203
001.100.2110.6260.500.0000	WORKERS' COMP	$13.68	001	001	001	100	2110	6260	500
001.100.2110.6260.513.0000	WORKERS' COMP	$505.26	001	001	001	100	2110	6260	513
001.100.2110.6281.500.0000	LEAVE PAYOUT	$1,753.94	001	001	001	100	2110	6281	500
001.100.2110.6610.112.0000	GENERAL SUPPLIES	$844.60	001	001	001	100	2110	6610	112
001.100.2120.6114.110.0000	OTH CERT SALARIES	$17,382.09	001	001	001	100	2120	6114	110
001.100.2120.6114.112.0000	OTH CERT SALARIES	$17,908.85	001	001	001	100	2120	6114	112
001.100.2120.6114.118.0000	OTH CERT SALARIES	$56,105.70	001	001	001	100	2120	6114	118
001.100.2120.6114.119.0000	OTH CERT SALARIES	$65,702.56	001	001	001	100	2120	6114	119
001.100.2120.6114.202.0000	OTH CERT SALARIES	$107,349.63	001	001	001	100	2120	6114	202
001.100.2120.6114.203.0000	OTH CERT SALARIES	$196,854.51	001	001	001	100	2120	6114	203
001.100.2120.6114.204.0000	OTH CERT SALARIES	$91,961.63	001	001	001	100	2120	6114	204
001.100.2120.6114.503.0000	OTH CERT SALARIES	$47,943.41	001	001	001	100	2120	6114	503
001.100.2120.6150.114.0000	CLASSIFIED SALARIES	$52,943.63	001	001	001	100	2120	6150	114
001.100.2120.6150.118.0000	CLASSIFIED SALARIES	$24,860.79	001	001	001	100	2120	6150	118
001.100.2120.6150.202.0000	CLASSIFIED SALARIES	$51,095.34	001	001	001	100	2120	6150	202
001.100.2120.6150.203.0000	CLASSIFIED SALARIES	$31,309.92	001	001	001	100	2120	6150	203
001.100.2120.6152.118.0000	OVER CONTRACTED PAY	$41.64	001	001	001	100	2120	6152	118
001.100.2120.6152.202.0000	OVER CONTRACTED PAY	$1.88	001	001	001	100	2120	6152	202
001.100.2120.6153.118.0000	OVERTIME PAY	$528.34	001	001	001	100	2120	6153	118
001.100.2120.6153.202.0000	OVERTIME PAY	$202.63	001	001	001	100	2120	6153	202
001.100.2120.6153.203.0000	OVERTIME PAY	$9.86	001	001	001	100	2120	6153	203
001.100.2120.6210.110.0000	EMPLOYEE INSURANCE	$1,056.06	001	001	001	100	2120	6210	110
001.100.2120.6210.112.0000	EMPLOYEE INSURANCE	$1,088.14	001	001	001	100	2120	6210	112
001.100.2120.6210.114.0000	EMPLOYEE INSURANCE	$11,414.28	001	001	001	100	2120	6210	114
001.100.2120.6210.118.0000	EMPLOYEE INSURANCE	$21,100.56	001	001	001	100	2120	6210	118
001.100.2120.6210.119.0000	EMPLOYEE INSURANCE	$11,390.36	001	001	001	100	2120	6210	119
001.100.2120.6210.202.0000	EMPLOYEE INSURANCE	$43,965.63	001	001	001	100	2120	6210	202
001.100.2120.6210.203.0000	EMPLOYEE INSURANCE	$32,184.93	001	001	001	100	2120	6210	203
001.100.2120.6210.204.0000	EMPLOYEE INSURANCE	$10,970.28	001	001	001	100	2120	6210	204
001.100.2120.6210.503.0000	EMPLOYEE INSURANCE	$10,946.28	001	001	001	100	2120	6210	503
001.100.2120.6221.110.0000	SOC SEC - OASDI	$1,054.41	001	001	001	100	2120	6221	110
001.100.2120.6221.112.0000	SOC SEC - OASDI	$1,086.41	001	001	001	100	2120	6221	112
001.100.2120.6221.114.0000	SOC SEC - OASDI	$2,442.78	001	001	001	100	2120	6221	114
001.100.2120.6221.118.0000	SOC SEC - OASDI	$4,804.24	001	001	001	100	2120	6221	118
001.100.2120.6221.119.0000	SOC SEC - OASDI	$3,970.17	001	001	001	100	2120	6221	119
001.100.2120.6221.202.0000	SOC SEC - OASDI	$9,086.68	001	001	001	100	2120	6221	202
001.100.2120.6221.203.0000	SOC SEC - OASDI	$13,499.07	001	001	001	100	2120	6221	203
001.100.2120.6221.204.0000	SOC SEC - OASDI	$5,006.73	001	001	001	100	2120	6221	204
001.100.2120.6221.500.0000	SOC SEC - OASDI	$1,873.49	001	001	001	100	2120	6221	500
001.100.2120.6221.503.0000	SOC SEC - OASDI	$2,838.92	001	001	001	100	2120	6221	503
001.100.2120.6222.110.0000	MEDICARE-HOSP INS	$246.69	001	001	001	100	2120	6222	110
001.100.2120.6222.112.0000	MEDICARE-HOSP INS	$254.11	001	001	001	100	2120	6222	112
001.100.2120.6222.114.0000	MEDICARE-HOSP INS	$571.29	001	001	001	100	2120	6222	114
001.100.2120.6222.118.0000	MEDICARE-HOSP INS	$1,123.61	001	001	001	100	2120	6222	118
001.100.2120.6222.119.0000	MEDICARE-HOSP INS	$928.49	001	001	001	100	2120	6222	119
001.100.2120.6222.202.0000	MEDICARE-HOSP INS	$2,125.35	001	001	001	100	2120	6222	202

001.100.2120.6222.203.0000	MEDICARE-HOSP INS	$3,157.25	001	001	001	100	2120	6222	203
001.100.2120.6222.204.0000	MEDICARE-HOSP INS	$1,170.95	001	001	001	100	2120	6222	204
001.100.2120.6222.500.0000	MEDICARE-HOSP INS	$438.16	001	001	001	100	2120	6222	500
001.100.2120.6222.503.0000	MEDICARE-HOSP INS	$663.86	001	001	001	100	2120	6222	503
001.100.2120.6231.110.0000	STATE RETIREMENT	$2,110.17	001	001	001	100	2120	6231	110
001.100.2120.6231.112.0000	STATE RETIREMENT	$2,174.13	001	001	001	100	2120	6231	112
001.100.2120.6231.114.0000	STATE RETIREMENT	$6,427.47	001	001	001	100	2120	6231	114
001.100.2120.6231.118.0000	STATE RETIREMENT	$9,898.59	001	001	001	100	2120	6231	118
001.100.2120.6231.119.0000	STATE RETIREMENT	$7,976.28	001	001	001	100	2120	6231	119
001.100.2120.6231.202.0000	STATE RETIREMENT	$19,260.03	001	001	001	100	2120	6231	202
001.100.2120.6231.203.0000	STATE RETIREMENT	$27,700.37	001	001	001	100	2120	6231	203
001.100.2120.6231.204.0000	STATE RETIREMENT	$835.58	001	001	001	100	2120	6231	204
001.100.2120.6231.503.0000	STATE RETIREMENT	$5,820.37	001	001	001	100	2120	6231	503
001.100.2120.6232.110.0000	LNG-TRM DISABILITY	$26.01	001	001	001	100	2120	6232	110
001.100.2120.6232.112.0000	LNG-TRM DISABILITY	$26.79	001	001	001	100	2120	6232	112
001.100.2120.6232.114.0000	LNG-TRM DISABILITY	$79.30	001	001	001	100	2120	6232	114
001.100.2120.6232.118.0000	LNG-TRM DISABILITY	$122.35	001	001	001	100	2120	6232	118
001.100.2120.6232.119.0000	LNG-TRM DISABILITY	$98.79	001	001	001	100	2120	6232	119
001.100.2120.6232.202.0000	LNG-TRM DISABILITY	$238.05	001	001	001	100	2120	6232	202
001.100.2120.6232.203.0000	LNG-TRM DISABILITY	$342.33	001	001	001	100	2120	6232	203
001.100.2120.6232.204.0000	LNG-TRM DISABILITY	$10.32	001	001	001	100	2120	6232	204
001.100.2120.6232.503.0000	LNG-TRM DISABILITY	$71.98	001	001	001	100	2120	6232	503
001.100.2120.6235.204.0000	ASRS ALT CONTR RATE	$8,499.34	001	001	001	100	2120	6235	204
001.100.2120.6250.110.0000	UNEMP INSURANCE	$1.31	001	001	001	100	2120	6250	110
001.100.2120.6250.112.0000	UNEMP INSURANCE	$1.35	001	001	001	100	2120	6250	112
001.100.2120.6250.114.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2120	6250	114
001.100.2120.6250.118.0000	UNEMP INSURANCE	$8.00	001	001	001	100	2120	6250	118
001.100.2120.6250.119.0000	UNEMP INSURANCE	$5.32	001	001	001	100	2120	6250	119
001.100.2120.6250.202.0000	UNEMP INSURANCE	$20.71	001	001	001	100	2120	6250	202
001.100.2120.6250.203.0000	UNEMP INSURANCE	$20.55	001	001	001	100	2120	6250	203
001.100.2120.6250.204.0000	UNEMP INSURANCE	$8.90	001	001	001	100	2120	6250	204
001.100.2120.6250.500.0000	UNEMP INSURANCE	$4.77	001	001	001	100	2120	6250	500
001.100.2120.6250.503.0000	UNEMP INSURANCE	$3.95	001	001	001	100	2120	6250	503
001.100.2120.6260.110.0000	WORKERS' COMP	$135.48	001	001	001	100	2120	6260	110
001.100.2120.6260.112.0000	WORKERS' COMP	$139.63	001	001	001	100	2120	6260	112
001.100.2120.6260.114.0000	WORKERS' COMP	$412.88	001	001	001	100	2120	6260	114
001.100.2120.6260.118.0000	WORKERS' COMP	$634.63	001	001	001	100	2120	6260	118
001.100.2120.6260.119.0000	WORKERS' COMP	$512.53	001	001	001	100	2120	6260	119
001.100.2120.6260.202.0000	WORKERS' COMP	$1,237.23	001	001	001	100	2120	6260	202
001.100.2120.6260.203.0000	WORKERS' COMP	$1,535.58	001	001	001	100	2120	6260	203
001.100.2120.6260.204.0000	WORKERS' COMP	$717.34	001	001	001	100	2120	6260	204
001.100.2120.6260.500.0000	WORKERS' COMP	$235.71	001	001	001	100	2120	6260	500
001.100.2120.6260.503.0000	WORKERS' COMP	$373.88	001	001	001	100	2120	6260	503
001.100.2120.6281.500.0000	LEAVE PAYOUT	$30,217.49	001	001	001	100	2120	6281	500
001.100.2120.6300.202.0000	PUR PROF/TECH SVS	$87,615.41	001	001	001	100	2120	6300	202
001.100.2130.6125.505.0000	EXTRA DUTY STIPENDS	$911.34	001	001	001	100	2130	6125	505
001.100.2130.6150.110.0000	CLASSIFIED SALARIES	$20,097.70	001	001	001	100	2130	6150	110
001.100.2130.6150.111.0000	CLASSIFIED SALARIES	$30,385.28	001	001	001	100	2130	6150	111
001.100.2130.6150.112.0000	CLASSIFIED SALARIES	$20,341.86	001	001	001	100	2130	6150	112
001.100.2130.6150.114.0000	CLASSIFIED SALARIES	$24,304.29	001	001	001	100	2130	6150	114
001.100.2130.6150.115.0000	CLASSIFIED SALARIES	$21,882.99	001	001	001	100	2130	6150	115
001.100.2130.6150.116.0000	CLASSIFIED SALARIES	$23,915.63	001	001	001	100	2130	6150	116
001.100.2130.6150.117.0000	CLASSIFIED SALARIES	$29,097.87	001	001	001	100	2130	6150	117
001.100.2130.6150.118.0000	CLASSIFIED SALARIES	$24,606.89	001	001	001	100	2130	6150	118
001.100.2130.6150.119.0000	CLASSIFIED SALARIES	$27,729.00	001	001	001	100	2130	6150	119
001.100.2130.6150.202.0000	CLASSIFIED SALARIES	$30,266.84	001	001	001	100	2130	6150	202
001.100.2130.6150.203.0000	CLASSIFIED SALARIES	$28,670.19	001	001	001	100	2130	6150	203
001.100.2130.6150.505.0000	CLASSIFIED SALARIES	$70,756.07	001	001	001	100	2130	6150	505
001.100.2130.6151.111.0000	WORKED LESS THAN WORK AGREEM	($17.44)	001	001	001	100	2130	6151	111
001.100.2130.6151.114.0000	WORKED LESS THAN WORK AGREEM	($25.30)	001	001	001	100	2130	6151	114
001.100.2130.6151.118.0000	WORKED LESS THAN WORK AGREEM	($228.24)	001	001	001	100	2130	6151	118
001.100.2130.6151.119.0000	WORKED LESS THAN WORK AGREEM	($4.26)	001	001	001	100	2130	6151	119
001.100.2130.6152.111.0000	OVER CONTRACTED PAY	$25.06	001	001	001	100	2130	6152	111
001.100.2130.6152.114.0000	OVER CONTRACTED PAY	$24.90	001	001	001	100	2130	6152	114
001.100.2130.6152.116.0000	OVER CONTRACTED PAY	$1.44	001	001	001	100	2130	6152	116
001.100.2130.6152.119.0000	OVER CONTRACTED PAY	$0.37	001	001	001	100	2130	6152	119
001.100.2130.6152.203.0000	OVER CONTRACTED PAY	$12.30	001	001	001	100	2130	6152	203
001.100.2130.6152.505.0000	OVER CONTRACTED PAY	$1,185.57	001	001	001	100	2130	6152	505

001.100.2130.6153.110.0000	OVERTIME PAY	$2.05	001	001	001	100	2130	6153	110
001.100.2130.6153.111.0000	OVERTIME PAY	$44.10	001	001	001	100	2130	6153	111
001.100.2130.6153.112.0000	OVERTIME PAY	$42.36	001	001	001	100	2130	6153	112
001.100.2130.6153.114.0000	OVERTIME PAY	$72.88	001	001	001	100	2130	6153	114
001.100.2130.6153.116.0000	OVERTIME PAY	$25.16	001	001	001	100	2130	6153	116
001.100.2130.6153.117.0000	OVERTIME PAY	$8.31	001	001	001	100	2130	6153	117
001.100.2130.6153.118.0000	OVERTIME PAY	$16.73	001	001	001	100	2130	6153	118
001.100.2130.6153.119.0000	OVERTIME PAY	$29.43	001	001	001	100	2130	6153	119
001.100.2130.6153.203.0000	OVERTIME PAY	$1.47	001	001	001	100	2130	6153	203
001.100.2130.6153.505.0000	OVERTIME PAY	$897.65	001	001	001	100	2130	6153	505
001.100.2130.6210.110.0000	EMPLOYEE INSURANCE	$8,607.90	001	001	001	100	2130	6210	110
001.100.2130.6210.111.0000	EMPLOYEE INSURANCE	$10,946.28	001	001	001	100	2130	6210	111
001.100.2130.6210.112.0000	EMPLOYEE INSURANCE	$6,320.50	001	001	001	100	2130	6210	112
001.100.2130.6210.115.0000	EMPLOYEE INSURANCE	$10,322.28	001	001	001	100	2130	6210	115
001.100.2130.6210.116.0000	EMPLOYEE INSURANCE	$22.60	001	001	001	100	2130	6210	116
001.100.2130.6210.117.0000	EMPLOYEE INSURANCE	$614.28	001	001	001	100	2130	6210	117
001.100.2130.6210.118.0000	EMPLOYEE INSURANCE	$2,688.57	001	001	001	100	2130	6210	118
001.100.2130.6210.119.0000	EMPLOYEE INSURANCE	$10,754.28	001	001	001	100	2130	6210	119
001.100.2130.6210.202.0000	EMPLOYEE INSURANCE	$10,322.28	001	001	001	100	2130	6210	202
001.100.2130.6210.203.0000	EMPLOYEE INSURANCE	$10,946.28	001	001	001	100	2130	6210	203
001.100.2130.6210.505.0000	EMPLOYEE INSURANCE	$13,937.87	001	001	001	100	2130	6210	505
001.100.2130.6221.110.0000	SOC SEC - OASDI	$1,231.23	001	001	001	100	2130	6221	110
001.100.2130.6221.111.0000	SOC SEC - OASDI	$1,846.29	001	001	001	100	2130	6221	111
001.100.2130.6221.112.0000	SOC SEC - OASDI	$1,246.93	001	001	001	100	2130	6221	112
001.100.2130.6221.114.0000	SOC SEC - OASDI	$1,510.78	001	001	001	100	2130	6221	114
001.100.2130.6221.115.0000	SOC SEC - OASDI	$1,325.43	001	001	001	100	2130	6221	115
001.100.2130.6221.116.0000	SOC SEC - OASDI	$1,484.41	001	001	001	100	2130	6221	116
001.100.2130.6221.117.0000	SOC SEC - OASDI	$1,742.51	001	001	001	100	2130	6221	117
001.100.2130.6221.118.0000	SOC SEC - OASDI	$1,512.17	001	001	001	100	2130	6221	118
001.100.2130.6221.119.0000	SOC SEC - OASDI	$1,720.82	001	001	001	100	2130	6221	119
001.100.2130.6221.202.0000	SOC SEC - OASDI	$1,858.52	001	001	001	100	2130	6221	202
001.100.2130.6221.203.0000	SOC SEC - OASDI	$1,727.15	001	001	001	100	2130	6221	203
001.100.2130.6221.505.0000	SOC SEC - OASDI	$4,513.93	001	001	001	100	2130	6221	505
001.100.2130.6222.110.0000	MEDICARE-HOSP INS	$287.95	001	001	001	100	2130	6222	110
001.100.2130.6222.111.0000	MEDICARE-HOSP INS	$431.80	001	001	001	100	2130	6222	111
001.100.2130.6222.112.0000	MEDICARE-HOSP INS	$291.62	001	001	001	100	2130	6222	112
001.100.2130.6222.114.0000	MEDICARE-HOSP INS	$353.33	001	001	001	100	2130	6222	114
001.100.2130.6222.115.0000	MEDICARE-HOSP INS	$309.91	001	001	001	100	2130	6222	115
001.100.2130.6222.116.0000	MEDICARE-HOSP INS	$347.17	001	001	001	100	2130	6222	116
001.100.2130.6222.117.0000	MEDICARE-HOSP INS	$407.53	001	001	001	100	2130	6222	117
001.100.2130.6222.118.0000	MEDICARE-HOSP INS	$353.67	001	001	001	100	2130	6222	118
001.100.2130.6222.119.0000	MEDICARE-HOSP INS	$402.45	001	001	001	100	2130	6222	119
001.100.2130.6222.202.0000	MEDICARE-HOSP INS	$434.68	001	001	001	100	2130	6222	202
001.100.2130.6222.203.0000	MEDICARE-HOSP INS	$403.93	001	001	001	100	2130	6222	203
001.100.2130.6222.505.0000	MEDICARE-HOSP INS	$1,055.67	001	001	001	100	2130	6222	505
001.100.2130.6231.110.0000	STATE RETIREMENT	$2,440.12	001	001	001	100	2130	6231	110
001.100.2130.6231.111.0000	STATE RETIREMENT	$3,695.08	001	001	001	100	2130	6231	111
001.100.2130.6231.112.0000	STATE RETIREMENT	$398.93	001	001	001	100	2130	6231	112
001.100.2130.6231.114.0000	STATE RETIREMENT	$2,958.15	001	001	001	100	2130	6231	114
001.100.2130.6231.115.0000	STATE RETIREMENT	$2,656.60	001	001	001	100	2130	6231	115
001.100.2130.6231.116.0000	STATE RETIREMENT	$2,906.59	001	001	001	100	2130	6231	116
001.100.2130.6231.117.0000	STATE RETIREMENT	$3,533.53	001	001	001	100	2130	6231	117
001.100.2130.6231.118.0000	STATE RETIREMENT	$2,966.36	001	001	001	100	2130	6231	118
001.100.2130.6231.119.0000	STATE RETIREMENT	$3,369.37	001	001	001	100	2130	6231	119
001.100.2130.6231.202.0000	STATE RETIREMENT	$3,674.34	001	001	001	100	2130	6231	202
001.100.2130.6231.203.0000	STATE RETIREMENT	$3,482.22	001	001	001	100	2130	6231	203
001.100.2130.6231.505.0000	STATE RETIREMENT	$8,847.60	001	001	001	100	2130	6231	505
001.100.2130.6232.110.0000	LNG-TRM DISABILITY	$30.16	001	001	001	100	2130	6232	110
001.100.2130.6232.111.0000	LNG-TRM DISABILITY	$45.67	001	001	001	100	2130	6232	111
001.100.2130.6232.112.0000	LNG-TRM DISABILITY	$4.94	001	001	001	100	2130	6232	112
001.100.2130.6232.114.0000	LNG-TRM DISABILITY	$36.54	001	001	001	100	2130	6232	114
001.100.2130.6232.115.0000	LNG-TRM DISABILITY	$32.82	001	001	001	100	2130	6232	115
001.100.2130.6232.116.0000	LNG-TRM DISABILITY	$35.93	001	001	001	100	2130	6232	116
001.100.2130.6232.117.0000	LNG-TRM DISABILITY	$43.68	001	001	001	100	2130	6232	117
001.100.2130.6232.118.0000	LNG-TRM DISABILITY	$36.66	001	001	001	100	2130	6232	118
001.100.2130.6232.119.0000	LNG-TRM DISABILITY	$41.58	001	001	001	100	2130	6232	119
001.100.2130.6232.202.0000	LNG-TRM DISABILITY	$45.39	001	001	001	100	2130	6232	202
001.100.2130.6232.203.0000	LNG-TRM DISABILITY	$43.00	001	001	001	100	2130	6232	203

001.100.2130.6232.505.0000	LNG-TRM DISABILITY	$109.22	001	001	001	100	2130	6232	505
001.100.2130.6235.112.0000	ASRS ALT CONTR RATE	$1,708.44	001	001	001	100	2130	6235	112
001.100.2130.6250.110.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2130	6250	110
001.100.2130.6250.111.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2130	6250	111
001.100.2130.6250.112.0000	UNEMP INSURANCE	$0.63	001	001	001	100	2130	6250	112
001.100.2130.6250.114.0000	UNEMP INSURANCE	$3.82	001	001	001	100	2130	6250	114
001.100.2130.6250.115.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2130	6250	115
001.100.2130.6250.116.0000	UNEMP INSURANCE	$5.02	001	001	001	100	2130	6250	116
001.100.2130.6250.117.0000	UNEMP INSURANCE	$3.90	001	001	001	100	2130	6250	117
001.100.2130.6250.118.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2130	6250	118
001.100.2130.6250.119.0000	UNEMP INSURANCE	$3.99	001	001	001	100	2130	6250	119
001.100.2130.6250.202.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2130	6250	202
001.100.2130.6250.203.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2130	6250	203
001.100.2130.6250.505.0000	UNEMP INSURANCE	$17.80	001	001	001	100	2130	6250	505
001.100.2130.6260.110.0000	WORKERS' COMP	$156.78	001	001	001	100	2130	6260	110
001.100.2130.6260.111.0000	WORKERS' COMP	$237.31	001	001	001	100	2130	6260	111
001.100.2130.6260.112.0000	WORKERS' COMP	$158.95	001	001	001	100	2130	6260	112
001.100.2130.6260.114.0000	WORKERS' COMP	$189.85	001	001	001	100	2130	6260	114
001.100.2130.6260.115.0000	WORKERS' COMP	$170.64	001	001	001	100	2130	6260	115
001.100.2130.6260.116.0000	WORKERS' COMP	$378.73	001	001	001	100	2130	6260	116
001.100.2130.6260.117.0000	WORKERS' COMP	$227.02	001	001	001	100	2130	6260	117
001.100.2130.6260.118.0000	WORKERS' COMP	$190.47	001	001	001	100	2130	6260	118
001.100.2130.6260.119.0000	WORKERS' COMP	$216.37	001	001	001	100	2130	6260	119
001.100.2130.6260.202.0000	WORKERS' COMP	$236.08	001	001	001	100	2130	6260	202
001.100.2130.6260.203.0000	WORKERS' COMP	$223.74	001	001	001	100	2130	6260	203
001.100.2130.6260.505.0000	WORKERS' COMP	$572.83	001	001	001	100	2130	6260	505
001.100.2130.6340.505.0000	TECHNICAL SERVICES	$1,899.45	001	001	001	100	2130	6340	505
001.100.2130.6610.110.0000	NURSE SUPPLIES	$1,116.50	001	001	001	100	2130	6610	110
001.100.2130.6610.111.0000	NURSE SUPPLIES	$381.00	001	001	001	100	2130	6610	111
001.100.2130.6610.112.0000	NURSE SUPPLIES	$914.41	001	001	001	100	2130	6610	112
001.100.2130.6610.114.0000	NURSE SUPPLIES	$712.39	001	001	001	100	2130	6610	114
001.100.2130.6610.115.0000	NURSE SUPPLIES	$989.20	001	001	001	100	2130	6610	115
001.100.2130.6610.116.0000	NURSE SUPPLIES	$546.66	001	001	001	100	2130	6610	116
001.100.2130.6610.117.0000	NURSE SUPPLIES	$283.58	001	001	001	100	2130	6610	117
001.100.2130.6610.118.0000	NURSE SUPPLIES	$455.01	001	001	001	100	2130	6610	118
001.100.2130.6610.119.0000	NURSE SUPPLIES	$698.31	001	001	001	100	2130	6610	119
001.100.2130.6610.202.0000	NURSE SUPPLIES	$131.28	001	001	001	100	2130	6610	202
001.100.2130.6610.203.0000	NURSE SUPPLIES	$1,248.97	001	001	001	100	2130	6610	203
001.100.2130.6610.500.0000	GENERAL SUPPLIES	$1,214.99	001	001	001	100	2130	6610	500
001.100.2140.6221.500.0000	SOC SEC - OASDI	$24.18	001	001	001	100	2140	6221	500
001.100.2140.6222.500.0000	MEDICARE-HOSP INS	$5.66	001	001	001	100	2140	6222	500
001.100.2140.6250.500.0000	UNEMP INSURANCE	$0.27	001	001	001	100	2140	6250	500
001.100.2140.6260.500.0000	WORKERS' COMP	$3.04	001	001	001	100	2140	6260	500
001.100.2140.6281.500.0000	LEAVE PAYOUT	$390.00	001	001	001	100	2140	6281	500
001.100.2160.6221.500.0000	SOC SEC - OASDI	$9.30	001	001	001	100	2160	6221	500
001.100.2160.6222.500.0000	MEDICARE-HOSP INS	$2.18	001	001	001	100	2160	6222	500
001.100.2160.6250.500.0000	UNEMP INSURANCE	$0.11	001	001	001	100	2160	6250	500
001.100.2160.6260.500.0000	WORKERS' COMP	$1.17	001	001	001	100	2160	6260	500
001.100.2160.6281.500.0000	LEAVE PAYOUT	$150.00	001	001	001	100	2160	6281	500
001.100.2200.6111.503.0000	DISTRICT LEVEL ADMIN SALARY	$87,532.59	001	001	001	100	2200	6111	503
001.100.2200.6111.507.0000	ADMINISTRATORS	$42,800.00	001	001	001	100	2200	6111	507
001.100.2200.6125.503.0000	EXTRA DUTY STIPENDS	$4,520.00	001	001	001	100	2200	6125	503
001.100.2200.6210.507.0000	EMPLOYEE INSURANCE	$5,377.14	001	001	001	100	2200	6210	507
001.100.2200.6221.500.0000	SOC SEC - OASDI	$245.93	001	001	001	100	2200	6221	500
001.100.2200.6221.503.0000	SOC SEC - OASDI	$5,777.84	001	001	001	100	2200	6221	503
001.100.2200.6221.507.0000	SOC SEC - OASDI	$2,646.88	001	001	001	100	2200	6221	507
001.100.2200.6222.500.0000	MEDICARE-HOSP INS	$57.52	001	001	001	100	2200	6222	500
001.100.2200.6222.503.0000	MEDICARE-HOSP INS	$1,351.42	001	001	001	100	2200	6222	503
001.100.2200.6222.507.0000	MEDICARE-HOSP INS	$619.10	001	001	001	100	2200	6222	507
001.100.2200.6231.503.0000	STATE RETIREMENT	$10,881.91	001	001	001	100	2200	6231	503
001.100.2200.6231.507.0000	STATE RETIREMENT	$5,195.91	001	001	001	100	2200	6231	507
001.100.2200.6232.503.0000	LNG-TRM DISABILITY	$134.39	001	001	001	100	2200	6232	503
001.100.2200.6232.507.0000	LNG-TRM DISABILITY	$64.16	001	001	001	100	2200	6232	507
001.100.2200.6250.500.0000	UNEMP INSURANCE	$2.42	001	001	001	100	2200	6250	500
001.100.2200.6250.503.0000	UNEMP INSURANCE	$4.94	001	001	001	100	2200	6250	503
001.100.2200.6250.507.0000	UNEMP INSURANCE	$2.01	001	001	001	100	2200	6250	507
001.100.2200.6260.500.0000	WORKERS' COMP	$30.94	001	001	001	100	2200	6260	500
001.100.2200.6260.503.0000	WORKERS' COMP	$734.56	001	001	001	100	2200	6260	503

001.100.2200.6260.507.0000	WORKERS' COMP	$334.02	001	001	001	100	2200	6260	507
001.100.2200.6281.500.0000	LEAVE PAYOUT	$3,966.50	001	001	001	100	2200	6281	500
001.100.2200.6281.503.0000	LEAVE PAYOUT	$2,104.15	001	001	001	100	2200	6281	503
001.100.2200.6580.500.0000	TRAVEL	$970.14	001	001	001	100	2200	6580	500
001.100.2200.6610.503.0000	GENERAL SUPPLIES	$226.04	001	001	001	100	2200	6610	503
001.100.2200.6644.112.0000	OTHER BOOKS	$1,036.72	001	001	001	100	2200	6644	112
001.100.2210.6221.500.0000	SOC SEC - OASDI	$89.57	001	001	001	100	2210	6221	500
001.100.2210.6222.500.0000	MEDICARE-HOSP INS	$20.95	001	001	001	100	2210	6222	500
001.100.2210.6260.500.0000	WORKERS' COMP	$11.27	001	001	001	100	2210	6260	500
001.100.2210.6281.500.0000	LEAVE PAYOUT	$1,444.75	001	001	001	100	2210	6281	500
001.100.2213.6113.500.0000	SUB TEACHERS, PREP BUY OUTS	$24,990.35	001	001	001	100	2213	6113	500
001.100.2213.6125.114.0000	EXTRA DUTY STIPENDS	$27.52	001	001	001	100	2213	6125	114
001.100.2213.6125.115.0000	EXTRA DUTY STIPENDS	$4,676.32	001	001	001	100	2213	6125	115
001.100.2213.6125.202.0000	EXTRA DUTY STIPENDS	$2,576.00	001	001	001	100	2213	6125	202
001.100.2213.6125.500.0000	EXTRA DUTY STIPENDS	$4,050.00	001	001	001	100	2213	6125	500
001.100.2213.6125.503.0000	EXTRA DUTY STIPENDS	$2,625.00	001	001	001	100	2213	6125	503
001.100.2213.6210.115.0000	EMPLOYEE INSURANCE	$413.36	001	001	001	100	2213	6210	115
001.100.2213.6221.114.0000	SOC SEC - OASDI	$1.67	001	001	001	100	2213	6221	114
001.100.2213.6221.115.0000	SOC SEC - OASDI	$261.23	001	001	001	100	2213	6221	115
001.100.2213.6221.202.0000	SOC SEC - OASDI	$159.72	001	001	001	100	2213	6221	202
001.100.2213.6221.500.0000	SOC SEC - OASDI	$1,794.90	001	001	001	100	2213	6221	500
001.100.2213.6221.503.0000	SOC SEC - OASDI	$149.74	001	001	001	100	2213	6221	503
001.100.2213.6222.114.0000	MEDICARE-HOSP INS	$0.39	001	001	001	100	2213	6222	114
001.100.2213.6222.115.0000	MEDICARE-HOSP INS	$61.08	001	001	001	100	2213	6222	115
001.100.2213.6222.202.0000	MEDICARE-HOSP INS	$37.36	001	001	001	100	2213	6222	202
001.100.2213.6222.500.0000	MEDICARE-HOSP INS	$419.90	001	001	001	100	2213	6222	500
001.100.2213.6222.503.0000	MEDICARE-HOSP INS	$35.02	001	001	001	100	2213	6222	503
001.100.2213.6231.114.0000	STATE RETIREMENT	$3.34	001	001	001	100	2213	6231	114
001.100.2213.6231.115.0000	STATE RETIREMENT	$530.80	001	001	001	100	2213	6231	115
001.100.2213.6231.500.0000	STATE RETIREMENT	$1,183.65	001	001	001	100	2213	6231	500
001.100.2213.6231.503.0000	STATE RETIREMENT	$288.33	001	001	001	100	2213	6231	503
001.100.2213.6232.114.0000	LNG-TRM DISABILITY	$0.05	001	001	001	100	2213	6232	114
001.100.2213.6232.115.0000	LNG-TRM DISABILITY	$6.51	001	001	001	100	2213	6232	115
001.100.2213.6232.500.0000	LNG-TRM DISABILITY	$14.63	001	001	001	100	2213	6232	500
001.100.2213.6232.503.0000	LNG-TRM DISABILITY	$3.61	001	001	001	100	2213	6232	503
001.100.2213.6235.202.0000	ASRS ALT CONTR RATE	$257.34	001	001	001	100	2213	6235	202
001.100.2213.6235.500.0000	ASRS ALT CONTR RATE	$474.53	001	001	001	100	2213	6235	500
001.100.2213.6235.503.0000	ASRS ALT CONTR RATE	$9.79	001	001	001	100	2213	6235	503
001.100.2213.6250.114.0000	UNEMP INSURANCE	$0.01	001	001	001	100	2213	6250	114
001.100.2213.6250.115.0000	UNEMP INSURANCE	$1.21	001	001	001	100	2213	6250	115
001.100.2213.6250.202.0000	UNEMP INSURANCE	$1.71	001	001	001	100	2213	6250	202
001.100.2213.6250.500.0000	UNEMP INSURANCE	$8.60	001	001	001	100	2213	6250	500
001.100.2213.6260.114.0000	WORKERS' COMP	$0.22	001	001	001	100	2213	6260	114
001.100.2213.6260.115.0000	WORKERS' COMP	$36.49	001	001	001	100	2213	6260	115
001.100.2213.6260.202.0000	WORKERS' COMP	$20.10	001	001	001	100	2213	6260	202
001.100.2213.6260.500.0000	WORKERS' COMP	$237.77	001	001	001	100	2213	6260	500
001.100.2213.6260.503.0000	WORKERS' COMP	$19.30	001	001	001	100	2213	6260	503
001.100.2213.6360.500.0000	EMPLOYEE TRAIN & PROF DEV SER	$4,900.00	001	001	001	100	2213	6360	500
001.100.2213.6360.503.0000	EMPLOYEE TRAIN & PROF DEV SER	$59,170.00	001	001	001	100	2213	6360	503
001.100.2213.6580.503.0000	TRAVEL	$2,385.56	001	001	001	100	2213	6580	503
001.100.2220.6150.110.0000	CLASSIFIED SALARIES	$32,960.91	001	001	001	100	2220	6150	110
001.100.2220.6150.112.0000	CLASSIFIED SALARIES	$36,611.77	001	001	001	100	2220	6150	112
001.100.2220.6150.114.0000	CLASSIFIED SALARIES	$31,051.90	001	001	001	100	2220	6150	114
001.100.2220.6150.115.0000	CLASSIFIED SALARIES	$48,414.20	001	001	001	100	2220	6150	115
001.100.2220.6150.116.0000	CLASSIFIED SALARIES	$27,643.50	001	001	001	100	2220	6150	116
001.100.2220.6150.118.0000	CLASSIFIED SALARIES	$31,136.98	001	001	001	100	2220	6150	118
001.100.2220.6150.119.0000	CLASSIFIED SALARIES	$27,786.91	001	001	001	100	2220	6150	119
001.100.2220.6150.202.0000	CLASSIFIED SALARIES	$28,564.56	001	001	001	100	2220	6150	202
001.100.2220.6150.203.0000	CLASSIFIED SALARIES	$29,803.34	001	001	001	100	2220	6150	203
001.100.2220.6151.115.0000	WORKED LESS THAN WORK AGREEM	($213.92)	001	001	001	100	2220	6151	115
001.100.2220.6151.116.0000	WORKED LESS THAN WORK AGREEM	($172.60)	001	001	001	100	2220	6151	116
001.100.2220.6151.119.0000	WORKED LESS THAN WORK AGREEM	($669.39)	001	001	001	100	2220	6151	119
001.100.2220.6152.110.0000	OVER CONTRACTED PAY	$0.40	001	001	001	100	2220	6152	110
001.100.2220.6152.112.0000	OVER CONTRACTED PAY	$93.01	001	001	001	100	2220	6152	112
001.100.2220.6152.115.0000	OVER CONTRACTED PAY	$10.17	001	001	001	100	2220	6152	115
001.100.2220.6152.118.0000	OVER CONTRACTED PAY	$32.90	001	001	001	100	2220	6152	118
001.100.2220.6152.119.0000	OVER CONTRACTED PAY	$34.42	001	001	001	100	2220	6152	119
001.100.2220.6152.203.0000	OVER CONTRACTED PAY	$11.57	001	001	001	100	2220	6152	203

001.100.2220.6153.110.0000	OVERTIME PAY	$6.30	001	001	001	100	2220	6153	110
001.100.2220.6153.112.0000	OVERTIME PAY	$28.44	001	001	001	100	2220	6153	112
001.100.2220.6153.114.0000	OVERTIME PAY	$1.10	001	001	001	100	2220	6153	114
001.100.2220.6153.115.0000	OVERTIME PAY	$87.95	001	001	001	100	2220	6153	115
001.100.2220.6153.116.0000	OVERTIME PAY	$29.72	001	001	001	100	2220	6153	116
001.100.2220.6153.118.0000	OVERTIME PAY	$422.25	001	001	001	100	2220	6153	118
001.100.2220.6153.119.0000	OVERTIME PAY	$627.69	001	001	001	100	2220	6153	119
001.100.2220.6153.203.0000	OVERTIME PAY	$31.19	001	001	001	100	2220	6153	203
001.100.2220.6210.110.0000	EMPLOYEE INSURANCE	$10,838.28	001	001	001	100	2220	6210	110
001.100.2220.6210.112.0000	EMPLOYEE INSURANCE	$11,546.28	001	001	001	100	2220	6210	112
001.100.2220.6210.114.0000	EMPLOYEE INSURANCE	$10,322.28	001	001	001	100	2220	6210	114
001.100.2220.6210.115.0000	EMPLOYEE INSURANCE	$294.95	001	001	001	100	2220	6210	115
001.100.2220.6210.116.0000	EMPLOYEE INSURANCE	$9,423.30	001	001	001	100	2220	6210	116
001.100.2220.6210.118.0000	EMPLOYEE INSURANCE	$9,701.16	001	001	001	100	2220	6210	118
001.100.2220.6210.119.0000	EMPLOYEE INSURANCE	$10,974.54	001	001	001	100	2220	6210	119
001.100.2220.6210.203.0000	EMPLOYEE INSURANCE	$10,538.28	001	001	001	100	2220	6210	203
001.100.2220.6221.110.0000	SOC SEC - OASDI	$1,951.90	001	001	001	100	2220	6221	110
001.100.2220.6221.112.0000	SOC SEC - OASDI	$2,138.65	001	001	001	100	2220	6221	112
001.100.2220.6221.114.0000	SOC SEC - OASDI	$1,852.71	001	001	001	100	2220	6221	114
001.100.2220.6221.115.0000	SOC SEC - OASDI	$2,917.55	001	001	001	100	2220	6221	115
001.100.2220.6221.116.0000	SOC SEC - OASDI	$1,615.29	001	001	001	100	2220	6221	116
001.100.2220.6221.118.0000	SOC SEC - OASDI	$1,922.64	001	001	001	100	2220	6221	118
001.100.2220.6221.119.0000	SOC SEC - OASDI	$1,684.21	001	001	001	100	2220	6221	119
001.100.2220.6221.202.0000	SOC SEC - OASDI	$1,771.00	001	001	001	100	2220	6221	202
001.100.2220.6221.203.0000	SOC SEC - OASDI	$1,832.62	001	001	001	100	2220	6221	203
001.100.2220.6222.110.0000	MEDICARE-HOSP INS	$456.44	001	001	001	100	2220	6222	110
001.100.2220.6222.112.0000	MEDICARE-HOSP INS	$500.20	001	001	001	100	2220	6222	112
001.100.2220.6222.114.0000	MEDICARE-HOSP INS	$433.32	001	001	001	100	2220	6222	114
001.100.2220.6222.115.0000	MEDICARE-HOSP INS	$682.33	001	001	001	100	2220	6222	115
001.100.2220.6222.116.0000	MEDICARE-HOSP INS	$377.79	001	001	001	100	2220	6222	116
001.100.2220.6222.118.0000	MEDICARE-HOSP INS	$449.64	001	001	001	100	2220	6222	118
001.100.2220.6222.119.0000	MEDICARE-HOSP INS	$393.90	001	001	001	100	2220	6222	119
001.100.2220.6222.202.0000	MEDICARE-HOSP INS	$414.18	001	001	001	100	2220	6222	202
001.100.2220.6222.203.0000	MEDICARE-HOSP INS	$428.62	001	001	001	100	2220	6222	203
001.100.2220.6231.110.0000	STATE RETIREMENT	$4,002.23	001	001	001	100	2220	6231	110
001.100.2220.6231.114.0000	STATE RETIREMENT	$3,769.83	001	001	001	100	2220	6231	114
001.100.2220.6231.115.0000	STATE RETIREMENT	$5,863.64	001	001	001	100	2220	6231	115
001.100.2220.6231.116.0000	STATE RETIREMENT	$3,338.60	001	001	001	100	2220	6231	116
001.100.2220.6231.118.0000	STATE RETIREMENT	$3,835.30	001	001	001	100	2220	6231	118
001.100.2220.6231.119.0000	STATE RETIREMENT	$3,372.44	001	001	001	100	2220	6231	119
001.100.2220.6231.202.0000	STATE RETIREMENT	$3,467.73	001	001	001	100	2220	6231	202
001.100.2220.6231.203.0000	STATE RETIREMENT	$3,623.37	001	001	001	100	2220	6231	203
001.100.2220.6232.110.0000	LNG-TRM DISABILITY	$49.48	001	001	001	100	2220	6232	110
001.100.2220.6232.114.0000	LNG-TRM DISABILITY	$46.55	001	001	001	100	2220	6232	114
001.100.2220.6232.115.0000	LNG-TRM DISABILITY	$72.44	001	001	001	100	2220	6232	115
001.100.2220.6232.116.0000	LNG-TRM DISABILITY	$41.25	001	001	001	100	2220	6232	116
001.100.2220.6232.118.0000	LNG-TRM DISABILITY	$47.39	001	001	001	100	2220	6232	118
001.100.2220.6232.119.0000	LNG-TRM DISABILITY	$41.62	001	001	001	100	2220	6232	119
001.100.2220.6232.202.0000	LNG-TRM DISABILITY	$42.83	001	001	001	100	2220	6232	202
001.100.2220.6232.203.0000	LNG-TRM DISABILITY	$44.78	001	001	001	100	2220	6232	203
001.100.2220.6235.112.0000	ASRS ALT CONTR RATE	$3,669.73	001	001	001	100	2220	6235	112
001.100.2220.6250.110.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2220	6250	110
001.100.2220.6250.112.0000	UNEMP INSURANCE	$3.77	001	001	001	100	2220	6250	112
001.100.2220.6250.114.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2220	6250	114
001.100.2220.6250.115.0000	UNEMP INSURANCE	$7.63	001	001	001	100	2220	6250	115
001.100.2220.6250.116.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2220	6250	116
001.100.2220.6250.118.0000	UNEMP INSURANCE	$3.40	001	001	001	100	2220	6250	118
001.100.2220.6250.119.0000	UNEMP INSURANCE	$3.99	001	001	001	100	2220	6250	119
001.100.2220.6250.202.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2220	6250	202
001.100.2220.6250.203.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2220	6250	203
001.100.2220.6260.110.0000	WORKERS' COMP	$257.08	001	001	001	100	2220	6260	110
001.100.2220.6260.112.0000	WORKERS' COMP	$286.45	001	001	001	100	2220	6260	112
001.100.2220.6260.114.0000	WORKERS' COMP	$242.19	001	001	001	100	2220	6260	114
001.100.2220.6260.115.0000	WORKERS' COMP	$376.54	001	001	001	100	2220	6260	115
001.100.2220.6260.116.0000	WORKERS' COMP	$214.43	001	001	001	100	2220	6260	116
001.100.2220.6260.118.0000	WORKERS' COMP	$245.50	001	001	001	100	2220	6260	118
001.100.2220.6260.119.0000	WORKERS' COMP	$215.08	001	001	001	100	2220	6260	119
001.100.2220.6260.202.0000	WORKERS' COMP	$222.84	001	001	001	100	2220	6260	202

001.100.2220.6260.203.0000	WORKERS' COMP	$232.70	001	001	001	100	2220	6260	203
001.100.2230.6150.507.0000	CLASSIFIED SALARIES	$459,309.48	001	001	001	100	2230	6150	507
001.100.2230.6152.507.0000	OVER CONTRACTED PAY	$381.04	001	001	001	100	2230	6152	507
001.100.2230.6153.507.0000	OVERTIME PAY	$8,864.98	001	001	001	100	2230	6153	507
001.100.2230.6210.507.0000	EMPLOYEE INSURANCE	$91,547.68	001	001	001	100	2230	6210	507
001.100.2230.6221.500.0000	SOC SEC - OASDI	$97.56	001	001	001	100	2230	6221	500
001.100.2230.6221.507.0000	SOC SEC - OASDI	$28,135.81	001	001	001	100	2230	6221	507
001.100.2230.6222.500.0000	MEDICARE-HOSP INS	$22.82	001	001	001	100	2230	6222	500
001.100.2230.6222.507.0000	MEDICARE-HOSP INS	$6,580.40	001	001	001	100	2230	6222	507
001.100.2230.6231.507.0000	STATE RETIREMENT	$56,882.77	001	001	001	100	2230	6231	507
001.100.2230.6232.507.0000	LNG-TRM DISABILITY	$702.95	001	001	001	100	2230	6232	507
001.100.2230.6250.507.0000	UNEMP INSURANCE	$53.43	001	001	001	100	2230	6250	507
001.100.2230.6260.500.0000	WORKERS' COMP	$12.27	001	001	001	100	2230	6260	500
001.100.2230.6260.507.0000	WORKERS' COMP	$5,287.05	001	001	001	100	2230	6260	507
001.100.2230.6281.500.0000	LEAVE PAYOUT	$1,573.50	001	001	001	100	2230	6281	500
001.100.2230.6281.507.0000	LEAVE PAYOUT	$135.41	001	001	001	100	2230	6281	507
001.100.2230.6531.110.0000	TELEPHONE	$1,723.36	001	001	001	100	2230	6531	110
001.100.2230.6531.111.0000	TELEPHONE	$1,723.31	001	001	001	100	2230	6531	111
001.100.2230.6531.112.0000	TELEPHONE	$1,723.36	001	001	001	100	2230	6531	112
001.100.2230.6531.114.0000	TELEPHONE	$1,723.36	001	001	001	100	2230	6531	114
001.100.2230.6531.115.0000	TELEPHONE	$1,723.36	001	001	001	100	2230	6531	115
001.100.2230.6531.116.0000	TELEPHONE	$1,723.36	001	001	001	100	2230	6531	116
001.100.2230.6531.117.0000	TELEPHONE	$5,878.92	001	001	001	100	2230	6531	117
001.100.2230.6531.118.0000	TELEPHONE	$1,723.36	001	001	001	100	2230	6531	118
001.100.2230.6531.119.0000	TELEPHONE	$1,723.36	001	001	001	100	2230	6531	119
001.100.2230.6531.120.0000	TELEPHONE	$3,312.62	001	001	001	100	2230	6531	120
001.100.2230.6531.202.0000	TELEPHONE	$1,723.36	001	001	001	100	2230	6531	202
001.100.2230.6531.203.0000	TELEPHONE	$1,723.36	001	001	001	100	2230	6531	203
001.100.2230.6531.204.0000	TELEPHONE	$1,723.36	001	001	001	100	2230	6531	204
001.100.2240.6111.503.0000	ADMINISTRATORS	$124,610.73	001	001	001	100	2240	6111	503
001.100.2240.6150.503.0000	CLASSIFIED SALARIES	$49,354.00	001	001	001	100	2240	6150	503
001.100.2240.6152.503.0000	OVER CONTRACTED PAY	$179.66	001	001	001	100	2240	6152	503
001.100.2240.6153.503.0000	OVERTIME PAY	$1,686.05	001	001	001	100	2240	6153	503
001.100.2240.6210.503.0000	EMPLOYEE INSURANCE	$21,868.56	001	001	001	100	2240	6210	503
001.100.2240.6221.500.0000	SOC SEC - OASDI	$66.96	001	001	001	100	2240	6221	500
001.100.2240.6221.503.0000	SOC SEC - OASDI	$11,272.20	001	001	001	100	2240	6221	503
001.100.2240.6222.500.0000	MEDICARE-HOSP INS	$15.66	001	001	001	100	2240	6222	500
001.100.2240.6222.503.0000	MEDICARE-HOSP INS	$2,636.33	001	001	001	100	2240	6222	503
001.100.2240.6231.503.0000	STATE RETIREMENT	$15,127.82	001	001	001	100	2240	6231	503
001.100.2240.6232.503.0000	LNG-TRM DISABILITY	$186.89	001	001	001	100	2240	6232	503
001.100.2240.6235.503.0000	ASRS ALT CONTR RATE	$5,116.83	001	001	001	100	2240	6235	503
001.100.2240.6250.503.0000	UNEMP INSURANCE	$8.00	001	001	001	100	2240	6250	503
001.100.2240.6260.500.0000	WORKERS' COMP	$8.42	001	001	001	100	2240	6260	500
001.100.2240.6260.503.0000	WORKERS' COMP	$1,440.38	001	001	001	100	2240	6260	503
001.100.2240.6281.500.0000	LEAVE PAYOUT	$1,080.00	001	001	001	100	2240	6281	500
001.100.2240.6281.503.0000	LEAVE PAYOUT	$9,405.72	001	001	001	100	2240	6281	503
001.100.2260.6114.110.0000	OTH CERT SALARIES	$59,735.81	001	001	001	100	2260	6114	110
001.100.2260.6114.112.0000	OTH CERT SALARIES	$27,104.00	001	001	001	100	2260	6114	112
001.100.2260.6114.115.0000	OTH CERT SALARIES	$31,882.37	001	001	001	100	2260	6114	115
001.100.2260.6114.116.0000	OTH CERT SALARIES	$73,695.10	001	001	001	100	2260	6114	116
001.100.2260.6114.503.0000	OTH CERT SALARIES	$171,507.44	001	001	001	100	2260	6114	503
001.100.2260.6210.110.0000	EMPLOYEE INSURANCE	$9,922.63	001	001	001	100	2260	6210	110
001.100.2260.6210.112.0000	EMPLOYEE INSURANCE	$5,389.14	001	001	001	100	2260	6210	112
001.100.2260.6210.115.0000	EMPLOYEE INSURANCE	$5,472.35	001	001	001	100	2260	6210	115
001.100.2260.6210.116.0000	EMPLOYEE INSURANCE	$5,473.06	001	001	001	100	2260	6210	116
001.100.2260.6210.503.0000	EMPLOYEE INSURANCE	$19,096.22	001	001	001	100	2260	6210	503
001.100.2260.6221.110.0000	SOC SEC - OASDI	$3,660.28	001	001	001	100	2260	6221	110
001.100.2260.6221.112.0000	SOC SEC - OASDI	$1,546.58	001	001	001	100	2260	6221	112
001.100.2260.6221.115.0000	SOC SEC - OASDI	$1,691.27	001	001	001	100	2260	6221	115
001.100.2260.6221.116.0000	SOC SEC - OASDI	$4,536.14	001	001	001	100	2260	6221	116
001.100.2260.6221.500.0000	SOC SEC - OASDI	$311.36	001	001	001	100	2260	6221	500
001.100.2260.6221.503.0000	SOC SEC - OASDI	$10,567.30	001	001	001	100	2260	6221	503
001.100.2260.6222.110.0000	MEDICARE-HOSP INS	$856.12	001	001	001	100	2260	6222	110
001.100.2260.6222.112.0000	MEDICARE-HOSP INS	$361.64	001	001	001	100	2260	6222	112
001.100.2260.6222.115.0000	MEDICARE-HOSP INS	$395.44	001	001	001	100	2260	6222	115
001.100.2260.6222.116.0000	MEDICARE-HOSP INS	$1,060.75	001	001	001	100	2260	6222	116
001.100.2260.6222.500.0000	MEDICARE-HOSP INS	$72.82	001	001	001	100	2260	6222	500
001.100.2260.6222.503.0000	MEDICARE-HOSP INS	$2,471.30	001	001	001	100	2260	6222	503

001.100.2260.6231.110.0000	STATE RETIREMENT	$7,251.93	001	001	001	100	2260	6231	110
001.100.2260.6231.112.0000	STATE RETIREMENT	$3,290.44	001	001	001	100	2260	6231	112
001.100.2260.6231.115.0000	STATE RETIREMENT	$3,870.46	001	001	001	100	2260	6231	115
001.100.2260.6231.116.0000	STATE RETIREMENT	$8,946.68	001	001	001	100	2260	6231	116
001.100.2260.6231.503.0000	STATE RETIREMENT	$20,821.01	001	001	001	100	2260	6231	503
001.100.2260.6232.110.0000	LNG-TRM DISABILITY	$89.47	001	001	001	100	2260	6232	110
001.100.2260.6232.112.0000	LNG-TRM DISABILITY	$40.71	001	001	001	100	2260	6232	112
001.100.2260.6232.115.0000	LNG-TRM DISABILITY	$47.79	001	001	001	100	2260	6232	115
001.100.2260.6232.116.0000	LNG-TRM DISABILITY	$110.52	001	001	001	100	2260	6232	116
001.100.2260.6232.503.0000	LNG-TRM DISABILITY	$257.26	001	001	001	100	2260	6232	503
001.100.2260.6250.110.0000	UNEMP INSURANCE	$3.81	001	001	001	100	2260	6250	110
001.100.2260.6250.112.0000	UNEMP INSURANCE	$1.94	001	001	001	100	2260	6250	112
001.100.2260.6250.115.0000	UNEMP INSURANCE	$2.00	001	001	001	100	2260	6250	115
001.100.2260.6250.116.0000	UNEMP INSURANCE	$4.44	001	001	001	100	2260	6250	116
001.100.2260.6250.503.0000	UNEMP INSURANCE	$7.40	001	001	001	100	2260	6250	503
001.100.2260.6260.110.0000	WORKERS' COMP	$465.93	001	001	001	100	2260	6260	110
001.100.2260.6260.112.0000	WORKERS' COMP	$211.41	001	001	001	100	2260	6260	112
001.100.2260.6260.115.0000	WORKERS' COMP	$248.67	001	001	001	100	2260	6260	115
001.100.2260.6260.116.0000	WORKERS' COMP	$574.82	001	001	001	100	2260	6260	116
001.100.2260.6260.500.0000	WORKERS' COMP	$39.17	001	001	001	100	2260	6260	500
001.100.2260.6260.503.0000	WORKERS' COMP	$1,337.71	001	001	001	100	2260	6260	503
001.100.2260.6281.500.0000	LEAVE PAYOUT	$5,022.00	001	001	001	100	2260	6281	500
001.100.2260.6580.500.0000	TRAVEL	$1,389.41	001	001	001	100	2260	6580	500
001.100.2300.6150.513.0000	CLASSIFIED SALARIES	$27,182.87	001	001	001	100	2300	6150	513
001.100.2300.6152.513.0000	OVER CONTRACTED PAY	$5.06	001	001	001	100	2300	6152	513
001.100.2300.6153.513.0000	OVERTIME PAY	$384.66	001	001	001	100	2300	6153	513
001.100.2300.6210.513.0000	EMPLOYEE INSURANCE	$8,781.54	001	001	001	100	2300	6210	513
001.100.2300.6221.513.0000	SOC SEC - OASDI	$1,709.52	001	001	001	100	2300	6221	513
001.100.2300.6222.513.0000	MEDICARE-HOSP INS	$399.79	001	001	001	100	2300	6222	513
001.100.2300.6231.513.0000	STATE RETIREMENT	$3,347.32	001	001	001	100	2300	6231	513
001.100.2300.6232.513.0000	LNG-TRM DISABILITY	$41.35	001	001	001	100	2300	6232	513
001.100.2300.6250.513.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2300	6250	513
001.100.2300.6260.513.0000	WORKERS' COMP	$214.09	001	001	001	100	2300	6260	513
001.100.2310.6300.501.0000	PUR PROF/TECH SVS	$2,580.00	001	001	001	100	2310	6300	501
001.100.2310.6350.501.0000	AUDIT SERVICES	$18,900.00	001	001	001	100	2310	6350	501
001.100.2310.6522.500.0000	PREPAID INSURANCE	$10,000.00	001	001	001	100	2310	6522	500
001.100.2310.6580.501.0000	TRAVEL	$2,371.41	001	001	001	100	2310	6580	501
001.100.2310.6610.501.0000	GENERAL SUPPLIES	$2,733.82	001	001	001	100	2310	6610	501
001.100.2310.6810.501.0000	DUES AND FEES	$105,701.92	001	001	001	100	2310	6810	501
001.100.2320.6150.506.0000	CLASSIFIED SALARIES	$30,508.00	001	001	001	100	2320	6150	506
001.100.2320.6152.506.0000	OVER CONTRACTED PAY	$11.86	001	001	001	100	2320	6152	506
001.100.2320.6153.506.0000	OVERTIME PAY	$119.27	001	001	001	100	2320	6153	506
001.100.2320.6210.506.0000	EMPLOYEE INSURANCE	$10,322.28	001	001	001	100	2320	6210	506
001.100.2320.6221.500.0000	SOC SEC - OASDI	$1,004.40	001	001	001	100	2320	6221	500
001.100.2320.6221.506.0000	SOC SEC - OASDI	$1,835.02	001	001	001	100	2320	6221	506
001.100.2320.6222.500.0000	MEDICARE-HOSP INS	$234.90	001	001	001	100	2320	6222	500
001.100.2320.6222.506.0000	MEDICARE-HOSP INS	$429.17	001	001	001	100	2320	6222	506
001.100.2320.6231.506.0000	STATE RETIREMENT	$3,719.61	001	001	001	100	2320	6231	506
001.100.2320.6232.506.0000	LNG-TRM DISABILITY	$45.94	001	001	001	100	2320	6232	506
001.100.2320.6250.506.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2320	6250	506
001.100.2320.6260.500.0000	WORKERS' COMP	$126.36	001	001	001	100	2320	6260	500
001.100.2320.6260.506.0000	WORKERS' COMP	$238.69	001	001	001	100	2320	6260	506
001.100.2320.6281.500.0000	LEAVE PAYOUT	$16,200.00	001	001	001	100	2320	6281	500
001.100.2320.6300.502.0000	PUR PROF/TECH SVS	$165,652.36	001	001	001	100	2320	6300	502
001.100.2320.6580.502.0000	TRAVEL	$1,700.60	001	001	001	100	2320	6580	502
001.100.2320.6610.502.0000	GENERAL SUPPLIES	$9,043.41	001	001	001	100	2320	6610	502
001.100.2320.6650.502.0000	SUPPLIES TECH RELATED	$0.01	001	001	001	100	2320	6650	502
001.100.2320.6810.502.0000	DUES AND FEES	$620.00	001	001	001	100	2320	6810	502
001.100.2410.6111.110.0000	ADMINISTRATORS	$215,229.55	001	001	001	100	2410	6111	110
001.100.2410.6111.111.0000	ADMINISTRATORS	$58,192.06	001	001	001	100	2410	6111	111
001.100.2410.6111.112.0000	ADMINISTRATORS	$209,080.80	001	001	001	100	2410	6111	112
001.100.2410.6111.114.0000	ADMINISTRATORS	$271,479.65	001	001	001	100	2410	6111	114
001.100.2410.6111.115.0000	ADMINISTRATORS	$137,797.44	001	001	001	100	2410	6111	115
001.100.2410.6111.116.0000	ADMINISTRATORS	$125,055.75	001	001	001	100	2410	6111	116
001.100.2410.6111.116.0411	ADMINISTRATORS	$67,377.51	001	001	001	100	2410	6111	116
001.100.2410.6111.117.0000	ADMINISTRATORS	$76,558.50	001	001	001	100	2410	6111	117
001.100.2410.6111.118.0000	ADMINISTRATORS	$202,535.66	001	001	001	100	2410	6111	118
001.100.2410.6111.119.0000	ADMINISTRATORS	$69,300.00	001	001	001	100	2410	6111	119

001.100.2410.6111.202.0000	ADMINISTRATORS	$188,576.19	001	001	001	100	2410	6111	202
001.100.2410.6111.202.0411	ADMINISTRATORS	$94,510.63	001	001	001	100	2410	6111	202
001.100.2410.6111.203.0000	ADMINISTRATORS	$205,579.19	001	001	001	100	2410	6111	203
001.100.2410.6111.204.0000	ADMINISTRATORS	$6,450.15	001	001	001	100	2410	6111	204
001.100.2410.6111.207.0000	ADMINISTRATORS	$137,412.20	001	001	001	100	2410	6111	207
001.100.2410.6125.110.0000	EXTRA DUTY STIPENDS	$1,522.32	001	001	001	100	2410	6125	110
001.100.2410.6125.112.0000	EXTRA DUTY STIPENDS	$32.16	001	001	001	100	2410	6125	112
001.100.2410.6125.207.0000	EXTRA DUTY STIPENDS	$707.44	001	001	001	100	2410	6125	207
001.100.2410.6150.110.0000	CLASSIFIED SALARIES	$20,208.50	001	001	001	100	2410	6150	110
001.100.2410.6150.112.0000	CLASSIFIED SALARIES	$28,633.85	001	001	001	100	2410	6150	112
001.100.2410.6150.114.0000	CLASSIFIED SALARIES	$28,984.98	001	001	001	100	2410	6150	114
001.100.2410.6150.115.0000	CLASSIFIED SALARIES	$24,674.33	001	001	001	100	2410	6150	115
001.100.2410.6150.116.0000	CLASSIFIED SALARIES	$41,522.32	001	001	001	100	2410	6150	116
001.100.2410.6150.117.0000	CLASSIFIED SALARIES	$28,171.82	001	001	001	100	2410	6150	117
001.100.2410.6150.118.0000	CLASSIFIED SALARIES	$31,180.80	001	001	001	100	2410	6150	118
001.100.2410.6150.119.0000	CLASSIFIED SALARIES	$28,989.60	001	001	001	100	2410	6150	119
001.100.2410.6150.202.0000	CLASSIFIED SALARIES	$77,687.66	001	001	001	100	2410	6150	202
001.100.2410.6150.203.0000	CLASSIFIED SALARIES	$63,611.11	001	001	001	100	2410	6150	203
001.100.2410.6150.204.0000	CLASSIFIED SALARIES	$27,479.72	001	001	001	100	2410	6150	204
001.100.2410.6151.110.0000	WORKED LESS THAN WORK AGREEM	($188.62)	001	001	001	100	2410	6151	110
001.100.2410.6151.112.0000	WORKED LESS THAN WORK AGREEM	($2.79)	001	001	001	100	2410	6151	112
001.100.2410.6151.115.0000	WORKED LESS THAN WORK AGREEM	($172.36)	001	001	001	100	2410	6151	115
001.100.2410.6152.112.0000	OVER CONTRACTED PAY	$190.41	001	001	001	100	2410	6152	112
001.100.2410.6152.115.0000	OVER CONTRACTED PAY	$261.69	001	001	001	100	2410	6152	115
001.100.2410.6152.116.0000	OVER CONTRACTED PAY	$10.01	001	001	001	100	2410	6152	116
001.100.2410.6152.117.0000	OVER CONTRACTED PAY	$646.01	001	001	001	100	2410	6152	117
001.100.2410.6152.118.0000	OVER CONTRACTED PAY	$54.64	001	001	001	100	2410	6152	118
001.100.2410.6152.119.0000	OVER CONTRACTED PAY	$74.29	001	001	001	100	2410	6152	119
001.100.2410.6152.202.0000	OVER CONTRACTED PAY	$19.17	001	001	001	100	2410	6152	202
001.100.2410.6152.203.0000	OVER CONTRACTED PAY	$1.50	001	001	001	100	2410	6152	203
001.100.2410.6152.204.0000	OVER CONTRACTED PAY	$19.19	001	001	001	100	2410	6152	204
001.100.2410.6153.110.0000	OVERTIME PAY	$92.31	001	001	001	100	2410	6153	110
001.100.2410.6153.112.0000	OVERTIME PAY	$1,188.36	001	001	001	100	2410	6153	112
001.100.2410.6153.114.0000	OVERTIME PAY	$0.51	001	001	001	100	2410	6153	114
001.100.2410.6153.115.0000	OVERTIME PAY	$273.01	001	001	001	100	2410	6153	115
001.100.2410.6153.116.0000	OVERTIME PAY	$120.30	001	001	001	100	2410	6153	116
001.100.2410.6153.117.0000	OVERTIME PAY	$136.69	001	001	001	100	2410	6153	117
001.100.2410.6153.118.0000	OVERTIME PAY	$680.19	001	001	001	100	2410	6153	118
001.100.2410.6153.119.0000	OVERTIME PAY	$730.44	001	001	001	100	2410	6153	119
001.100.2410.6153.202.0000	OVERTIME PAY	$466.81	001	001	001	100	2410	6153	202
001.100.2410.6153.203.0000	OVERTIME PAY	$45.50	001	001	001	100	2410	6153	203
001.100.2410.6153.204.0000	OVERTIME PAY	$23.70	001	001	001	100	2410	6153	204
001.100.2410.6210.110.0000	EMPLOYEE INSURANCE	$35,696.25	001	001	001	100	2410	6210	110
001.100.2410.6210.111.0000	EMPLOYEE INSURANCE	$10,305.48	001	001	001	100	2410	6210	111
001.100.2410.6210.112.0000	EMPLOYEE INSURANCE	$33,212.78	001	001	001	100	2410	6210	112
001.100.2410.6210.114.0000	EMPLOYEE INSURANCE	$53,228.52	001	001	001	100	2410	6210	114
001.100.2410.6210.115.0000	EMPLOYEE INSURANCE	$34,161.22	001	001	001	100	2410	6210	115
001.100.2410.6210.116.0000	EMPLOYEE INSURANCE	$21,709.39	001	001	001	100	2410	6210	116
001.100.2410.6210.116.0411	EMPLOYEE INSURANCE	$10,322.28	001	001	001	100	2410	6210	116
001.100.2410.6210.117.0000	EMPLOYEE INSURANCE	$18,448.56	001	001	001	100	2410	6210	117
001.100.2410.6210.118.0000	EMPLOYEE INSURANCE	$41,733.12	001	001	001	100	2410	6210	118
001.100.2410.6210.119.0000	EMPLOYEE INSURANCE	$11,536.56	001	001	001	100	2410	6210	119
001.100.2410.6210.202.0000	EMPLOYEE INSURANCE	$53,132.08	001	001	001	100	2410	6210	202
001.100.2410.6210.202.0411	EMPLOYEE INSURANCE	$9,678.85	001	001	001	100	2410	6210	202
001.100.2410.6210.203.0000	EMPLOYEE INSURANCE	$31,866.51	001	001	001	100	2410	6210	203
001.100.2410.6210.204.0000	EMPLOYEE INSURANCE	$10,322.28	001	001	001	100	2410	6210	204
001.100.2410.6210.207.0000	EMPLOYEE INSURANCE	$21,582.58	001	001	001	100	2410	6210	207
001.100.2410.6221.110.0000	SOC SEC - OASDI	$14,541.09	001	001	001	100	2410	6221	110
001.100.2410.6221.111.0000	SOC SEC - OASDI	$3,092.71	001	001	001	100	2410	6221	111
001.100.2410.6221.112.0000	SOC SEC - OASDI	$13,997.50	001	001	001	100	2410	6221	112
001.100.2410.6221.114.0000	SOC SEC - OASDI	$18,332.32	001	001	001	100	2410	6221	114
001.100.2410.6221.115.0000	SOC SEC - OASDI	$9,941.79	001	001	001	100	2410	6221	115
001.100.2410.6221.116.0000	SOC SEC - OASDI	$9,399.76	001	001	001	100	2410	6221	116
001.100.2410.6221.116.0411	SOC SEC - OASDI	$3,928.88	001	001	001	100	2410	6221	116
001.100.2410.6221.117.0000	SOC SEC - OASDI	$6,510.51	001	001	001	100	2410	6221	117
001.100.2410.6221.118.0000	SOC SEC - OASDI	$14,065.95	001	001	001	100	2410	6221	118
001.100.2410.6221.119.0000	SOC SEC - OASDI	$6,117.92	001	001	001	100	2410	6221	119
001.100.2410.6221.202.0000	SOC SEC - OASDI	$16,026.29	001	001	001	100	2410	6221	202

001.100.2410.6221.202.0411	SOC SEC - OASDI	$5,859.64	001	001	001	100	2410	6221	202
001.100.2410.6221.203.0000	SOC SEC - OASDI	$15,591.09	001	001	001	100	2410	6221	203
001.100.2410.6221.204.0000	SOC SEC - OASDI	$2,055.04	001	001	001	100	2410	6221	204
001.100.2410.6221.207.0000	SOC SEC - OASDI	$7,813.04	001	001	001	100	2410	6221	207
001.100.2410.6221.500.0000	SOC SEC - OASDI	$1,290.32	001	001	001	100	2410	6221	500
001.100.2410.6222.110.0000	MEDICARE-HOSP INS	$3,400.69	001	001	001	100	2410	6222	110
001.100.2410.6222.111.0000	MEDICARE-HOSP INS	$723.22	001	001	001	100	2410	6222	111
001.100.2410.6222.112.0000	MEDICARE-HOSP INS	$3,273.65	001	001	001	100	2410	6222	112
001.100.2410.6222.114.0000	MEDICARE-HOSP INS	$4,287.48	001	001	001	100	2410	6222	114
001.100.2410.6222.115.0000	MEDICARE-HOSP INS	$2,325.16	001	001	001	100	2410	6222	115
001.100.2410.6222.116.0000	MEDICARE-HOSP INS	$2,198.23	001	001	001	100	2410	6222	116
001.100.2410.6222.116.0411	MEDICARE-HOSP INS	$918.84	001	001	001	100	2410	6222	116
001.100.2410.6222.117.0000	MEDICARE-HOSP INS	$1,522.53	001	001	001	100	2410	6222	117
001.100.2410.6222.118.0000	MEDICARE-HOSP INS	$3,289.70	001	001	001	100	2410	6222	118
001.100.2410.6222.119.0000	MEDICARE-HOSP INS	$1,430.95	001	001	001	100	2410	6222	119
001.100.2410.6222.202.0000	MEDICARE-HOSP INS	$3,748.18	001	001	001	100	2410	6222	202
001.100.2410.6222.202.0411	MEDICARE-HOSP INS	$1,370.50	001	001	001	100	2410	6222	202
001.100.2410.6222.203.0000	MEDICARE-HOSP INS	$3,646.49	001	001	001	100	2410	6222	203
001.100.2410.6222.204.0000	MEDICARE-HOSP INS	$480.60	001	001	001	100	2410	6222	204
001.100.2410.6222.207.0000	MEDICARE-HOSP INS	$1,827.16	001	001	001	100	2410	6222	207
001.100.2410.6222.500.0000	MEDICARE-HOSP INS	$301.77	001	001	001	100	2410	6222	500
001.100.2410.6231.110.0000	STATE RETIREMENT	$28,569.82	001	001	001	100	2410	6231	110
001.100.2410.6231.111.0000	STATE RETIREMENT	$7,064.45	001	001	001	100	2410	6231	111
001.100.2410.6231.112.0000	STATE RETIREMENT	$29,029.66	001	001	001	100	2410	6231	112
001.100.2410.6231.114.0000	STATE RETIREMENT	$28,593.14	001	001	001	100	2410	6231	114
001.100.2410.6231.115.0000	STATE RETIREMENT	$19,767.95	001	001	001	100	2410	6231	115
001.100.2410.6231.116.0000	STATE RETIREMENT	$20,238.42	001	001	001	100	2410	6231	116
001.100.2410.6231.116.0411	STATE RETIREMENT	$8,179.72	001	001	001	100	2410	6231	116
001.100.2410.6231.117.0000	STATE RETIREMENT	$12,809.39	001	001	001	100	2410	6231	117
001.100.2410.6231.118.0000	STATE RETIREMENT	$28,462.26	001	001	001	100	2410	6231	118
001.100.2410.6231.119.0000	STATE RETIREMENT	$12,029.98	001	001	001	100	2410	6231	119
001.100.2410.6231.202.0000	STATE RETIREMENT	$32,383.38	001	001	001	100	2410	6231	202
001.100.2410.6231.202.0411	STATE RETIREMENT	$11,473.54	001	001	001	100	2410	6231	202
001.100.2410.6231.203.0000	STATE RETIREMENT	$32,685.37	001	001	001	100	2410	6231	203
001.100.2410.6231.204.0000	STATE RETIREMENT	$4,124.33	001	001	001	100	2410	6231	204
001.100.2410.6231.207.0000	STATE RETIREMENT	$16,767.67	001	001	001	100	2410	6231	207
001.100.2410.6232.110.0000	LNG-TRM DISABILITY	$352.94	001	001	001	100	2410	6232	110
001.100.2410.6232.111.0000	LNG-TRM DISABILITY	$87.40	001	001	001	100	2410	6232	111
001.100.2410.6232.112.0000	LNG-TRM DISABILITY	$358.68	001	001	001	100	2410	6232	112
001.100.2410.6232.114.0000	LNG-TRM DISABILITY	$353.32	001	001	001	100	2410	6232	114
001.100.2410.6232.115.0000	LNG-TRM DISABILITY	$244.32	001	001	001	100	2410	6232	115
001.100.2410.6232.116.0000	LNG-TRM DISABILITY	$250.19	001	001	001	100	2410	6232	116
001.100.2410.6232.116.0411	LNG-TRM DISABILITY	$101.04	001	001	001	100	2410	6232	116
001.100.2410.6232.117.0000	LNG-TRM DISABILITY	$158.34	001	001	001	100	2410	6232	117
001.100.2410.6232.118.0000	LNG-TRM DISABILITY	$351.84	001	001	001	100	2410	6232	118
001.100.2410.6232.119.0000	LNG-TRM DISABILITY	$148.55	001	001	001	100	2410	6232	119
001.100.2410.6232.202.0000	LNG-TRM DISABILITY	$400.11	001	001	001	100	2410	6232	202
001.100.2410.6232.202.0411	LNG-TRM DISABILITY	$141.80	001	001	001	100	2410	6232	202
001.100.2410.6232.203.0000	LNG-TRM DISABILITY	$404.00	001	001	001	100	2410	6232	203
001.100.2410.6232.204.0000	LNG-TRM DISABILITY	$50.95	001	001	001	100	2410	6232	204
001.100.2410.6232.207.0000	LNG-TRM DISABILITY	$207.09	001	001	001	100	2410	6232	207
001.100.2410.6235.114.0000	ASRS ALT CONTR RATE	$6,487.24	001	001	001	100	2410	6235	114
001.100.2410.6250.110.0000	UNEMP INSURANCE	$17.77	001	001	001	100	2410	6250	110
001.100.2410.6250.111.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2410	6250	111
001.100.2410.6250.112.0000	UNEMP INSURANCE	$19.47	001	001	001	100	2410	6250	112
001.100.2410.6250.114.0000	UNEMP INSURANCE	$19.49	001	001	001	100	2410	6250	114
001.100.2410.6250.115.0000	UNEMP INSURANCE	$18.66	001	001	001	100	2410	6250	115
001.100.2410.6250.116.0000	UNEMP INSURANCE	$16.90	001	001	001	100	2410	6250	116
001.100.2410.6250.116.0411	UNEMP INSURANCE	$3.95	001	001	001	100	2410	6250	116
001.100.2410.6250.117.0000	UNEMP INSURANCE	$8.00	001	001	001	100	2410	6250	117
001.100.2410.6250.118.0000	UNEMP INSURANCE	$16.00	001	001	001	100	2410	6250	118
001.100.2410.6250.119.0000	UNEMP INSURANCE	$8.00	001	001	001	100	2410	6250	119
001.100.2410.6250.202.0000	UNEMP INSURANCE	$18.41	001	001	001	100	2410	6250	202
001.100.2410.6250.202.0411	UNEMP INSURANCE	$3.39	001	001	001	100	2410	6250	202
001.100.2410.6250.203.0000	UNEMP INSURANCE	$23.68	001	001	001	100	2410	6250	203
001.100.2410.6250.204.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2410	6250	204
001.100.2410.6250.207.0000	UNEMP INSURANCE	$7.17	001	001	001	100	2410	6250	207
001.100.2410.6260.110.0000	WORKERS' COMP	$1,847.08	001	001	001	100	2410	6260	110

001.100.2410.6260.111.0000	WORKERS' COMP	$453.79	001	001	001	100	2410	6260	111
001.100.2410.6260.112.0000	WORKERS' COMP	$1,862.27	001	001	001	100	2410	6260	112
001.100.2410.6260.114.0000	WORKERS' COMP	$2,343.59	001	001	001	100	2410	6260	114
001.100.2410.6260.115.0000	WORKERS' COMP	$1,269.42	001	001	001	100	2410	6260	115
001.100.2410.6260.116.0000	WORKERS' COMP	$1,300.13	001	001	001	100	2410	6260	116
001.100.2410.6260.116.0411	WORKERS' COMP	$525.48	001	001	001	100	2410	6260	116
001.100.2410.6260.117.0000	WORKERS' COMP	$822.16	001	001	001	100	2410	6260	117
001.100.2410.6260.118.0000	WORKERS' COMP	$1,826.90	001	001	001	100	2410	6260	118
001.100.2410.6260.119.0000	WORKERS' COMP	$771.07	001	001	001	100	2410	6260	119
001.100.2410.6260.202.0000	WORKERS' COMP	$2,079.50	001	001	001	100	2410	6260	202
001.100.2410.6260.202.0411	WORKERS' COMP	$737.05	001	001	001	100	2410	6260	202
001.100.2410.6260.203.0000	WORKERS' COMP	$2,099.82	001	001	001	100	2410	6260	203
001.100.2410.6260.204.0000	WORKERS' COMP	$264.95	001	001	001	100	2410	6260	204
001.100.2410.6260.207.0000	WORKERS' COMP	$1,077.25	001	001	001	100	2410	6260	207
001.100.2410.6260.500.0000	WORKERS' COMP	$162.33	001	001	001	100	2410	6260	500
001.100.2410.6281.500.0000	LEAVE PAYOUT	$20,811.63	001	001	001	100	2410	6281	500
001.100.2410.6610.110.0000	GENERAL SUPPLIES	$2,631.02	001	001	001	100	2410	6610	110
001.100.2410.6610.111.0000	GENERAL SUPPLIES	$10,702.80	001	001	001	100	2410	6610	111
001.100.2410.6610.112.0000	GENERAL SUPPLIES	$143.26	001	001	001	100	2410	6610	112
001.100.2410.6610.114.0000	GENERAL SUPPLIES	$500.81	001	001	001	100	2410	6610	114
001.100.2410.6610.116.0000	GENERAL SUPPLIES	$446.75	001	001	001	100	2410	6610	116
001.100.2410.6610.118.0000	GENERAL SUPPLIES	$185.95	001	001	001	100	2410	6610	118
001.100.2410.6610.207.0000	GENERAL SUPPLIES	$3,373.93	001	001	001	100	2410	6610	207
001.100.2410.6650.207.0000	SUPPLIES TECH RELATED	$735.01	001	001	001	100	2410	6650	207
001.100.2410.6810.112.0000	DUES AND FEES	$235.00	001	001	001	100	2410	6810	112
001.100.2410.6810.117.0000	DUES AND FEES	$354.00	001	001	001	100	2410	6810	117
001.100.2410.6810.202.0000	DUES AND FEES	$1,200.00	001	001	001	100	2410	6810	202
001.100.2410.6810.203.0000	DUES AND FEES	$1,585.00	001	001	001	100	2410	6810	203
001.100.2490.6125.114.0000	DIVISION CHAIR STIPENDS	$7,000.00	001	001	001	100	2490	6125	114
001.100.2490.6125.116.0000	DIVISION CHAIR STIPENDS	$7,200.00	001	001	001	100	2490	6125	116
001.100.2490.6125.202.0000	DIVISION CHAIR STIPENDS	$7,500.00	001	001	001	100	2490	6125	202
001.100.2490.6125.203.0000	DIVISION CHAIR STIPENDS	$8,105.26	001	001	001	100	2490	6125	203
001.100.2490.6125.500.0000	EXTRA DUTY STIPENDS	$62,600.00	001	001	001	100	2490	6125	500
001.100.2490.6210.203.0000	EMPLOYEE INSURANCE	$983.62	001	001	001	100	2490	6210	203
001.100.2490.6210.500.0000	EMPLOYEE INSURANCE	$12,283.08	001	001	001	100	2490	6210	500
001.100.2490.6221.114.0000	SOC SEC - OASDI	$403.05	001	001	001	100	2490	6221	114
001.100.2490.6221.116.0000	SOC SEC - OASDI	$410.63	001	001	001	100	2490	6221	116
001.100.2490.6221.202.0000	SOC SEC - OASDI	$422.90	001	001	001	100	2490	6221	202
001.100.2490.6221.203.0000	SOC SEC - OASDI	$485.30	001	001	001	100	2490	6221	203
001.100.2490.6221.500.0000	SOC SEC - OASDI	$3,719.67	001	001	001	100	2490	6221	500
001.100.2490.6222.114.0000	MEDICARE-HOSP INS	$94.49	001	001	001	100	2490	6222	114
001.100.2490.6222.116.0000	MEDICARE-HOSP INS	$96.02	001	001	001	100	2490	6222	116
001.100.2490.6222.202.0000	MEDICARE-HOSP INS	$98.97	001	001	001	100	2490	6222	202
001.100.2490.6222.203.0000	MEDICARE-HOSP INS	$113.48	001	001	001	100	2490	6222	203
001.100.2490.6222.500.0000	MEDICARE-HOSP INS	$869.98	001	001	001	100	2490	6222	500
001.100.2490.6231.114.0000	STATE RETIREMENT	$849.76	001	001	001	100	2490	6231	114
001.100.2490.6231.116.0000	STATE RETIREMENT	$728.56	001	001	001	100	2490	6231	116
001.100.2490.6231.202.0000	STATE RETIREMENT	$728.63	001	001	001	100	2490	6231	202
001.100.2490.6231.203.0000	STATE RETIREMENT	$978.36	001	001	001	100	2490	6231	203
001.100.2490.6231.500.0000	STATE RETIREMENT	$7,526.70	001	001	001	100	2490	6231	500
001.100.2490.6232.114.0000	LNG-TRM DISABILITY	$10.48	001	001	001	100	2490	6232	114
001.100.2490.6232.116.0000	LNG-TRM DISABILITY	$8.80	001	001	001	100	2490	6232	116
001.100.2490.6232.202.0000	LNG-TRM DISABILITY	$8.80	001	001	001	100	2490	6232	202
001.100.2490.6232.203.0000	LNG-TRM DISABILITY	$11.90	001	001	001	100	2490	6232	203
001.100.2490.6232.500.0000	LNG-TRM DISABILITY	$92.85	001	001	001	100	2490	6232	500
001.100.2490.6235.116.0000	ASRS ALT CONTR RATE	$119.84	001	001	001	100	2490	6235	116
001.100.2490.6235.202.0000	ASRS ALT CONTR RATE	$149.82	001	001	001	100	2490	6235	202
001.100.2490.6250.114.0000	UNEMP INSURANCE	$0.71	001	001	001	100	2490	6250	114
001.100.2490.6250.116.0000	UNEMP INSURANCE	$0.88	001	001	001	100	2490	6250	116
001.100.2490.6250.202.0000	UNEMP INSURANCE	$0.56	001	001	001	100	2490	6250	202
001.100.2490.6250.203.0000	UNEMP INSURANCE	$0.49	001	001	001	100	2490	6250	203
001.100.2490.6250.500.0000	UNEMP INSURANCE	$10.31	001	001	001	100	2490	6250	500
001.100.2490.6260.114.0000	WORKERS' COMP	$54.83	001	001	001	100	2490	6260	114
001.100.2490.6260.116.0000	WORKERS' COMP	$56.22	001	001	001	100	2490	6260	116
001.100.2490.6260.202.0000	WORKERS' COMP	$58.30	001	001	001	100	2490	6260	202
001.100.2490.6260.203.0000	WORKERS' COMP	$62.62	001	001	001	100	2490	6260	203
001.100.2490.6260.500.0000	WORKERS' COMP	$488.40	001	001	001	100	2490	6260	500
001.100.2490.6300.202.0000	PUR PROF/TECH SVS	$1,798.12	001	001	001	100	2490	6300	202

001.100.2490.6550.202.0000	GRADUATION PRINTING	$1,358.32	001	001	001	100	2490	6550	202
001.100.2490.6550.203.0000	GRADUATION PRINTING	$3,182.89	001	001	001	100	2490	6550	203
001.100.2490.6550.207.0000	PRINTING & BINDING	$1,676.75	001	001	001	100	2490	6550	207
001.100.2490.6610.202.0000	GENERAL SUPPLIES	$896.02	001	001	001	100	2490	6610	202
001.100.2500.6111.507.0000	ADMINISTRATORS	$42,800.00	001	001	001	100	2500	6111	507
001.100.2500.6125.500.0000	EXTRA DUTY STIPENDS	$5,100.00	001	001	001	100	2500	6125	500
001.100.2500.6150.500.0000	CLASSIFIED SALARIES	$14,149.40	001	001	001	100	2500	6150	500
001.100.2500.6150.506.0000	CLASSIFIED SALARIES	$171,605.96	001	001	001	100	2500	6150	506
001.100.2500.6152.506.0000	OVER CONTRACTED PAY	$31.20	001	001	001	100	2500	6152	506
001.100.2500.6153.500.0000	OVERTIME PAY	$19.97	001	001	001	100	2500	6153	500
001.100.2500.6153.506.0000	OVERTIME PAY	$412.34	001	001	001	100	2500	6153	506
001.100.2500.6210.500.0000	EMPLOYEE INSURANCE	$2,299.22	001	001	001	100	2500	6210	500
001.100.2500.6210.506.0000	EMPLOYEE INSURANCE	$33,783.80	001	001	001	100	2500	6210	506
001.100.2500.6210.507.0000	EMPLOYEE INSURANCE	$5,377.14	001	001	001	100	2500	6210	507
001.100.2500.6221.500.0000	SOC SEC - OASDI	$1,138.97	001	001	001	100	2500	6221	500
001.100.2500.6221.506.0000	SOC SEC - OASDI	$10,506.08	001	001	001	100	2500	6221	506
001.100.2500.6221.507.0000	SOC SEC - OASDI	$2,646.87	001	001	001	100	2500	6221	507
001.100.2500.6222.500.0000	MEDICARE-HOSP INS	$266.43	001	001	001	100	2500	6222	500
001.100.2500.6222.506.0000	MEDICARE-HOSP INS	$2,457.05	001	001	001	100	2500	6222	506
001.100.2500.6222.507.0000	MEDICARE-HOSP INS	$619.09	001	001	001	100	2500	6222	507
001.100.2500.6231.500.0000	STATE RETIREMENT	$2,339.28	001	001	001	100	2500	6231	500
001.100.2500.6231.506.0000	STATE RETIREMENT	$20,886.83	001	001	001	100	2500	6231	506
001.100.2500.6231.507.0000	STATE RETIREMENT	$5,195.91	001	001	001	100	2500	6231	507
001.100.2500.6232.500.0000	LNG-TRM DISABILITY	$28.91	001	001	001	100	2500	6232	500
001.100.2500.6232.506.0000	LNG-TRM DISABILITY	$257.97	001	001	001	100	2500	6232	506
001.100.2500.6232.507.0000	LNG-TRM DISABILITY	$64.15	001	001	001	100	2500	6232	507
001.100.2500.6250.500.0000	UNEMP INSURANCE	$1.29	001	001	001	100	2500	6250	500
001.100.2500.6250.506.0000	UNEMP INSURANCE	$20.34	001	001	001	100	2500	6250	506
001.100.2500.6250.507.0000	UNEMP INSURANCE	$1.99	001	001	001	100	2500	6250	507
001.100.2500.6260.500.0000	WORKERS' COMP	$150.27	001	001	001	100	2500	6260	500
001.100.2500.6260.506.0000	WORKERS' COMP	$1,881.10	001	001	001	100	2500	6260	506
001.100.2500.6260.507.0000	WORKERS' COMP	$333.76	001	001	001	100	2500	6260	507
001.100.2500.6281.506.0000	LEAVE PAYOUT	$756.31	001	001	001	100	2500	6281	506
001.100.2500.6300.500.0000	PUR PROF/TECH SVS	$6,500.00	001	001	001	100	2500	6300	500
001.100.2500.6330.506.0000	OTH PROF SERVICES	$5,236.00	001	001	001	100	2500	6330	506
001.100.2500.6340.513.0000	TECHNICAL SERVICES	$2,600.00	001	001	001	100	2500	6340	513
001.100.2500.6532.500.0000	OTH COMM SERVICES	$11,904.41	001	001	001	100	2500	6532	500
001.100.2500.6532.513.0000	OTH COMM SERVICES	$9,642.21	001	001	001	100	2500	6532	513
001.100.2500.6540.513.0000	ADVERTISING	$88.45	001	001	001	100	2500	6540	513
001.100.2500.6580.506.0000	TRAVEL	$1,416.32	001	001	001	100	2500	6580	506
001.100.2500.6580.513.0000	TRAVEL	$345.10	001	001	001	100	2500	6580	513
001.100.2500.6610.500.9999	GENERAL SUPPLIES	$95.00	001	001	001	100	2500	6610	500
001.100.2500.6610.510.0000	GENERAL SUPPLIES	$1,364.94	001	001	001	100	2500	6610	510
001.100.2500.6610.513.0000	GENERAL SUPPLIES	$2,777.16	001	001	001	100	2500	6610	513
001.100.2500.6611.510.0000	DISTRICT SUPPLIES	$70,801.24	001	001	001	100	2500	6611	510
001.100.2500.6810.500.0000	DUES AND FEES	$1,140.10	001	001	001	100	2500	6810	500
001.100.2500.6810.503.0000	DUES AND FEES	$300.00	001	001	001	100	2500	6810	503
001.100.2500.6810.513.0000	DUES AND FEES	$463.70	001	001	001	100	2500	6810	513
001.100.2510.6125.513.0000	EXTRA DUTY STIPENDS	$398.37	001	001	001	100	2510	6125	513
001.100.2510.6150.513.0000	CLASSIFIED SALARIES	$249,210.01	001	001	001	100	2510	6150	513
001.100.2510.6152.513.0000	OVER CONTRACTED PAY	$353.76	001	001	001	100	2510	6152	513
001.100.2510.6153.513.0000	OVERTIME PAY	$3,134.05	001	001	001	100	2510	6153	513
001.100.2510.6210.513.0000	EMPLOYEE INSURANCE	$44,094.94	001	001	001	100	2510	6210	513
001.100.2510.6221.500.0000	SOC SEC - OASDI	$5.12	001	001	001	100	2510	6221	500
001.100.2510.6221.513.0000	SOC SEC - OASDI	$15,130.76	001	001	001	100	2510	6221	513
001.100.2510.6222.500.0000	MEDICARE-HOSP INS	$1.20	001	001	001	100	2510	6222	500
001.100.2510.6222.513.0000	MEDICARE-HOSP INS	$3,538.47	001	001	001	100	2510	6222	513
001.100.2510.6231.513.0000	STATE RETIREMENT	$30,725.86	001	001	001	100	2510	6231	513
001.100.2510.6232.513.0000	LNG-TRM DISABILITY	$381.68	001	001	001	100	2510	6232	513
001.100.2510.6250.500.0000	UNEMP INSURANCE	$0.06	001	001	001	100	2510	6250	500
001.100.2510.6250.513.0000	UNEMP INSURANCE	$32.01	001	001	001	100	2510	6250	513
001.100.2510.6260.500.0000	WORKERS' COMP	$0.64	001	001	001	100	2510	6260	500
001.100.2510.6260.513.0000	WORKERS' COMP	$1,978.07	001	001	001	100	2510	6260	513
001.100.2510.6281.500.0000	LEAVE PAYOUT	$82.50	001	001	001	100	2510	6281	500
001.100.2510.6281.513.0000	LEAVE PAYOUT	$1,556.04	001	001	001	100	2510	6281	513
001.100.2510.6550.513.0000	PRINTING & BINDING	$35.66	001	001	001	100	2510	6550	513
001.100.2510.6610.513.0000	GENERAL SUPPLIES	$2,174.81	001	001	001	100	2510	6610	513
001.100.2510.6810.500.0000	DUES AND FEES	$8.00	001	001	001	100	2510	6810	500

001.100.2520.6150.510.0000	CLASSIFIED SALARIES	$65,932.29	001	001	001	100	2520	6150	510
001.100.2520.6153.510.0000	OVERTIME PAY	$1,028.68	001	001	001	100	2520	6153	510
001.100.2520.6210.510.0000	EMPLOYEE INSURANCE	$8,659.71	001	001	001	100	2520	6210	510
001.100.2520.6221.510.0000	SOC SEC - OASDI	$5,004.00	001	001	001	100	2520	6221	510
001.100.2520.6222.510.0000	MEDICARE-HOSP INS	$1,170.26	001	001	001	100	2520	6222	510
001.100.2520.6231.510.0000	STATE RETIREMENT	$8,129.09	001	001	001	100	2520	6231	510
001.100.2520.6232.510.0000	LNG-TRM DISABILITY	$100.43	001	001	001	100	2520	6232	510
001.100.2520.6250.510.0000	UNEMP INSURANCE	$12.90	001	001	001	100	2520	6250	510
001.100.2520.6260.510.0000	WORKERS' COMP	$3,113.30	001	001	001	100	2520	6260	510
001.100.2520.6281.510.0000	LEAVE PAYOUT	$15,962.89	001	001	001	100	2520	6281	510
001.100.2530.6150.506.0000	CLASSIFIED SALARIES	$98,296.94	001	001	001	100	2530	6150	506
001.100.2530.6210.506.0000	EMPLOYEE INSURANCE	$10,958.28	001	001	001	100	2530	6210	506
001.100.2530.6221.506.0000	SOC SEC - OASDI	$5,760.46	001	001	001	100	2530	6221	506
001.100.2530.6222.506.0000	MEDICARE-HOSP INS	$1,347.20	001	001	001	100	2530	6222	506
001.100.2530.6231.506.0000	STATE RETIREMENT	$11,933.15	001	001	001	100	2530	6231	506
001.100.2530.6232.506.0000	LNG-TRM DISABILITY	$147.40	001	001	001	100	2530	6232	506
001.100.2530.6250.506.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2530	6250	506
001.100.2530.6260.506.0000	WORKERS' COMP	$766.67	001	001	001	100	2530	6260	506
001.100.2530.6610.510.0000	GENERAL SUPPLIES	$43.23	001	001	001	100	2530	6610	510
001.100.2540.6550.112.0000	PRINTING & BINDING	$62.00	001	001	001	100	2540	6550	112
001.100.2540.6550.114.0000	PRINTING/BINDING	$74.00	001	001	001	100	2540	6550	114
001.100.2540.6550.116.0000	PRINTING/BINDING	$12.00	001	001	001	100	2540	6550	116
001.100.2540.6550.117.0000	PRINTING/BINDING	$31.00	001	001	001	100	2540	6550	117
001.100.2540.6550.118.0000	PRINTING & BINDING	$150.00	001	001	001	100	2540	6550	118
001.100.2540.6550.119.0000	PRINTING/BINDING	$62.00	001	001	001	100	2540	6550	119
001.100.2540.6550.203.0000	PRINTING/BINDING	$408.00	001	001	001	100	2540	6550	203
001.100.2560.6580.500.0000	TRAVEL	$1,004.23	001	001	001	100	2560	6580	500
001.100.2570.6330.506.0000	OTH PROF SERVICES	$10,661.35	001	001	001	100	2570	6330	506
001.100.2570.6360.500.0000	EMPLOYEE TRAIN & PROF DEV SER	$1,147.50	001	001	001	100	2570	6360	500
001.100.2570.6360.502.0000	EMPLOYEE TRAIN & PROF DEV SER	$2,580.00	001	001	001	100	2570	6360	502
001.100.2570.6360.503.0000	EMPLOYEE TRAIN & PROF DEV SER	$2,737.50	001	001	001	100	2570	6360	503
001.100.2570.6360.506.0000	EMPLOYEE TRAIN & PROF DEV SER	$1,884.00	001	001	001	100	2570	6360	506
001.100.2570.6360.507.0000	EMPLOYEE TRAIN & PROF DEV SER	$133.68	001	001	001	100	2570	6360	507
001.100.2570.6360.511.0000	EMPLOYEE TRAIN & PROF DEV SER	$20.00	001	001	001	100	2570	6360	511
001.100.2570.6360.513.0000	EMPLOYEE TRAIN & PROF DEV SER	$1,520.00	001	001	001	100	2570	6360	513
001.100.2570.6540.506.0000	ADVERTISING	$1,808.00	001	001	001	100	2570	6540	506
001.100.2570.6580.502.0000	TRAVEL	$140.82	001	001	001	100	2570	6580	502
001.100.2570.6580.507.0000	TRAVEL	$162.15	001	001	001	100	2570	6580	507
001.100.2570.6580.511.0000	TRAVEL	$291.97	001	001	001	100	2570	6580	511
001.100.2570.6580.513.0000	TRAVEL	$1,410.95	001	001	001	100	2570	6580	513
001.100.2570.6610.506.0000	GENERAL SUPPLIES	$782.59	001	001	001	100	2570	6610	506
001.100.2570.6810.506.0000	DUES AND FEES	$1,775.19	001	001	001	100	2570	6810	506
001.100.2580.6150.507.0000	CLASSIFIED SALARIES	$66,875.00	001	001	001	100	2580	6150	507
001.100.2580.6210.507.0000	EMPLOYEE INSURANCE	$10,322.28	001	001	001	100	2580	6210	507
001.100.2580.6221.507.0000	SOC SEC - OASDI	$4,081.66	001	001	001	100	2580	6221	507
001.100.2580.6222.507.0000	MEDICARE-HOSP INS	$954.69	001	001	001	100	2580	6222	507
001.100.2580.6231.507.0000	STATE RETIREMENT	$8,118.63	001	001	001	100	2580	6231	507
001.100.2580.6232.507.0000	LNG-TRM DISABILITY	$100.21	001	001	001	100	2580	6232	507
001.100.2580.6250.507.0000	UNEMP INSURANCE	$4.00	001	001	001	100	2580	6250	507
001.100.2580.6260.507.0000	WORKERS' COMP	$521.71	001	001	001	100	2580	6260	507
001.100.2580.6300.507.0000	PUR PROF/TECH SVS	$10,504.83	001	001	001	100	2580	6300	507
001.100.2580.6340.507.0000	TECHNICAL SERVICES	$55,705.02	001	001	001	100	2580	6340	507
001.100.2580.6432.507.0000	TECH RELATE R & M	$24,718.38	001	001	001	100	2580	6432	507
001.100.2580.6580.507.0000	TRAVEL	$69.00	001	001	001	100	2580	6580	507
001.100.2580.6610.506.0000	GENERAL SUPPLIES	$2,342.99	001	001	001	100	2580	6610	506
001.100.2580.6610.507.0000	GENERAL SUPPLIES	$9,945.02	001	001	001	100	2580	6610	507
001.100.2580.6650.507.0000	SUPPLIES TECH RELATED	$22,748.51	001	001	001	100	2580	6650	507
001.100.2590.6532.110.0000	POSTAGE	$121.29	001	001	001	100	2590	6532	110
001.100.2590.6532.111.0000	POSTAGE	$584.22	001	001	001	100	2590	6532	111
001.100.2590.6532.112.0000	POSTAGE	$572.66	001	001	001	100	2590	6532	112
001.100.2590.6532.114.0000	POSTAGE	$118.38	001	001	001	100	2590	6532	114
001.100.2590.6532.115.0000	POSTAGE	$40.15	001	001	001	100	2590	6532	115
001.100.2590.6532.116.0000	POSTAGE/SHIPPING	$281.83	001	001	001	100	2590	6532	116
001.100.2590.6532.117.0000	POSTAGE	$95.81	001	001	001	100	2590	6532	117
001.100.2590.6532.118.0000	POSTAGE	$311.80	001	001	001	100	2590	6532	118
001.100.2590.6532.119.0000	POSTAGE	$422.21	001	001	001	100	2590	6532	119
001.100.2590.6532.202.0000	POSTAGE	$3,458.09	001	001	001	100	2590	6532	202
001.100.2590.6532.203.0000	POSTAGE	$5,474.14	001	001	001	100	2590	6532	203

001.100.2590.6532.204.0000	POSTAGE	$1,196.28	001	001	001	100	2590	6532	204
001.100.2600.6150.508.0000	CLASSIFIED SALARIES	$17,220.12	001	001	001	100	2600	6150	508
001.100.2600.6150.509.0000	CLASSIFIED SALARIES	$42,670.14	001	001	001	100	2600	6150	509
001.100.2600.6152.508.0000	OVER CONTRACTED PAY	$13.18	001	001	001	100	2600	6152	508
001.100.2600.6152.509.0000	OVER CONTRACTED PAY	$4,956.13	001	001	001	100	2600	6152	509
001.100.2600.6153.508.0000	OVERTIME PAY	$733.16	001	001	001	100	2600	6153	508
001.100.2600.6153.509.0000	OVERTIME PAY	$5,276.75	001	001	001	100	2600	6153	509
001.100.2600.6210.508.0000	EMPLOYEE INSURANCE	$5,161.06	001	001	001	100	2600	6210	508
001.100.2600.6210.509.0000	EMPLOYEE INSURANCE	$5,156.30	001	001	001	100	2600	6210	509
001.100.2600.6221.500.0000	SOC SEC - OASDI	$1,039.65	001	001	001	100	2600	6221	500
001.100.2600.6221.508.0000	SOC SEC - OASDI	$1,096.23	001	001	001	100	2600	6221	508
001.100.2600.6221.509.0000	SOC SEC - OASDI	$3,164.58	001	001	001	100	2600	6221	509
001.100.2600.6222.500.0000	MEDICARE-HOSP INS	$243.15	001	001	001	100	2600	6222	500
001.100.2600.6222.508.0000	MEDICARE-HOSP INS	$256.34	001	001	001	100	2600	6222	508
001.100.2600.6222.509.0000	MEDICARE-HOSP INS	$740.08	001	001	001	100	2600	6222	509
001.100.2600.6231.508.0000	STATE RETIREMENT	$2,181.13	001	001	001	100	2600	6231	508
001.100.2600.6231.509.0000	STATE RETIREMENT	$3,565.53	001	001	001	100	2600	6231	509
001.100.2600.6232.508.0000	LNG-TRM DISABILITY	$26.94	001	001	001	100	2600	6232	508
001.100.2600.6232.509.0000	LNG-TRM DISABILITY	$44.06	001	001	001	100	2600	6232	509
001.100.2600.6235.509.0000	ASRS ALT CONTR RATE	$2,350.96	001	001	001	100	2600	6235	509
001.100.2600.6250.508.0000	UNEMP INSURANCE	$1.85	001	001	001	100	2600	6250	508
001.100.2600.6250.509.0000	UNEMP INSURANCE	$8.00	001	001	001	100	2600	6250	509
001.100.2600.6260.500.0000	WORKERS' COMP	$632.17	001	001	001	100	2600	6260	500
001.100.2600.6260.508.0000	WORKERS' COMP	$662.31	001	001	001	100	2600	6260	508
001.100.2600.6260.509.0000	WORKERS' COMP	$1,928.16	001	001	001	100	2600	6260	509
001.100.2600.6281.500.0000	LEAVE PAYOUT	$16,768.51	001	001	001	100	2600	6281	500
001.100.2600.6330.110.0000	OTH PROF SERVICES	$24,428.90	001	001	001	100	2600	6330	110
001.100.2600.6330.112.0000	SECURITY SERVICES	$24,495.75	001	001	001	100	2600	6330	112
001.100.2600.6330.114.0000	SECURITY SERVICES/GUARD FORCE	$54,664.20	001	001	001	100	2600	6330	114
001.100.2600.6330.115.0000	SECURITY SERVICES/GUARD FORCE	$24,514.85	001	001	001	100	2600	6330	115
001.100.2600.6330.116.0000	SECURITY SERVICES/GUARD FORCE	$24,448.00	001	001	001	100	2600	6330	116
001.100.2600.6330.118.0000	SECURITY SERVICES/GUARD FORCE	$27,351.20	001	001	001	100	2600	6330	118
001.100.2600.6330.202.0000	SECURITY SERVICES/GUARD FORCE	$74,193.95	001	001	001	100	2600	6330	202
001.100.2600.6330.203.0000	SECURITY SERVICES/GUARD FORCE	$74,155.75	001	001	001	100	2600	6330	203
001.100.2600.6330.500.0000	SECURITY SERVICES/GUARD FORCE C	$71,810.00	001	001	001	100	2600	6330	500
001.100.2600.6330.508.0000	OTH PROF SERVICES	$100.00	001	001	001	100	2600	6330	508
001.100.2600.6341.114.0000	BAND REPAIRS	$1,446.61	001	001	001	100	2600	6341	114
001.100.2600.6341.115.0155	BAND REPAIRS	$420.00	001	001	001	100	2600	6341	115
001.100.2600.6341.116.0000	BAND REPAIRS	$625.29	001	001	001	100	2600	6341	116
001.100.2600.6341.118.0155	BAND REPAIRS	$1,056.32	001	001	001	100	2600	6341	118
001.100.2600.6341.119.0000	BAND REPAIRS	$150.00	001	001	001	100	2600	6341	119
001.100.2600.6341.202.0155	BAND REPAIRS	$2,384.08	001	001	001	100	2600	6341	202
001.100.2600.6341.203.0000	BAND REPAIRS	$1,091.75	001	001	001	100	2600	6341	203
001.100.2600.6341.500.0155	MUSICAL INSTRUMENT REPAIR	$2,880.00	001	001	001	100	2600	6341	500
001.100.2600.6400.500.0000	PURCH PROP SVCS	$5,574,935.43	001	001	001	100	2600	6400	500
001.100.2600.6411.110.0000	WATER/SEWAGE	$27,162.73	001	001	001	100	2600	6411	110
001.100.2600.6411.111.0000	WATER/SEWAGE	$15,106.29	001	001	001	100	2600	6411	111
001.100.2600.6411.112.0000	WATER/SEWAGE	$25,092.07	001	001	001	100	2600	6411	112
001.100.2600.6411.113.0000	WATER/SEWAGE	$2,111.59	001	001	001	100	2600	6411	113
001.100.2600.6411.114.0000	WATER/SEWAGE	$65,919.26	001	001	001	100	2600	6411	114
001.100.2600.6411.115.0000	WATER/SEWAGE	$26,332.33	001	001	001	100	2600	6411	115
001.100.2600.6411.116.0000	WATER/SEWAGE	$22,882.89	001	001	001	100	2600	6411	116
001.100.2600.6411.117.0000	WATER/SEWAGE	$13,108.18	001	001	001	100	2600	6411	117
001.100.2600.6411.118.0000	WATER/SEWAGE	$77,863.62	001	001	001	100	2600	6411	118
001.100.2600.6411.119.0000	WATER/SEWAGE	$2,147.13	001	001	001	100	2600	6411	119
001.100.2600.6411.120.0000	WATER/SEWAGE	$2,209.73	001	001	001	100	2600	6411	120
001.100.2600.6411.202.0000	WATER/SEWAGE	$38,728.49	001	001	001	100	2600	6411	202
001.100.2600.6411.203.0000	WATER/SEWAGE	$89,269.27	001	001	001	100	2600	6411	203
001.100.2600.6411.508.0000	WATER/SEWAGE	$58,280.82	001	001	001	100	2600	6411	508
001.100.2600.6421.111.0000	DISPOSAL SERVICES	$2,400.00	001	001	001	100	2600	6421	111
001.100.2600.6421.115.0000	DISPOSAL SERVICES	$12,875.00	001	001	001	100	2600	6421	115
001.100.2600.6421.116.0000	DISPOSAL SERVICES	$3,335.00	001	001	001	100	2600	6421	116
001.100.2600.6421.117.0000	DISPOSAL SERVICES	$3,887.20	001	001	001	100	2600	6421	117
001.100.2600.6421.202.0000	DISPOSAL SERVICES	$12,874.29	001	001	001	100	2600	6421	202
001.100.2600.6421.507.0000	DISPOSAL SERVICES	$1,337.99	001	001	001	100	2600	6421	507
001.100.2600.6421.509.0000	DISPOSAL SERVICES	($78.21)	001	001	001	100	2600	6421	509
001.100.2600.6430.509.0000	REPAIR & MAIN SVS	$2,174.68	001	001	001	100	2600	6430	509
001.100.2600.6431.110.0000	NONTECHNOLOGY RELATE R & M	$1,423.48	001	001	001	100	2600	6431	110

001.100.2600.6431.111.0000	NONTECHNOLOGY RELATE R & M	$1,188.48	001	001	001	100	2600	6431	111
001.100.2600.6431.112.0000	NONTECHNOLOGY RELATE R & M	$327.18	001	001	001	100	2600	6431	112
001.100.2600.6431.112.0155	NONTECHNOLOGY RELATE R & M	$400.00	001	001	001	100	2600	6431	112
001.100.2600.6431.114.0000	NONTECHNOLOGY RELATE R & M	$101.00	001	001	001	100	2600	6431	114
001.100.2600.6431.117.0000	NONTECHNOLOGY RELATE R & M	$3,283.16	001	001	001	100	2600	6431	117
001.100.2600.6431.118.0000	NONTECHNOLOGY RELATE R & M	$1,600.50	001	001	001	100	2600	6431	118
001.100.2600.6431.508.0000	NONTECHNOLOGY RELATE R & M	$207,466.52	001	001	001	100	2600	6431	508
001.100.2600.6431.509.0000	NONTECHNOLOGY RELATE R & M	$10,440.52	001	001	001	100	2600	6431	509
001.100.2600.6442.508.0000	EQUIPMENT RENTAL	$73,414.35	001	001	001	100	2600	6442	508
001.100.2600.6531.110.0000	TELEPHONE	$7,911.56	001	001	001	100	2600	6531	110
001.100.2600.6531.111.0000	TELEPHONE	$5,515.46	001	001	001	100	2600	6531	111
001.100.2600.6531.112.0000	TELEPHONE	$10,966.60	001	001	001	100	2600	6531	112
001.100.2600.6531.113.0000	TELEPHONE	$1,840.77	001	001	001	100	2600	6531	113
001.100.2600.6531.114.0000	TELEPHONE	$10,412.61	001	001	001	100	2600	6531	114
001.100.2600.6531.115.0000	TELEPHONE	$2,523.36	001	001	001	100	2600	6531	115
001.100.2600.6531.116.0000	TELEPHONE	$10,401.81	001	001	001	100	2600	6531	116
001.100.2600.6531.117.0000	TELEPHONE	$10,297.69	001	001	001	100	2600	6531	117
001.100.2600.6531.118.0000	TELEPHONE	$4,178.27	001	001	001	100	2600	6531	118
001.100.2600.6531.119.0000	TELEPHONE	$6,328.73	001	001	001	100	2600	6531	119
001.100.2600.6531.202.0000	TELEPHONE	$11,461.42	001	001	001	100	2600	6531	202
001.100.2600.6531.203.0000	TELEPHONE	$15,280.57	001	001	001	100	2600	6531	203
001.100.2600.6531.507.0000	TELEPHONE	$19,656.80	001	001	001	100	2600	6531	507
001.100.2600.6531.508.0000	TELEPHONE	$69,263.53	001	001	001	100	2600	6531	508
001.100.2600.6580.500.0000	TRAVEL	$396.53	001	001	001	100	2600	6580	500
001.100.2600.6610.110.0000	GENERAL SUPPLIES	$16,344.40	001	001	001	100	2600	6610	110
001.100.2600.6610.111.0000	GENERAL SUPPLIES	$5,228.11	001	001	001	100	2600	6610	111
001.100.2600.6610.112.0000	GENERAL SUPPLIES	$11,605.58	001	001	001	100	2600	6610	112
001.100.2600.6610.114.0000	GENERAL SUPPLIES	$14,011.71	001	001	001	100	2600	6610	114
001.100.2600.6610.115.0000	GENERAL SUPPLIES	$12,310.58	001	001	001	100	2600	6610	115
001.100.2600.6610.116.0000	GENERAL SUPPLIES	$6,353.13	001	001	001	100	2600	6610	116
001.100.2600.6610.117.0000	GENERAL SUPPLIES	$5,462.93	001	001	001	100	2600	6610	117
001.100.2600.6610.118.0000	GENERAL SUPPLIES	$9,107.14	001	001	001	100	2600	6610	118
001.100.2600.6610.119.0000	CUSTODIAL SUPPLIES	$6,959.09	001	001	001	100	2600	6610	119
001.100.2600.6610.202.0000	GENERAL SUPPLIES	$18,630.57	001	001	001	100	2600	6610	202
001.100.2600.6610.203.0000	GENERAL SUPPLIES	$14,025.47	001	001	001	100	2600	6610	203
001.100.2600.6610.207.0000	GENERAL SUPPLIES	$2,819.96	001	001	001	100	2600	6610	207
001.100.2600.6610.500.0000	GENERAL SUPPLIES	$145.78	001	001	001	100	2600	6610	500
001.100.2600.6610.500.5555	GENERAL SUPPLIES	$97.39	001	001	001	100	2600	6610	500
001.100.2600.6610.508.0000	GENERAL SUPPLIES (FACILITIES)	$1,819.09	001	001	001	100	2600	6610	508
001.100.2600.6610.509.0000	GENERAL SUPPLIES (White Fleet)	$7,480.78	001	001	001	100	2600	6610	509
001.100.2600.6610.510.0000	GENERAL SUPPLIES	$6,435.95	001	001	001	100	2600	6610	510
001.100.2600.6621.110.0000	NATURAL GAS	$2,885.50	001	001	001	100	2600	6621	110
001.100.2600.6621.111.0000	NATURAL GAS	$9,158.04	001	001	001	100	2600	6621	111
001.100.2600.6621.112.0000	NATURAL GAS	$9,330.44	001	001	001	100	2600	6621	112
001.100.2600.6621.113.0000	NATURAL GAS	$520.80	001	001	001	100	2600	6621	113
001.100.2600.6621.114.0000	NATURAL GAS	$14,159.31	001	001	001	100	2600	6621	114
001.100.2600.6621.115.0000	NATURAL GAS	$10,577.28	001	001	001	100	2600	6621	115
001.100.2600.6621.118.0000	NATURAL GAS	$7,409.94	001	001	001	100	2600	6621	118
001.100.2600.6621.119.0000	NATURAL GAS	$6,329.98	001	001	001	100	2600	6621	119
001.100.2600.6621.120.0000	NATURAL GAS	$87.56	001	001	001	100	2600	6621	120
001.100.2600.6621.202.0000	NATURAL GAS	$26,887.84	001	001	001	100	2600	6621	202
001.100.2600.6621.203.0000	NATURAL GAS	$12,345.65	001	001	001	100	2600	6621	203
001.100.2600.6621.508.0000	NATURAL GAS	$18,275.45	001	001	001	100	2600	6621	508
001.100.2600.6622.110.0000	ELECTRICITY	$51,043.49	001	001	001	100	2600	6622	110
001.100.2600.6622.111.0000	ELECTRICITY	$46,542.53	001	001	001	100	2600	6622	111
001.100.2600.6622.112.0000	ELECTRICITY	$61,816.52	001	001	001	100	2600	6622	112
001.100.2600.6622.113.0000	ELECTRICITY	$13,470.00	001	001	001	100	2600	6622	113
001.100.2600.6622.114.0000	ELECTRICITY	$85,192.30	001	001	001	100	2600	6622	114
001.100.2600.6622.115.0000	ELECTRICITY	$45,444.32	001	001	001	100	2600	6622	115
001.100.2600.6622.116.0000	ELECTRICITY	$51,711.58	001	001	001	100	2600	6622	116
001.100.2600.6622.117.0000	ELECTRICITY	$40,382.67	001	001	001	100	2600	6622	117
001.100.2600.6622.118.0000	ELECTRICITY	$54,088.10	001	001	001	100	2600	6622	118
001.100.2600.6622.119.0000	ELECTRICITY	$30,331.22	001	001	001	100	2600	6622	119
001.100.2600.6622.120.0000	ELECTRICITY	$1,628.48	001	001	001	100	2600	6622	120
001.100.2600.6622.202.0000	ELECTRICITY	$148,900.26	001	001	001	100	2600	6622	202
001.100.2600.6622.203.0000	ELECTRICITY	$156,559.38	001	001	001	100	2600	6622	203
001.100.2600.6622.508.0000	ELECTRICITY	$93,154.64	001	001	001	100	2600	6622	508
001.100.2600.6623.116.0000	BOTTLED GAS	$15,580.36	001	001	001	100	2600	6623	116

001.100.2600.6623.117.0000	BOTTLED GAS	$20,081.10	001	001	001	100	2600	6623	117
001.100.2600.6626.117.0000	GASOLINE	$2,863.24	001	001	001	100	2600	6626	117
001.100.2600.6626.509.0000	GASOLINE	$31,009.36	001	001	001	100	2600	6626	509
001.100.2600.6627.509.0000	DIESEL	$5,924.99	001	001	001	100	2600	6627	509
001.100.2600.6810.110.0000	DUES AND FEES	$235.00	001	001	001	100	2600	6810	110
001.100.2600.6810.111.0000	DUES AND FEES	$360.00	001	001	001	100	2600	6810	111
001.100.2600.6810.114.0000	DUES AND FEES	$235.00	001	001	001	100	2600	6810	114
001.100.2600.6810.115.0000	DUES AND FEES	$235.00	001	001	001	100	2600	6810	115
001.100.2600.6810.116.0000	DUES AND FEES	$235.00	001	001	001	100	2600	6810	116
001.100.2600.6810.117.0000	DUES AND FEES	$235.00	001	001	001	100	2600	6810	117
001.100.2600.6810.118.0000	DUES AND FEES	$235.00	001	001	001	100	2600	6810	118
001.100.2600.6810.119.0000	DUES AND FEES	$201.00	001	001	001	100	2600	6810	119
001.100.2600.6810.202.0000	DUES AND FEES	$251.00	001	001	001	100	2600	6810	202
001.100.2600.6810.203.0000	DUES AND FEES	$4,201.00	001	001	001	100	2600	6810	203
001.100.2610.6420.113.0000	Cleaning Services	$1,500.00	001	001	001	100	2610	6420	113
001.100.2610.6627.508.0000	DIESEL	$10,008.78	001	001	001	100	2610	6627	508
001.100.2640.6431.202.0000	NONTECHNOLOGY RELATE R & M	$186.00	001	001	001	100	2640	6431	202
001.100.2640.6431.513.0000	NONTECHNOLOGY RELATE R & M	$1,495.45	001	001	001	100	2640	6431	513
001.100.3100.6400.500.0000	PURCH PROP SVCS	$56,365.49	001	001	001	100	3100	6400	500
001.100.3100.6810.500.0000	DUES AND FEES	$456.53	001	001	001	100	3100	6810	500
001.100.3400.6150.202.0000	CLASSIFIED SALARIES	$25,812.40	001	001	001	100	3400	6150	202
001.100.3400.6150.203.0000	CLASSIFIED SALARIES	$32,771.65	001	001	001	100	3400	6150	203
001.100.3400.6152.203.0000	OVER CONTRACTED PAY	$2.44	001	001	001	100	3400	6152	203
001.100.3400.6153.202.0000	OVERTIME PAY	$15.85	001	001	001	100	3400	6153	202
001.100.3400.6153.203.0000	OVERTIME PAY	$18.42	001	001	001	100	3400	6153	203
001.100.3400.6210.202.0000	EMPLOYEE INSURANCE	$10,754.28	001	001	001	100	3400	6210	202
001.100.3400.6210.203.0000	EMPLOYEE INSURANCE	$10,895.37	001	001	001	100	3400	6210	203
001.100.3400.6221.202.0000	SOC SEC - OASDI	$1,601.35	001	001	001	100	3400	6221	202
001.100.3400.6221.203.0000	SOC SEC - OASDI	$1,936.08	001	001	001	100	3400	6221	203
001.100.3400.6222.202.0000	MEDICARE-HOSP INS	$374.55	001	001	001	100	3400	6222	202
001.100.3400.6222.203.0000	MEDICARE-HOSP INS	$452.80	001	001	001	100	3400	6222	203
001.100.3400.6231.202.0000	STATE RETIREMENT	$3,135.54	001	001	001	100	3400	6231	202
001.100.3400.6231.203.0000	STATE RETIREMENT	$3,980.99	001	001	001	100	3400	6231	203
001.100.3400.6232.202.0000	LNG-TRM DISABILITY	$38.77	001	001	001	100	3400	6232	202
001.100.3400.6232.203.0000	LNG-TRM DISABILITY	$49.21	001	001	001	100	3400	6232	203
001.100.3400.6250.202.0000	UNEMP INSURANCE	$4.00	001	001	001	100	3400	6250	202
001.100.3400.6250.203.0000	UNEMP INSURANCE	$3.97	001	001	001	100	3400	6250	203
001.100.3400.6260.202.0000	WORKERS' COMP	$201.43	001	001	001	100	3400	6260	202
001.100.3400.6260.203.0000	WORKERS' COMP	$255.73	001	001	001	100	3400	6260	203
001.105.0000.1990.203.0000	MISCELLANEOUS OTHER REVENUE	($2,452.48)	001	001	001	105	0000	1990	203
001.105.1000.6112.118.0000	TEACHERS	$436,402.83	001	001	001	105	1000	6112	118
001.105.1000.6112.203.0000	TEACHERS	$492,871.18	001	001	001	105	1000	6112	203
001.105.1000.6125.114.0000	CAMBRIDGE SECTION STIPENDS KMS	$8,033.00	001	001	001	105	1000	6125	114
001.105.1000.6125.118.0000	CAMBRIDGE SECTION STIPENDS WCN	$15,583.50	001	001	001	105	1000	6125	118
001.105.1000.6125.202.0000	CAMBRIDGE SECTION STIPENDS KHS	$8,055.01	001	001	001	105	1000	6125	202
001.105.1000.6125.203.0000	CAMBRIDGE SECTION STIPENDS LWH	$12,764.24	001	001	001	105	1000	6125	203
001.105.1000.6125.503.0000	CAMBRIDGE EXTRA DUTY STIPENDS	$7,322.00	001	001	001	105	1000	6125	503
001.105.1000.6210.118.0000	EMPLOYEE INSURANCE	$79,751.97	001	001	001	105	1000	6210	118
001.105.1000.6210.203.0000	EMPLOYEE INSURANCE	$107,444.80	001	001	001	105	1000	6210	203
001.105.1000.6221.114.0000	SOC SEC - OASDI	$494.49	001	001	001	105	1000	6221	114
001.105.1000.6221.118.0000	SOC SEC - OASDI	$26,448.55	001	001	001	105	1000	6221	118
001.105.1000.6221.202.0000	SOC SEC - OASDI	$422.92	001	001	001	105	1000	6221	202
001.105.1000.6221.203.0000	SOC SEC - OASDI	$20,220.85	001	001	001	105	1000	6221	203
001.105.1000.6221.503.0000	SOC SEC - OASDI	$451.17	001	001	001	105	1000	6221	503
001.105.1000.6222.114.0000	MEDICARE-HOSP INS	$115.65	001	001	001	105	1000	6222	114
001.105.1000.6222.118.0000	MEDICARE-HOSP INS	$6,185.43	001	001	001	105	1000	6222	118
001.105.1000.6222.202.0000	MEDICARE-HOSP INS	$98.90	001	001	001	105	1000	6222	202
001.105.1000.6222.203.0000	MEDICARE-HOSP INS	$4,729.33	001	001	001	105	1000	6222	203
001.105.1000.6222.503.0000	MEDICARE-HOSP INS	$105.50	001	001	001	105	1000	6222	503
001.105.1000.6231.114.0000	STATE RETIREMENT	$975.21	001	001	001	105	1000	6231	114
001.105.1000.6231.118.0000	STATE RETIREMENT	$54,871.31	001	001	001	105	1000	6231	118
001.105.1000.6231.202.0000	STATE RETIREMENT	$790.64	001	001	001	105	1000	6231	202
001.105.1000.6231.203.0000	STATE RETIREMENT	$40,063.83	001	001	001	105	1000	6231	203
001.105.1000.6231.503.0000	STATE RETIREMENT	$800.75	001	001	001	105	1000	6231	503
001.105.1000.6232.114.0000	LNG-TRM DISABILITY	$12.05	001	001	001	105	1000	6232	114
001.105.1000.6232.118.0000	LNG-TRM DISABILITY	$677.78	001	001	001	105	1000	6232	118
001.105.1000.6232.202.0000	LNG-TRM DISABILITY	$9.77	001	001	001	105	1000	6232	202
001.105.1000.6232.203.0000	LNG-TRM DISABILITY	$494.85	001	001	001	105	1000	6232	203

001.105.1000.6232.503.0000	LNG-TRM DISABILITY	$9.91	001	001	001	105	1000	6232	503
001.105.1000.6235.202.0000	ASRS ALT CONTR RATE	$37.02	001	001	001	105	1000	6235	202
001.105.1000.6235.203.0000	ASRS ALT CONTR RATE	$117.63	001	001	001	105	1000	6235	203
001.105.1000.6235.503.0000	ASRS ALT CONTR RATE	$72.52	001	001	001	105	1000	6235	503
001.105.1000.6250.114.0000	UNEMP INSURANCE	$1.99	001	001	001	105	1000	6250	114
001.105.1000.6250.118.0000	UNEMP INSURANCE	$34.79	001	001	001	105	1000	6250	118
001.105.1000.6250.202.0000	UNEMP INSURANCE	$1.58	001	001	001	105	1000	6250	202
001.105.1000.6250.203.0000	UNEMP INSURANCE	$50.15	001	001	001	105	1000	6250	203
001.105.1000.6250.503.0000	UNEMP INSURANCE	$1.75	001	001	001	105	1000	6250	503
001.105.1000.6260.114.0000	WORKERS' COMP	$62.65	001	001	001	105	1000	6260	114
001.105.1000.6260.118.0000	WORKERS' COMP	$3,525.42	001	001	001	105	1000	6260	118
001.105.1000.6260.202.0000	WORKERS' COMP	$55.99	001	001	001	105	1000	6260	202
001.105.1000.6260.203.0000	WORKERS' COMP	$3,932.83	001	001	001	105	1000	6260	203
001.105.1000.6260.503.0000	WORKERS' COMP	$57.12	001	001	001	105	1000	6260	503
001.105.1000.6320.114.0000	PROF-EDUC SERVICES	$4,150.05	001	001	001	105	1000	6320	114
001.105.1000.6320.118.0000	PROF-EDUC SERVICES	$12,680.40	001	001	001	105	1000	6320	118
001.105.1000.6320.202.0000	PROF-EDUC SERVICES	$14,367.41	001	001	001	105	1000	6320	202
001.105.1000.6320.203.0000	MISCELLANEOUS SCH-SPONS ACTIVIT	$15,913.05	001	001	001	105	1000	6320	203
001.105.1000.6320.503.0000	PROF-EDUC SERVICES	$2,193.00	001	001	001	105	1000	6320	503
001.105.1000.6610.118.0000	CAMBRIDGE BASIC CLASSROOM SUPI	$6,177.05	001	001	001	105	1000	6610	118
001.105.1000.6610.202.0000	CAMBRIDGE BASIC CLASSROOM SUPI	$209.23	001	001	001	105	1000	6610	202
001.105.1000.6610.203.0000	CAMBRIDGE BASIC CLASSROOM SUPI	$129.69	001	001	001	105	1000	6610	203
001.105.1000.6610.503.0000	CAMBRIDGE SUPPLIES/TESTS	$5,665.05	001	001	001	105	1000	6610	503
001.105.2200.6810.114.0000	CAMBRIDGE FEE KMS	$5,055.00	001	001	001	105	2200	6810	114
001.105.2200.6810.118.0000	CAMBRIDGE FEE WCMS	$5,055.00	001	001	001	105	2200	6810	118
001.105.2200.6810.202.0000	CAMBRIDGE FEE KHS	$10,360.00	001	001	001	105	2200	6810	202
001.105.2200.6810.503.0000	DUES AND FEES	$5,055.00	001	001	001	105	2200	6810	503
001.105.2213.6125.114.0000	CAMBRIDGE SUMMER COLLAB STIPE	$3,200.00	001	001	001	105	2213	6125	114
001.105.2213.6125.116.0000	EXTRA DUTY STIPENDS	$3,808.00	001	001	001	105	2213	6125	116
001.105.2213.6125.118.0000	CAMBRIDGE SUMMER COLLAB STIPE	$8,320.00	001	001	001	105	2213	6125	118
001.105.2213.6125.202.0000	CAMBRIDGE SUMMER COLLAB STIPE	$3,469.76	001	001	001	105	2213	6125	202
001.105.2213.6125.203.0000	CAMBRIDGE SUMMER COLLAB STIPE	$5,800.00	001	001	001	105	2213	6125	203
001.105.2213.6125.503.0000	CAMBRIDGE STIPENDS TRAINING	$1,056.00	001	001	001	105	2213	6125	503
001.105.2213.6221.114.0000	SOC SEC - OASDI	$192.26	001	001	001	105	2213	6221	114
001.105.2213.6221.116.0000	SOC SEC - OASDI	$225.62	001	001	001	105	2213	6221	116
001.105.2213.6221.118.0000	SOC SEC - OASDI	$464.43	001	001	001	105	2213	6221	118
001.105.2213.6221.202.0000	SOC SEC - OASDI	$119.29	001	001	001	105	2213	6221	202
001.105.2213.6221.203.0000	SOC SEC - OASDI	$262.07	001	001	001	105	2213	6221	203
001.105.2213.6221.503.0000	SOC SEC - OASDI	$62.19	001	001	001	105	2213	6221	503
001.105.2213.6222.114.0000	MEDICARE-HOSP INS	$44.90	001	001	001	105	2213	6222	114
001.105.2213.6222.116.0000	MEDICARE-HOSP INS	$52.79	001	001	001	105	2213	6222	116
001.105.2213.6222.118.0000	MEDICARE-HOSP INS	$108.70	001	001	001	105	2213	6222	118
001.105.2213.6222.202.0000	MEDICARE-HOSP INS	$27.89	001	001	001	105	2213	6222	202
001.105.2213.6222.203.0000	MEDICARE-HOSP INS	$61.35	001	001	001	105	2213	6222	203
001.105.2213.6222.503.0000	MEDICARE-HOSP INS	$14.53	001	001	001	105	2213	6222	503
001.105.2213.6231.114.0000	STATE RETIREMENT	$388.48	001	001	001	105	2213	6231	114
001.105.2213.6231.116.0000	STATE RETIREMENT	$415.68	001	001	001	105	2213	6231	116
001.105.2213.6231.118.0000	STATE RETIREMENT	$947.94	001	001	001	105	2213	6231	118
001.105.2213.6231.202.0000	STATE RETIREMENT	$193.28	001	001	001	105	2213	6231	202
001.105.2213.6231.203.0000	STATE RETIREMENT	$511.78	001	001	001	105	2213	6231	203
001.105.2213.6231.503.0000	STATE RETIREMENT	$128.20	001	001	001	105	2213	6231	503
001.105.2213.6232.114.0000	LNG-TRM DISABILITY	$4.79	001	001	001	105	2213	6232	114
001.105.2213.6232.116.0000	LNG-TRM DISABILITY	$5.13	001	001	001	105	2213	6232	116
001.105.2213.6232.118.0000	LNG-TRM DISABILITY	$11.64	001	001	001	105	2213	6232	118
001.105.2213.6232.202.0000	LNG-TRM DISABILITY	$2.38	001	001	001	105	2213	6232	202
001.105.2213.6232.203.0000	LNG-TRM DISABILITY	$6.38	001	001	001	105	2213	6232	203
001.105.2213.6232.503.0000	LNG-TRM DISABILITY	$1.56	001	001	001	105	2213	6232	503
001.105.2213.6235.116.0000	ASRS ALT CONTR RATE	$38.37	001	001	001	105	2213	6235	116
001.105.2213.6235.202.0000	ASRS ALT CONTR RATE	$44.75	001	001	001	105	2213	6235	202
001.105.2213.6235.203.0000	ASRS ALT CONTR RATE	$19.18	001	001	001	105	2213	6235	203
001.105.2213.6250.114.0000	UNEMP INSURANCE	$0.26	001	001	001	105	2213	6250	114
001.105.2213.6250.116.0000	UNEMP INSURANCE	$0.03	001	001	001	105	2213	6250	116
001.105.2213.6250.118.0000	UNEMP INSURANCE	$0.53	001	001	001	105	2213	6250	118
001.105.2213.6250.202.0000	UNEMP INSURANCE	$0.31	001	001	001	105	2213	6250	202
001.105.2213.6250.203.0000	UNEMP INSURANCE	$0.72	001	001	001	105	2213	6250	203
001.105.2213.6250.503.0000	UNEMP INSURANCE	$0.54	001	001	001	105	2213	6250	503
001.105.2213.6260.114.0000	WORKERS' COMP	$24.99	001	001	001	105	2213	6260	114
001.105.2213.6260.116.0000	WORKERS' COMP	$29.77	001	001	001	105	2213	6260	116

001.105.2213.6260.118.0000	WORKERS' COMP	$64.98	001	001	001	105	2213	6260	118
001.105.2213.6260.202.0000	WORKERS' COMP	$25.90	001	001	001	105	2213	6260	202
001.105.2213.6260.203.0000	WORKERS' COMP	$45.29	001	001	001	105	2213	6260	203
001.105.2213.6260.503.0000	WORKERS' COMP	$8.24	001	001	001	105	2213	6260	503
001.105.2213.6300.202.0000	PUR PROF/TECH SVS	$894.49	001	001	001	105	2213	6300	202
001.105.2213.6360.118.0000	CAMBRIDGE TRAINING REGISTRATIO	$270.00	001	001	001	105	2213	6360	118
001.105.2213.6360.202.0000	CAMBRIDGE TRAINING REGISTRATIO	$216.00	001	001	001	105	2213	6360	202
001.105.2213.6360.203.0000	CAMBRIDGE TRAINING REGISTRATIO	$1,557.00	001	001	001	105	2213	6360	203
001.105.2213.6360.503.0000	CAMBRIDGE EMPLOYEE TRAIN & PRC	$1,362.60	001	001	001	105	2213	6360	503
001.105.2260.6125.202.0000	CAMBRIDGE PROCTOR STIPENDS KHS	$816.00	001	001	001	105	2260	6125	202
001.105.2260.6125.203.0000	CAMBRIDGE PROCTOR STIPENDS LWI	$1,686.72	001	001	001	105	2260	6125	203
001.105.2260.6125.503.0000	EXTRA DUTY STIPENDS	$208.00	001	001	001	105	2260	6125	503
001.105.2260.6221.202.0000	SOC SEC - OASDI	$50.48	001	001	001	105	2260	6221	202
001.105.2260.6221.203.0000	SOC SEC - OASDI	$92.76	001	001	001	105	2260	6221	203
001.105.2260.6221.503.0000	SOC SEC - OASDI	$12.90	001	001	001	105	2260	6221	503
001.105.2260.6222.202.0000	MEDICARE-HOSP INS	$11.80	001	001	001	105	2260	6222	202
001.105.2260.6222.203.0000	MEDICARE-HOSP INS	$21.69	001	001	001	105	2260	6222	203
001.105.2260.6222.503.0000	MEDICARE-HOSP INS	$3.02	001	001	001	105	2260	6222	503
001.105.2260.6231.202.0000	STATE RETIREMENT	$99.06	001	001	001	105	2260	6231	202
001.105.2260.6231.203.0000	STATE RETIREMENT	$187.59	001	001	001	105	2260	6231	203
001.105.2260.6231.503.0000	STATE RETIREMENT	$25.25	001	001	001	105	2260	6231	503
001.105.2260.6232.202.0000	LNG-TRM DISABILITY	$1.22	001	001	001	105	2260	6232	202
001.105.2260.6232.203.0000	LNG-TRM DISABILITY	$2.30	001	001	001	105	2260	6232	203
001.105.2260.6232.503.0000	LNG-TRM DISABILITY	$0.31	001	001	001	105	2260	6232	503
001.105.2260.6250.203.0000	UNEMP INSURANCE	$0.01	001	001	001	105	2260	6250	203
001.105.2260.6260.202.0000	WORKERS' COMP	$6.36	001	001	001	105	2260	6260	202
001.105.2260.6260.203.0000	WORKERS' COMP	$13.13	001	001	001	105	2260	6260	203
001.105.2260.6260.503.0000	WORKERS' COMP	$1.62	001	001	001	105	2260	6260	503
001.105.2260.6300.503.0000	PUR PROF/TECH SVS	$79,303.57	001	001	001	105	2260	6300	503
001.105.2490.6550.503.0000	PRINTING & BINDING	$77.61	001	001	001	105	2490	6550	503
001.105.2500.6540.500.0000	ADVERTISING	$1,999.00	001	001	001	105	2500	6540	500
001.105.2590.6532.503.0000	CAMBRIDGE POSTAGE/SHIPPING	$2,470.57	001	001	001	105	2590	6532	503
001.110.1900.6150.202.0000	CLASSIFIED SALARIES	$21,503.39	001	001	001	110	1900	6150	202
001.110.1900.6150.203.0000	CLASSIFIED SALARIES	$21,412.00	001	001	001	110	1900	6150	203
001.110.1900.6151.203.0000	WORKED LESS THAN WORK AGREEM	($45.29)	001	001	001	110	1900	6151	203
001.110.1900.6152.203.0000	OVER CONTRACTED PAY	$0.72	001	001	001	110	1900	6152	203
001.110.1900.6210.202.0000	EMPLOYEE INSURANCE	$10,322.28	001	001	001	110	1900	6210	202
001.110.1900.6210.203.0000	EMPLOYEE INSURANCE	$10,538.28	001	001	001	110	1900	6210	203
001.110.1900.6221.202.0000	SOC SEC - OASDI	$1,333.21	001	001	001	110	1900	6221	202
001.110.1900.6221.203.0000	SOC SEC - OASDI	$1,324.80	001	001	001	110	1900	6221	203
001.110.1900.6222.202.0000	MEDICARE-HOSP INS	$311.80	001	001	001	110	1900	6222	202
001.110.1900.6222.203.0000	MEDICARE-HOSP INS	$309.84	001	001	001	110	1900	6222	203
001.110.1900.6231.202.0000	STATE RETIREMENT	$2,610.49	001	001	001	110	1900	6231	202
001.110.1900.6231.203.0000	STATE RETIREMENT	$2,594.04	001	001	001	110	1900	6231	203
001.110.1900.6232.202.0000	LNG-TRM DISABILITY	$32.26	001	001	001	110	1900	6232	202
001.110.1900.6232.203.0000	LNG-TRM DISABILITY	$32.11	001	001	001	110	1900	6232	203
001.110.1900.6250.202.0000	UNEMP INSURANCE	$4.00	001	001	001	110	1900	6250	202
001.110.1900.6250.203.0000	UNEMP INSURANCE	$3.98	001	001	001	110	1900	6250	203
001.110.1900.6260.202.0000	WORKERS' COMP	$167.72	001	001	001	110	1900	6260	202
001.110.1900.6260.203.0000	WORKERS' COMP	$166.65	001	001	001	110	1900	6260	203
001.200.0000.1350.000.0000	TUITION FROM OTHER GOV SOURCES	($10,183.00)	001	001	001	200	0000	1350	000
001.200.1000.6112.110.0000	TEACHERS	$141,977.90	001	001	001	200	1000	6112	110
001.200.1000.6112.111.0000	TEACHERS	$300,722.74	001	001	001	200	1000	6112	111
001.200.1000.6112.111.0099	TEACHERS	$132,967.24	001	001	001	200	1000	6112	111
001.200.1000.6112.112.0000	TEACHERS	$203,238.63	001	001	001	200	1000	6112	112
001.200.1000.6112.114.0000	TEACHERS	$219,383.79	001	001	001	200	1000	6112	114
001.200.1000.6112.115.0000	TEACHERS	$184,518.91	001	001	001	200	1000	6112	115
001.200.1000.6112.116.0000	TEACHERS	$126,315.90	001	001	001	200	1000	6112	116
001.200.1000.6112.117.0000	TEACHERS	$43,384.73	001	001	001	200	1000	6112	117
001.200.1000.6112.118.0000	TEACHERS	$151,405.36	001	001	001	200	1000	6112	118
001.200.1000.6112.119.0000	TEACHERS	$139,934.43	001	001	001	200	1000	6112	119
001.200.1000.6112.202.0000	TEACHERS	$384,192.07	001	001	001	200	1000	6112	202
001.200.1000.6112.203.0000	TEACHERS	$137,596.71	001	001	001	200	1000	6112	203
001.200.1000.6113.110.0000	SUB TEACHERS, PREP BUY OUTS	$1,750.00	001	001	001	200	1000	6113	110
001.200.1000.6113.111.0000	SUB TEACHERS, PREP BUY OUTS	$7,968.00	001	001	001	200	1000	6113	111
001.200.1000.6113.112.0000	SUB TEACHERS, PREP BUY OUTS	$2,100.00	001	001	001	200	1000	6113	112
001.200.1000.6113.114.0000	SUB TEACHERS, PREP BUY OUTS	$3,780.00	001	001	001	200	1000	6113	114
001.200.1000.6113.115.0000	SUB TEACHERS, PREP BUY OUTS	$140.00	001	001	001	200	1000	6113	115

001.200.1000.6113.116.0000	SUB TEACHERS, PREP BUY OUTS	$4,990.68	001	001	001	200	1000	6113	116
001.200.1000.6113.117.0000	SUB TEACHERS, PREP BUY OUTS	$180.00	001	001	001	200	1000	6113	117
001.200.1000.6113.118.0000	SUB TEACHERS, PREP BUY OUTS	$140.00	001	001	001	200	1000	6113	118
001.200.1000.6113.119.0000	SUB TEACHERS, PREP BUY OUTS	$3,500.00	001	001	001	200	1000	6113	119
001.200.1000.6113.202.0000	SUB TEACHERS, PREP BUY OUTS	$3,993.38	001	001	001	200	1000	6113	202
001.200.1000.6113.203.0000	SUB TEACHERS, PREP BUY OUTS	$1,540.00	001	001	001	200	1000	6113	203
001.200.1000.6115.111.0000	LONG TERM SUB	$57,600.00	001	001	001	200	1000	6115	111
001.200.1000.6115.114.0000	LONG TERM SUB	$58,685.00	001	001	001	200	1000	6115	114
001.200.1000.6115.117.0000	LONG TERM SUB	$450.00	001	001	001	200	1000	6115	117
001.200.1000.6115.118.0000	LONG TERM SUB	$4,000.00	001	001	001	200	1000	6115	118
001.200.1000.6115.119.0000	LONG TERM SUB	$21,680.00	001	001	001	200	1000	6115	119
001.200.1000.6115.202.0000	LONG TERM SUB	$35,270.00	001	001	001	200	1000	6115	202
001.200.1000.6125.505.0000	PSO DATA COLLECTOR	$30,616.00	001	001	001	200	1000	6125	505
001.200.1000.6210.110.0000	EMPLOYEE INSURANCE	$30,976.86	001	001	001	200	1000	6210	110
001.200.1000.6210.111.0000	EMPLOYEE INSURANCE	$56,004.44	001	001	001	200	1000	6210	111
001.200.1000.6210.111.0099	EMPLOYEE INSURANCE	$31,371.54	001	001	001	200	1000	6210	111
001.200.1000.6210.112.0000	EMPLOYEE INSURANCE	$41,655.07	001	001	001	200	1000	6210	112
001.200.1000.6210.114.0000	EMPLOYEE INSURANCE	$47,633.88	001	001	001	200	1000	6210	114
001.200.1000.6210.115.0000	EMPLOYEE INSURANCE	$39,996.39	001	001	001	200	1000	6210	115
001.200.1000.6210.116.0000	EMPLOYEE INSURANCE	$30,125.71	001	001	001	200	1000	6210	116
001.200.1000.6210.117.0000	EMPLOYEE INSURANCE	$10,568.17	001	001	001	200	1000	6210	117
001.200.1000.6210.118.0000	EMPLOYEE INSURANCE	$21,415.92	001	001	001	200	1000	6210	118
001.200.1000.6210.119.0000	EMPLOYEE INSURANCE	$18,208.66	001	001	001	200	1000	6210	119
001.200.1000.6210.202.0000	EMPLOYEE INSURANCE	$59,115.19	001	001	001	200	1000	6210	202
001.200.1000.6210.203.0000	EMPLOYEE INSURANCE	$20,973.62	001	001	001	200	1000	6210	203
001.200.1000.6221.110.0000	SOC SEC - OASDI	$5,843.53	001	001	001	200	1000	6221	110
001.200.1000.6221.111.0000	SOC SEC - OASDI	$19,826.32	001	001	001	200	1000	6221	111
001.200.1000.6221.111.0099	SOC SEC - OASDI	$8,027.77	001	001	001	200	1000	6221	111
001.200.1000.6221.112.0000	SOC SEC - OASDI	$12,326.05	001	001	001	200	1000	6221	112
001.200.1000.6221.114.0000	SOC SEC - OASDI	$15,392.50	001	001	001	200	1000	6221	114
001.200.1000.6221.115.0000	SOC SEC - OASDI	$5,041.34	001	001	001	200	1000	6221	115
001.200.1000.6221.116.0000	SOC SEC - OASDI	$7,975.07	001	001	001	200	1000	6221	116
001.200.1000.6221.117.0000	SOC SEC - OASDI	$39.06	001	001	001	200	1000	6221	117
001.200.1000.6221.118.0000	SOC SEC - OASDI	$9,276.61	001	001	001	200	1000	6221	118
001.200.1000.6221.119.0000	SOC SEC - OASDI	$10,075.77	001	001	001	200	1000	6221	119
001.200.1000.6221.202.0000	SOC SEC - OASDI	$18,375.79	001	001	001	200	1000	6221	202
001.200.1000.6221.203.0000	SOC SEC - OASDI	$8,389.85	001	001	001	200	1000	6221	203
001.200.1000.6221.505.0000	SOC SEC - OASDI	$1,140.06	001	001	001	200	1000	6221	505
001.200.1000.6222.110.0000	MEDICARE-HOSP INS	$1,366.67	001	001	001	200	1000	6222	110
001.200.1000.6222.111.0000	MEDICARE-HOSP INS	$4,636.80	001	001	001	200	1000	6222	111
001.200.1000.6222.111.0099	MEDICARE-HOSP INS	$1,877.37	001	001	001	200	1000	6222	111
001.200.1000.6222.112.0000	MEDICARE-HOSP INS	$2,882.74	001	001	001	200	1000	6222	112
001.200.1000.6222.114.0000	MEDICARE-HOSP INS	$3,599.85	001	001	001	200	1000	6222	114
001.200.1000.6222.115.0000	MEDICARE-HOSP INS	$1,179.10	001	001	001	200	1000	6222	115
001.200.1000.6222.116.0000	MEDICARE-HOSP INS	$1,865.20	001	001	001	200	1000	6222	116
001.200.1000.6222.117.0000	MEDICARE-HOSP INS	$9.12	001	001	001	200	1000	6222	117
001.200.1000.6222.118.0000	MEDICARE-HOSP INS	$2,169.53	001	001	001	200	1000	6222	118
001.200.1000.6222.119.0000	MEDICARE-HOSP INS	$2,356.37	001	001	001	200	1000	6222	119
001.200.1000.6222.202.0000	MEDICARE-HOSP INS	$4,297.49	001	001	001	200	1000	6222	202
001.200.1000.6222.203.0000	MEDICARE-HOSP INS	$1,962.28	001	001	001	200	1000	6222	203
001.200.1000.6222.505.0000	MEDICARE-HOSP INS	$266.63	001	001	001	200	1000	6222	505
001.200.1000.6231.110.0000	STATE RETIREMENT	$11,414.04	001	001	001	200	1000	6231	110
001.200.1000.6231.111.0000	STATE RETIREMENT	$36,000.60	001	001	001	200	1000	6231	111
001.200.1000.6231.111.0099	STATE RETIREMENT	$16,142.40	001	001	001	200	1000	6231	111
001.200.1000.6231.112.0000	STATE RETIREMENT	$24,672.97	001	001	001	200	1000	6231	112
001.200.1000.6231.114.0000	STATE RETIREMENT	$24,864.13	001	001	001	200	1000	6231	114
001.200.1000.6231.115.0000	STATE RETIREMENT	$10,688.66	001	001	001	200	1000	6231	115
001.200.1000.6231.116.0000	STATE RETIREMENT	$15,362.75	001	001	001	200	1000	6231	116
001.200.1000.6231.118.0000	STATE RETIREMENT	$18,866.22	001	001	001	200	1000	6231	118
001.200.1000.6231.119.0000	STATE RETIREMENT	$16,847.06	001	001	001	200	1000	6231	119
001.200.1000.6231.202.0000	STATE RETIREMENT	$35,224.47	001	001	001	200	1000	6231	202
001.200.1000.6231.203.0000	STATE RETIREMENT	$16,721.28	001	001	001	200	1000	6231	203
001.200.1000.6231.505.0000	STATE RETIREMENT	$2,259.98	001	001	001	200	1000	6231	505
001.200.1000.6232.110.0000	LNG-TRM DISABILITY	$140.98	001	001	001	200	1000	6232	110
001.200.1000.6232.111.0000	LNG-TRM DISABILITY	$444.64	001	001	001	200	1000	6232	111
001.200.1000.6232.111.0099	LNG-TRM DISABILITY	$199.50	001	001	001	200	1000	6232	111
001.200.1000.6232.112.0000	LNG-TRM DISABILITY	$305.01	001	001	001	200	1000	6232	112
001.200.1000.6232.114.0000	LNG-TRM DISABILITY	$307.17	001	001	001	200	1000	6232	114

001.200.1000.6232.115.0000	LNG-TRM DISABILITY	$132.02	001	001	001	200	1000	6232	115
001.200.1000.6232.116.0000	LNG-TRM DISABILITY	$189.81	001	001	001	200	1000	6232	116
001.200.1000.6232.118.0000	LNG-TRM DISABILITY	$233.02	001	001	001	200	1000	6232	118
001.200.1000.6232.119.0000	LNG-TRM DISABILITY	$214.05	001	001	001	200	1000	6232	119
001.200.1000.6232.202.0000	LNG-TRM DISABILITY	$435.54	001	001	001	200	1000	6232	202
001.200.1000.6232.203.0000	LNG-TRM DISABILITY	$206.59	001	001	001	200	1000	6232	203
001.200.1000.6232.505.0000	LNG-TRM DISABILITY	$27.92	001	001	001	200	1000	6232	505
001.200.1000.6235.111.0000	ASRS ALT CONTR RATE	$153.85	001	001	001	200	1000	6235	111
001.200.1000.6235.116.0000	ASRS ALT CONTR RATE	$13.99	001	001	001	200	1000	6235	116
001.200.1000.6235.119.0000	ASRS ALT CONTR RATE	$13.98	001	001	001	200	1000	6235	119
001.200.1000.6235.202.0000	ASRS ALT CONTR RATE	$27.98	001	001	001	200	1000	6235	202
001.200.1000.6250.110.0000	UNEMP INSURANCE	$12.08	001	001	001	200	1000	6250	110
001.200.1000.6250.111.0000	UNEMP INSURANCE	$54.18	001	001	001	200	1000	6250	111
001.200.1000.6250.111.0099	UNEMP INSURANCE	$14.90	001	001	001	200	1000	6250	111
001.200.1000.6250.112.0000	UNEMP INSURANCE	$15.80	001	001	001	200	1000	6250	112
001.200.1000.6250.114.0000	UNEMP INSURANCE	$27.05	001	001	001	200	1000	6250	114
001.200.1000.6250.115.0000	UNEMP INSURANCE	$14.81	001	001	001	200	1000	6250	115
001.200.1000.6250.116.0000	UNEMP INSURANCE	$13.92	001	001	001	200	1000	6250	116
001.200.1000.6250.117.0000	UNEMP INSURANCE	$3.77	001	001	001	200	1000	6250	117
001.200.1000.6250.118.0000	UNEMP INSURANCE	$11.38	001	001	001	200	1000	6250	118
001.200.1000.6250.119.0000	UNEMP INSURANCE	$23.32	001	001	001	200	1000	6250	119
001.200.1000.6250.202.0000	UNEMP INSURANCE	$51.32	001	001	001	200	1000	6250	202
001.200.1000.6250.203.0000	UNEMP INSURANCE	$11.85	001	001	001	200	1000	6250	203
001.200.1000.6250.505.0000	UNEMP INSURANCE	$0.81	001	001	001	200	1000	6250	505
001.200.1000.6260.110.0000	WORKERS' COMP	$1,120.95	001	001	001	200	1000	6260	110
001.200.1000.6260.111.0000	WORKERS' COMP	$2,856.89	001	001	001	200	1000	6260	111
001.200.1000.6260.111.0099	WORKERS' COMP	$1,037.09	001	001	001	200	1000	6260	111
001.200.1000.6260.112.0000	WORKERS' COMP	$1,601.53	001	001	001	200	1000	6260	112
001.200.1000.6260.114.0000	WORKERS' COMP	$2,188.22	001	001	001	200	1000	6260	114
001.200.1000.6260.115.0000	WORKERS' COMP	$1,440.52	001	001	001	200	1000	6260	115
001.200.1000.6260.116.0000	WORKERS' COMP	$1,024.10	001	001	001	200	1000	6260	116
001.200.1000.6260.117.0000	WORKERS' COMP	$343.34	001	001	001	200	1000	6260	117
001.200.1000.6260.118.0000	WORKERS' COMP	$1,213.14	001	001	001	200	1000	6260	118
001.200.1000.6260.119.0000	WORKERS' COMP	$1,283.12	001	001	001	200	1000	6260	119
001.200.1000.6260.202.0000	WORKERS' COMP	$3,302.98	001	001	001	200	1000	6260	202
001.200.1000.6260.203.0000	WORKERS' COMP	$1,085.08	001	001	001	200	1000	6260	203
001.200.1000.6260.505.0000	WORKERS' COMP	$238.79	001	001	001	200	1000	6260	505
001.200.1000.6580.505.0000	TRAVEL	$299.53	001	001	001	200	1000	6580	505
001.200.1900.6113.111.0000	SUB TEACHERS, PREP BUY OUTS	$800.00	001	001	001	200	1900	6113	111
001.200.1900.6150.110.0000	CLASSIFIED SALARIES	$65,904.52	001	001	001	200	1900	6150	110
001.200.1900.6150.111.0000	CLASSIFIED SALARIES	$411,596.38	001	001	001	200	1900	6150	111
001.200.1900.6150.112.0000	CLASSIFIED SALARIES	$39,799.54	001	001	001	200	1900	6150	112
001.200.1900.6150.114.0000	CLASSIFIED SALARIES	$112,618.43	001	001	001	200	1900	6150	114
001.200.1900.6150.115.0000	CLASSIFIED SALARIES	$50,489.33	001	001	001	200	1900	6150	115
001.200.1900.6150.116.0000	CLASSIFIED SALARIES	$18,271.71	001	001	001	200	1900	6150	116
001.200.1900.6150.117.0000	CLASSIFIED SALARIES	$11,303.69	001	001	001	200	1900	6150	117
001.200.1900.6150.118.0000	CLASSIFIED SALARIES	$30,808.15	001	001	001	200	1900	6150	118
001.200.1900.6150.119.0000	CLASSIFIED SALARIES	$84,089.80	001	001	001	200	1900	6150	119
001.200.1900.6150.202.0000	CLASSIFIED SALARIES	$201,409.14	001	001	001	200	1900	6150	202
001.200.1900.6150.203.0000	CLASSIFIED SALARIES	$35,410.47	001	001	001	200	1900	6150	203
001.200.1900.6151.110.0000	WORKED LESS THAN WORK AGREEM	($412.98)	001	001	001	200	1900	6151	110
001.200.1900.6151.111.0000	WORKED LESS THAN WORK AGREEM	($1,358.35)	001	001	001	200	1900	6151	111
001.200.1900.6151.112.0000	WORKED LESS THAN WORK AGREEM	($30.19)	001	001	001	200	1900	6151	112
001.200.1900.6151.114.0000	WORKED LESS THAN WORK AGREEM	($1,115.70)	001	001	001	200	1900	6151	114
001.200.1900.6151.115.0000	WORKED LESS THAN WORK AGREEM	($947.46)	001	001	001	200	1900	6151	115
001.200.1900.6151.117.0000	WORKED LESS THAN WORK AGREEM	($679.58)	001	001	001	200	1900	6151	117
001.200.1900.6151.118.0000	WORKED LESS THAN WORK AGREEM	($123.53)	001	001	001	200	1900	6151	118
001.200.1900.6151.119.0000	WORKED LESS THAN WORK AGREEM	($712.88)	001	001	001	200	1900	6151	119
001.200.1900.6151.202.0000	WORKED LESS THAN WORK AGREEM	($2,965.01)	001	001	001	200	1900	6151	202
001.200.1900.6151.203.0000	WORKED LESS THAN WORK AGREEM	($164.02)	001	001	001	200	1900	6151	203
001.200.1900.6152.110.0000	OVER CONTRACTED PAY	$69.70	001	001	001	200	1900	6152	110
001.200.1900.6152.111.0000	OVER CONTRACTED PAY	$1,893.81	001	001	001	200	1900	6152	111
001.200.1900.6152.112.0000	OVER CONTRACTED PAY	$157.53	001	001	001	200	1900	6152	112
001.200.1900.6152.114.0000	OVER CONTRACTED PAY	$1,344.66	001	001	001	200	1900	6152	114
001.200.1900.6152.115.0000	OVER CONTRACTED PAY	$121.01	001	001	001	200	1900	6152	115
001.200.1900.6152.116.0000	OVER CONTRACTED PAY	$48.50	001	001	001	200	1900	6152	116
001.200.1900.6152.117.0000	OVER CONTRACTED PAY	$0.53	001	001	001	200	1900	6152	117
001.200.1900.6152.118.0000	OVER CONTRACTED PAY	$667.42	001	001	001	200	1900	6152	118

001.200.1900.6152.119.0000	OVER CONTRACTED PAY	$553.54	001	001	001	200	1900	6152	119
001.200.1900.6152.202.0000	OVER CONTRACTED PAY	$6,241.45	001	001	001	200	1900	6152	202
001.200.1900.6152.203.0000	OVER CONTRACTED PAY	$6.12	001	001	001	200	1900	6152	203
001.200.1900.6153.111.0000	OVERTIME PAY	$491.97	001	001	001	200	1900	6153	111
001.200.1900.6153.114.0000	OVERTIME PAY	$683.00	001	001	001	200	1900	6153	114
001.200.1900.6153.117.0000	OVERTIME PAY	$1.01	001	001	001	200	1900	6153	117
001.200.1900.6153.119.0000	OVERTIME PAY	$12.39	001	001	001	200	1900	6153	119
001.200.1900.6210.110.0000	EMPLOYEE INSURANCE	$21,414.55	001	001	001	200	1900	6210	110
001.200.1900.6210.111.0000	EMPLOYEE INSURANCE	$119,822.78	001	001	001	200	1900	6210	111
001.200.1900.6210.112.0000	EMPLOYEE INSURANCE	$646.47	001	001	001	200	1900	6210	112
001.200.1900.6210.114.0000	EMPLOYEE INSURANCE	$26,224.48	001	001	001	200	1900	6210	114
001.200.1900.6210.115.0000	EMPLOYEE INSURANCE	$6,886.21	001	001	001	200	1900	6210	115
001.200.1900.6210.116.0000	EMPLOYEE INSURANCE	$10,946.28	001	001	001	200	1900	6210	116
001.200.1900.6210.117.0000	EMPLOYEE INSURANCE	$5,161.06	001	001	001	200	1900	6210	117
001.200.1900.6210.118.0000	EMPLOYEE INSURANCE	$9,030.73	001	001	001	200	1900	6210	118
001.200.1900.6210.119.0000	EMPLOYEE INSURANCE	$14,876.67	001	001	001	200	1900	6210	119
001.200.1900.6210.202.0000	EMPLOYEE INSURANCE	$62,042.95	001	001	001	200	1900	6210	202
001.200.1900.6210.203.0000	EMPLOYEE INSURANCE	$11,279.51	001	001	001	200	1900	6210	203
001.200.1900.6221.110.0000	SOC SEC - OASDI	$3,996.04	001	001	001	200	1900	6221	110
001.200.1900.6221.111.0000	SOC SEC - OASDI	$24,778.03	001	001	001	200	1900	6221	111
001.200.1900.6221.112.0000	SOC SEC - OASDI	$2,458.15	001	001	001	200	1900	6221	112
001.200.1900.6221.114.0000	SOC SEC - OASDI	$6,904.56	001	001	001	200	1900	6221	114
001.200.1900.6221.115.0000	SOC SEC - OASDI	$3,068.20	001	001	001	200	1900	6221	115
001.200.1900.6221.116.0000	SOC SEC - OASDI	$1,060.21	001	001	001	200	1900	6221	116
001.200.1900.6221.117.0000	SOC SEC - OASDI	$661.77	001	001	001	200	1900	6221	117
001.200.1900.6221.118.0000	SOC SEC - OASDI	$1,896.66	001	001	001	200	1900	6221	118
001.200.1900.6221.119.0000	SOC SEC - OASDI	$5,079.59	001	001	001	200	1900	6221	119
001.200.1900.6221.202.0000	SOC SEC - OASDI	$12,334.57	001	001	001	200	1900	6221	202
001.200.1900.6221.203.0000	SOC SEC - OASDI	$2,150.06	001	001	001	200	1900	6221	203
001.200.1900.6222.110.0000	MEDICARE-HOSP INS	$934.49	001	001	001	200	1900	6222	110
001.200.1900.6222.111.0000	MEDICARE-HOSP INS	$5,795.05	001	001	001	200	1900	6222	111
001.200.1900.6222.112.0000	MEDICARE-HOSP INS	$574.84	001	001	001	200	1900	6222	112
001.200.1900.6222.114.0000	MEDICARE-HOSP INS	$1,614.79	001	001	001	200	1900	6222	114
001.200.1900.6222.115.0000	MEDICARE-HOSP INS	$717.56	001	001	001	200	1900	6222	115
001.200.1900.6222.116.0000	MEDICARE-HOSP INS	$247.96	001	001	001	200	1900	6222	116
001.200.1900.6222.117.0000	MEDICARE-HOSP INS	$154.77	001	001	001	200	1900	6222	117
001.200.1900.6222.118.0000	MEDICARE-HOSP INS	$443.57	001	001	001	200	1900	6222	118
001.200.1900.6222.119.0000	MEDICARE-HOSP INS	$1,187.85	001	001	001	200	1900	6222	119
001.200.1900.6222.202.0000	MEDICARE-HOSP INS	$2,884.68	001	001	001	200	1900	6222	202
001.200.1900.6222.203.0000	MEDICARE-HOSP INS	$502.86	001	001	001	200	1900	6222	203
001.200.1900.6231.110.0000	STATE RETIREMENT	$7,959.03	001	001	001	200	1900	6231	110
001.200.1900.6231.111.0000	STATE RETIREMENT	$49,169.88	001	001	001	200	1900	6231	111
001.200.1900.6231.112.0000	STATE RETIREMENT	$4,849.02	001	001	001	200	1900	6231	112
001.200.1900.6231.114.0000	STATE RETIREMENT	$13,783.77	001	001	001	200	1900	6231	114
001.200.1900.6231.115.0000	STATE RETIREMENT	$6,029.07	001	001	001	200	1900	6231	115
001.200.1900.6231.116.0000	STATE RETIREMENT	$2,224.07	001	001	001	200	1900	6231	116
001.200.1900.6231.117.0000	STATE RETIREMENT	$1,295.80	001	001	001	200	1900	6231	117
001.200.1900.6231.118.0000	STATE RETIREMENT	$3,806.06	001	001	001	200	1900	6231	118
001.200.1900.6231.119.0000	STATE RETIREMENT	$10,136.54	001	001	001	200	1900	6231	119
001.200.1900.6231.202.0000	STATE RETIREMENT	$24,787.23	001	001	001	200	1900	6231	202
001.200.1900.6231.203.0000	STATE RETIREMENT	$4,281.65	001	001	001	200	1900	6231	203
001.200.1900.6232.110.0000	LNG-TRM DISABILITY	$98.37	001	001	001	200	1900	6232	110
001.200.1900.6232.111.0000	LNG-TRM DISABILITY	$607.48	001	001	001	200	1900	6232	111
001.200.1900.6232.112.0000	LNG-TRM DISABILITY	$59.82	001	001	001	200	1900	6232	112
001.200.1900.6232.114.0000	LNG-TRM DISABILITY	$170.25	001	001	001	200	1900	6232	114
001.200.1900.6232.115.0000	LNG-TRM DISABILITY	$74.50	001	001	001	200	1900	6232	115
001.200.1900.6232.116.0000	LNG-TRM DISABILITY	$27.49	001	001	001	200	1900	6232	116
001.200.1900.6232.117.0000	LNG-TRM DISABILITY	$16.00	001	001	001	200	1900	6232	117
001.200.1900.6232.118.0000	LNG-TRM DISABILITY	$47.03	001	001	001	200	1900	6232	118
001.200.1900.6232.119.0000	LNG-TRM DISABILITY	$125.23	001	001	001	200	1900	6232	119
001.200.1900.6232.202.0000	LNG-TRM DISABILITY	$306.29	001	001	001	200	1900	6232	202
001.200.1900.6232.203.0000	LNG-TRM DISABILITY	$52.90	001	001	001	200	1900	6232	203
001.200.1900.6250.110.0000	UNEMP INSURANCE	$18.94	001	001	001	200	1900	6250	110
001.200.1900.6250.111.0000	UNEMP INSURANCE	$121.39	001	001	001	200	1900	6250	111
001.200.1900.6250.112.0000	UNEMP INSURANCE	$12.66	001	001	001	200	1900	6250	112
001.200.1900.6250.114.0000	UNEMP INSURANCE	$24.95	001	001	001	200	1900	6250	114
001.200.1900.6250.115.0000	UNEMP INSURANCE	$17.06	001	001	001	200	1900	6250	115
001.200.1900.6250.116.0000	UNEMP INSURANCE	$4.00	001	001	001	200	1900	6250	116

001.200.1900.6250.117.0000	UNEMP INSURANCE	$1.76	001	001	001	200	1900	6250	117
001.200.1900.6250.118.0000	UNEMP INSURANCE	$6.83	001	001	001	200	1900	6250	118
001.200.1900.6250.119.0000	UNEMP INSURANCE	$32.90	001	001	001	200	1900	6250	119
001.200.1900.6250.202.0000	UNEMP INSURANCE	$60.30	001	001	001	200	1900	6250	202
001.200.1900.6250.203.0000	UNEMP INSURANCE	$8.96	001	001	001	200	1900	6250	203
001.200.1900.6260.110.0000	WORKERS' COMP	$511.47	001	001	001	200	1900	6260	110
001.200.1900.6260.111.0000	WORKERS' COMP	$3,873.81	001	001	001	200	1900	6260	111
001.200.1900.6260.112.0000	WORKERS' COMP	$311.46	001	001	001	200	1900	6260	112
001.200.1900.6260.114.0000	WORKERS' COMP	$1,314.47	001	001	001	200	1900	6260	114
001.200.1900.6260.115.0000	WORKERS' COMP	$387.34	001	001	001	200	1900	6260	115
001.200.1900.6260.116.0000	WORKERS' COMP	$142.89	001	001	001	200	1900	6260	116
001.200.1900.6260.117.0000	WORKERS' COMP	$82.41	001	001	001	200	1900	6260	117
001.200.1900.6260.118.0000	WORKERS' COMP	$244.55	001	001	001	200	1900	6260	118
001.200.1900.6260.119.0000	WORKERS' COMP	$834.92	001	001	001	200	1900	6260	119
001.200.1900.6260.202.0000	WORKERS' COMP	$1,592.58	001	001	001	200	1900	6260	202
001.200.1900.6260.203.0000	WORKERS' COMP	$275.11	001	001	001	200	1900	6260	203
001.200.2100.6125.116.0000	EXTRA DUTY STIPENDS	$3,600.00	001	001	001	200	2100	6125	116
001.200.2100.6125.505.0000	EXTRA DUTY STIPENDS	$30,000.00	001	001	001	200	2100	6125	505
001.200.2100.6150.505.0000	CLASSIFIED SALARIES	$6,704.65	001	001	001	200	2100	6150	505
001.200.2100.6152.505.0000	OVER CONTRACTED PAY	$31.07	001	001	001	200	2100	6152	505
001.200.2100.6221.116.0000	SOC SEC - OASDI	$206.97	001	001	001	200	2100	6221	116
001.200.2100.6221.505.0000	SOC SEC - OASDI	$2,196.42	001	001	001	200	2100	6221	505
001.200.2100.6222.116.0000	MEDICARE-HOSP INS	$48.38	001	001	001	200	2100	6222	116
001.200.2100.6222.505.0000	MEDICARE-HOSP INS	$513.68	001	001	001	200	2100	6222	505
001.200.2100.6231.116.0000	STATE RETIREMENT	$291.14	001	001	001	200	2100	6231	116
001.200.2100.6231.505.0000	STATE RETIREMENT	$4,216.61	001	001	001	200	2100	6231	505
001.200.2100.6232.116.0000	LNG-TRM DISABILITY	$3.59	001	001	001	200	2100	6232	116
001.200.2100.6232.505.0000	LNG-TRM DISABILITY	$52.09	001	001	001	200	2100	6232	505
001.200.2100.6235.116.0000	ASRS ALT CONTR RATE	$119.93	001	001	001	200	2100	6235	116
001.200.2100.6250.116.0000	UNEMP INSURANCE	$0.51	001	001	001	200	2100	6250	116
001.200.2100.6250.505.0000	UNEMP INSURANCE	$3.59	001	001	001	200	2100	6250	505
001.200.2100.6260.116.0000	WORKERS' COMP	$28.13	001	001	001	200	2100	6260	116
001.200.2100.6260.505.0000	WORKERS' COMP	$286.52	001	001	001	200	2100	6260	505
001.200.2100.6300.500.0000	PUR PROF/TECH SVS	$99,950.00	001	001	001	200	2100	6300	500
001.200.2120.6340.505.0000	TECHNICAL SERVICES	$20,392.37	001	001	001	200	2120	6340	505
001.200.2140.6114.505.0000	OTH CERT SALARIES	$597,772.22	001	001	001	200	2140	6114	505
001.200.2140.6125.505.0000	EXTRA DUTY STIPENDS	$19,368.84	001	001	001	200	2140	6125	505
001.200.2140.6210.505.0000	EMPLOYEE INSURANCE	$78,055.48	001	001	001	200	2140	6210	505
001.200.2140.6221.505.0000	SOC SEC - OASDI	$37,453.20	001	001	001	200	2140	6221	505
001.200.2140.6222.505.0000	MEDICARE-HOSP INS	$8,759.24	001	001	001	200	2140	6222	505
001.200.2140.6231.505.0000	STATE RETIREMENT	$72,879.54	001	001	001	200	2140	6231	505
001.200.2140.6232.505.0000	LNG-TRM DISABILITY	$900.34	001	001	001	200	2140	6232	505
001.200.2140.6250.505.0000	UNEMP INSURANCE	$44.56	001	001	001	200	2140	6250	505
001.200.2140.6260.505.0000	WORKERS' COMP	$4,814.07	001	001	001	200	2140	6260	505
001.200.2140.6330.500.0000	OTH PROF SERVICES	$109,080.00	001	001	001	200	2140	6330	500
001.200.2140.6330.505.0000	SPED PSYCH SERVICES	$278,652.08	001	001	001	200	2140	6330	505
001.200.2150.6150.112.0000	CLASSIFIED SALARIES	$16,489.15	001	001	001	200	2150	6150	112
001.200.2150.6150.115.0000	CLASSIFIED SALARIES	$72,420.46	001	001	001	200	2150	6150	115
001.200.2150.6150.202.0000	CLASSIFIED SALARIES	$16,489.15	001	001	001	200	2150	6150	202
001.200.2150.6150.505.0000	CLASSIFIED SALARIES	$4,904.06	001	001	001	200	2150	6150	505
001.200.2150.6210.112.0000	EMPLOYEE INSURANCE	$4,865.86	001	001	001	200	2150	6210	112
001.200.2150.6210.115.0000	EMPLOYEE INSURANCE	$9,290.08	001	001	001	200	2150	6210	115
001.200.2150.6210.202.0000	EMPLOYEE INSURANCE	$4,865.54	001	001	001	200	2150	6210	202
001.200.2150.6210.505.0000	EMPLOYEE INSURANCE	$2,736.57	001	001	001	200	2150	6210	505
001.200.2150.6221.112.0000	SOC SEC - OASDI	$925.28	001	001	001	200	2150	6221	112
001.200.2150.6221.115.0000	SOC SEC - OASDI	$4,424.03	001	001	001	200	2150	6221	115
001.200.2150.6221.202.0000	SOC SEC - OASDI	$925.20	001	001	001	200	2150	6221	202
001.200.2150.6221.505.0000	SOC SEC - OASDI	$297.17	001	001	001	200	2150	6221	505
001.200.2150.6222.112.0000	MEDICARE-HOSP INS	$216.45	001	001	001	200	2150	6222	112
001.200.2150.6222.115.0000	MEDICARE-HOSP INS	$1,034.64	001	001	001	200	2150	6222	115
001.200.2150.6222.202.0000	MEDICARE-HOSP INS	$216.31	001	001	001	200	2150	6222	202
001.200.2150.6222.505.0000	MEDICARE-HOSP INS	$69.51	001	001	001	200	2150	6222	505
001.200.2150.6231.112.0000	STATE RETIREMENT	$2,001.85	001	001	001	200	2150	6231	112
001.200.2150.6231.115.0000	STATE RETIREMENT	$8,791.85	001	001	001	200	2150	6231	115
001.200.2150.6231.202.0000	STATE RETIREMENT	$2,001.71	001	001	001	200	2150	6231	202
001.200.2150.6231.505.0000	STATE RETIREMENT	$595.35	001	001	001	200	2150	6231	505
001.200.2150.6232.112.0000	LNG-TRM DISABILITY	$24.80	001	001	001	200	2150	6232	112
001.200.2150.6232.115.0000	LNG-TRM DISABILITY	$108.60	001	001	001	200	2150	6232	115

001.200.2150.6232.202.0000	LNG-TRM DISABILITY	$24.69	001	001	001	200	2150	6232	202
001.200.2150.6232.505.0000	LNG-TRM DISABILITY	$7.34	001	001	001	200	2150	6232	505
001.200.2150.6250.112.0000	UNEMP INSURANCE	$2.02	001	001	001	200	2150	6250	112
001.200.2150.6250.115.0000	UNEMP INSURANCE	$3.60	001	001	001	200	2150	6250	115
001.200.2150.6250.202.0000	UNEMP INSURANCE	$1.98	001	001	001	200	2150	6250	202
001.200.2150.6260.112.0000	WORKERS' COMP	$128.67	001	001	001	200	2150	6260	112
001.200.2150.6260.115.0000	WORKERS' COMP	$564.89	001	001	001	200	2150	6260	115
001.200.2150.6260.202.0000	WORKERS' COMP	$128.57	001	001	001	200	2150	6260	202
001.200.2150.6260.505.0000	WORKERS' COMP	$38.25	001	001	001	200	2150	6260	505
001.200.2150.6330.505.0000	SPED SPEECH/AUDIO SERVICES	$924,024.02	001	001	001	200	2150	6330	505
001.200.2160.6150.111.0000	CLASSIFIED SALARIES	$25,642.28	001	001	001	200	2160	6150	111
001.200.2160.6210.111.0000	EMPLOYEE INSURANCE	$11,546.28	001	001	001	200	2160	6210	111
001.200.2160.6221.111.0000	SOC SEC - OASDI	$1,396.29	001	001	001	200	2160	6221	111
001.200.2160.6222.111.0000	MEDICARE-HOSP INS	$326.50	001	001	001	200	2160	6222	111
001.200.2160.6231.111.0000	STATE RETIREMENT	$3,112.90	001	001	001	200	2160	6231	111
001.200.2160.6232.111.0000	LNG-TRM DISABILITY	$38.41	001	001	001	200	2160	6232	111
001.200.2160.6250.111.0000	UNEMP INSURANCE	$4.00	001	001	001	200	2160	6250	111
001.200.2160.6260.111.0000	WORKERS' COMP	$200.04	001	001	001	200	2160	6260	111
001.200.2160.6330.505.0000	SPED OT SERVICES	$389,568.46	001	001	001	200	2160	6330	505
001.200.2200.6111.505.0000	ADMINISTRATORS	$157,826.03	001	001	001	200	2200	6111	505
001.200.2200.6150.505.0000	CLASSIFIED SALARIES	$50,755.79	001	001	001	200	2200	6150	505
001.200.2200.6152.505.0000	OVER CONTRACTED PAY	$102.23	001	001	001	200	2200	6152	505
001.200.2200.6153.505.0000	OVERTIME PAY	$1,565.70	001	001	001	200	2200	6153	505
001.200.2200.6210.505.0000	EMPLOYEE INSURANCE	$33,414.84	001	001	001	200	2200	6210	505
001.200.2200.6221.505.0000	SOC SEC - OASDI	$12,797.62	001	001	001	200	2200	6221	505
001.200.2200.6222.505.0000	MEDICARE-HOSP INS	$2,992.98	001	001	001	200	2200	6222	505
001.200.2200.6231.505.0000	STATE RETIREMENT	$25,524.18	001	001	001	200	2200	6231	505
001.200.2200.6232.505.0000	LNG-TRM DISABILITY	$315.42	001	001	001	200	2200	6232	505
001.200.2200.6250.505.0000	UNEMP INSURANCE	$11.94	001	001	001	200	2200	6250	505
001.200.2200.6260.505.0000	WORKERS' COMP	$1,657.90	001	001	001	200	2200	6260	505
001.200.2200.6281.505.0000	LEAVE PAYOUT	$2,839.91	001	001	001	200	2200	6281	505
001.200.2200.6300.503.0000	PUR PROF/TECH SVS	$346.50	001	001	001	200	2200	6300	503
001.200.2210.6125.505.0000	EXTRA DUTY STIPENDS	$2,459.78	001	001	001	200	2210	6125	505
001.200.2210.6150.110.0000	CLASSIFIED SALARIES	$25,372.28	001	001	001	200	2210	6150	110
001.200.2210.6150.111.0000	CLASSIFIED SALARIES	$24,461.50	001	001	001	200	2210	6150	111
001.200.2210.6150.112.0000	CLASSIFIED SALARIES	$25,692.00	001	001	001	200	2210	6150	112
001.200.2210.6150.114.0000	CLASSIFIED SALARIES	$25,056.65	001	001	001	200	2210	6150	114
001.200.2210.6150.115.0000	CLASSIFIED SALARIES	$24,134.56	001	001	001	200	2210	6150	115
001.200.2210.6150.116.0000	CLASSIFIED SALARIES	$24,317.04	001	001	001	200	2210	6150	116
001.200.2210.6150.117.0000	CLASSIFIED SALARIES	$12,071.34	001	001	001	200	2210	6150	117
001.200.2210.6150.118.0000	CLASSIFIED SALARIES	$21,083.22	001	001	001	200	2210	6150	118
001.200.2210.6150.119.0000	CLASSIFIED SALARIES	$20,596.94	001	001	001	200	2210	6150	119
001.200.2210.6150.202.0000	CLASSIFIED SALARIES	$37,743.46	001	001	001	200	2210	6150	202
001.200.2210.6150.203.0000	CLASSIFIED SALARIES	$24,499.11	001	001	001	200	2210	6150	203
001.200.2210.6150.505.0000	CLASSIFIED SALARIES	$15,252.26	001	001	001	200	2210	6150	505
001.200.2210.6151.119.0000	WORKED LESS THAN WORK AGREEM	($313.93)	001	001	001	200	2210	6151	119
001.200.2210.6152.110.0000	OVER CONTRACTED PAY	$7.76	001	001	001	200	2210	6152	110
001.200.2210.6152.111.0000	OVER CONTRACTED PAY	$113.73	001	001	001	200	2210	6152	111
001.200.2210.6152.112.0000	OVER CONTRACTED PAY	$7.35	001	001	001	200	2210	6152	112
001.200.2210.6152.114.0000	OVER CONTRACTED PAY	$1.05	001	001	001	200	2210	6152	114
001.200.2210.6152.115.0000	OVER CONTRACTED PAY	$5.36	001	001	001	200	2210	6152	115
001.200.2210.6152.116.0000	OVER CONTRACTED PAY	$6.10	001	001	001	200	2210	6152	116
001.200.2210.6152.117.0000	OVER CONTRACTED PAY	$4.87	001	001	001	200	2210	6152	117
001.200.2210.6152.119.0000	OVER CONTRACTED PAY	$5.79	001	001	001	200	2210	6152	119
001.200.2210.6152.505.0000	OVER CONTRACTED PAY	$55.61	001	001	001	200	2210	6152	505
001.200.2210.6153.110.0000	OVERTIME PAY	$88.74	001	001	001	200	2210	6153	110
001.200.2210.6153.111.0000	OVERTIME PAY	$124.81	001	001	001	200	2210	6153	111
001.200.2210.6153.112.0000	OVERTIME PAY	$59.42	001	001	001	200	2210	6153	112
001.200.2210.6153.114.0000	OVERTIME PAY	$20.91	001	001	001	200	2210	6153	114
001.200.2210.6153.115.0000	OVERTIME PAY	$20.07	001	001	001	200	2210	6153	115
001.200.2210.6153.116.0000	OVERTIME PAY	$27.74	001	001	001	200	2210	6153	116
001.200.2210.6153.117.0000	OVERTIME PAY	$2.86	001	001	001	200	2210	6153	117
001.200.2210.6153.119.0000	OVERTIME PAY	$483.33	001	001	001	200	2210	6153	119
001.200.2210.6153.202.0000	OVERTIME PAY	$4.17	001	001	001	200	2210	6153	202
001.200.2210.6153.203.0000	OVERTIME PAY	$5.96	001	001	001	200	2210	6153	203
001.200.2210.6153.505.0000	OVERTIME PAY	$89.20	001	001	001	200	2210	6153	505
001.200.2210.6210.110.0000	EMPLOYEE INSURANCE	$10,958.28	001	001	001	200	2210	6210	110
001.200.2210.6210.111.0000	EMPLOYEE INSURANCE	$10,322.28	001	001	001	200	2210	6210	111

001.200.2210.6210.112.0000	EMPLOYEE INSURANCE	$10,334.28	001	001	001	200	2210	6210	112
001.200.2210.6210.114.0000	EMPLOYEE INSURANCE	$602.28	001	001	001	200	2210	6210	114
001.200.2210.6210.115.0000	EMPLOYEE INSURANCE	$10,754.28	001	001	001	200	2210	6210	115
001.200.2210.6210.116.0000	EMPLOYEE INSURANCE	$10,322.28	001	001	001	200	2210	6210	116
001.200.2210.6210.117.0000	EMPLOYEE INSURANCE	$5,382.98	001	001	001	200	2210	6210	117
001.200.2210.6210.119.0000	EMPLOYEE INSURANCE	$3,424.50	001	001	001	200	2210	6210	119
001.200.2210.6210.202.0000	EMPLOYEE INSURANCE	$10,946.28	001	001	001	200	2210	6210	202
001.200.2210.6210.203.0000	EMPLOYEE INSURANCE	$602.28	001	001	001	200	2210	6210	203
001.200.2210.6210.505.0000	EMPLOYEE INSURANCE	$421.33	001	001	001	200	2210	6210	505
001.200.2210.6221.110.0000	SOC SEC - OASDI	$1,417.12	001	001	001	200	2210	6221	110
001.200.2210.6221.111.0000	SOC SEC - OASDI	$1,531.40	001	001	001	200	2210	6221	111
001.200.2210.6221.112.0000	SOC SEC - OASDI	$1,503.62	001	001	001	200	2210	6221	112
001.200.2210.6221.114.0000	SOC SEC - OASDI	$1,518.26	001	001	001	200	2210	6221	114
001.200.2210.6221.115.0000	SOC SEC - OASDI	$1,497.92	001	001	001	200	2210	6221	115
001.200.2210.6221.116.0000	SOC SEC - OASDI	$1,491.22	001	001	001	200	2210	6221	116
001.200.2210.6221.117.0000	SOC SEC - OASDI	$726.41	001	001	001	200	2210	6221	117
001.200.2210.6221.118.0000	SOC SEC - OASDI	$1,307.15	001	001	001	200	2210	6221	118
001.200.2210.6221.119.0000	SOC SEC - OASDI	$1,273.46	001	001	001	200	2210	6221	119
001.200.2210.6221.202.0000	SOC SEC - OASDI	$2,218.79	001	001	001	200	2210	6221	202
001.200.2210.6221.203.0000	SOC SEC - OASDI	$1,445.88	001	001	001	200	2210	6221	203
001.200.2210.6221.505.0000	SOC SEC - OASDI	$1,084.46	001	001	001	200	2210	6221	505
001.200.2210.6222.110.0000	MEDICARE-HOSP INS	$331.42	001	001	001	200	2210	6222	110
001.200.2210.6222.111.0000	MEDICARE-HOSP INS	$358.17	001	001	001	200	2210	6222	111
001.200.2210.6222.112.0000	MEDICARE-HOSP INS	$351.66	001	001	001	200	2210	6222	112
001.200.2210.6222.114.0000	MEDICARE-HOSP INS	$355.08	001	001	001	200	2210	6222	114
001.200.2210.6222.115.0000	MEDICARE-HOSP INS	$350.30	001	001	001	200	2210	6222	115
001.200.2210.6222.116.0000	MEDICARE-HOSP INS	$348.73	001	001	001	200	2210	6222	116
001.200.2210.6222.117.0000	MEDICARE-HOSP INS	$169.89	001	001	001	200	2210	6222	117
001.200.2210.6222.118.0000	MEDICARE-HOSP INS	$305.73	001	001	001	200	2210	6222	118
001.200.2210.6222.119.0000	MEDICARE-HOSP INS	$297.77	001	001	001	200	2210	6222	119
001.200.2210.6222.202.0000	MEDICARE-HOSP INS	$518.91	001	001	001	200	2210	6222	202
001.200.2210.6222.203.0000	MEDICARE-HOSP INS	$338.16	001	001	001	200	2210	6222	203
001.200.2210.6222.505.0000	MEDICARE-HOSP INS	$253.63	001	001	001	200	2210	6222	505
001.200.2210.6231.110.0000	STATE RETIREMENT	$3,091.94	001	001	001	200	2210	6231	110
001.200.2210.6231.111.0000	STATE RETIREMENT	$2,998.58	001	001	001	200	2210	6231	111
001.200.2210.6231.112.0000	STATE RETIREMENT	$3,127.10	001	001	001	200	2210	6231	112
001.200.2210.6231.114.0000	STATE RETIREMENT	$3,044.52	001	001	001	200	2210	6231	114
001.200.2210.6231.115.0000	STATE RETIREMENT	$2,933.03	001	001	001	200	2210	6231	115
001.200.2210.6231.116.0000	STATE RETIREMENT	$2,956.18	001	001	001	200	2210	6231	116
001.200.2210.6231.117.0000	STATE RETIREMENT	$1,466.37	001	001	001	200	2210	6231	117
001.200.2210.6231.118.0000	STATE RETIREMENT	$2,559.51	001	001	001	200	2210	6231	118
001.200.2210.6231.119.0000	STATE RETIREMENT	$2,522.22	001	001	001	200	2210	6231	119
001.200.2210.6231.202.0000	STATE RETIREMENT	$4,582.61	001	001	001	200	2210	6231	202
001.200.2210.6231.203.0000	STATE RETIREMENT	$2,974.90	001	001	001	200	2210	6231	203
001.200.2210.6231.505.0000	STATE RETIREMENT	$2,167.83	001	001	001	200	2210	6231	505
001.200.2210.6232.110.0000	LNG-TRM DISABILITY	$38.19	001	001	001	200	2210	6232	110
001.200.2210.6232.111.0000	LNG-TRM DISABILITY	$37.08	001	001	001	200	2210	6232	111
001.200.2210.6232.112.0000	LNG-TRM DISABILITY	$38.64	001	001	001	200	2210	6232	112
001.200.2210.6232.114.0000	LNG-TRM DISABILITY	$37.63	001	001	001	200	2210	6232	114
001.200.2210.6232.115.0000	LNG-TRM DISABILITY	$36.24	001	001	001	200	2210	6232	115
001.200.2210.6232.116.0000	LNG-TRM DISABILITY	$36.54	001	001	001	200	2210	6232	116
001.200.2210.6232.117.0000	LNG-TRM DISABILITY	$18.06	001	001	001	200	2210	6232	117
001.200.2210.6232.118.0000	LNG-TRM DISABILITY	$31.64	001	001	001	200	2210	6232	118
001.200.2210.6232.119.0000	LNG-TRM DISABILITY	$31.18	001	001	001	200	2210	6232	119
001.200.2210.6232.202.0000	LNG-TRM DISABILITY	$56.58	001	001	001	200	2210	6232	202
001.200.2210.6232.203.0000	LNG-TRM DISABILITY	$36.76	001	001	001	200	2210	6232	203
001.200.2210.6232.505.0000	LNG-TRM DISABILITY	$26.78	001	001	001	200	2210	6232	505
001.200.2210.6250.110.0000	UNEMP INSURANCE	$4.00	001	001	001	200	2210	6250	110
001.200.2210.6250.111.0000	UNEMP INSURANCE	$3.55	001	001	001	200	2210	6250	111
001.200.2210.6250.112.0000	UNEMP INSURANCE	$4.00	001	001	001	200	2210	6250	112
001.200.2210.6250.114.0000	UNEMP INSURANCE	$4.00	001	001	001	200	2210	6250	114
001.200.2210.6250.115.0000	UNEMP INSURANCE	$4.00	001	001	001	200	2210	6250	115
001.200.2210.6250.116.0000	UNEMP INSURANCE	$3.39	001	001	001	200	2210	6250	116
001.200.2210.6250.117.0000	UNEMP INSURANCE	$1.97	001	001	001	200	2210	6250	117
001.200.2210.6250.118.0000	UNEMP INSURANCE	$8.90	001	001	001	200	2210	6250	118
001.200.2210.6250.119.0000	UNEMP INSURANCE	$4.00	001	001	001	200	2210	6250	119
001.200.2210.6250.202.0000	UNEMP INSURANCE	$4.00	001	001	001	200	2210	6250	202
001.200.2210.6250.203.0000	UNEMP INSURANCE	$4.00	001	001	001	200	2210	6250	203

001.200.2210.6250.505.0000	UNEMP INSURANCE	$7.22	001	001	001	200	2210	6250	505
001.200.2210.6260.110.0000	WORKERS' COMP	$198.42	001	001	001	200	2210	6260	110
001.200.2210.6260.111.0000	WORKERS' COMP	$192.32	001	001	001	200	2210	6260	111
001.200.2210.6260.112.0000	WORKERS' COMP	$200.73	001	001	001	200	2210	6260	112
001.200.2210.6260.114.0000	WORKERS' COMP	$195.56	001	001	001	200	2210	6260	114
001.200.2210.6260.115.0000	WORKERS' COMP	$188.38	001	001	001	200	2210	6260	115
001.200.2210.6260.116.0000	WORKERS' COMP	$186.57	001	001	001	200	2210	6260	116
001.200.2210.6260.117.0000	WORKERS' COMP	$94.14	001	001	001	200	2210	6260	117
001.200.2210.6260.118.0000	WORKERS' COMP	$164.46	001	001	001	200	2210	6260	118
001.200.2210.6260.119.0000	WORKERS' COMP	$160.79	001	001	001	200	2210	6260	119
001.200.2210.6260.202.0000	WORKERS' COMP	$294.42	001	001	001	200	2210	6260	202
001.200.2210.6260.203.0000	WORKERS' COMP	$191.15	001	001	001	200	2210	6260	203
001.200.2210.6260.505.0000	WORKERS' COMP	$138.56	001	001	001	200	2210	6260	505
001.200.2210.6290.500.0000	OTH EMPLOYEE BENS	$10,188.76	001	001	001	200	2210	6290	500
001.200.2230.6650.500.0000	SUPPLIES TECH RELATED	$310.96	001	001	001	200	2230	6650	500
001.200.2260.6114.505.0000	OTH CERT SALARIES	$28,388.87	001	001	001	200	2260	6114	505
001.200.2260.6210.505.0000	EMPLOYEE INSURANCE	$4,411.22	001	001	001	200	2260	6210	505
001.200.2260.6221.505.0000	SOC SEC - OASDI	$1,547.87	001	001	001	200	2260	6221	505
001.200.2260.6222.505.0000	MEDICARE-HOSP INS	$362.05	001	001	001	200	2260	6222	505
001.200.2260.6231.505.0000	STATE RETIREMENT	$3,446.49	001	001	001	200	2260	6231	505
001.200.2260.6232.505.0000	LNG-TRM DISABILITY	$42.63	001	001	001	200	2260	6232	505
001.200.2260.6250.505.0000	UNEMP INSURANCE	$1.95	001	001	001	200	2260	6250	505
001.200.2260.6260.505.0000	WORKERS' COMP	$221.51	001	001	001	200	2260	6260	505
001.200.2400.6127.111.0000	ADMIN STIPEND	$5,000.00	001	001	001	200	2400	6127	111
001.200.2400.6127.114.0000	ADMIN STIPEND	$5,000.00	001	001	001	200	2400	6127	114
001.200.2400.6127.202.0000	ADMIN STIPEND	$5,000.00	001	001	001	200	2400	6127	202
001.200.2400.6221.111.0000	SOC SEC - OASDI	$310.00	001	001	001	200	2400	6221	111
001.200.2400.6221.114.0000	SOC SEC - OASDI	$310.00	001	001	001	200	2400	6221	114
001.200.2400.6221.202.0000	SOC SEC - OASDI	$308.78	001	001	001	200	2400	6221	202
001.200.2400.6222.111.0000	MEDICARE-HOSP INS	$72.50	001	001	001	200	2400	6222	111
001.200.2400.6222.114.0000	MEDICARE-HOSP INS	$72.50	001	001	001	200	2400	6222	114
001.200.2400.6222.202.0000	MEDICARE-HOSP INS	$72.22	001	001	001	200	2400	6222	202
001.200.2400.6231.111.0000	STATE RETIREMENT	$607.00	001	001	001	200	2400	6231	111
001.200.2400.6231.202.0000	STATE RETIREMENT	$607.00	001	001	001	200	2400	6231	202
001.200.2400.6232.111.0000	LNG-TRM DISABILITY	$7.50	001	001	001	200	2400	6232	111
001.200.2400.6232.202.0000	LNG-TRM DISABILITY	$7.50	001	001	001	200	2400	6232	202
001.200.2400.6235.114.0000	ASRS ALT CONTR RATE	$499.50	001	001	001	200	2400	6235	114
001.200.2400.6260.111.0000	WORKERS' COMP	$39.00	001	001	001	200	2400	6260	111
001.200.2400.6260.114.0000	WORKERS' COMP	$39.00	001	001	001	200	2400	6260	114
001.200.2400.6260.202.0000	WORKERS' COMP	$39.00	001	001	001	200	2400	6260	202
001.200.2400.6300.500.0000	PUR PROF/TECH SVS	$283.94	001	001	001	200	2400	6300	500
001.200.2410.6111.111.0099	ADMINISTRATORS	$73,778.58	001	001	001	200	2410	6111	111
001.200.2410.6125.111.0000	EXTRA DUTY STIPENDS	$146.33	001	001	001	200	2410	6125	111
001.200.2410.6150.111.0000	CLASSIFIED SALARIES	$23,065.92	001	001	001	200	2410	6150	111
001.200.2410.6152.111.0000	OVER CONTRACTED PAY	$168.36	001	001	001	200	2410	6152	111
001.200.2410.6153.111.0000	OVERTIME PAY	$149.32	001	001	001	200	2410	6153	111
001.200.2410.6210.111.0000	EMPLOYEE INSURANCE	$6,833.58	001	001	001	200	2410	6210	111
001.200.2410.6210.111.0099	EMPLOYEE INSURANCE	$10,391.75	001	001	001	200	2410	6210	111
001.200.2410.6221.111.0000	SOC SEC - OASDI	$1,427.68	001	001	001	200	2410	6221	111
001.200.2410.6221.111.0099	SOC SEC - OASDI	$4,431.55	001	001	001	200	2410	6221	111
001.200.2410.6222.111.0000	MEDICARE-HOSP INS	$333.88	001	001	001	200	2410	6222	111
001.200.2410.6222.111.0099	MEDICARE-HOSP INS	$1,036.58	001	001	001	200	2410	6222	111
001.200.2410.6231.111.0000	STATE RETIREMENT	$2,856.51	001	001	001	200	2410	6231	111
001.200.2410.6231.111.0099	STATE RETIREMENT	$8,956.67	001	001	001	200	2410	6231	111
001.200.2410.6232.111.0000	LNG-TRM DISABILITY	$35.27	001	001	001	200	2410	6232	111
001.200.2410.6232.111.0099	LNG-TRM DISABILITY	$110.69	001	001	001	200	2410	6232	111
001.200.2410.6250.111.0000	UNEMP INSURANCE	$7.15	001	001	001	200	2410	6250	111
001.200.2410.6250.111.0099	UNEMP INSURANCE	$3.59	001	001	001	200	2410	6250	111
001.200.2410.6260.111.0000	WORKERS' COMP	$183.17	001	001	001	200	2410	6260	111
001.200.2410.6260.111.0099	WORKERS' COMP	$575.53	001	001	001	200	2410	6260	111
001.200.2570.6360.505.0000	EMPLOYEE TRAIN & PROF DEV SER	$350.00	001	001	001	200	2570	6360	505
001.200.2570.6580.505.0000	TRAVEL	$796.33	001	001	001	200	2570	6580	505
001.240.1000.6112.112.0000	TEACHERS	$112,770.72	001	001	001	240	1000	6112	112
001.240.1000.6112.115.0000	TEACHERS	$60,920.83	001	001	001	240	1000	6112	115
001.240.1000.6125.503.0000	GIFTED STIPENDS	$800.00	001	001	001	240	1000	6125	503
001.240.1000.6210.112.0000	EMPLOYEE INSURANCE	$5,650.11	001	001	001	240	1000	6210	112
001.240.1000.6210.115.0000	EMPLOYEE INSURANCE	$10,626.63	001	001	001	240	1000	6210	115
001.240.1000.6221.112.0000	SOC SEC - OASDI	$6,592.05	001	001	001	240	1000	6221	112

001.240.1000.6221.115.0000	SOC SEC - OASDI	$3,752.79	001	001	001	240	1000	6221	115
001.240.1000.6221.503.0000	SOC SEC - OASDI	$46.12	001	001	001	240	1000	6221	503
001.240.1000.6222.112.0000	MEDICARE-HOSP INS	$1,541.64	001	001	001	240	1000	6222	112
001.240.1000.6222.115.0000	MEDICARE-HOSP INS	$877.61	001	001	001	240	1000	6222	115
001.240.1000.6222.503.0000	MEDICARE-HOSP INS	$10.79	001	001	001	240	1000	6222	503
001.240.1000.6231.112.0000	STATE RETIREMENT	$13,690.32	001	001	001	240	1000	6231	112
001.240.1000.6231.115.0000	STATE RETIREMENT	$7,395.92	001	001	001	240	1000	6231	115
001.240.1000.6231.503.0000	STATE RETIREMENT	$48.56	001	001	001	240	1000	6231	503
001.240.1000.6232.112.0000	LNG-TRM DISABILITY	$169.29	001	001	001	240	1000	6232	112
001.240.1000.6232.115.0000	LNG-TRM DISABILITY	$91.28	001	001	001	240	1000	6232	115
001.240.1000.6232.503.0000	LNG-TRM DISABILITY	$0.60	001	001	001	240	1000	6232	503
001.240.1000.6235.503.0000	ASRS ALT CONTR RATE	$39.96	001	001	001	240	1000	6235	503
001.240.1000.6250.112.0000	UNEMP INSURANCE	$7.59	001	001	001	240	1000	6250	112
001.240.1000.6250.115.0000	UNEMP INSURANCE	$3.80	001	001	001	240	1000	6250	115
001.240.1000.6260.112.0000	WORKERS' COMP	$879.81	001	001	001	240	1000	6260	112
001.240.1000.6260.115.0000	WORKERS' COMP	$475.26	001	001	001	240	1000	6260	115
001.240.1000.6260.503.0000	WORKERS' COMP	$6.24	001	001	001	240	1000	6260	503
001.260.2200.6150.503.0000	CLASSIFIED SALARIES	$29,331.78	001	001	001	260	2200	6150	503
001.260.2200.6152.503.0000	OVER CONTRACTED PAY	$50.62	001	001	001	260	2200	6152	503
001.260.2200.6153.503.0000	OVERTIME PAY	$129.24	001	001	001	260	2200	6153	503
001.260.2200.6210.503.0000	EMPLOYEE INSURANCE	$11,228.28	001	001	001	260	2200	6210	503
001.260.2200.6221.503.0000	SOC SEC - OASDI	$1,198.49	001	001	001	260	2200	6221	503
001.260.2200.6222.503.0000	MEDICARE-HOSP INS	$280.30	001	001	001	260	2200	6222	503
001.260.2200.6231.503.0000	STATE RETIREMENT	$3,582.71	001	001	001	260	2200	6231	503
001.260.2200.6232.503.0000	LNG-TRM DISABILITY	$44.27	001	001	001	260	2200	6232	503
001.260.2200.6250.503.0000	UNEMP INSURANCE	$4.00	001	001	001	260	2200	6250	503
001.260.2200.6260.503.0000	WORKERS' COMP	$229.88	001	001	001	260	2200	6260	503
001.300.1000.6112.202.0000	TEACHERS	$32,126.84	001	001	001	300	1000	6112	202
001.300.1000.6115.202.0000	LONG TERM SUB	$9,782.87	001	001	001	300	1000	6115	202
001.300.1000.6221.202.0000	SOC SEC - OASDI	$1,991.89	001	001	001	300	1000	6221	202
001.300.1000.6222.202.0000	MEDICARE-HOSP INS	$465.80	001	001	001	300	1000	6222	202
001.300.1000.6231.202.0000	STATE RETIREMENT	$3,900.28	001	001	001	300	1000	6231	202
001.300.1000.6232.202.0000	LNG-TRM DISABILITY	$48.21	001	001	001	300	1000	6232	202
001.300.1000.6250.202.0000	UNEMP INSURANCE	$3.32	001	001	001	300	1000	6250	202
001.300.1000.6260.202.0000	WORKERS' COMP	$250.55	001	001	001	300	1000	6260	202
001.300.2120.6210.202.0000	EMPLOYEE INSURANCE	$10,322.28	001	001	001	300	2120	6210	202
001.300.2120.6221.202.0000	SOC SEC - OASDI	$2,832.43	001	001	001	300	2120	6221	202
001.300.2120.6222.202.0000	MEDICARE-HOSP INS	$662.49	001	001	001	300	2120	6222	202
001.300.2120.6231.202.0000	STATE RETIREMENT	$5,714.81	001	001	001	300	2120	6231	202
001.300.2120.6232.202.0000	LNG-TRM DISABILITY	$70.61	001	001	001	300	2120	6232	202
001.300.2120.6250.202.0000	UNEMP INSURANCE	$4.00	001	001	001	300	2120	6250	202
001.300.2120.6260.202.0000	WORKERS' COMP	$367.08	001	001	001	300	2120	6260	202
001.300.2200.6111.202.0000	ADMINISTRATORS	$9,013.17	001	001	001	300	2200	6111	202
001.300.2200.6210.202.0000	EMPLOYEE INSURANCE	$684.13	001	001	001	300	2200	6210	202
001.300.2200.6221.202.0000	SOC SEC - OASDI	$552.34	001	001	001	300	2200	6221	202
001.300.2200.6222.202.0000	MEDICARE-HOSP INS	$129.14	001	001	001	300	2200	6222	202
001.300.2200.6231.202.0000	STATE RETIREMENT	$1,094.21	001	001	001	300	2200	6231	202
001.300.2200.6232.202.0000	LNG-TRM DISABILITY	$13.50	001	001	001	300	2200	6232	202
001.300.2200.6250.202.0000	UNEMP INSURANCE	$0.08	001	001	001	300	2200	6250	202
001.300.2200.6260.202.0000	WORKERS' COMP	$70.34	001	001	001	300	2200	6260	202
001.300.2260.6114.503.0000	OTH CERT SALARIES	$12,840.00	001	001	001	300	2260	6114	503
001.300.2260.6210.503.0000	EMPLOYEE INSURANCE	$1,548.34	001	001	001	300	2260	6210	503
001.300.2260.6221.503.0000	SOC SEC - OASDI	$784.39	001	001	001	300	2260	6221	503
001.300.2260.6222.503.0000	MEDICARE-HOSP INS	$183.44	001	001	001	300	2260	6222	503
001.300.2260.6231.503.0000	STATE RETIREMENT	$1,558.77	001	001	001	300	2260	6231	503
001.300.2260.6232.503.0000	LNG-TRM DISABILITY	$19.25	001	001	001	300	2260	6232	503
001.300.2260.6250.503.0000	UNEMP INSURANCE	$0.60	001	001	001	300	2260	6250	503
001.300.2260.6260.503.0000	WORKERS' COMP	$100.17	001	001	001	300	2260	6260	503
001.300.2410.6111.202.0000	ADMINISTRATORS	$32,223.57	001	001	001	300	2410	6111	202
001.300.2410.6111.203.0000	ADMINISTRATORS	$12,900.19	001	001	001	300	2410	6111	203
001.300.2410.6210.202.0000	EMPLOYEE INSURANCE	$6,335.57	001	001	001	300	2410	6210	202
001.300.2410.6210.203.0000	EMPLOYEE INSURANCE	$1,613.14	001	001	001	300	2410	6210	203
001.300.2410.6221.202.0000	SOC SEC - OASDI	$1,951.38	001	001	001	300	2410	6221	202
001.300.2410.6221.203.0000	SOC SEC - OASDI	$798.46	001	001	001	300	2410	6221	203
001.300.2410.6222.202.0000	MEDICARE-HOSP INS	$456.40	001	001	001	300	2410	6222	202
001.300.2410.6222.203.0000	MEDICARE-HOSP INS	$186.74	001	001	001	300	2410	6222	203
001.300.2410.6231.202.0000	STATE RETIREMENT	$3,911.94	001	001	001	300	2410	6231	202
001.300.2410.6231.203.0000	STATE RETIREMENT	$1,566.09	001	001	001	300	2410	6231	203

001.300.2410.6232.202.0000	LNG-TRM DISABILITY	$48.36	001	001	001	300	2410	6232	202
001.300.2410.6232.203.0000	LNG-TRM DISABILITY	$19.36	001	001	001	300	2410	6232	203
001.300.2410.6250.202.0000	UNEMP INSURANCE	$1.38	001	001	001	300	2410	6250	202
001.300.2410.6250.203.0000	UNEMP INSURANCE	$0.60	001	001	001	300	2410	6250	203
001.300.2410.6260.202.0000	WORKERS' COMP	$251.35	001	001	001	300	2410	6260	202
001.300.2410.6260.203.0000	WORKERS' COMP	$100.61	001	001	001	300	2410	6260	203
001.313.1000.6112.202.0000	TEACHERS	$53,528.31	001	001	001	313	1000	6112	202
001.313.1000.6112.203.0000	TEACHERS	$77,845.50	001	001	001	313	1000	6112	203
001.313.1000.6210.202.0000	EMPLOYEE INSURANCE	$11,841.12	001	001	001	313	1000	6210	202
001.313.1000.6210.203.0000	EMPLOYEE INSURANCE	$21,002.28	001	001	001	313	1000	6210	203
001.313.1000.6221.202.0000	SOC SEC - OASDI	$2,777.97	001	001	001	313	1000	6221	202
001.313.1000.6221.203.0000	SOC SEC - OASDI	$4,662.66	001	001	001	313	1000	6221	203
001.313.1000.6222.202.0000	MEDICARE-HOSP INS	$649.68	001	001	001	313	1000	6222	202
001.313.1000.6222.203.0000	MEDICARE-HOSP INS	$1,090.36	001	001	001	313	1000	6222	203
001.313.1000.6231.202.0000	STATE RETIREMENT	$6,666.68	001	001	001	313	1000	6231	202
001.313.1000.6231.203.0000	STATE RETIREMENT	$9,450.58	001	001	001	313	1000	6231	203
001.313.1000.6232.202.0000	LNG-TRM DISABILITY	$82.42	001	001	001	313	1000	6232	202
001.313.1000.6232.203.0000	LNG-TRM DISABILITY	$116.82	001	001	001	313	1000	6232	203
001.313.1000.6250.202.0000	UNEMP INSURANCE	$3.20	001	001	001	313	1000	6250	202
001.313.1000.6250.203.0000	UNEMP INSURANCE	$7.88	001	001	001	313	1000	6250	203
001.313.1000.6260.202.0000	WORKERS' COMP	$428.31	001	001	001	313	1000	6260	202
001.313.1000.6260.203.0000	WORKERS' COMP	$607.19	001	001	001	313	1000	6260	203
001.315.1000.6112.202.0000	TEACHERS	$52,482.65	001	001	001	315	1000	6112	202
001.315.1000.6210.202.0000	EMPLOYEE INSURANCE	$10,219.18	001	001	001	315	1000	6210	202
001.315.1000.6221.202.0000	SOC SEC - OASDI	$3,176.02	001	001	001	315	1000	6221	202
001.315.1000.6222.202.0000	MEDICARE-HOSP INS	$742.77	001	001	001	315	1000	6222	202
001.315.1000.6231.202.0000	STATE RETIREMENT	$6,371.33	001	001	001	315	1000	6231	202
001.315.1000.6232.202.0000	LNG-TRM DISABILITY	$78.77	001	001	001	315	1000	6232	202
001.315.1000.6250.202.0000	UNEMP INSURANCE	$3.96	001	001	001	315	1000	6250	202
001.315.1000.6260.202.0000	WORKERS' COMP	$409.26	001	001	001	315	1000	6260	202
001.337.1000.6112.203.0000	TEACHERS	$30,222.97	001	001	001	337	1000	6112	203
001.337.1000.6210.203.0000	EMPLOYEE INSURANCE	$7,169.52	001	001	001	337	1000	6210	203
001.337.1000.6221.203.0000	SOC SEC - OASDI	$1,780.15	001	001	001	337	1000	6221	203
001.337.1000.6222.203.0000	MEDICARE-HOSP INS	$416.29	001	001	001	337	1000	6222	203
001.337.1000.6231.203.0000	STATE RETIREMENT	$3,485.45	001	001	001	337	1000	6231	203
001.337.1000.6232.203.0000	LNG-TRM DISABILITY	$43.01	001	001	001	337	1000	6232	203
001.337.1000.6250.203.0000	UNEMP INSURANCE	$8.50	001	001	001	337	1000	6250	203
001.337.1000.6260.203.0000	WORKERS' COMP	$223.91	001	001	001	337	1000	6260	203
001.347.1000.6112.203.0000	TEACHERS	$38,928.75	001	001	001	347	1000	6112	203
001.347.1000.6210.203.0000	EMPLOYEE INSURANCE	$10,958.28	001	001	001	347	1000	6210	203
001.347.1000.6221.203.0000	SOC SEC - OASDI	$2,266.26	001	001	001	347	1000	6221	203
001.347.1000.6222.203.0000	MEDICARE-HOSP INS	$530.02	001	001	001	347	1000	6222	203
001.347.1000.6231.203.0000	STATE RETIREMENT	$4,725.99	001	001	001	347	1000	6231	203
001.347.1000.6232.203.0000	LNG-TRM DISABILITY	$58.35	001	001	001	347	1000	6232	203
001.347.1000.6250.203.0000	UNEMP INSURANCE	$3.77	001	001	001	347	1000	6250	203
001.347.1000.6260.203.0000	WORKERS' COMP	$303.72	001	001	001	347	1000	6260	203
001.354.1000.6112.202.0000	TEACHERS	$43,262.57	001	001	001	354	1000	6112	202
001.354.1000.6210.202.0000	EMPLOYEE INSURANCE	$584.52	001	001	001	354	1000	6210	202
001.354.1000.6221.202.0000	SOC SEC - OASDI	$2,682.44	001	001	001	354	1000	6221	202
001.354.1000.6222.202.0000	MEDICARE-HOSP INS	$627.44	001	001	001	354	1000	6222	202
001.354.1000.6231.202.0000	STATE RETIREMENT	$5,252.24	001	001	001	354	1000	6231	202
001.354.1000.6232.202.0000	LNG-TRM DISABILITY	$65.04	001	001	001	354	1000	6232	202
001.354.1000.6250.202.0000	UNEMP INSURANCE	$3.94	001	001	001	354	1000	6250	202
001.354.1000.6260.202.0000	WORKERS' COMP	$337.28	001	001	001	354	1000	6260	202
001.362.1000.6112.203.0000	TEACHERS	$90,101.84	001	001	001	362	1000	6112	203
001.362.1000.6210.203.0000	EMPLOYEE INSURANCE	$20,927.66	001	001	001	362	1000	6210	203
001.362.1000.6221.203.0000	SOC SEC - OASDI	$5,099.69	001	001	001	362	1000	6221	203
001.362.1000.6222.203.0000	MEDICARE-HOSP INS	$1,192.73	001	001	001	362	1000	6222	203
001.362.1000.6231.203.0000	STATE RETIREMENT	$10,938.31	001	001	001	362	1000	6231	203
001.362.1000.6232.203.0000	LNG-TRM DISABILITY	$135.07	001	001	001	362	1000	6232	203
001.362.1000.6250.203.0000	UNEMP INSURANCE	$7.30	001	001	001	362	1000	6250	203
001.362.1000.6260.203.0000	WORKERS' COMP	$702.87	001	001	001	362	1000	6260	203
001.364.1000.6112.203.0000	TEACHERS	$22,796.11	001	001	001	364	1000	6112	203
001.364.1000.6221.203.0000	SOC SEC - OASDI	$1,413.36	001	001	001	364	1000	6221	203
001.364.1000.6222.203.0000	MEDICARE-HOSP INS	$330.49	001	001	001	364	1000	6222	203
001.364.1000.6231.203.0000	STATE RETIREMENT	$2,767.37	001	001	001	364	1000	6231	203
001.364.1000.6232.203.0000	LNG-TRM DISABILITY	$34.20	001	001	001	364	1000	6232	203
001.364.1000.6250.203.0000	UNEMP INSURANCE	$3.88	001	001	001	364	1000	6250	203

001.364.1000.6260.203.0000	WORKERS' COMP	$177.83	001	001	001	364	1000	6260	203
001.368.1000.6112.202.0000	TEACHERS	$40,375.00	001	001	001	368	1000	6112	202
001.368.1000.6210.202.0000	EMPLOYEE INSURANCE	$21,592.56	001	001	001	368	1000	6210	202
001.368.1000.6221.202.0000	SOC SEC - OASDI	$2,170.98	001	001	001	368	1000	6221	202
001.368.1000.6222.202.0000	MEDICARE-HOSP INS	$507.68	001	001	001	368	1000	6222	202
001.368.1000.6231.202.0000	STATE RETIREMENT	$4,901.58	001	001	001	368	1000	6231	202
001.368.1000.6232.202.0000	LNG-TRM DISABILITY	$60.48	001	001	001	368	1000	6232	202
001.368.1000.6250.202.0000	UNEMP INSURANCE	$4.00	001	001	001	368	1000	6250	202
001.368.1000.6260.202.0000	WORKERS' COMP	$314.82	001	001	001	368	1000	6260	202
001.400.2700.6125.509.0000	EXTRA DUTY STIPENDS	$3,549.12	001	001	001	400	2700	6125	509
001.400.2700.6125.511.0000	EXTRA DUTY STIPENDS	$115,154.25	001	001	001	400	2700	6125	511
001.400.2700.6150.511.0000	CLASSIFIED SALARIES	$1,728,510.56	001	001	001	400	2700	6150	511
001.400.2700.6151.511.0000	WORKED LESS THAN WORK AGREEM	($3,879.74)	001	001	001	400	2700	6151	511
001.400.2700.6152.511.0000	OVER CONTRACTED PAY	$126,130.91	001	001	001	400	2700	6152	511
001.400.2700.6153.511.0000	OVERTIME PAY	$88,802.33	001	001	001	400	2700	6153	511
001.400.2700.6210.511.0000	EMPLOYEE INSURANCE	$447,860.03	001	001	001	400	2700	6210	511
001.400.2700.6221.500.0000	SOC SEC - OASDI	$401.41	001	001	001	400	2700	6221	500
001.400.2700.6221.509.0000	SOC SEC - OASDI	$220.04	001	001	001	400	2700	6221	509
001.400.2700.6221.511.0000	SOC SEC - OASDI	$124,258.78	001	001	001	400	2700	6221	511
001.400.2700.6222.500.0000	MEDICARE-HOSP INS	$93.88	001	001	001	400	2700	6222	500
001.400.2700.6222.509.0000	MEDICARE-HOSP INS	$51.46	001	001	001	400	2700	6222	509
001.400.2700.6222.511.0000	MEDICARE-HOSP INS	$29,060.58	001	001	001	400	2700	6222	511
001.400.2700.6231.511.0000	STATE RETIREMENT	$235,299.69	001	001	001	400	2700	6231	511
001.400.2700.6232.511.0000	LNG-TRM DISABILITY	$2,907.59	001	001	001	400	2700	6232	511
001.400.2700.6235.511.0000	ASRS ALT CONTR RATE	$1,494.67	001	001	001	400	2700	6235	511
001.400.2700.6250.500.0000	UNEMP INSURANCE	$0.07	001	001	001	400	2700	6250	500
001.400.2700.6250.509.0000	UNEMP INSURANCE	$1.77	001	001	001	400	2700	6250	509
001.400.2700.6250.511.0000	UNEMP INSURANCE	$386.07	001	001	001	400	2700	6250	511
001.400.2700.6260.500.0000	WORKERS' COMP	$244.09	001	001	001	400	2700	6260	500
001.400.2700.6260.509.0000	WORKERS' COMP	$27.67	001	001	001	400	2700	6260	509
001.400.2700.6260.511.0000	WORKERS' COMP	$71,853.38	001	001	001	400	2700	6260	511
001.400.2700.6281.500.0000	LEAVE PAYOUT	$6,474.46	001	001	001	400	2700	6281	500
001.400.2700.6281.511.0000	LEAVE PAYOUT	$131.38	001	001	001	400	2700	6281	511
001.400.2700.6300.509.0000	PUR PROF/TECH SVS	($454.00)	001	001	001	400	2700	6300	509
001.400.2700.6300.511.0000	PUR PROF/TECH SVS	$23,761.37	001	001	001	400	2700	6300	511
001.400.2700.6330.511.0000	OTH PROF SERVICES	$9,675.00	001	001	001	400	2700	6330	511
001.400.2700.6430.511.0000	REPAIR & MAIN SVS	$6,287.76	001	001	001	400	2700	6430	511
001.400.2700.6431.511.0000	NONTECHNOLOGY RELATE R & M	$59,032.49	001	001	001	400	2700	6431	511
001.400.2700.6510.202.0000	COLLEGE TRIP TRAVEL	$416.50	001	001	001	400	2700	6510	202
001.400.2700.6519.500.0000	STUD TRANS PUR FROM OTHER SOUR	$2,220.23	001	001	001	400	2700	6519	500
001.400.2700.6580.511.0000	TRAVEL	$390.28	001	001	001	400	2700	6580	511
001.400.2700.6610.511.0000	GENERAL SUPPLIES	$312,342.95	001	001	001	400	2700	6610	511
001.400.2700.6627.511.0000	DIESEL	($2,915.50)	001	001	001	400	2700	6627	511
001.400.2710.6610.511.0000	GENERAL SUPPLIES	$32,148.71	001	001	001	400	2710	6610	511
001.400.2710.6627.511.0000	DIESEL	$320,163.24	001	001	001	400	2710	6627	511
001.416.2790.6890.114.0100	MISC EXPENDITURES	$1,464.75	001	001	001	416	2790	6890	114
001.416.2790.6890.116.0100	MISC EXPENDITURES	$309.75	001	001	001	416	2790	6890	116
001.416.2790.6890.118.0100	MISC EXPENDITURES	$2,828.86	001	001	001	416	2790	6890	118
001.416.2790.6890.202.0100	MISC EXPENDITURES	$33,461.17	001	001	001	416	2790	6890	202
001.416.2790.6890.203.0100	MISC EXPENDITURES	$63,651.22	001	001	001	416	2790	6890	203
001.417.2790.6510.114.0155	MUSIC DEPARTMENT TRAVEL	$283.50	001	001	001	417	2790	6510	114
001.417.2790.6510.118.0155	MUSIC DEPARTMENT TRAVEL	$1,923.44	001	001	001	417	2790	6510	118
001.417.2790.6510.203.0155	MUSIC DEPARTMENT TRAVEL	$62.87	001	001	001	417	2790	6510	203
001.417.2790.6510.500.0155	DISTRICT LEVEL MUSIC TRAVEL	$553.84	001	001	001	417	2790	6510	500
001.417.2790.6890.202.0155	MISC EXPENDITURES	$6,815.75	001	001	001	417	2790	6890	202
001.417.2790.6890.203.0155	MISC EXPENDITURES	$4,251.25	001	001	001	417	2790	6890	203
001.460.2700.6510.202.0000	STUDENT TRANS SVS	$46.10	001	001	001	460	2700	6510	202
001.460.2700.6510.203.0000	STUDENT TRANS SVS	$441.00	001	001	001	460	2700	6510	203
001.460.2700.6510.500.0000	STUDENT TRANS SVS	$6,749.35	001	001	001	460	2700	6510	500
001.460.2700.6580.203.0000	TRAVEL	$928.29	001	001	001	460	2700	6580	203
001.460.2700.6890.500.0000	MISC EXPENDITURES	$2,717.46	001	001	001	460	2700	6890	500
001.530.1000.6112.204.0000	TEACHERS	$56,075.26	001	001	001	530	1000	6112	204
001.530.1000.6210.204.0000	EMPLOYEE INSURANCE	$10,646.64	001	001	001	530	1000	6210	204
001.530.1000.6221.204.0000	SOC SEC - OASDI	$3,476.58	001	001	001	530	1000	6221	204
001.530.1000.6222.204.0000	MEDICARE-HOSP INS	$813.23	001	001	001	530	1000	6222	204
001.530.1000.6235.204.0000	ASRS ALT CONTR RATE	$5,601.98	001	001	001	530	1000	6235	204
001.530.1000.6250.204.0000	UNEMP INSURANCE	$3.96	001	001	001	530	1000	6250	204
001.530.1000.6260.204.0000	WORKERS' COMP	$437.40	001	001	001	530	1000	6260	204

001.550.1900.6150.110.0000	CLASSIFIED SALARIES	$34,493.95	001	001	001	550	1900	6150	110
001.550.1900.6150.112.0000	CLASSIFIED SALARIES	$68,594.48	001	001	001	550	1900	6150	112
001.550.1900.6150.115.0000	CLASSIFIED SALARIES	$27,001.61	001	001	001	550	1900	6150	115
001.550.1900.6150.116.0000	CLASSIFIED SALARIES	$35,483.06	001	001	001	550	1900	6150	116
001.550.1900.6150.119.0000	CLASSIFIED SALARIES	$12,664.80	001	001	001	550	1900	6150	119
001.550.1900.6151.112.0000	WORKED LESS THAN WORK AGREEM	($337.82)	001	001	001	550	1900	6151	112
001.550.1900.6151.115.0000	WORKED LESS THAN WORK AGREEM	($3.46)	001	001	001	550	1900	6151	115
001.550.1900.6152.110.0000	OVER CONTRACTED PAY	$2.98	001	001	001	550	1900	6152	110
001.550.1900.6152.112.0000	OVER CONTRACTED PAY	$498.44	001	001	001	550	1900	6152	112
001.550.1900.6152.115.0000	OVER CONTRACTED PAY	$260.40	001	001	001	550	1900	6152	115
001.550.1900.6152.116.0000	OVER CONTRACTED PAY	$5.34	001	001	001	550	1900	6152	116
001.550.1900.6152.119.0000	OVER CONTRACTED PAY	$120.28	001	001	001	550	1900	6152	119
001.550.1900.6210.110.0000	EMPLOYEE INSURANCE	$602.28	001	001	001	550	1900	6210	110
001.550.1900.6210.112.0000	EMPLOYEE INSURANCE	$11,574.33	001	001	001	550	1900	6210	112
001.550.1900.6210.115.0000	EMPLOYEE INSURANCE	$245.95	001	001	001	550	1900	6210	115
001.550.1900.6210.116.0000	EMPLOYEE INSURANCE	$10,754.28	001	001	001	550	1900	6210	116
001.550.1900.6210.119.0000	EMPLOYEE INSURANCE	$184.37	001	001	001	550	1900	6210	119
001.550.1900.6221.110.0000	SOC SEC - OASDI	$2,111.89	001	001	001	550	1900	6221	110
001.550.1900.6221.112.0000	SOC SEC - OASDI	$4,207.11	001	001	001	550	1900	6221	112
001.550.1900.6221.115.0000	SOC SEC - OASDI	$1,690.20	001	001	001	550	1900	6221	115
001.550.1900.6221.116.0000	SOC SEC - OASDI	$2,200.32	001	001	001	550	1900	6221	116
001.550.1900.6221.119.0000	SOC SEC - OASDI	$792.68	001	001	001	550	1900	6221	119
001.550.1900.6222.110.0000	MEDICARE-HOSP INS	$493.91	001	001	001	550	1900	6222	110
001.550.1900.6222.112.0000	MEDICARE-HOSP INS	$983.87	001	001	001	550	1900	6222	112
001.550.1900.6222.115.0000	MEDICARE-HOSP INS	$395.32	001	001	001	550	1900	6222	115
001.550.1900.6222.116.0000	MEDICARE-HOSP INS	$514.56	001	001	001	550	1900	6222	116
001.550.1900.6222.119.0000	MEDICARE-HOSP INS	$185.36	001	001	001	550	1900	6222	119
001.550.1900.6231.110.0000	STATE RETIREMENT	$4,187.92	001	001	001	550	1900	6231	110
001.550.1900.6231.112.0000	STATE RETIREMENT	$6,102.70	001	001	001	550	1900	6231	112
001.550.1900.6231.115.0000	STATE RETIREMENT	$3,309.19	001	001	001	550	1900	6231	115
001.550.1900.6231.116.0000	STATE RETIREMENT	$4,308.25	001	001	001	550	1900	6231	116
001.550.1900.6231.119.0000	STATE RETIREMENT	$1,552.10	001	001	001	550	1900	6231	119
001.550.1900.6232.110.0000	LNG-TRM DISABILITY	$51.72	001	001	001	550	1900	6232	110
001.550.1900.6232.112.0000	LNG-TRM DISABILITY	$75.35	001	001	001	550	1900	6232	112
001.550.1900.6232.115.0000	LNG-TRM DISABILITY	$40.85	001	001	001	550	1900	6232	115
001.550.1900.6232.116.0000	LNG-TRM DISABILITY	$53.19	001	001	001	550	1900	6232	116
001.550.1900.6232.119.0000	LNG-TRM DISABILITY	$19.18	001	001	001	550	1900	6232	119
001.550.1900.6235.112.0000	ASRS ALT CONTR RATE	$1,846.88	001	001	001	550	1900	6235	112
001.550.1900.6250.110.0000	UNEMP INSURANCE	$7.96	001	001	001	550	1900	6250	110
001.550.1900.6250.112.0000	UNEMP INSURANCE	$21.85	001	001	001	550	1900	6250	112
001.550.1900.6250.115.0000	UNEMP INSURANCE	$14.34	001	001	001	550	1900	6250	115
001.550.1900.6250.116.0000	UNEMP INSURANCE	$8.00	001	001	001	550	1900	6250	116
001.550.1900.6250.119.0000	UNEMP INSURANCE	$2.48	001	001	001	550	1900	6250	119
001.550.1900.6260.110.0000	WORKERS' COMP	$136.39	001	001	001	550	1900	6260	110
001.550.1900.6260.112.0000	WORKERS' COMP	$536.30	001	001	001	550	1900	6260	112
001.550.1900.6260.115.0000	WORKERS' COMP	$212.67	001	001	001	550	1900	6260	115
001.550.1900.6260.116.0000	WORKERS' COMP	$276.77	001	001	001	550	1900	6260	116
001.550.1900.6260.119.0000	WORKERS' COMP	$99.73	001	001	001	550	1900	6260	119
001.550.2200.6150.503.0000	CLASSIFIED SALARIES	$54,058.41	001	001	001	550	2200	6150	503
001.550.2200.6152.503.0000	OVER CONTRACTED PAY	$337.85	001	001	001	550	2200	6152	503
001.550.2200.6153.503.0000	OVERTIME PAY	$506.09	001	001	001	550	2200	6153	503
001.550.2200.6210.503.0000	EMPLOYEE INSURANCE	$10,322.28	001	001	001	550	2200	6210	503
001.550.2200.6221.503.0000	SOC SEC - OASDI	$3,229.95	001	001	001	550	2200	6221	503
001.550.2200.6222.503.0000	MEDICARE-HOSP INS	$755.41	001	001	001	550	2200	6222	503
001.550.2200.6231.503.0000	STATE RETIREMENT	$6,665.13	001	001	001	550	2200	6231	503
001.550.2200.6232.503.0000	LNG-TRM DISABILITY	$82.37	001	001	001	550	2200	6232	503
001.550.2200.6250.503.0000	UNEMP INSURANCE	$4.00	001	001	001	550	2200	6250	503
001.550.2200.6260.503.0000	WORKERS' COMP	$426.96	001	001	001	550	2200	6260	503
001.610.1000.6125.110.0000	EXTRA CURRICULAR STIPENDS	$3,000.00	001	001	001	610	1000	6125	110
001.610.1000.6125.112.0000	EXTRA CURRICULAR STIPENDS	$1,650.00	001	001	001	610	1000	6125	112
001.610.1000.6125.115.0000	EXTRA CURRICULAR STIPENDS	$900.00	001	001	001	610	1000	6125	115
001.610.1000.6125.118.0000	EXTRA CURRICULAR STIPENDS	$3,700.00	001	001	001	610	1000	6125	118
001.610.1000.6125.202.0000	EXTRA CURRICULAR STIPENDS	$4,650.00	001	001	001	610	1000	6125	202
001.610.1000.6125.203.0000	EXTRA CURRICULAR STIPENDS	$4,570.00	001	001	001	610	1000	6125	203
001.610.1000.6221.110.0000	SOC SEC - OASDI	$173.53	001	001	001	610	1000	6221	110
001.610.1000.6221.112.0000	SOC SEC - OASDI	$101.26	001	001	001	610	1000	6221	112
001.610.1000.6221.115.0000	SOC SEC - OASDI	$52.11	001	001	001	610	1000	6221	115
001.610.1000.6221.118.0000	SOC SEC - OASDI	$226.87	001	001	001	610	1000	6221	118

001.610.1000.6221.202.0000	SOC SEC - OASDI	$285.89	001	001	001	610	1000	6221	202
001.610.1000.6221.203.0000	SOC SEC - OASDI	$273.07	001	001	001	610	1000	6221	203
001.610.1000.6222.110.0000	MEDICARE-HOSP INS	$40.79	001	001	001	610	1000	6222	110
001.610.1000.6222.112.0000	MEDICARE-HOSP INS	$23.67	001	001	001	610	1000	6222	112
001.610.1000.6222.115.0000	MEDICARE-HOSP INS	$12.19	001	001	001	610	1000	6222	115
001.610.1000.6222.118.0000	MEDICARE-HOSP INS	$53.12	001	001	001	610	1000	6222	118
001.610.1000.6222.202.0000	MEDICARE-HOSP INS	$66.93	001	001	001	610	1000	6222	202
001.610.1000.6222.203.0000	MEDICARE-HOSP INS	$63.84	001	001	001	610	1000	6222	203
001.610.1000.6231.110.0000	STATE RETIREMENT	$364.19	001	001	001	610	1000	6231	110
001.610.1000.6231.112.0000	STATE RETIREMENT	$66.81	001	001	001	610	1000	6231	112
001.610.1000.6231.115.0000	STATE RETIREMENT	$109.26	001	001	001	610	1000	6231	115
001.610.1000.6231.118.0000	STATE RETIREMENT	$449.16	001	001	001	610	1000	6231	118
001.610.1000.6231.202.0000	STATE RETIREMENT	$503.81	001	001	001	610	1000	6231	202
001.610.1000.6231.203.0000	STATE RETIREMENT	$522.04	001	001	001	610	1000	6231	203
001.610.1000.6232.110.0000	LNG-TRM DISABILITY	$4.47	001	001	001	610	1000	6232	110
001.610.1000.6232.112.0000	LNG-TRM DISABILITY	$0.78	001	001	001	610	1000	6232	112
001.610.1000.6232.115.0000	LNG-TRM DISABILITY	$1.35	001	001	001	610	1000	6232	115
001.610.1000.6232.118.0000	LNG-TRM DISABILITY	$5.44	001	001	001	610	1000	6232	118
001.610.1000.6232.202.0000	LNG-TRM DISABILITY	$6.21	001	001	001	610	1000	6232	202
001.610.1000.6232.203.0000	LNG-TRM DISABILITY	$6.19	001	001	001	610	1000	6232	203
001.610.1000.6235.112.0000	ASRS ALT CONTR RATE	$54.98	001	001	001	610	1000	6235	112
001.610.1000.6235.203.0000	ASRS ALT CONTR RATE	$24.39	001	001	001	610	1000	6235	203
001.610.1000.6250.110.0000	UNEMP INSURANCE	$0.36	001	001	001	610	1000	6250	110
001.610.1000.6250.112.0000	UNEMP INSURANCE	$0.46	001	001	001	610	1000	6250	112
001.610.1000.6250.118.0000	UNEMP INSURANCE	$0.40	001	001	001	610	1000	6250	118
001.610.1000.6250.202.0000	UNEMP INSURANCE	$0.48	001	001	001	610	1000	6250	202
001.610.1000.6250.203.0000	UNEMP INSURANCE	$0.42	001	001	001	610	1000	6250	203
001.610.1000.6260.110.0000	WORKERS' COMP	$23.50	001	001	001	610	1000	6260	110
001.610.1000.6260.112.0000	WORKERS' COMP	$12.87	001	001	001	610	1000	6260	112
001.610.1000.6260.115.0000	WORKERS' COMP	$7.02	001	001	001	610	1000	6260	115
001.610.1000.6260.118.0000	WORKERS' COMP	$28.95	001	001	001	610	1000	6260	118
001.610.1000.6260.202.0000	WORKERS' COMP	$36.28	001	001	001	610	1000	6260	202
001.610.1000.6260.203.0000	WORKERS' COMP	$35.57	001	001	001	610	1000	6260	203
001.610.1000.6610.500.0000	GENERAL SUPPLIES	$2,820.86	001	001	001	610	1000	6610	500
001.610.1000.6610.503.0000	GENERAL SUPPLIES	$2,675.66	001	001	001	610	1000	6610	503
001.610.1900.6125.118.0000	EXTRA DUTY STIPENDS	$3,600.00	001	001	001	610	1900	6125	118
001.610.1900.6125.202.0000	EXTRA DUTY STIPENDS	$750.00	001	001	001	610	1900	6125	202
001.610.1900.6221.118.0000	SOC SEC - OASDI	$220.50	001	001	001	610	1900	6221	118
001.610.1900.6221.202.0000	SOC SEC - OASDI	$45.09	001	001	001	610	1900	6221	202
001.610.1900.6222.118.0000	MEDICARE-HOSP INS	$51.58	001	001	001	610	1900	6222	118
001.610.1900.6222.202.0000	MEDICARE-HOSP INS	$10.55	001	001	001	610	1900	6222	202
001.610.1900.6231.118.0000	STATE RETIREMENT	$437.00	001	001	001	610	1900	6231	118
001.610.1900.6231.202.0000	STATE RETIREMENT	$88.29	001	001	001	610	1900	6231	202
001.610.1900.6232.118.0000	LNG-TRM DISABILITY	$5.43	001	001	001	610	1900	6232	118
001.610.1900.6232.202.0000	LNG-TRM DISABILITY	$1.09	001	001	001	610	1900	6232	202
001.610.1900.6250.118.0000	UNEMP INSURANCE	$0.57	001	001	001	610	1900	6250	118
001.610.1900.6260.118.0000	WORKERS' COMP	$27.94	001	001	001	610	1900	6260	118
001.610.1900.6260.202.0000	WORKERS' COMP	$5.67	001	001	001	610	1900	6260	202
001.610.2100.6890.202.0155	MISC EXPENDITURES	$1,900.00	001	001	001	610	2100	6890	202
001.610.2100.6890.500.0155	MISC EXPENDITURES	$2,587.76	001	001	001	610	2100	6890	500
001.610.2213.6360.500.0000	EMPLOYEE TRAIN & PROF DEV SER	$749.00	001	001	001	610	2213	6360	500
001.610.2213.6580.500.0000	TRAVEL	$2,419.24	001	001	001	610	2213	6580	500
001.620.1000.6125.202.0100	EXTRA DUTY STIPENDS	$2,954.00	001	001	001	620	1000	6125	202
001.620.1000.6221.202.0100	SOC SEC - OASDI	$181.50	001	001	001	620	1000	6221	202
001.620.1000.6222.202.0100	MEDICARE-HOSP INS	$42.42	001	001	001	620	1000	6222	202
001.620.1000.6231.202.0100	STATE RETIREMENT	$358.63	001	001	001	620	1000	6231	202
001.620.1000.6232.202.0100	LNG-TRM DISABILITY	$4.45	001	001	001	620	1000	6232	202
001.620.1000.6250.202.0100	UNEMP INSURANCE	$0.45	001	001	001	620	1000	6250	202
001.620.1000.6260.202.0100	WORKERS' COMP	$23.05	001	001	001	620	1000	6260	202
001.620.1100.6122.202.0102	COACHING ADDENDUMS/STIPENDS	$5,544.00	001	001	001	620	1100	6122	202
001.620.1100.6122.202.0103	COACHING ADDENDUMS/STIPENDS	$5,544.00	001	001	001	620	1100	6122	202
001.620.1100.6122.202.0112	COACHING ADDENDUMS/STIPENDS	$5,544.00	001	001	001	620	1100	6122	202
001.620.1100.6122.202.0115	COACHING ADDENDUMS/STIPENDS	$3,388.00	001	001	001	620	1100	6122	202
001.620.1100.6125.114.0100	COACHING STIPENDS	$5,610.00	001	001	001	620	1100	6125	114
001.620.1100.6125.116.0100	COACHING STIPENDS	$9,600.00	001	001	001	620	1100	6125	116
001.620.1100.6125.118.0100	COACHING STIPENDS	$8,600.00	001	001	001	620	1100	6125	118
001.620.1100.6125.202.0100	COACHING STIPENDS	$5,000.00	001	001	001	620	1100	6125	202
001.620.1100.6125.202.0101	EXTRA DUTY STIPENDS	$3,593.00	001	001	001	620	1100	6125	202

001.620.1100.6125.202.0104	EXTRA DUTY STIPENDS	$3,388.00	001	001	001	620	1100	6125	202
001.620.1100.6125.202.0106	EXTRA DUTY STIPENDS	$2,156.00	001	001	001	620	1100	6125	202
001.620.1100.6125.202.0108	EXTRA DUTY STIPENDS	$2,156.00	001	001	001	620	1100	6125	202
001.620.1100.6125.202.0110	EXTRA DUTY STIPENDS	$3,388.00	001	001	001	620	1100	6125	202
001.620.1100.6125.202.0167	EXTRA DUTY STIPENDS	$3,388.00	001	001	001	620	1100	6125	202
001.620.1100.6125.203.0100	COACHING STIPENDS	$56,192.00	001	001	001	620	1100	6125	203
001.620.1100.6210.118.0100	EMPLOYEE INSURANCE	$1,026.53	001	001	001	620	1100	6210	118
001.620.1100.6210.202.0102	EMPLOYEE INSURANCE	$579.41	001	001	001	620	1100	6210	202
001.620.1100.6210.202.0108	EMPLOYEE INSURANCE	$199.46	001	001	001	620	1100	6210	202
001.620.1100.6210.202.0167	EMPLOYEE INSURANCE	$630.39	001	001	001	620	1100	6210	202
001.620.1100.6210.203.0100	EMPLOYEE INSURANCE	$3,612.82	001	001	001	620	1100	6210	203
001.620.1100.6221.114.0100	SOC SEC - OASDI	$325.28	001	001	001	620	1100	6221	114
001.620.1100.6221.116.0100	SOC SEC - OASDI	$592.82	001	001	001	620	1100	6221	116
001.620.1100.6221.118.0100	SOC SEC - OASDI	$516.17	001	001	001	620	1100	6221	118
001.620.1100.6221.202.0100	SOC SEC - OASDI	$309.96	001	001	001	620	1100	6221	202
001.620.1100.6221.202.0101	SOC SEC - OASDI	$222.21	001	001	001	620	1100	6221	202
001.620.1100.6221.202.0102	SOC SEC - OASDI	$340.73	001	001	001	620	1100	6221	202
001.620.1100.6221.202.0103	SOC SEC - OASDI	$343.73	001	001	001	620	1100	6221	202
001.620.1100.6221.202.0104	SOC SEC - OASDI	$210.06	001	001	001	620	1100	6221	202
001.620.1100.6221.202.0106	SOC SEC - OASDI	$133.67	001	001	001	620	1100	6221	202
001.620.1100.6221.202.0108	SOC SEC - OASDI	$129.92	001	001	001	620	1100	6221	202
001.620.1100.6221.202.0110	SOC SEC - OASDI	$210.12	001	001	001	620	1100	6221	202
001.620.1100.6221.202.0112	SOC SEC - OASDI	$343.74	001	001	001	620	1100	6221	202
001.620.1100.6221.202.0115	SOC SEC - OASDI	$210.06	001	001	001	620	1100	6221	202
001.620.1100.6221.202.0167	SOC SEC - OASDI	$208.57	001	001	001	620	1100	6221	202
001.620.1100.6221.203.0100	SOC SEC - OASDI	$3,210.96	001	001	001	620	1100	6221	203
001.620.1100.6222.114.0100	MEDICARE-HOSP INS	$76.15	001	001	001	620	1100	6222	114
001.620.1100.6222.116.0100	MEDICARE-HOSP INS	$138.64	001	001	001	620	1100	6222	116
001.620.1100.6222.118.0100	MEDICARE-HOSP INS	$120.76	001	001	001	620	1100	6222	118
001.620.1100.6222.202.0100	MEDICARE-HOSP INS	$72.45	001	001	001	620	1100	6222	202
001.620.1100.6222.202.0101	MEDICARE-HOSP INS	$51.97	001	001	001	620	1100	6222	202
001.620.1100.6222.202.0102	MEDICARE-HOSP INS	$79.70	001	001	001	620	1100	6222	202
001.620.1100.6222.202.0103	MEDICARE-HOSP INS	$80.39	001	001	001	620	1100	6222	202
001.620.1100.6222.202.0104	MEDICARE-HOSP INS	$49.14	001	001	001	620	1100	6222	202
001.620.1100.6222.202.0106	MEDICARE-HOSP INS	$31.26	001	001	001	620	1100	6222	202
001.620.1100.6222.202.0108	MEDICARE-HOSP INS	$30.38	001	001	001	620	1100	6222	202
001.620.1100.6222.202.0110	MEDICARE-HOSP INS	$49.08	001	001	001	620	1100	6222	202
001.620.1100.6222.202.0112	MEDICARE-HOSP INS	$80.34	001	001	001	620	1100	6222	202
001.620.1100.6222.202.0115	MEDICARE-HOSP INS	$49.13	001	001	001	620	1100	6222	202
001.620.1100.6222.202.0167	MEDICARE-HOSP INS	$48.79	001	001	001	620	1100	6222	202
001.620.1100.6222.203.0100	MEDICARE-HOSP INS	$750.89	001	001	001	620	1100	6222	203
001.620.1100.6231.114.0100	STATE RETIREMENT	$681.04	001	001	001	620	1100	6231	114
001.620.1100.6231.116.0100	STATE RETIREMENT	$1,165.42	001	001	001	620	1100	6231	116
001.620.1100.6231.118.0100	STATE RETIREMENT	$1,044.12	001	001	001	620	1100	6231	118
001.620.1100.6231.202.0100	STATE RETIREMENT	$607.09	001	001	001	620	1100	6231	202
001.620.1100.6231.202.0101	STATE RETIREMENT	$436.20	001	001	001	620	1100	6231	202
001.620.1100.6231.202.0102	STATE RETIREMENT	$411.30	001	001	001	620	1100	6231	202
001.620.1100.6231.202.0104	STATE RETIREMENT	$411.30	001	001	001	620	1100	6231	202
001.620.1100.6231.202.0108	STATE RETIREMENT	$261.72	001	001	001	620	1100	6231	202
001.620.1100.6231.202.0110	STATE RETIREMENT	$411.30	001	001	001	620	1100	6231	202
001.620.1100.6231.202.0112	STATE RETIREMENT	$673.01	001	001	001	620	1100	6231	202
001.620.1100.6231.202.0167	STATE RETIREMENT	$411.30	001	001	001	620	1100	6231	202
001.620.1100.6231.203.0100	STATE RETIREMENT	$5,410.68	001	001	001	620	1100	6231	203
001.620.1100.6232.114.0100	LNG-TRM DISABILITY	$8.40	001	001	001	620	1100	6232	114
001.620.1100.6232.116.0100	LNG-TRM DISABILITY	$14.42	001	001	001	620	1100	6232	116
001.620.1100.6232.118.0100	LNG-TRM DISABILITY	$12.85	001	001	001	620	1100	6232	118
001.620.1100.6232.202.0100	LNG-TRM DISABILITY	$7.56	001	001	001	620	1100	6232	202
001.620.1100.6232.202.0101	LNG-TRM DISABILITY	$5.40	001	001	001	620	1100	6232	202
001.620.1100.6232.202.0102	LNG-TRM DISABILITY	$5.04	001	001	001	620	1100	6232	202
001.620.1100.6232.202.0104	LNG-TRM DISABILITY	$5.10	001	001	001	620	1100	6232	202
001.620.1100.6232.202.0108	LNG-TRM DISABILITY	$3.24	001	001	001	620	1100	6232	202
001.620.1100.6232.202.0110	LNG-TRM DISABILITY	$5.10	001	001	001	620	1100	6232	202
001.620.1100.6232.202.0112	LNG-TRM DISABILITY	$8.31	001	001	001	620	1100	6232	202
001.620.1100.6232.202.0167	LNG-TRM DISABILITY	$5.10	001	001	001	620	1100	6232	202
001.620.1100.6232.203.0100	LNG-TRM DISABILITY	$67.06	001	001	001	620	1100	6232	203
001.620.1100.6250.114.0100	UNEMP INSURANCE	$0.56	001	001	001	620	1100	6250	114
001.620.1100.6250.116.0100	UNEMP INSURANCE	$0.47	001	001	001	620	1100	6250	116
001.620.1100.6250.118.0100	UNEMP INSURANCE	$0.95	001	001	001	620	1100	6250	118

001.620.1100.6250.202.0100	UNEMP INSURANCE	$0.23	001	001	001	620	1100	6250	202
001.620.1100.6250.202.0101	UNEMP INSURANCE	$0.22	001	001	001	620	1100	6250	202
001.620.1100.6250.202.0102	UNEMP INSURANCE	$1.67	001	001	001	620	1100	6250	202
001.620.1100.6250.202.0103	UNEMP INSURANCE	$2.77	001	001	001	620	1100	6250	202
001.620.1100.6250.202.0104	UNEMP INSURANCE	$0.20	001	001	001	620	1100	6250	202
001.620.1100.6250.202.0106	UNEMP INSURANCE	$1.51	001	001	001	620	1100	6250	202
001.620.1100.6250.202.0108	UNEMP INSURANCE	$0.17	001	001	001	620	1100	6250	202
001.620.1100.6250.202.0110	UNEMP INSURANCE	$0.10	001	001	001	620	1100	6250	202
001.620.1100.6250.202.0112	UNEMP INSURANCE	$2.21	001	001	001	620	1100	6250	202
001.620.1100.6250.202.0115	UNEMP INSURANCE	$1.69	001	001	001	620	1100	6250	202
001.620.1100.6250.203.0100	UNEMP INSURANCE	$5.61	001	001	001	620	1100	6250	203
001.620.1100.6260.114.0100	WORKERS' COMP	$43.78	001	001	001	620	1100	6260	114
001.620.1100.6260.116.0100	WORKERS' COMP	$74.88	001	001	001	620	1100	6260	116
001.620.1100.6260.118.0100	WORKERS' COMP	$67.14	001	001	001	620	1100	6260	118
001.620.1100.6260.202.0100	WORKERS' COMP	$39.06	001	001	001	620	1100	6260	202
001.620.1100.6260.202.0101	WORKERS' COMP	$28.00	001	001	001	620	1100	6260	202
001.620.1100.6260.202.0102	WORKERS' COMP	$43.28	001	001	001	620	1100	6260	202
001.620.1100.6260.202.0103	WORKERS' COMP	$43.25	001	001	001	620	1100	6260	202
001.620.1100.6260.202.0104	WORKERS' COMP	$26.40	001	001	001	620	1100	6260	202
001.620.1100.6260.202.0106	WORKERS' COMP	$16.82	001	001	001	620	1100	6260	202
001.620.1100.6260.202.0108	WORKERS' COMP	$16.80	001	001	001	620	1100	6260	202
001.620.1100.6260.202.0110	WORKERS' COMP	$26.40	001	001	001	620	1100	6260	202
001.620.1100.6260.202.0112	WORKERS' COMP	$43.24	001	001	001	620	1100	6260	202
001.620.1100.6260.202.0115	WORKERS' COMP	$26.43	001	001	001	620	1100	6260	202
001.620.1100.6260.202.0167	WORKERS' COMP	$26.40	001	001	001	620	1100	6260	202
001.620.1100.6260.203.0100	WORKERS' COMP	$438.46	001	001	001	620	1100	6260	203
001.620.1100.6300.202.0113	PUR PROF/TECH SVS	$3,975.33	001	001	001	620	1100	6300	202
001.620.1100.6330.202.0100	OTH PROF SERVICES	$4,953.00	001	001	001	620	1100	6330	202
001.620.1100.6330.203.0100	OTH PROF SERVICES	$8,811.00	001	001	001	620	1100	6330	203
001.620.1100.6442.202.0100	EQUIPMENT RENTAL	$859.40	001	001	001	620	1100	6442	202
001.620.1100.6610.114.0100	ATHLETIC SUPPLIES	$1,151.62	001	001	001	620	1100	6610	114
001.620.1100.6610.116.0100	ATHLETIC SUPPLIES	$658.18	001	001	001	620	1100	6610	116
001.620.1100.6610.118.0100	ATHLETIC SUPPLIES	$4,670.77	001	001	001	620	1100	6610	118
001.620.1100.6610.202.0031	GENERAL SUPPLIES	$321.89	001	001	001	620	1100	6610	202
001.620.1100.6610.202.0100	ATHLETIC SUPPLIES	$33,240.79	001	001	001	620	1100	6610	202
001.620.1100.6610.202.0101	GENERAL SUPPLIES	$43.09	001	001	001	620	1100	6610	202
001.620.1100.6610.203.0000	GENERAL SUPPLIES	$451.51	001	001	001	620	1100	6610	203
001.620.1100.6610.203.0100	ATHLETIC SUPPLIES	$6,974.69	001	001	001	620	1100	6610	203
001.620.1100.6810.202.0100	ATHLETIC DUES AND FEES	$33,640.28	001	001	001	620	1100	6810	202
001.620.1100.6810.203.0100	ATHLETIC DUES AND FEES	$44,593.21	001	001	001	620	1100	6810	203
001.620.1100.6890.116.0100	MISC EXPENDITURES	$300.00	001	001	001	620	1100	6890	116
001.620.1100.6890.202.0100	MISC EXPENDITURES	$8,725.00	001	001	001	620	1100	6890	202
001.620.1100.6890.203.0100	MISC EXPENDITURES	$2,387.41	001	001	001	620	1100	6890	203
001.620.1900.6125.114.0100	EXTRA DUTY STIPENDS	$17,350.00	001	001	001	620	1900	6125	114
001.620.1900.6125.114.0102	EXTRA DUTY STIPENDS	$2,640.00	001	001	001	620	1900	6125	114
001.620.1900.6125.116.0100	EXTRA DUTY STIPENDS	$6,600.00	001	001	001	620	1900	6125	116
001.620.1900.6125.116.0110	EXTRA DUTY STIPENDS	$500.00	001	001	001	620	1900	6125	116
001.620.1900.6125.118.0100	EXTRA DUTY STIPENDS	$9,900.00	001	001	001	620	1900	6125	118
001.620.1900.6125.202.0100	EXTRA DUTY STIPENDS	$2,268.50	001	001	001	620	1900	6125	202
001.620.1900.6125.202.0101	EXTRA DUTY STIPENDS	$10,530.00	001	001	001	620	1900	6125	202
001.620.1900.6125.202.0104	EXTRA DUTY STIPENDS	$4,312.00	001	001	001	620	1900	6125	202
001.620.1900.6125.202.0105	EXTRA DUTY STIPENDS	$2,772.00	001	001	001	620	1900	6125	202
001.620.1900.6125.202.0109	EXTRA DUTY STIPENDS	$2,156.00	001	001	001	620	1900	6125	202
001.620.1900.6125.202.0110	EXTRA DUTY STIPENDS	$2,156.00	001	001	001	620	1900	6125	202
001.620.1900.6125.202.0111	EXTRA DUTY STIPENDS	$7,700.00	001	001	001	620	1900	6125	202
001.620.1900.6125.202.0113	EXTRA DUTY STIPENDS	$1,444.52	001	001	001	620	1900	6125	202
001.620.1900.6125.202.0114	EXTRA DUTY STIPENDS	$5,188.00	001	001	001	620	1900	6125	202
001.620.1900.6125.202.0120	EXTRA DUTY STIPENDS	$3,696.00	001	001	001	620	1900	6125	202
001.620.1900.6125.203.0100	EXTRA DUTY STIPENDS	$59,746.00	001	001	001	620	1900	6125	203
001.620.1900.6210.118.0100	EMPLOYEE INSURANCE	$621.12	001	001	001	620	1900	6210	118
001.620.1900.6221.114.0100	SOC SEC - OASDI	$1,142.85	001	001	001	620	1900	6221	114
001.620.1900.6221.114.0102	SOC SEC - OASDI	$163.68	001	001	001	620	1900	6221	114
001.620.1900.6221.116.0100	SOC SEC - OASDI	$396.70	001	001	001	620	1900	6221	116
001.620.1900.6221.116.0110	SOC SEC - OASDI	$27.74	001	001	001	620	1900	6221	116
001.620.1900.6221.118.0100	SOC SEC - OASDI	$611.54	001	001	001	620	1900	6221	118
001.620.1900.6221.202.0100	SOC SEC - OASDI	$133.66	001	001	001	620	1900	6221	202
001.620.1900.6221.202.0101	SOC SEC - OASDI	$652.85	001	001	001	620	1900	6221	202
001.620.1900.6221.202.0104	SOC SEC - OASDI	$267.34	001	001	001	620	1900	6221	202

001.620.1900.6221.202.0105	SOC SEC - OASDI	$171.86	001	001	001	620	1900	6221	202
001.620.1900.6221.202.0109	SOC SEC - OASDI	$133.67	001	001	001	620	1900	6221	202
001.620.1900.6221.202.0110	SOC SEC - OASDI	$133.67	001	001	001	620	1900	6221	202
001.620.1900.6221.202.0111	SOC SEC - OASDI	$477.40	001	001	001	620	1900	6221	202
001.620.1900.6221.202.0113	SOC SEC - OASDI	$89.56	001	001	001	620	1900	6221	202
001.620.1900.6221.202.0114	SOC SEC - OASDI	$321.65	001	001	001	620	1900	6221	202
001.620.1900.6221.202.0120	SOC SEC - OASDI	$229.15	001	001	001	620	1900	6221	202
001.620.1900.6221.203.0100	SOC SEC - OASDI	$3,685.52	001	001	001	620	1900	6221	203
001.620.1900.6222.114.0100	MEDICARE-HOSP INS	$267.33	001	001	001	620	1900	6222	114
001.620.1900.6222.114.0102	MEDICARE-HOSP INS	$38.28	001	001	001	620	1900	6222	114
001.620.1900.6222.116.0100	MEDICARE-HOSP INS	$92.78	001	001	001	620	1900	6222	116
001.620.1900.6222.116.0110	MEDICARE-HOSP INS	$6.49	001	001	001	620	1900	6222	116
001.620.1900.6222.118.0100	MEDICARE-HOSP INS	$143.02	001	001	001	620	1900	6222	118
001.620.1900.6222.202.0100	MEDICARE-HOSP INS	$31.25	001	001	001	620	1900	6222	202
001.620.1900.6222.202.0101	MEDICARE-HOSP INS	$152.69	001	001	001	620	1900	6222	202
001.620.1900.6222.202.0104	MEDICARE-HOSP INS	$62.52	001	001	001	620	1900	6222	202
001.620.1900.6222.202.0105	MEDICARE-HOSP INS	$40.19	001	001	001	620	1900	6222	202
001.620.1900.6222.202.0109	MEDICARE-HOSP INS	$31.26	001	001	001	620	1900	6222	202
001.620.1900.6222.202.0110	MEDICARE-HOSP INS	$31.26	001	001	001	620	1900	6222	202
001.620.1900.6222.202.0111	MEDICARE-HOSP INS	$111.65	001	001	001	620	1900	6222	202
001.620.1900.6222.202.0113	MEDICARE-HOSP INS	$20.95	001	001	001	620	1900	6222	202
001.620.1900.6222.202.0114	MEDICARE-HOSP INS	$75.23	001	001	001	620	1900	6222	202
001.620.1900.6222.202.0120	MEDICARE-HOSP INS	$53.59	001	001	001	620	1900	6222	202
001.620.1900.6222.203.0100	MEDICARE-HOSP INS	$861.96	001	001	001	620	1900	6222	203
001.620.1900.6231.114.0100	STATE RETIREMENT	$977.35	001	001	001	620	1900	6231	114
001.620.1900.6231.116.0100	STATE RETIREMENT	$242.36	001	001	001	620	1900	6231	116
001.620.1900.6231.116.0110	STATE RETIREMENT	$60.67	001	001	001	620	1900	6231	116
001.620.1900.6231.118.0100	STATE RETIREMENT	$400.62	001	001	001	620	1900	6231	118
001.620.1900.6231.202.0100	STATE RETIREMENT	$261.75	001	001	001	620	1900	6231	202
001.620.1900.6231.202.0104	STATE RETIREMENT	$261.74	001	001	001	620	1900	6231	202
001.620.1900.6231.202.0109	STATE RETIREMENT	$261.74	001	001	001	620	1900	6231	202
001.620.1900.6231.202.0114	STATE RETIREMENT	$411.31	001	001	001	620	1900	6231	202
001.620.1900.6231.203.0100	STATE RETIREMENT	$826.99	001	001	001	620	1900	6231	203
001.620.1900.6232.114.0100	LNG-TRM DISABILITY	$12.10	001	001	001	620	1900	6232	114
001.620.1900.6232.116.0100	LNG-TRM DISABILITY	$3.01	001	001	001	620	1900	6232	116
001.620.1900.6232.116.0110	LNG-TRM DISABILITY	$0.75	001	001	001	620	1900	6232	116
001.620.1900.6232.118.0100	LNG-TRM DISABILITY	$4.93	001	001	001	620	1900	6232	118
001.620.1900.6232.202.0100	LNG-TRM DISABILITY	$3.25	001	001	001	620	1900	6232	202
001.620.1900.6232.202.0104	LNG-TRM DISABILITY	$3.23	001	001	001	620	1900	6232	202
001.620.1900.6232.202.0109	LNG-TRM DISABILITY	$3.23	001	001	001	620	1900	6232	202
001.620.1900.6232.202.0114	LNG-TRM DISABILITY	$5.09	001	001	001	620	1900	6232	202
001.620.1900.6232.203.0100	LNG-TRM DISABILITY	$10.24	001	001	001	620	1900	6232	203
001.620.1900.6250.114.0100	UNEMP INSURANCE	$8.55	001	001	001	620	1900	6250	114
001.620.1900.6250.114.0102	UNEMP INSURANCE	$1.32	001	001	001	620	1900	6250	114
001.620.1900.6250.116.0100	UNEMP INSURANCE	$3.06	001	001	001	620	1900	6250	116
001.620.1900.6250.118.0100	UNEMP INSURANCE	$4.25	001	001	001	620	1900	6250	118
001.620.1900.6250.202.0100	UNEMP INSURANCE	$1.06	001	001	001	620	1900	6250	202
001.620.1900.6250.202.0101	UNEMP INSURANCE	$7.38	001	001	001	620	1900	6250	202
001.620.1900.6250.202.0104	UNEMP INSURANCE	$1.08	001	001	001	620	1900	6250	202
001.620.1900.6250.202.0110	UNEMP INSURANCE	$1.08	001	001	001	620	1900	6250	202
001.620.1900.6250.202.0111	UNEMP INSURANCE	$3.85	001	001	001	620	1900	6250	202
001.620.1900.6250.202.0113	UNEMP INSURANCE	$0.72	001	001	001	620	1900	6250	202
001.620.1900.6250.202.0114	UNEMP INSURANCE	$3.63	001	001	001	620	1900	6250	202
001.620.1900.6250.202.0120	UNEMP INSURANCE	$2.59	001	001	001	620	1900	6250	202
001.620.1900.6250.203.0100	UNEMP INSURANCE	$29.12	001	001	001	620	1900	6250	203
001.620.1900.6260.114.0100	WORKERS' COMP	$145.14	001	001	001	620	1900	6260	114
001.620.1900.6260.114.0102	WORKERS' COMP	$20.60	001	001	001	620	1900	6260	114
001.620.1900.6260.116.0100	WORKERS' COMP	$51.43	001	001	001	620	1900	6260	116
001.620.1900.6260.116.0110	WORKERS' COMP	$3.90	001	001	001	620	1900	6260	116
001.620.1900.6260.118.0100	WORKERS' COMP	$77.18	001	001	001	620	1900	6260	118
001.620.1900.6260.202.0100	WORKERS' COMP	$16.81	001	001	001	620	1900	6260	202
001.620.1900.6260.202.0101	WORKERS' COMP	$82.14	001	001	001	620	1900	6260	202
001.620.1900.6260.202.0104	WORKERS' COMP	$33.64	001	001	001	620	1900	6260	202
001.620.1900.6260.202.0105	WORKERS' COMP	$21.62	001	001	001	620	1900	6260	202
001.620.1900.6260.202.0109	WORKERS' COMP	$16.82	001	001	001	620	1900	6260	202
001.620.1900.6260.202.0110	WORKERS' COMP	$16.82	001	001	001	620	1900	6260	202
001.620.1900.6260.202.0111	WORKERS' COMP	$60.07	001	001	001	620	1900	6260	202
001.620.1900.6260.202.0113	WORKERS' COMP	$11.27	001	001	001	620	1900	6260	202

001.620.1900.6260.202.0114	WORKERS' COMP	$40.47	001	001	001	620	1900	6260	202
001.620.1900.6260.202.0120	WORKERS' COMP	$28.83	001	001	001	620	1900	6260	202
001.620.1900.6260.203.0100	WORKERS' COMP	$466.03	001	001	001	620	1900	6260	203
010.000.0000.0103.000.0000	CASH ON DEP W/TREA	$7,292,033.28	010	010	010	000	0000	0103	000
010.000.0000.0330.000.0000	UNRESERVED FND BAL	($4,769,008.57)	010	010	010	000	0000	0330	000
010.000.0000.1510.000.0000	INTEREST ON INVEST	($215,878.93)	010	010	010	000	0000	1510	000
010.000.0000.1980.000.0000	REF PRIOR YR EXP	($3,965.53)	010	010	010	000	0000	1980	000
010.000.0000.3200.000.0000	RESTRICT GRNTS AID	($6,219,280.41)	010	010	010	000	0000	3200	000
010.000.6000.6930.000.0000	INTERFUND TRAN-OUT	$3,639.58	010	010	010	000	6000	6930	000
010.100.1000.6112.110.0000	TEACHERS	$204,000.00	010	010	010	100	1000	6112	110
010.100.1000.6112.111.0000	TEACHERS	$16,783.78	010	010	010	100	1000	6112	111
010.100.1000.6112.112.0000	TEACHERS	$178,378.37	010	010	010	100	1000	6112	112
010.100.1000.6112.114.0000	TEACHERS	$163,972.97	010	010	010	100	1000	6112	114
010.100.1000.6112.115.0000	TEACHERS	$175,391.89	010	010	010	100	1000	6112	115
010.100.1000.6112.116.0000	TEACHERS	$139,905.41	010	010	010	100	1000	6112	116
010.100.1000.6112.117.0000	TEACHERS	$46,567.57	010	010	010	100	1000	6112	117
010.100.1000.6112.118.0000	TEACHERS	$140,858.11	010	010	010	100	1000	6112	118
010.100.1000.6112.119.0000	TEACHERS	$108,189.19	010	010	010	100	1000	6112	119
010.100.1000.6112.202.0000	TEACHERS	$188,188.29	010	010	010	100	1000	6112	202
010.100.1000.6112.203.0000	TEACHERS	$215,685.00	010	010	010	100	1000	6112	203
010.100.1000.6112.204.0000	TEACHERS	$24,000.00	010	010	010	100	1000	6112	204
010.100.1000.6112.205.0000	TEACHERS	$3,000.00	010	010	010	100	1000	6112	205
010.100.1000.6112.207.0000	TEACHERS	$30,000.00	010	010	010	100	1000	6112	207
010.100.1000.6112.500.0000	TEACHERS	$6,000.00	010	010	010	100	1000	6112	500
010.100.1000.6116.110.0000	CLASSROOM TEACHER PERFORMANC	$136,000.00	010	010	010	100	1000	6116	110
010.100.1000.6116.111.0000	CLASSROOM TEACHER PERFORMANC	$11,189.19	010	010	010	100	1000	6116	111
010.100.1000.6116.112.0000	CLASSROOM TEACHER PERFORMANC	$116,756.76	010	010	010	100	1000	6116	112
010.100.1000.6116.114.0000	CLASSROOM TEACHER PERFORMANC	$108,000.00	010	010	010	100	1000	6116	114
010.100.1000.6116.115.0000	CLASSROOM TEACHER PERFORMANC	$118,027.03	010	010	010	100	1000	6116	115
010.100.1000.6116.116.0000	CLASSROOM TEACHER PERFORMANC	$93,270.27	010	010	010	100	1000	6116	116
010.100.1000.6116.117.0000	CLASSROOM TEACHER PERFORMANC	$34,378.38	010	010	010	100	1000	6116	117
010.100.1000.6116.118.0000	CLASSROOM TEACHER PERFORMANC	$93,905.41	010	010	010	100	1000	6116	118
010.100.1000.6116.119.0000	CLASSROOM TEACHER PERFORMANC	$71,135.14	010	010	010	100	1000	6116	119
010.100.1000.6116.202.0000	CLASSROOM TEACHER PERFORMANC	$125,464.86	010	010	010	100	1000	6116	202
010.100.1000.6116.203.0000	CLASSROOM TEACHER PERFORMANC	$142,547.12	010	010	010	100	1000	6116	203
010.100.1000.6116.204.0000	CLASSROOM TEACHER PERFORMANC	$16,000.00	010	010	010	100	1000	6116	204
010.100.1000.6116.205.0000	CLASSROOM TEACHER PERFORMANC	$2,000.00	010	010	010	100	1000	6116	205
010.100.1000.6116.207.0000	CLASSROOM TEACHER PERFORMANC	$20,000.00	010	010	010	100	1000	6116	207
010.100.1000.6116.500.0000	CLASSROOM TEACHER PERFORMANC	$4,000.00	010	010	010	100	1000	6116	500
010.100.1000.6210.202.0000	EMPLOYEE INSURANCE	$9,444.82	010	010	010	100	1000	6210	202
010.100.1000.6221.110.0000	SOC SEC - OASDI	$20,939.28	010	010	010	100	1000	6221	110
010.100.1000.6221.111.0000	SOC SEC - OASDI	$1,721.36	010	010	010	100	1000	6221	111
010.100.1000.6221.112.0000	SOC SEC - OASDI	$17,260.74	010	010	010	100	1000	6221	112
010.100.1000.6221.114.0000	SOC SEC - OASDI	$15,431.62	010	010	010	100	1000	6221	114
010.100.1000.6221.115.0000	SOC SEC - OASDI	$18,059.30	010	010	010	100	1000	6221	115
010.100.1000.6221.116.0000	SOC SEC - OASDI	$12,934.68	010	010	010	100	1000	6221	116
010.100.1000.6221.117.0000	SOC SEC - OASDI	$4,562.21	010	010	010	100	1000	6221	117
010.100.1000.6221.118.0000	SOC SEC - OASDI	$13,237.41	010	010	010	100	1000	6221	118
010.100.1000.6221.119.0000	SOC SEC - OASDI	$7,558.56	010	010	010	100	1000	6221	119
010.100.1000.6221.202.0000	SOC SEC - OASDI	$15,781.06	010	010	010	100	1000	6221	202
010.100.1000.6221.203.0000	SOC SEC - OASDI	$19,164.11	010	010	010	100	1000	6221	203
010.100.1000.6221.204.0000	SOC SEC - OASDI	$2,438.83	010	010	010	100	1000	6221	204
010.100.1000.6221.207.0000	SOC SEC - OASDI	$3,074.96	010	010	010	100	1000	6221	207
010.100.1000.6221.500.0000	SOC SEC - OASDI	$617.62	010	010	010	100	1000	6221	500
010.100.1000.6222.110.0000	MEDICARE-HOSP INS	$4,897.05	010	010	010	100	1000	6222	110
010.100.1000.6222.111.0000	MEDICARE-HOSP INS	$402.58	010	010	010	100	1000	6222	111
010.100.1000.6222.112.0000	MEDICARE-HOSP INS	$4,036.82	010	010	010	100	1000	6222	112
010.100.1000.6222.114.0000	MEDICARE-HOSP INS	$3,608.99	010	010	010	100	1000	6222	114
010.100.1000.6222.115.0000	MEDICARE-HOSP INS	$4,223.52	010	010	010	100	1000	6222	115
010.100.1000.6222.116.0000	MEDICARE-HOSP INS	$3,025.04	010	010	010	100	1000	6222	116
010.100.1000.6222.117.0000	MEDICARE-HOSP INS	$1,066.98	010	010	010	100	1000	6222	117
010.100.1000.6222.118.0000	MEDICARE-HOSP INS	$3,095.86	010	010	010	100	1000	6222	118
010.100.1000.6222.119.0000	MEDICARE-HOSP INS	$1,767.72	010	010	010	100	1000	6222	119
010.100.1000.6222.202.0000	MEDICARE-HOSP INS	$3,690.74	010	010	010	100	1000	6222	202
010.100.1000.6222.203.0000	MEDICARE-HOSP INS	$4,481.88	010	010	010	100	1000	6222	203
010.100.1000.6222.204.0000	MEDICARE-HOSP INS	$570.37	010	010	010	100	1000	6222	204
010.100.1000.6222.207.0000	MEDICARE-HOSP INS	$719.14	010	010	010	100	1000	6222	207
010.100.1000.6222.500.0000	MEDICARE-HOSP INS	$144.44	010	010	010	100	1000	6222	500

010.100.1000.6231.110.0000	STATE RETIREMENT	$40,061.99	010	010	010	100	1000	6231	110
010.100.1000.6231.111.0000	STATE RETIREMENT	$3,395.92	010	010	010	100	1000	6231	111
010.100.1000.6231.112.0000	STATE RETIREMENT	$31,532.79	010	010	010	100	1000	6231	112
010.100.1000.6231.114.0000	STATE RETIREMENT	$29,136.00	010	010	010	100	1000	6231	114
010.100.1000.6231.115.0000	STATE RETIREMENT	$35,621.04	010	010	010	100	1000	6231	115
010.100.1000.6231.116.0000	STATE RETIREMENT	$23,065.99	010	010	010	100	1000	6231	116
010.100.1000.6231.117.0000	STATE RETIREMENT	$9,541.50	010	010	010	100	1000	6231	117
010.100.1000.6231.118.0000	STATE RETIREMENT	$25,999.02	010	010	010	100	1000	6231	118
010.100.1000.6231.119.0000	STATE RETIREMENT	$14,592.61	010	010	010	100	1000	6231	119
010.100.1000.6231.202.0000	STATE RETIREMENT	$29,789.62	010	010	010	100	1000	6231	202
010.100.1000.6231.203.0000	STATE RETIREMENT	$36,761.83	010	010	010	100	1000	6231	203
010.100.1000.6231.204.0000	STATE RETIREMENT	$3,642.00	010	010	010	100	1000	6231	204
010.100.1000.6231.207.0000	STATE RETIREMENT	$6,070.00	010	010	010	100	1000	6231	207
010.100.1000.6231.500.0000	STATE RETIREMENT	$1,214.00	010	010	010	100	1000	6231	500
010.100.1000.6232.110.0000	LNG-TRM DISABILITY	$495.01	010	010	010	100	1000	6232	110
010.100.1000.6232.111.0000	LNG-TRM DISABILITY	$41.96	010	010	010	100	1000	6232	111
010.100.1000.6232.112.0000	LNG-TRM DISABILITY	$389.62	010	010	010	100	1000	6232	112
010.100.1000.6232.114.0000	LNG-TRM DISABILITY	$360.00	010	010	010	100	1000	6232	114
010.100.1000.6232.115.0000	LNG-TRM DISABILITY	$440.13	010	010	010	100	1000	6232	115
010.100.1000.6232.116.0000	LNG-TRM DISABILITY	$285.00	010	010	010	100	1000	6232	116
010.100.1000.6232.117.0000	LNG-TRM DISABILITY	$117.92	010	010	010	100	1000	6232	117
010.100.1000.6232.118.0000	LNG-TRM DISABILITY	$321.22	010	010	010	100	1000	6232	118
010.100.1000.6232.119.0000	LNG-TRM DISABILITY	$180.30	010	010	010	100	1000	6232	119
010.100.1000.6232.202.0000	LNG-TRM DISABILITY	$368.08	010	010	010	100	1000	6232	202
010.100.1000.6232.203.0000	LNG-TRM DISABILITY	$454.25	010	010	010	100	1000	6232	203
010.100.1000.6232.204.0000	LNG-TRM DISABILITY	$45.01	010	010	010	100	1000	6232	204
010.100.1000.6232.207.0000	LNG-TRM DISABILITY	$75.00	010	010	010	100	1000	6232	207
010.100.1000.6232.500.0000	LNG-TRM DISABILITY	$15.00	010	010	010	100	1000	6232	500
010.100.1000.6235.110.0000	ASRS ALT CONTR RATE	$999.00	010	010	010	100	1000	6235	110
010.100.1000.6235.112.0000	ASRS ALT CONTR RATE	$1,998.00	010	010	010	100	1000	6235	112
010.100.1000.6235.114.0000	ASRS ALT CONTR RATE	$999.00	010	010	010	100	1000	6235	114
010.100.1000.6235.116.0000	ASRS ALT CONTR RATE	$1,998.00	010	010	010	100	1000	6235	116
010.100.1000.6235.202.0000	ASRS ALT CONTR RATE	$999.00	010	010	010	100	1000	6235	202
010.100.1000.6235.203.0000	ASRS ALT CONTR RATE	$815.40	010	010	010	100	1000	6235	203
010.100.1000.6235.204.0000	ASRS ALT CONTR RATE	$999.00	010	010	010	100	1000	6235	204
010.100.1000.6250.110.0000	UNEMP INSURANCE	$2.80	010	010	010	100	1000	6250	110
010.100.1000.6250.111.0000	UNEMP INSURANCE	$2.52	010	010	010	100	1000	6250	111
010.100.1000.6250.112.0000	UNEMP INSURANCE	$8.25	010	010	010	100	1000	6250	112
010.100.1000.6250.114.0000	UNEMP INSURANCE	$6.98	010	010	010	100	1000	6250	114
010.100.1000.6250.115.0000	UNEMP INSURANCE	$5.15	010	010	010	100	1000	6250	115
010.100.1000.6250.116.0000	UNEMP INSURANCE	$2.04	010	010	010	100	1000	6250	116
010.100.1000.6250.117.0000	UNEMP INSURANCE	$4.00	010	010	010	100	1000	6250	117
010.100.1000.6250.118.0000	UNEMP INSURANCE	$4.24	010	010	010	100	1000	6250	118
010.100.1000.6250.119.0000	UNEMP INSURANCE	$2.67	010	010	010	100	1000	6250	119
010.100.1000.6250.202.0000	UNEMP INSURANCE	$3.98	010	010	010	100	1000	6250	202
010.100.1000.6250.203.0000	UNEMP INSURANCE	$30.33	010	010	010	100	1000	6250	203
010.100.1000.6260.110.0000	WORKERS' COMP	$2,651.99	010	010	010	100	1000	6260	110
010.100.1000.6260.111.0000	WORKERS' COMP	$218.20	010	010	010	100	1000	6260	111
010.100.1000.6260.112.0000	WORKERS' COMP	$2,334.82	010	010	010	100	1000	6260	112
010.100.1000.6260.114.0000	WORKERS' COMP	$2,121.38	010	010	010	100	1000	6260	114
010.100.1000.6260.115.0000	WORKERS' COMP	$2,288.67	010	010	010	100	1000	6260	115
010.100.1000.6260.116.0000	WORKERS' COMP	$1,829.44	010	010	010	100	1000	6260	116
010.100.1000.6260.117.0000	WORKERS' COMP	$641.59	010	010	010	100	1000	6260	117
010.100.1000.6260.118.0000	WORKERS' COMP	$1,826.45	010	010	010	100	1000	6260	118
010.100.1000.6260.119.0000	WORKERS' COMP	$1,404.72	010	010	010	100	1000	6260	119
010.100.1000.6260.202.0000	WORKERS' COMP	$2,435.66	010	010	010	100	1000	6260	202
010.100.1000.6260.203.0000	WORKERS' COMP	$2,867.78	010	010	010	100	1000	6260	203
010.100.1000.6260.204.0000	WORKERS' COMP	$312.00	010	010	010	100	1000	6260	204
010.100.1000.6260.205.0000	WORKERS' COMP	$39.00	010	010	010	100	1000	6260	205
010.100.1000.6260.207.0000	WORKERS' COMP	$390.00	010	010	010	100	1000	6260	207
010.100.1000.6260.500.0000	WORKERS' COMP	$78.00	010	010	010	100	1000	6260	500
010.100.1000.6300.112.0000	PUR PROF/TECH SVS	$5,079.60	010	010	010	100	1000	6300	112
010.100.1000.6300.204.0000	PUR PROF/TECH SVS	$25,387.20	010	010	010	100	1000	6300	204
010.200.1000.6112.110.0000	TEACHERS	$18,000.00	010	010	010	200	1000	6112	110
010.200.1000.6112.111.0000	TEACHERS	$63,918.92	010	010	010	200	1000	6112	111
010.200.1000.6112.111.0099	TEACHERS	$2,000.00	010	010	010	200	1000	6112	111
010.200.1000.6112.112.0000	TEACHERS	$24,000.00	010	010	010	200	1000	6112	112
010.200.1000.6112.114.0000	TEACHERS	$33,702.71	010	010	010	200	1000	6112	114

010.200.1000.6112.115.0000	TEACHERS	$24,000.00	010	010	010	200	1000	6112	115
010.200.1000.6112.116.0000	TEACHERS	$18,000.00	010	010	010	200	1000	6112	116
010.200.1000.6112.117.0000	TEACHERS	$8,000.00	010	010	010	200	1000	6112	117
010.200.1000.6112.118.0000	TEACHERS	$18,000.00	010	010	010	200	1000	6112	118
010.200.1000.6112.119.0000	TEACHERS	$22,756.75	010	010	010	200	1000	6112	119
010.200.1000.6112.202.0000	TEACHERS	$50,716.22	010	010	010	200	1000	6112	202
010.200.1000.6112.203.0000	TEACHERS	$18,000.00	010	010	010	200	1000	6112	203
010.200.1000.6112.207.0000	TEACHERS	$6,000.00	010	010	010	200	1000	6112	207
010.200.1000.6112.505.0000	TEACHERS	$9,365.65	010	010	010	200	1000	6112	505
010.200.1000.6116.110.0000	CLASSROOM TEACHER PERFORMANC	$12,000.00	010	010	010	200	1000	6116	110
010.200.1000.6116.111.0000	CLASSROOM TEACHER PERFORMANC	$43,945.95	010	010	010	200	1000	6116	111
010.200.1000.6116.112.0000	CLASSROOM TEACHER PERFORMANC	$16,000.00	010	010	010	200	1000	6116	112
010.200.1000.6116.114.0000	CLASSROOM TEACHER PERFORMANC	$23,783.79	010	010	010	200	1000	6116	114
010.200.1000.6116.115.0000	CLASSROOM TEACHER PERFORMANC	$16,000.00	010	010	010	200	1000	6116	115
010.200.1000.6116.116.0000	CLASSROOM TEACHER PERFORMANC	$12,000.00	010	010	010	200	1000	6116	116
010.200.1000.6116.117.0000	CLASSROOM TEACHER PERFORMANC	$6,000.00	010	010	010	200	1000	6116	117
010.200.1000.6116.118.0000	CLASSROOM TEACHER PERFORMANC	$12,000.00	010	010	010	200	1000	6116	118
010.200.1000.6116.119.0000	CLASSROOM TEACHER PERFORMANC	$13,972.97	010	010	010	200	1000	6116	119
010.200.1000.6116.202.0000	CLASSROOM TEACHER PERFORMANC	$33,810.81	010	010	010	200	1000	6116	202
010.200.1000.6116.203.0000	CLASSROOM TEACHER PERFORMANC	$12,000.00	010	010	010	200	1000	6116	203
010.200.1000.6116.207.0000	CLASSROOM TEACHER PERFORMANC	$4,000.00	010	010	010	200	1000	6116	207
010.200.1000.6116.505.0000	CLASSROOM TEACHER PERFORMANC	$10,000.00	010	010	010	200	1000	6116	505
010.200.1000.6221.110.0000	SOC SEC - OASDI	$1,237.65	010	010	010	200	1000	6221	110
010.200.1000.6221.111.0000	SOC SEC - OASDI	$6,045.90	010	010	010	200	1000	6221	111
010.200.1000.6221.111.0099	SOC SEC - OASDI	$124.00	010	010	010	200	1000	6221	111
010.200.1000.6221.112.0000	SOC SEC - OASDI	$2,469.51	010	010	010	200	1000	6221	112
010.200.1000.6221.114.0000	SOC SEC - OASDI	$2,450.80	010	010	010	200	1000	6221	114
010.200.1000.6221.115.0000	SOC SEC - OASDI	$1,230.90	010	010	010	200	1000	6221	115
010.200.1000.6221.116.0000	SOC SEC - OASDI	$1,855.59	010	010	010	200	1000	6221	116
010.200.1000.6221.118.0000	SOC SEC - OASDI	$1,848.82	010	010	010	200	1000	6221	118
010.200.1000.6221.119.0000	SOC SEC - OASDI	$2,179.78	010	010	010	200	1000	6221	119
010.200.1000.6221.202.0000	SOC SEC - OASDI	$3,553.25	010	010	010	200	1000	6221	202
010.200.1000.6221.203.0000	SOC SEC - OASDI	$1,843.10	010	010	010	200	1000	6221	203
010.200.1000.6221.505.0000	SOC SEC - OASDI	$1,178.97	010	010	010	200	1000	6221	505
010.200.1000.6222.110.0000	MEDICARE-HOSP INS	$289.45	010	010	010	200	1000	6222	110
010.200.1000.6222.111.0000	MEDICARE-HOSP INS	$1,413.99	010	010	010	200	1000	6222	111
010.200.1000.6222.111.0099	MEDICARE-HOSP INS	$29.00	010	010	010	200	1000	6222	111
010.200.1000.6222.112.0000	MEDICARE-HOSP INS	$577.54	010	010	010	200	1000	6222	112
010.200.1000.6222.114.0000	MEDICARE-HOSP INS	$573.18	010	010	010	200	1000	6222	114
010.200.1000.6222.115.0000	MEDICARE-HOSP INS	$287.87	010	010	010	200	1000	6222	115
010.200.1000.6222.116.0000	MEDICARE-HOSP INS	$433.97	010	010	010	200	1000	6222	116
010.200.1000.6222.118.0000	MEDICARE-HOSP INS	$432.39	010	010	010	200	1000	6222	118
010.200.1000.6222.119.0000	MEDICARE-HOSP INS	$509.79	010	010	010	200	1000	6222	119
010.200.1000.6222.202.0000	MEDICARE-HOSP INS	$831.01	010	010	010	200	1000	6222	202
010.200.1000.6222.203.0000	MEDICARE-HOSP INS	$431.05	010	010	010	200	1000	6222	203
010.200.1000.6222.505.0000	MEDICARE-HOSP INS	$275.72	010	010	010	200	1000	6222	505
010.200.1000.6231.110.0000	STATE RETIREMENT	$2,428.00	010	010	010	200	1000	6231	110
010.200.1000.6231.111.0000	STATE RETIREMENT	$11,880.80	010	010	010	200	1000	6231	111
010.200.1000.6231.111.0099	STATE RETIREMENT	$242.80	010	010	010	200	1000	6231	111
010.200.1000.6231.112.0000	STATE RETIREMENT	$4,855.99	010	010	010	200	1000	6231	112
010.200.1000.6231.114.0000	STATE RETIREMENT	$3,642.00	010	010	010	200	1000	6231	114
010.200.1000.6231.115.0000	STATE RETIREMENT	$2,428.00	010	010	010	200	1000	6231	115
010.200.1000.6231.116.0000	STATE RETIREMENT	$3,642.01	010	010	010	200	1000	6231	116
010.200.1000.6231.118.0000	STATE RETIREMENT	$3,642.00	010	010	010	200	1000	6231	118
010.200.1000.6231.119.0000	STATE RETIREMENT	$4,278.52	010	010	010	200	1000	6231	119
010.200.1000.6231.202.0000	STATE RETIREMENT	$6,972.30	010	010	010	200	1000	6231	202
010.200.1000.6231.203.0000	STATE RETIREMENT	$3,642.00	010	010	010	200	1000	6231	203
010.200.1000.6231.505.0000	STATE RETIREMENT	$2,350.99	010	010	010	200	1000	6231	505
010.200.1000.6232.110.0000	LNG-TRM DISABILITY	$30.00	010	010	010	200	1000	6232	110
010.200.1000.6232.111.0000	LNG-TRM DISABILITY	$146.79	010	010	010	200	1000	6232	111
010.200.1000.6232.111.0099	LNG-TRM DISABILITY	$3.00	010	010	010	200	1000	6232	111
010.200.1000.6232.112.0000	LNG-TRM DISABILITY	$59.99	010	010	010	200	1000	6232	112
010.200.1000.6232.114.0000	LNG-TRM DISABILITY	$45.00	010	010	010	200	1000	6232	114
010.200.1000.6232.115.0000	LNG-TRM DISABILITY	$30.00	010	010	010	200	1000	6232	115
010.200.1000.6232.116.0000	LNG-TRM DISABILITY	$45.00	010	010	010	200	1000	6232	116
010.200.1000.6232.118.0000	LNG-TRM DISABILITY	$45.00	010	010	010	200	1000	6232	118
010.200.1000.6232.119.0000	LNG-TRM DISABILITY	$52.86	010	010	010	200	1000	6232	119
010.200.1000.6232.202.0000	LNG-TRM DISABILITY	$86.15	010	010	010	200	1000	6232	202

010.200.1000.6232.203.0000	LNG-TRM DISABILITY	$45.00	010	010	010	200	1000	6232	203
010.200.1000.6232.505.0000	LNG-TRM DISABILITY	$29.05	010	010	010	200	1000	6232	505
010.200.1000.6250.111.0000	UNEMP INSURANCE	$4.18	010	010	010	200	1000	6250	111
010.200.1000.6250.114.0000	UNEMP INSURANCE	$1.34	010	010	010	200	1000	6250	114
010.200.1000.6250.119.0000	UNEMP INSURANCE	$2.19	010	010	010	200	1000	6250	119
010.200.1000.6250.202.0000	UNEMP INSURANCE	$4.11	010	010	010	200	1000	6250	202
010.200.1000.6260.110.0000	WORKERS' COMP	$234.00	010	010	010	200	1000	6260	110
010.200.1000.6260.111.0000	WORKERS' COMP	$841.37	010	010	010	200	1000	6260	111
010.200.1000.6260.111.0099	WORKERS' COMP	$15.60	010	010	010	200	1000	6260	111
010.200.1000.6260.112.0000	WORKERS' COMP	$312.00	010	010	010	200	1000	6260	112
010.200.1000.6260.114.0000	WORKERS' COMP	$448.41	010	010	010	200	1000	6260	114
010.200.1000.6260.115.0000	WORKERS' COMP	$312.00	010	010	010	200	1000	6260	115
010.200.1000.6260.116.0000	WORKERS' COMP	$233.99	010	010	010	200	1000	6260	116
010.200.1000.6260.117.0000	WORKERS' COMP	$109.21	010	010	010	200	1000	6260	117
010.200.1000.6260.118.0000	WORKERS' COMP	$234.00	010	010	010	200	1000	6260	118
010.200.1000.6260.119.0000	WORKERS' COMP	$290.28	010	010	010	200	1000	6260	119
010.200.1000.6260.202.0000	WORKERS' COMP	$659.32	010	010	010	200	1000	6260	202
010.200.1000.6260.203.0000	WORKERS' COMP	$234.00	010	010	010	200	1000	6260	203
010.200.1000.6260.207.0000	WORKERS' COMP	$77.99	010	010	010	200	1000	6260	207
010.200.1000.6260.505.0000	WORKERS' COMP	$151.04	010	010	010	200	1000	6260	505
010.900.3300.6112.117.0000	TEACHERS	$6,000.00	010	010	010	900	3300	6112	117
010.900.3300.6221.117.0000	SOC SEC - OASDI	$372.00	010	010	010	900	3300	6221	117
010.900.3300.6222.117.0000	MEDICARE-HOSP INS	$87.00	010	010	010	900	3300	6222	117
010.900.3300.6231.117.0000	STATE RETIREMENT	$728.40	010	010	010	900	3300	6231	117
010.900.3300.6232.117.0000	LNG-TRM DISABILITY	$9.00	010	010	010	900	3300	6232	117
010.900.3300.6260.117.0000	WORKERS' COMP	$46.80	010	010	010	900	3300	6260	117
011.000.0000.0330.000.0000	UNRESERVED FND BAL	$3,639.58	010	010	011	000	0000	0330	000
011.000.0000.5200.000.0000	INTERFUND TRANS-IN	($3,639.58)	010	010	011	000	0000	5200	000
020.000.0000.0103.000.0000	CASH ON DEP W/TREA	$2,796,219.08	020	020	020	000	0000	0103	000
020.000.0000.0330.000.0000	UNRESERVED FND BAL	($2,701,825.76)	020	020	020	000	0000	0330	000
020.000.0000.1510.000.0000	INTEREST ON INVEST	($103,312.66)	020	020	020	000	0000	1510	000
020.000.0000.1980.000.0000	REF PRIOR YR EXP	($779.40)	020	020	020	000	0000	1980	000
020.000.0000.3200.000.0000	RESTRICT GRNTS AID	($498,904.70)	020	020	020	000	0000	3200	000
020.100.1000.6112.110.0000	TEACHERS	$34,730.02	020	020	020	100	1000	6112	110
020.100.1000.6112.111.0000	TEACHERS	$300.00	020	020	020	100	1000	6112	111
020.100.1000.6112.112.0000	TEACHERS	$25,265.70	020	020	020	100	1000	6112	112
020.100.1000.6112.114.0000	TEACHERS	$28,089.47	020	020	020	100	1000	6112	114
020.100.1000.6112.115.0000	TEACHERS	$25,587.20	020	020	020	100	1000	6112	115
020.100.1000.6112.116.0000	TEACHERS	$21,315.29	020	020	020	100	1000	6112	116
020.100.1000.6112.117.0000	TEACHERS	$4,224.18	020	020	020	100	1000	6112	117
020.100.1000.6112.118.0000	TEACHERS	$17,223.59	020	020	020	100	1000	6112	118
020.100.1000.6112.119.0000	TEACHERS	$12,486.74	020	020	020	100	1000	6112	119
020.100.1000.6112.202.0000	TEACHERS	$26,104.15	020	020	020	100	1000	6112	202
020.100.1000.6112.203.0000	TEACHERS	$22,194.25	020	020	020	100	1000	6112	203
020.100.1000.6112.204.0000	TEACHERS	$4,526.99	020	020	020	100	1000	6112	204
020.100.1000.6112.207.0000	TEACHERS	$3,500.00	020	020	020	100	1000	6112	207
020.100.1000.6210.110.0000	EMPLOYEE INSURANCE	$2,144.54	020	020	020	100	1000	6210	110
020.100.1000.6210.112.0000	EMPLOYEE INSURANCE	$1,168.12	020	020	020	100	1000	6210	112
020.100.1000.6210.114.0000	EMPLOYEE INSURANCE	$1,711.08	020	020	020	100	1000	6210	114
020.100.1000.6210.115.0000	EMPLOYEE INSURANCE	$1,078.25	020	020	020	100	1000	6210	115
020.100.1000.6210.116.0000	EMPLOYEE INSURANCE	$1,197.33	020	020	020	100	1000	6210	116
020.100.1000.6210.117.0000	EMPLOYEE INSURANCE	$108.28	020	020	020	100	1000	6210	117
020.100.1000.6210.118.0000	EMPLOYEE INSURANCE	$420.54	020	020	020	100	1000	6210	118
020.100.1000.6210.119.0000	EMPLOYEE INSURANCE	$479.00	020	020	020	100	1000	6210	119
020.100.1000.6210.202.0000	EMPLOYEE INSURANCE	$1,055.25	020	020	020	100	1000	6210	202
020.100.1000.6210.203.0000	EMPLOYEE INSURANCE	$516.22	020	020	020	100	1000	6210	203
020.100.1000.6210.204.0000	EMPLOYEE INSURANCE	$191.15	020	020	020	100	1000	6210	204
020.100.1000.6221.110.0000	SOC SEC - OASDI	$2,121.03	020	020	020	100	1000	6221	110
020.100.1000.6221.111.0000	SOC SEC - OASDI	$18.60	020	020	020	100	1000	6221	111
020.100.1000.6221.112.0000	SOC SEC - OASDI	$1,514.08	020	020	020	100	1000	6221	112
020.100.1000.6221.114.0000	SOC SEC - OASDI	$1,704.52	020	020	020	100	1000	6221	114
020.100.1000.6221.115.0000	SOC SEC - OASDI	$1,571.20	020	020	020	100	1000	6221	115
020.100.1000.6221.116.0000	SOC SEC - OASDI	$1,264.90	020	020	020	100	1000	6221	116
020.100.1000.6221.117.0000	SOC SEC - OASDI	$247.29	020	020	020	100	1000	6221	117
020.100.1000.6221.118.0000	SOC SEC - OASDI	$1,046.38	020	020	020	100	1000	6221	118
020.100.1000.6221.119.0000	SOC SEC - OASDI	$675.79	020	020	020	100	1000	6221	119
020.100.1000.6221.202.0000	SOC SEC - OASDI	$1,503.53	020	020	020	100	1000	6221	202
020.100.1000.6221.203.0000	SOC SEC - OASDI	$1,259.15	020	020	020	100	1000	6221	203

020.100.1000.6221.204.0000	SOC SEC - OASDI	$268.33	020	020	020	100	1000	6221	204
020.100.1000.6221.207.0000	SOC SEC - OASDI	$217.00	020	020	020	100	1000	6221	207
020.100.1000.6222.110.0000	MEDICARE-HOSP INS	$496.13	020	020	020	100	1000	6222	110
020.100.1000.6222.111.0000	MEDICARE-HOSP INS	$4.35	020	020	020	100	1000	6222	111
020.100.1000.6222.112.0000	MEDICARE-HOSP INS	$354.25	020	020	020	100	1000	6222	112
020.100.1000.6222.114.0000	MEDICARE-HOSP INS	$398.29	020	020	020	100	1000	6222	114
020.100.1000.6222.115.0000	MEDICARE-HOSP INS	$367.32	020	020	020	100	1000	6222	115
020.100.1000.6222.116.0000	MEDICARE-HOSP INS	$295.66	020	020	020	100	1000	6222	116
020.100.1000.6222.117.0000	MEDICARE-HOSP INS	$57.76	020	020	020	100	1000	6222	117
020.100.1000.6222.118.0000	MEDICARE-HOSP INS	$244.79	020	020	020	100	1000	6222	118
020.100.1000.6222.119.0000	MEDICARE-HOSP INS	$158.00	020	020	020	100	1000	6222	119
020.100.1000.6222.202.0000	MEDICARE-HOSP INS	$351.56	020	020	020	100	1000	6222	202
020.100.1000.6222.203.0000	MEDICARE-HOSP INS	$294.53	020	020	020	100	1000	6222	203
020.100.1000.6222.204.0000	MEDICARE-HOSP INS	$62.74	020	020	020	100	1000	6222	204
020.100.1000.6222.207.0000	MEDICARE-HOSP INS	$50.75	020	020	020	100	1000	6222	207
020.100.1000.6231.110.0000	STATE RETIREMENT	$4,072.07	020	020	020	100	1000	6231	110
020.100.1000.6231.111.0000	STATE RETIREMENT	$36.42	020	020	020	100	1000	6231	111
020.100.1000.6231.112.0000	STATE RETIREMENT	$2,921.59	020	020	020	100	1000	6231	112
020.100.1000.6231.114.0000	STATE RETIREMENT	$3,199.40	020	020	020	100	1000	6231	114
020.100.1000.6231.115.0000	STATE RETIREMENT	$3,106.17	020	020	020	100	1000	6231	115
020.100.1000.6231.116.0000	STATE RETIREMENT	$2,271.81	020	020	020	100	1000	6231	116
020.100.1000.6231.117.0000	STATE RETIREMENT	$485.54	020	020	020	100	1000	6231	117
020.100.1000.6231.118.0000	STATE RETIREMENT	$2,054.44	020	020	020	100	1000	6231	118
020.100.1000.6231.119.0000	STATE RETIREMENT	$1,333.72	020	020	020	100	1000	6231	119
020.100.1000.6231.202.0000	STATE RETIREMENT	$2,924.20	020	020	020	100	1000	6231	202
020.100.1000.6231.203.0000	STATE RETIREMENT	$2,428.07	020	020	020	100	1000	6231	203
020.100.1000.6231.204.0000	STATE RETIREMENT	$428.23	020	020	020	100	1000	6231	204
020.100.1000.6231.207.0000	STATE RETIREMENT	$424.90	020	020	020	100	1000	6231	207
020.100.1000.6232.110.0000	LNG-TRM DISABILITY	$50.28	020	020	020	100	1000	6232	110
020.100.1000.6232.111.0000	LNG-TRM DISABILITY	$0.45	020	020	020	100	1000	6232	111
020.100.1000.6232.112.0000	LNG-TRM DISABILITY	$36.36	020	020	020	100	1000	6232	112
020.100.1000.6232.114.0000	LNG-TRM DISABILITY	$39.99	020	020	020	100	1000	6232	114
020.100.1000.6232.115.0000	LNG-TRM DISABILITY	$38.69	020	020	020	100	1000	6232	115
020.100.1000.6232.116.0000	LNG-TRM DISABILITY	$28.51	020	020	020	100	1000	6232	116
020.100.1000.6232.117.0000	LNG-TRM DISABILITY	$5.99	020	020	020	100	1000	6232	117
020.100.1000.6232.118.0000	LNG-TRM DISABILITY	$25.59	020	020	020	100	1000	6232	118
020.100.1000.6232.119.0000	LNG-TRM DISABILITY	$16.28	020	020	020	100	1000	6232	119
020.100.1000.6232.202.0000	LNG-TRM DISABILITY	$36.54	020	020	020	100	1000	6232	202
020.100.1000.6232.203.0000	LNG-TRM DISABILITY	$29.93	020	020	020	100	1000	6232	203
020.100.1000.6232.204.0000	LNG-TRM DISABILITY	$5.34	020	020	020	100	1000	6232	204
020.100.1000.6232.207.0000	LNG-TRM DISABILITY	$5.25	020	020	020	100	1000	6232	207
020.100.1000.6235.110.0000	ASRS ALT CONTR RATE	$118.80	020	020	020	100	1000	6235	110
020.100.1000.6235.112.0000	ASRS ALT CONTR RATE	$59.94	020	020	020	100	1000	6235	112
020.100.1000.6235.114.0000	ASRS ALT CONTR RATE	$203.25	020	020	020	100	1000	6235	114
020.100.1000.6235.116.0000	ASRS ALT CONTR RATE	$199.80	020	020	020	100	1000	6235	116
020.100.1000.6235.202.0000	ASRS ALT CONTR RATE	$29.97	020	020	020	100	1000	6235	202
020.100.1000.6235.203.0000	ASRS ALT CONTR RATE	$46.19	020	020	020	100	1000	6235	203
020.100.1000.6235.204.0000	ASRS ALT CONTR RATE	$99.90	020	020	020	100	1000	6235	204
020.100.1000.6250.110.0000	UNEMP INSURANCE	$0.83	020	020	020	100	1000	6250	110
020.100.1000.6250.112.0000	UNEMP INSURANCE	$0.47	020	020	020	100	1000	6250	112
020.100.1000.6250.114.0000	UNEMP INSURANCE	$0.68	020	020	020	100	1000	6250	114
020.100.1000.6250.115.0000	UNEMP INSURANCE	$0.43	020	020	020	100	1000	6250	115
020.100.1000.6250.116.0000	UNEMP INSURANCE	$0.40	020	020	020	100	1000	6250	116
020.100.1000.6250.117.0000	UNEMP INSURANCE	$0.08	020	020	020	100	1000	6250	117
020.100.1000.6250.118.0000	UNEMP INSURANCE	$0.17	020	020	020	100	1000	6250	118
020.100.1000.6250.119.0000	UNEMP INSURANCE	$0.21	020	020	020	100	1000	6250	119
020.100.1000.6250.202.0000	UNEMP INSURANCE	$0.50	020	020	020	100	1000	6250	202
020.100.1000.6250.203.0000	UNEMP INSURANCE	$0.54	020	020	020	100	1000	6250	203
020.100.1000.6250.204.0000	UNEMP INSURANCE	$0.09	020	020	020	100	1000	6250	204
020.100.1000.6260.110.0000	WORKERS' COMP	$270.11	020	020	020	100	1000	6260	110
020.100.1000.6260.111.0000	WORKERS' COMP	$2.34	020	020	020	100	1000	6260	111
020.100.1000.6260.112.0000	WORKERS' COMP	$196.89	020	020	020	100	1000	6260	112
020.100.1000.6260.114.0000	WORKERS' COMP	$218.91	020	020	020	100	1000	6260	114
020.100.1000.6260.115.0000	WORKERS' COMP	$198.98	020	020	020	100	1000	6260	115
020.100.1000.6260.116.0000	WORKERS' COMP	$166.01	020	020	020	100	1000	6260	116
020.100.1000.6260.117.0000	WORKERS' COMP	$33.00	020	020	020	100	1000	6260	117
020.100.1000.6260.118.0000	WORKERS' COMP	$134.25	020	020	020	100	1000	6260	118
020.100.1000.6260.119.0000	WORKERS' COMP	$97.60	020	020	020	100	1000	6260	119

020.100.1000.6260.202.0000	WORKERS' COMP	$203.33	020	020	020	100	1000	6260	202
020.100.1000.6260.203.0000	WORKERS' COMP	$172.86	020	020	020	100	1000	6260	203
020.100.1000.6260.204.0000	WORKERS' COMP	$35.24	020	020	020	100	1000	6260	204
020.100.1000.6260.207.0000	WORKERS' COMP	$27.30	020	020	020	100	1000	6260	207
020.100.1000.6300.202.0000	PUR PROF/TECH SVS	$1,269.90	020	020	020	100	1000	6300	202
020.100.1000.6300.204.0000	PUR PROF/TECH SVS	$2,539.80	020	020	020	100	1000	6300	204
020.100.2260.6114.117.0000	OTH CERT SALARIES	$57,997.23	020	020	020	100	2260	6114	117
020.100.2260.6114.118.0000	OTH CERT SALARIES	$55,049.92	020	020	020	100	2260	6114	118
020.100.2260.6210.117.0000	EMPLOYEE INSURANCE	$11,666.28	020	020	020	100	2260	6210	117
020.100.2260.6210.118.0000	EMPLOYEE INSURANCE	$10,538.28	020	020	020	100	2260	6210	118
020.100.2260.6221.117.0000	SOC SEC - OASDI	$3,034.06	020	020	020	100	2260	6221	117
020.100.2260.6221.118.0000	SOC SEC - OASDI	$3,413.06	020	020	020	100	2260	6221	118
020.100.2260.6222.117.0000	MEDICARE-HOSP INS	$709.59	020	020	020	100	2260	6222	117
020.100.2260.6222.118.0000	MEDICARE-HOSP INS	$798.18	020	020	020	100	2260	6222	118
020.100.2260.6231.117.0000	STATE RETIREMENT	$7,040.82	020	020	020	100	2260	6231	117
020.100.2260.6231.118.0000	STATE RETIREMENT	$6,683.04	020	020	020	100	2260	6231	118
020.100.2260.6232.117.0000	LNG-TRM DISABILITY	$87.08	020	020	020	100	2260	6232	117
020.100.2260.6232.118.0000	LNG-TRM DISABILITY	$82.60	020	020	020	100	2260	6232	118
020.100.2260.6250.117.0000	UNEMP INSURANCE	$4.00	020	020	020	100	2260	6250	117
020.100.2260.6250.118.0000	UNEMP INSURANCE	$3.61	020	020	020	100	2260	6250	118
020.100.2260.6260.117.0000	WORKERS' COMP	$452.40	020	020	020	100	2260	6260	117
020.100.2260.6260.118.0000	WORKERS' COMP	$429.32	020	020	020	100	2260	6260	118
020.105.1000.6112.118.0000	TEACHERS	$2,430.08	020	020	020	105	1000	6112	118
020.105.1000.6112.203.0000	TEACHERS	$1,678.68	020	020	020	105	1000	6112	203
020.105.1000.6210.118.0000	EMPLOYEE INSURANCE	$424.09	020	020	020	105	1000	6210	118
020.105.1000.6210.203.0000	EMPLOYEE INSURANCE	$318.90	020	020	020	105	1000	6210	203
020.105.1000.6221.118.0000	SOC SEC - OASDI	$138.24	020	020	020	105	1000	6221	118
020.105.1000.6221.203.0000	SOC SEC - OASDI	$103.05	020	020	020	105	1000	6221	203
020.105.1000.6222.118.0000	MEDICARE-HOSP INS	$32.17	020	020	020	105	1000	6222	118
020.105.1000.6222.203.0000	MEDICARE-HOSP INS	$24.05	020	020	020	105	1000	6222	203
020.105.1000.6231.118.0000	STATE RETIREMENT	$294.98	020	020	020	105	1000	6231	118
020.105.1000.6231.203.0000	STATE RETIREMENT	$203.88	020	020	020	105	1000	6231	203
020.105.1000.6232.118.0000	LNG-TRM DISABILITY	$3.84	020	020	020	105	1000	6232	118
020.105.1000.6232.203.0000	LNG-TRM DISABILITY	$2.61	020	020	020	105	1000	6232	203
020.105.1000.6250.118.0000	UNEMP INSURANCE	$0.19	020	020	020	105	1000	6250	118
020.105.1000.6250.203.0000	UNEMP INSURANCE	$0.09	020	020	020	105	1000	6250	203
020.105.1000.6260.118.0000	WORKERS' COMP	$18.93	020	020	020	105	1000	6260	118
020.105.1000.6260.203.0000	WORKERS' COMP	$12.91	020	020	020	105	1000	6260	203
020.200.1000.6112.110.0000	TEACHERS	$2,361.49	020	020	020	200	1000	6112	110
020.200.1000.6112.111.0000	TEACHERS	$6,574.97	020	020	020	200	1000	6112	111
020.200.1000.6112.111.0099	TEACHERS	$489.51	020	020	020	200	1000	6112	111
020.200.1000.6112.112.0000	TEACHERS	$3,327.37	020	020	020	200	1000	6112	112
020.200.1000.6112.114.0000	TEACHERS	$5,825.43	020	020	020	200	1000	6112	114
020.200.1000.6112.115.0000	TEACHERS	$1,500.00	020	020	020	200	1000	6112	115
020.200.1000.6112.116.0000	TEACHERS	$3,048.51	020	020	020	200	1000	6112	116
020.200.1000.6112.117.0000	TEACHERS	$1,326.33	020	020	020	200	1000	6112	117
020.200.1000.6112.118.0000	TEACHERS	$2,156.37	020	020	020	200	1000	6112	118
020.200.1000.6112.119.0000	TEACHERS	$3,493.78	020	020	020	200	1000	6112	119
020.200.1000.6112.202.0000	TEACHERS	$2,601.61	020	020	020	200	1000	6112	202
020.200.1000.6112.203.0000	TEACHERS	$2,421.31	020	020	020	200	1000	6112	203
020.200.1000.6112.207.0000	TEACHERS	$300.00	020	020	020	200	1000	6112	207
020.200.1000.6112.500.0000	TEACHERS	$600.00	020	020	020	200	1000	6112	500
020.200.1000.6112.505.0000	TEACHERS	$300.00	020	020	020	200	1000	6112	505
020.200.1000.6210.110.0000	EMPLOYEE INSURANCE	$105.18	020	020	020	200	1000	6210	110
020.200.1000.6210.111.0000	EMPLOYEE INSURANCE	$109.22	020	020	020	200	1000	6210	111
020.200.1000.6210.111.0099	EMPLOYEE INSURANCE	$109.70	020	020	020	200	1000	6210	111
020.200.1000.6210.112.0000	EMPLOYEE INSURANCE	$202.87	020	020	020	200	1000	6210	112
020.200.1000.6210.114.0000	EMPLOYEE INSURANCE	$529.10	020	020	020	200	1000	6210	114
020.200.1000.6210.116.0000	EMPLOYEE INSURANCE	$342.08	020	020	020	200	1000	6210	116
020.200.1000.6210.117.0000	EMPLOYEE INSURANCE	$105.90	020	020	020	200	1000	6210	117
020.200.1000.6210.118.0000	EMPLOYEE INSURANCE	$105.60	020	020	020	200	1000	6210	118
020.200.1000.6210.119.0000	EMPLOYEE INSURANCE	$98.46	020	020	020	200	1000	6210	119
020.200.1000.6210.202.0000	EMPLOYEE INSURANCE	$115.42	020	020	020	200	1000	6210	202
020.200.1000.6210.203.0000	EMPLOYEE INSURANCE	$102.94	020	020	020	200	1000	6210	203
020.200.1000.6221.110.0000	SOC SEC - OASDI	$126.90	020	020	020	200	1000	6221	110
020.200.1000.6221.111.0000	SOC SEC - OASDI	$385.64	020	020	020	200	1000	6221	111
020.200.1000.6221.111.0099	SOC SEC - OASDI	$28.81	020	020	020	200	1000	6221	111
020.200.1000.6221.112.0000	SOC SEC - OASDI	$204.94	020	020	020	200	1000	6221	112

020.200.1000.6221.114.0000	SOC SEC - OASDI	$290.82	020	020	020	200	1000	6221	114
020.200.1000.6221.115.0000	SOC SEC - OASDI	$55.80	020	020	020	200	1000	6221	115
020.200.1000.6221.116.0000	SOC SEC - OASDI	$187.64	020	020	020	200	1000	6221	116
020.200.1000.6221.117.0000	SOC SEC - OASDI	$18.60	020	020	020	200	1000	6221	117
020.200.1000.6221.118.0000	SOC SEC - OASDI	$131.10	020	020	020	200	1000	6221	118
020.200.1000.6221.119.0000	SOC SEC - OASDI	$216.59	020	020	020	200	1000	6221	119
020.200.1000.6221.202.0000	SOC SEC - OASDI	$108.69	020	020	020	200	1000	6221	202
020.200.1000.6221.203.0000	SOC SEC - OASDI	$149.55	020	020	020	200	1000	6221	203
020.200.1000.6221.500.0000	SOC SEC - OASDI	$37.20	020	020	020	200	1000	6221	500
020.200.1000.6221.505.0000	SOC SEC - OASDI	$18.60	020	020	020	200	1000	6221	505
020.200.1000.6222.110.0000	MEDICARE-HOSP INS	$29.66	020	020	020	200	1000	6222	110
020.200.1000.6222.111.0000	MEDICARE-HOSP INS	$90.11	020	020	020	200	1000	6222	111
020.200.1000.6222.111.0099	MEDICARE-HOSP INS	$6.72	020	020	020	200	1000	6222	111
020.200.1000.6222.112.0000	MEDICARE-HOSP INS	$47.80	020	020	020	200	1000	6222	112
020.200.1000.6222.114.0000	MEDICARE-HOSP INS	$67.96	020	020	020	200	1000	6222	114
020.200.1000.6222.115.0000	MEDICARE-HOSP INS	$13.05	020	020	020	200	1000	6222	115
020.200.1000.6222.116.0000	MEDICARE-HOSP INS	$43.95	020	020	020	200	1000	6222	116
020.200.1000.6222.117.0000	MEDICARE-HOSP INS	$4.35	020	020	020	200	1000	6222	117
020.200.1000.6222.118.0000	MEDICARE-HOSP INS	$30.65	020	020	020	200	1000	6222	118
020.200.1000.6222.119.0000	MEDICARE-HOSP INS	$50.55	020	020	020	200	1000	6222	119
020.200.1000.6222.202.0000	MEDICARE-HOSP INS	$25.35	020	020	020	200	1000	6222	202
020.200.1000.6222.203.0000	MEDICARE-HOSP INS	$34.96	020	020	020	200	1000	6222	203
020.200.1000.6222.500.0000	MEDICARE-HOSP INS	$8.70	020	020	020	200	1000	6222	500
020.200.1000.6222.505.0000	MEDICARE-HOSP INS	$4.35	020	020	020	200	1000	6222	505
020.200.1000.6231.110.0000	STATE RETIREMENT	$250.16	020	020	020	200	1000	6231	110
020.200.1000.6231.111.0000	STATE RETIREMENT	$761.68	020	020	020	200	1000	6231	111
020.200.1000.6231.111.0099	STATE RETIREMENT	$59.40	020	020	020	200	1000	6231	111
020.200.1000.6231.112.0000	STATE RETIREMENT	$404.05	020	020	020	200	1000	6231	112
020.200.1000.6231.114.0000	STATE RETIREMENT	$519.80	020	020	020	200	1000	6231	114
020.200.1000.6231.115.0000	STATE RETIREMENT	$109.26	020	020	020	200	1000	6231	115
020.200.1000.6231.116.0000	STATE RETIREMENT	$370.03	020	020	020	200	1000	6231	116
020.200.1000.6231.117.0000	STATE RETIREMENT	$36.42	020	020	020	200	1000	6231	117
020.200.1000.6231.118.0000	STATE RETIREMENT	$261.86	020	020	020	200	1000	6231	118
020.200.1000.6231.119.0000	STATE RETIREMENT	$420.88	020	020	020	200	1000	6231	119
020.200.1000.6231.202.0000	STATE RETIREMENT	$216.66	020	020	020	200	1000	6231	202
020.200.1000.6231.203.0000	STATE RETIREMENT	$293.86	020	020	020	200	1000	6231	203
020.200.1000.6231.500.0000	STATE RETIREMENT	$72.84	020	020	020	200	1000	6231	500
020.200.1000.6231.505.0000	STATE RETIREMENT	$36.42	020	020	020	200	1000	6231	505
020.200.1000.6232.110.0000	LNG-TRM DISABILITY	$3.17	020	020	020	200	1000	6232	110
020.200.1000.6232.111.0000	LNG-TRM DISABILITY	$9.35	020	020	020	200	1000	6232	111
020.200.1000.6232.111.0099	LNG-TRM DISABILITY	$0.81	020	020	020	200	1000	6232	111
020.200.1000.6232.112.0000	LNG-TRM DISABILITY	$4.90	020	020	020	200	1000	6232	112
020.200.1000.6232.114.0000	LNG-TRM DISABILITY	$6.52	020	020	020	200	1000	6232	114
020.200.1000.6232.115.0000	LNG-TRM DISABILITY	$1.35	020	020	020	200	1000	6232	115
020.200.1000.6232.116.0000	LNG-TRM DISABILITY	$4.58	020	020	020	200	1000	6232	116
020.200.1000.6232.117.0000	LNG-TRM DISABILITY	$0.45	020	020	020	200	1000	6232	117
020.200.1000.6232.118.0000	LNG-TRM DISABILITY	$3.32	020	020	020	200	1000	6232	118
020.200.1000.6232.119.0000	LNG-TRM DISABILITY	$5.16	020	020	020	200	1000	6232	119
020.200.1000.6232.202.0000	LNG-TRM DISABILITY	$2.59	020	020	020	200	1000	6232	202
020.200.1000.6232.203.0000	LNG-TRM DISABILITY	$3.63	020	020	020	200	1000	6232	203
020.200.1000.6232.500.0000	LNG-TRM DISABILITY	$0.90	020	020	020	200	1000	6232	500
020.200.1000.6232.505.0000	LNG-TRM DISABILITY	$0.45	020	020	020	200	1000	6232	505
020.200.1000.6250.110.0000	UNEMP INSURANCE	$0.04	020	020	020	200	1000	6250	110
020.200.1000.6250.111.0000	UNEMP INSURANCE	$0.05	020	020	020	200	1000	6250	111
020.200.1000.6250.111.0099	UNEMP INSURANCE	$0.04	020	020	020	200	1000	6250	111
020.200.1000.6250.112.0000	UNEMP INSURANCE	$0.07	020	020	020	200	1000	6250	112
020.200.1000.6250.114.0000	UNEMP INSURANCE	$0.23	020	020	020	200	1000	6250	114
020.200.1000.6250.116.0000	UNEMP INSURANCE	$0.09	020	020	020	200	1000	6250	116
020.200.1000.6250.117.0000	UNEMP INSURANCE	$0.04	020	020	020	200	1000	6250	117
020.200.1000.6250.118.0000	UNEMP INSURANCE	$0.03	020	020	020	200	1000	6250	118
020.200.1000.6250.119.0000	UNEMP INSURANCE	$0.34	020	020	020	200	1000	6250	119
020.200.1000.6250.202.0000	UNEMP INSURANCE	$0.04	020	020	020	200	1000	6250	202
020.200.1000.6250.203.0000	UNEMP INSURANCE	$0.03	020	020	020	200	1000	6250	203
020.200.1000.6260.110.0000	WORKERS' COMP	$18.45	020	020	020	200	1000	6260	110
020.200.1000.6260.111.0000	WORKERS' COMP	$51.27	020	020	020	200	1000	6260	111
020.200.1000.6260.111.0099	WORKERS' COMP	$3.78	020	020	020	200	1000	6260	111
020.200.1000.6260.112.0000	WORKERS' COMP	$26.03	020	020	020	200	1000	6260	112
020.200.1000.6260.114.0000	WORKERS' COMP	$45.39	020	020	020	200	1000	6260	114

020.200.1000.6260.115.0000	WORKERS' COMP	$11.70	020	020	020	200	1000	6260	115
020.200.1000.6260.116.0000	WORKERS' COMP	$23.82	020	020	020	200	1000	6260	116
020.200.1000.6260.117.0000	WORKERS' COMP	$10.26	020	020	020	200	1000	6260	117
020.200.1000.6260.118.0000	WORKERS' COMP	$16.85	020	020	020	200	1000	6260	118
020.200.1000.6260.119.0000	WORKERS' COMP	$27.34	020	020	020	200	1000	6260	119
020.200.1000.6260.202.0000	WORKERS' COMP	$20.39	020	020	020	200	1000	6260	202
020.200.1000.6260.203.0000	WORKERS' COMP	$18.97	020	020	020	200	1000	6260	203
020.200.1000.6260.207.0000	WORKERS' COMP	$2.33	020	020	020	200	1000	6260	207
020.200.1000.6260.500.0000	WORKERS' COMP	$4.68	020	020	020	200	1000	6260	500
020.200.1000.6260.505.0000	WORKERS' COMP	$2.34	020	020	020	200	1000	6260	505
020.240.1000.6112.112.0000	TEACHERS	$571.21	020	020	020	240	1000	6112	112
020.240.1000.6112.115.0000	TEACHERS	$615.41	020	020	020	240	1000	6112	115
020.240.1000.6210.112.0000	EMPLOYEE INSURANCE	$57.03	020	020	020	240	1000	6210	112
020.240.1000.6210.115.0000	EMPLOYEE INSURANCE	$107.27	020	020	020	240	1000	6210	115
020.240.1000.6221.112.0000	SOC SEC - OASDI	$31.42	020	020	020	240	1000	6221	112
020.240.1000.6221.115.0000	SOC SEC - OASDI	$37.97	020	020	020	240	1000	6221	115
020.240.1000.6222.112.0000	MEDICARE-HOSP INS	$7.31	020	020	020	240	1000	6222	112
020.240.1000.6222.115.0000	MEDICARE-HOSP INS	$8.85	020	020	020	240	1000	6222	115
020.240.1000.6231.112.0000	STATE RETIREMENT	$69.41	020	020	020	240	1000	6231	112
020.240.1000.6231.115.0000	STATE RETIREMENT	$74.63	020	020	020	240	1000	6231	115
020.240.1000.6232.112.0000	LNG-TRM DISABILITY	$0.79	020	020	020	240	1000	6232	112
020.240.1000.6232.115.0000	LNG-TRM DISABILITY	$1.02	020	020	020	240	1000	6232	115
020.240.1000.6250.112.0000	UNEMP INSURANCE	$0.04	020	020	020	240	1000	6250	112
020.240.1000.6250.115.0000	UNEMP INSURANCE	$0.03	020	020	020	240	1000	6250	115
020.240.1000.6260.112.0000	WORKERS' COMP	$4.43	020	020	020	240	1000	6260	112
020.240.1000.6260.115.0000	WORKERS' COMP	$4.70	020	020	020	240	1000	6260	115
020.250.1000.6112.110.0000	TEACHERS	$1,000.00	020	020	020	250	1000	6112	110
020.250.1000.6112.112.0000	TEACHERS	$1,300.00	020	020	020	250	1000	6112	112
020.250.1000.6112.114.0000	TEACHERS	$300.00	020	020	020	250	1000	6112	114
020.250.1000.6112.115.0000	TEACHERS	$1,200.00	020	020	020	250	1000	6112	115
020.250.1000.6112.116.0000	TEACHERS	$1,600.00	020	020	020	250	1000	6112	116
020.250.1000.6112.117.0000	TEACHERS	$300.00	020	020	020	250	1000	6112	117
020.250.1000.6112.118.0000	TEACHERS	$300.00	020	020	020	250	1000	6112	118
020.250.1000.6112.119.0000	TEACHERS	$300.00	020	020	020	250	1000	6112	119
020.250.1000.6112.202.0000	TEACHERS	$1,300.00	020	020	020	250	1000	6112	202
020.250.1000.6221.110.0000	SOC SEC - OASDI	$62.00	020	020	020	250	1000	6221	110
020.250.1000.6221.112.0000	SOC SEC - OASDI	$80.60	020	020	020	250	1000	6221	112
020.250.1000.6221.115.0000	SOC SEC - OASDI	$74.39	020	020	020	250	1000	6221	115
020.250.1000.6221.116.0000	SOC SEC - OASDI	$99.19	020	020	020	250	1000	6221	116
020.250.1000.6221.117.0000	SOC SEC - OASDI	$18.60	020	020	020	250	1000	6221	117
020.250.1000.6221.118.0000	SOC SEC - OASDI	$18.60	020	020	020	250	1000	6221	118
020.250.1000.6221.202.0000	SOC SEC - OASDI	$80.60	020	020	020	250	1000	6221	202
020.250.1000.6222.110.0000	MEDICARE-HOSP INS	$14.50	020	020	020	250	1000	6222	110
020.250.1000.6222.112.0000	MEDICARE-HOSP INS	$18.85	020	020	020	250	1000	6222	112
020.250.1000.6222.115.0000	MEDICARE-HOSP INS	$17.39	020	020	020	250	1000	6222	115
020.250.1000.6222.116.0000	MEDICARE-HOSP INS	$23.20	020	020	020	250	1000	6222	116
020.250.1000.6222.117.0000	MEDICARE-HOSP INS	$4.35	020	020	020	250	1000	6222	117
020.250.1000.6222.118.0000	MEDICARE-HOSP INS	$4.35	020	020	020	250	1000	6222	118
020.250.1000.6222.202.0000	MEDICARE-HOSP INS	$18.85	020	020	020	250	1000	6222	202
020.250.1000.6231.110.0000	STATE RETIREMENT	$121.40	020	020	020	250	1000	6231	110
020.250.1000.6231.112.0000	STATE RETIREMENT	$157.82	020	020	020	250	1000	6231	112
020.250.1000.6231.115.0000	STATE RETIREMENT	$145.68	020	020	020	250	1000	6231	115
020.250.1000.6231.116.0000	STATE RETIREMENT	$194.24	020	020	020	250	1000	6231	116
020.250.1000.6231.117.0000	STATE RETIREMENT	$36.42	020	020	020	250	1000	6231	117
020.250.1000.6231.118.0000	STATE RETIREMENT	$36.42	020	020	020	250	1000	6231	118
020.250.1000.6231.202.0000	STATE RETIREMENT	$157.82	020	020	020	250	1000	6231	202
020.250.1000.6232.110.0000	LNG-TRM DISABILITY	$1.50	020	020	020	250	1000	6232	110
020.250.1000.6232.112.0000	LNG-TRM DISABILITY	$1.95	020	020	020	250	1000	6232	112
020.250.1000.6232.115.0000	LNG-TRM DISABILITY	$1.80	020	020	020	250	1000	6232	115
020.250.1000.6232.116.0000	LNG-TRM DISABILITY	$2.39	020	020	020	250	1000	6232	116
020.250.1000.6232.117.0000	LNG-TRM DISABILITY	$0.45	020	020	020	250	1000	6232	117
020.250.1000.6232.118.0000	LNG-TRM DISABILITY	$0.45	020	020	020	250	1000	6232	118
020.250.1000.6232.202.0000	LNG-TRM DISABILITY	$1.95	020	020	020	250	1000	6232	202
020.250.1000.6260.110.0000	WORKERS' COMP	$7.80	020	020	020	250	1000	6260	110
020.250.1000.6260.112.0000	WORKERS' COMP	$10.15	020	020	020	250	1000	6260	112
020.250.1000.6260.114.0000	WORKERS' COMP	$2.34	020	020	020	250	1000	6260	114
020.250.1000.6260.115.0000	WORKERS' COMP	$9.35	020	020	020	250	1000	6260	115
020.250.1000.6260.116.0000	WORKERS' COMP	$12.48	020	020	020	250	1000	6260	116

020.250.1000.6260.117.0000	WORKERS' COMP	$2.34	020	020	020	250	1000	6260	117
020.250.1000.6260.118.0000	WORKERS' COMP	$2.34	020	020	020	250	1000	6260	118
020.250.1000.6260.119.0000	WORKERS' COMP	$2.34	020	020	020	250	1000	6260	119
020.250.1000.6260.202.0000	WORKERS' COMP	$10.14	020	020	020	250	1000	6260	202
020.311.1000.6112.203.0000	TEACHERS	$459.27	020	020	020	311	1000	6112	203
020.311.1000.6210.203.0000	EMPLOYEE INSURANCE	$97.04	020	020	020	311	1000	6210	203
020.311.1000.6221.203.0000	SOC SEC - OASDI	$27.67	020	020	020	311	1000	6221	203
020.311.1000.6222.203.0000	MEDICARE-HOSP INS	$6.51	020	020	020	311	1000	6222	203
020.311.1000.6231.203.0000	STATE RETIREMENT	$55.84	020	020	020	311	1000	6231	203
020.311.1000.6232.203.0000	LNG-TRM DISABILITY	$0.81	020	020	020	311	1000	6232	203
020.311.1000.6250.203.0000	UNEMP INSURANCE	$0.04	020	020	020	311	1000	6250	203
020.311.1000.6260.203.0000	WORKERS' COMP	$3.51	020	020	020	311	1000	6260	203
020.313.1000.6112.202.0000	TEACHERS	$529.36	020	020	020	313	1000	6112	202
020.313.1000.6210.202.0000	EMPLOYEE INSURANCE	$111.60	020	020	020	313	1000	6210	202
020.313.1000.6221.202.0000	SOC SEC - OASDI	$26.49	020	020	020	313	1000	6221	202
020.313.1000.6222.202.0000	MEDICARE-HOSP INS	$6.19	020	020	020	313	1000	6222	202
020.313.1000.6231.202.0000	STATE RETIREMENT	$64.23	020	020	020	313	1000	6231	202
020.313.1000.6232.202.0000	LNG-TRM DISABILITY	$0.78	020	020	020	313	1000	6232	202
020.313.1000.6250.202.0000	UNEMP INSURANCE	$0.03	020	020	020	313	1000	6250	202
020.313.1000.6260.202.0000	WORKERS' COMP	$4.16	020	020	020	313	1000	6260	202
020.315.1000.6112.202.0000	TEACHERS	$530.14	020	020	020	315	1000	6112	202
020.315.1000.6210.202.0000	EMPLOYEE INSURANCE	$103.10	020	020	020	315	1000	6210	202
020.315.1000.6221.202.0000	SOC SEC - OASDI	$31.99	020	020	020	315	1000	6221	202
020.315.1000.6222.202.0000	MEDICARE-HOSP INS	$7.47	020	020	020	315	1000	6222	202
020.315.1000.6231.202.0000	STATE RETIREMENT	$64.46	020	020	020	315	1000	6231	202
020.315.1000.6232.202.0000	LNG-TRM DISABILITY	$0.78	020	020	020	315	1000	6232	202
020.315.1000.6250.202.0000	UNEMP INSURANCE	$0.04	020	020	020	315	1000	6250	202
020.315.1000.6260.202.0000	WORKERS' COMP	$4.16	020	020	020	315	1000	6260	202
020.320.1000.6112.202.0000	TEACHERS	$521.05	020	020	020	320	1000	6112	202
020.320.1000.6210.202.0000	EMPLOYEE INSURANCE	$109.38	020	020	020	320	1000	6210	202
020.320.1000.6221.202.0000	SOC SEC - OASDI	$31.54	020	020	020	320	1000	6221	202
020.320.1000.6222.202.0000	MEDICARE-HOSP INS	$7.38	020	020	020	320	1000	6222	202
020.320.1000.6231.202.0000	STATE RETIREMENT	$63.19	020	020	020	320	1000	6231	202
020.320.1000.6232.202.0000	LNG-TRM DISABILITY	$0.78	020	020	020	320	1000	6232	202
020.320.1000.6250.202.0000	UNEMP INSURANCE	$0.04	020	020	020	320	1000	6250	202
020.320.1000.6260.202.0000	WORKERS' COMP	$3.95	020	020	020	320	1000	6260	202
020.325.1000.6112.202.0000	TEACHERS	$70.38	020	020	020	325	1000	6112	202
020.325.1000.6210.202.0000	EMPLOYEE INSURANCE	$17.59	020	020	020	325	1000	6210	202
020.325.1000.6221.202.0000	SOC SEC - OASDI	$4.36	020	020	020	325	1000	6221	202
020.325.1000.6222.202.0000	MEDICARE-HOSP INS	$0.92	020	020	020	325	1000	6222	202
020.325.1000.6231.202.0000	STATE RETIREMENT	$8.51	020	020	020	325	1000	6231	202
020.325.1000.6260.202.0000	WORKERS' COMP	$0.68	020	020	020	325	1000	6260	202
020.354.1000.6112.202.0000	TEACHERS	$436.86	020	020	020	354	1000	6112	202
020.354.1000.6210.202.0000	EMPLOYEE INSURANCE	$5.76	020	020	020	354	1000	6210	202
020.354.1000.6221.202.0000	SOC SEC - OASDI	$27.00	020	020	020	354	1000	6221	202
020.354.1000.6222.202.0000	MEDICARE-HOSP INS	$6.21	020	020	020	354	1000	6222	202
020.354.1000.6231.202.0000	STATE RETIREMENT	$52.92	020	020	020	354	1000	6231	202
020.354.1000.6232.202.0000	LNG-TRM DISABILITY	$0.54	020	020	020	354	1000	6232	202
020.354.1000.6250.202.0000	UNEMP INSURANCE	$0.05	020	020	020	354	1000	6250	202
020.354.1000.6260.202.0000	WORKERS' COMP	$3.51	020	020	020	354	1000	6260	202
020.362.1000.6112.203.0000	TEACHERS	$475.00	020	020	020	362	1000	6112	203
020.362.1000.6210.203.0000	EMPLOYEE INSURANCE	$105.02	020	020	020	362	1000	6210	203
020.362.1000.6221.203.0000	SOC SEC - OASDI	$28.17	020	020	020	362	1000	6221	203
020.362.1000.6222.203.0000	MEDICARE-HOSP INS	$6.52	020	020	020	362	1000	6222	203
020.362.1000.6231.203.0000	STATE RETIREMENT	$57.71	020	020	020	362	1000	6231	203
020.362.1000.6232.203.0000	LNG-TRM DISABILITY	$0.77	020	020	020	362	1000	6232	203
020.362.1000.6250.203.0000	UNEMP INSURANCE	$0.04	020	020	020	362	1000	6250	203
020.362.1000.6260.203.0000	WORKERS' COMP	$3.65	020	020	020	362	1000	6260	203
020.530.1000.6112.204.0000	TEACHERS	$566.45	020	020	020	530	1000	6112	204
020.530.1000.6210.204.0000	EMPLOYEE INSURANCE	$107.64	020	020	020	530	1000	6210	204
020.530.1000.6221.204.0000	SOC SEC - OASDI	$35.20	020	020	020	530	1000	6221	204
020.530.1000.6222.204.0000	MEDICARE-HOSP INS	$8.17	020	020	020	530	1000	6222	204
020.530.1000.6235.204.0000	ASRS ALT CONTR RATE	$56.53	020	020	020	530	1000	6235	204
020.530.1000.6250.204.0000	UNEMP INSURANCE	$0.04	020	020	020	530	1000	6250	204
020.530.1000.6260.204.0000	WORKERS' COMP	$4.45	020	020	020	530	1000	6260	204
110.000.0000.0103.000.0000	CASH ON DEP W/TREA	$15.62	100	100	110	000	0000	0103	000
110.000.0000.0330.000.0000	UNRESERVED FND BAL	$42,176.33	100	100	110	000	0000	0330	000
110.000.0000.1980.000.0000	REF PRIOR YR EXP	($40.48)	100	100	110	000	0000	1980	000

110.000.0000.4500.000.0000	FR FED THRU STATE	($2,380,709.86)	100	100	110	000	0000	4500	000
110.000.6000.6910.000.0000	INDIRECT COSTS	$34,050.00	100	100	110	000	6000	6910	000
110.250.1000.6112.110.0000	TEACHERS	$46,457.62	100	100	110	250	1000	6112	110
110.250.1000.6112.111.0000	TEACHERS	$30,278.94	100	100	110	250	1000	6112	111
110.250.1000.6112.112.0000	TEACHERS	$73,047.14	100	100	110	250	1000	6112	112
110.250.1000.6112.114.0000	TEACHERS	$44,077.37	100	100	110	250	1000	6112	114
110.250.1000.6112.115.0000	TEACHERS	$42,556.59	100	100	110	250	1000	6112	115
110.250.1000.6112.116.0000	TEACHERS	$68,529.56	100	100	110	250	1000	6112	116
110.250.1000.6112.117.0000	TEACHERS	$26,213.72	100	100	110	250	1000	6112	117
110.250.1000.6112.118.0000	TEACHERS	$46,803.75	100	100	110	250	1000	6112	118
110.250.1000.6112.119.0000	TEACHERS	$22,824.37	100	100	110	250	1000	6112	119
110.250.1000.6112.202.0000	TEACHERS	$88,988.12	100	100	110	250	1000	6112	202
110.250.1000.6125.110.0076	EXTRA DUTY STIPENDS	$4,476.32	100	100	110	250	1000	6125	110
110.250.1000.6125.112.0076	EXTRA DUTY STIPENDS	$6,068.80	100	100	110	250	1000	6125	112
110.250.1000.6125.114.0000	EXTRA DUTY STIPENDS	$10,580.64	100	100	110	250	1000	6125	114
110.250.1000.6125.114.0076	EXTRA DUTY STIPENDS	$4,580.16	100	100	110	250	1000	6125	114
110.250.1000.6125.115.0076	EXTRA DUTY STIPENDS	$4,402.88	100	100	110	250	1000	6125	115
110.250.1000.6125.118.0000	EXTRA DUTY STIPENDS	$2,471.36	100	100	110	250	1000	6125	118
110.250.1000.6125.118.0076	EXTRA DUTY STIPENDS	$2,726.40	100	100	110	250	1000	6125	118
110.250.1000.6125.119.0076	EXTRA DUTY STIPENDS	$6,895.68	100	100	110	250	1000	6125	119
110.250.1000.6125.202.0076	EXTRA DUTY STIPENDS	$1,964.80	100	100	110	250	1000	6125	202
110.250.1000.6125.503.0041	EXTRA DUTY STIPENDS	$26,369.92	100	100	110	250	1000	6125	503
110.250.1000.6125.503.0071	EXTRA DUTY STIPENDS	$14,265.08	100	100	110	250	1000	6125	503
110.250.1000.6210.110.0000	EMPLOYEE INSURANCE	$10,640.52	100	100	110	250	1000	6210	110
110.250.1000.6210.110.0076	EMPLOYEE INSURANCE	$769.13	100	100	110	250	1000	6210	110
110.250.1000.6210.111.0000	EMPLOYEE INSURANCE	$7,793.23	100	100	110	250	1000	6210	111
110.250.1000.6210.112.0000	EMPLOYEE INSURANCE	$16,304.66	100	100	110	250	1000	6210	112
110.250.1000.6210.112.0076	EMPLOYEE INSURANCE	$80.79	100	100	110	250	1000	6210	112
110.250.1000.6210.114.0000	EMPLOYEE INSURANCE	$9,606.41	100	100	110	250	1000	6210	114
110.250.1000.6210.115.0000	EMPLOYEE INSURANCE	$5,479.27	100	100	110	250	1000	6210	115
110.250.1000.6210.116.0000	EMPLOYEE INSURANCE	$10,207.26	100	100	110	250	1000	6210	116
110.250.1000.6210.117.0000	EMPLOYEE INSURANCE	$5,414.34	100	100	110	250	1000	6210	117
110.250.1000.6210.118.0000	EMPLOYEE INSURANCE	$10,946.28	100	100	110	250	1000	6210	118
110.250.1000.6210.119.0000	EMPLOYEE INSURANCE	$5,323.27	100	100	110	250	1000	6210	119
110.250.1000.6210.202.0000	EMPLOYEE INSURANCE	$21,680.15	100	100	110	250	1000	6210	202
110.250.1000.6210.202.0076	EMPLOYEE INSURANCE	$368.44	100	100	110	250	1000	6210	202
110.250.1000.6210.503.0071	EMPLOYEE INSURANCE	$1,083.77	100	100	110	250	1000	6210	503
110.250.1000.6221.110.0000	SOC SEC - OASDI	$2,706.31	100	100	110	250	1000	6221	110
110.250.1000.6221.110.0076	SOC SEC - OASDI	$268.89	100	100	110	250	1000	6221	110
110.250.1000.6221.111.0000	SOC SEC - OASDI	$1,788.90	100	100	110	250	1000	6221	111
110.250.1000.6221.112.0000	SOC SEC - OASDI	$4,375.36	100	100	110	250	1000	6221	112
110.250.1000.6221.112.0076	SOC SEC - OASDI	$282.23	100	100	110	250	1000	6221	112
110.250.1000.6221.114.0000	SOC SEC - OASDI	$625.64	100	100	110	250	1000	6221	114
110.250.1000.6221.114.0076	SOC SEC - OASDI	$275.59	100	100	110	250	1000	6221	114
110.250.1000.6221.115.0000	SOC SEC - OASDI	$2,431.81	100	100	110	250	1000	6221	115
110.250.1000.6221.115.0076	SOC SEC - OASDI	$232.69	100	100	110	250	1000	6221	115
110.250.1000.6221.116.0000	SOC SEC - OASDI	$4,212.33	100	100	110	250	1000	6221	116
110.250.1000.6221.117.0000	SOC SEC - OASDI	$1,590.46	100	100	110	250	1000	6221	117
110.250.1000.6221.118.0000	SOC SEC - OASDI	$2,882.68	100	100	110	250	1000	6221	118
110.250.1000.6221.118.0076	SOC SEC - OASDI	$160.21	100	100	110	250	1000	6221	118
110.250.1000.6221.119.0076	SOC SEC - OASDI	$274.37	100	100	110	250	1000	6221	119
110.250.1000.6221.202.0000	SOC SEC - OASDI	$5,214.09	100	100	110	250	1000	6221	202
110.250.1000.6221.202.0076	SOC SEC - OASDI	$113.56	100	100	110	250	1000	6221	202
110.250.1000.6221.503.0041	SOC SEC - OASDI	$1,339.82	100	100	110	250	1000	6221	503
110.250.1000.6221.503.0071	SOC SEC - OASDI	$630.21	100	100	110	250	1000	6221	503
110.250.1000.6222.110.0000	MEDICARE-HOSP INS	$632.93	100	100	110	250	1000	6222	110
110.250.1000.6222.110.0076	MEDICARE-HOSP INS	$62.87	100	100	110	250	1000	6222	110
110.250.1000.6222.111.0000	MEDICARE-HOSP INS	$418.35	100	100	110	250	1000	6222	111
110.250.1000.6222.112.0000	MEDICARE-HOSP INS	$1,023.35	100	100	110	250	1000	6222	112
110.250.1000.6222.112.0076	MEDICARE-HOSP INS	$66.02	100	100	110	250	1000	6222	112
110.250.1000.6222.114.0000	MEDICARE-HOSP INS	$146.34	100	100	110	250	1000	6222	114
110.250.1000.6222.114.0076	MEDICARE-HOSP INS	$64.44	100	100	110	250	1000	6222	114
110.250.1000.6222.115.0000	MEDICARE-HOSP INS	$568.73	100	100	110	250	1000	6222	115
110.250.1000.6222.115.0076	MEDICARE-HOSP INS	$54.49	100	100	110	250	1000	6222	115
110.250.1000.6222.116.0000	MEDICARE-HOSP INS	$985.10	100	100	110	250	1000	6222	116
110.250.1000.6222.117.0000	MEDICARE-HOSP INS	$371.98	100	100	110	250	1000	6222	117
110.250.1000.6222.118.0000	MEDICARE-HOSP INS	$674.20	100	100	110	250	1000	6222	118
110.250.1000.6222.118.0076	MEDICARE-HOSP INS	$37.47	100	100	110	250	1000	6222	118

110.250.1000.6222.119.0076	MEDICARE-HOSP INS	$64.15	100	100	110	250	1000	6222	119
110.250.1000.6222.202.0000	MEDICARE-HOSP INS	$1,219.32	100	100	110	250	1000	6222	202
110.250.1000.6222.202.0076	MEDICARE-HOSP INS	$26.55	100	100	110	250	1000	6222	202
110.250.1000.6222.503.0041	MEDICARE-HOSP INS	$313.38	100	100	110	250	1000	6222	503
110.250.1000.6222.503.0071	MEDICARE-HOSP INS	$147.39	100	100	110	250	1000	6222	503
110.250.1000.6231.110.0000	STATE RETIREMENT	$5,640.16	100	100	110	250	1000	6231	110
110.250.1000.6231.110.0076	STATE RETIREMENT	$543.41	100	100	110	250	1000	6231	110
110.250.1000.6231.111.0000	STATE RETIREMENT	$3,675.79	100	100	110	250	1000	6231	111
110.250.1000.6231.112.0000	STATE RETIREMENT	$8,868.06	100	100	110	250	1000	6231	112
110.250.1000.6231.112.0076	STATE RETIREMENT	$574.69	100	100	110	250	1000	6231	112
110.250.1000.6231.114.0000	STATE RETIREMENT	$1,197.18	100	100	110	250	1000	6231	114
110.250.1000.6231.114.0076	STATE RETIREMENT	$556.01	100	100	110	250	1000	6231	114
110.250.1000.6231.115.0000	STATE RETIREMENT	$5,166.39	100	100	110	250	1000	6231	115
110.250.1000.6231.115.0076	STATE RETIREMENT	$488.01	100	100	110	250	1000	6231	115
110.250.1000.6231.116.0000	STATE RETIREMENT	$8,319.59	100	100	110	250	1000	6231	116
110.250.1000.6231.117.0000	STATE RETIREMENT	$3,182.39	100	100	110	250	1000	6231	117
110.250.1000.6231.118.0000	STATE RETIREMENT	$5,980.54	100	100	110	250	1000	6231	118
110.250.1000.6231.118.0076	STATE RETIREMENT	$330.99	100	100	110	250	1000	6231	118
110.250.1000.6231.119.0076	STATE RETIREMENT	$544.47	100	100	110	250	1000	6231	119
110.250.1000.6231.202.0000	STATE RETIREMENT	$10,803.15	100	100	110	250	1000	6231	202
110.250.1000.6231.202.0076	STATE RETIREMENT	$222.39	100	100	110	250	1000	6231	202
110.250.1000.6231.503.0041	STATE RETIREMENT	$2,625.67	100	100	110	250	1000	6231	503
110.250.1000.6231.503.0071	STATE RETIREMENT	$1,247.11	100	100	110	250	1000	6231	503
110.250.1000.6232.110.0000	LNG-TRM DISABILITY	$69.79	100	100	110	250	1000	6232	110
110.250.1000.6232.110.0076	LNG-TRM DISABILITY	$6.72	100	100	110	250	1000	6232	110
110.250.1000.6232.111.0000	LNG-TRM DISABILITY	$45.40	100	100	110	250	1000	6232	111
110.250.1000.6232.112.0000	LNG-TRM DISABILITY	$109.52	100	100	110	250	1000	6232	112
110.250.1000.6232.112.0076	LNG-TRM DISABILITY	$7.10	100	100	110	250	1000	6232	112
110.250.1000.6232.114.0000	LNG-TRM DISABILITY	$14.80	100	100	110	250	1000	6232	114
110.250.1000.6232.114.0076	LNG-TRM DISABILITY	$6.91	100	100	110	250	1000	6232	114
110.250.1000.6232.115.0000	LNG-TRM DISABILITY	$63.65	100	100	110	250	1000	6232	115
110.250.1000.6232.115.0076	LNG-TRM DISABILITY	$6.01	100	100	110	250	1000	6232	115
110.250.1000.6232.116.0000	LNG-TRM DISABILITY	$102.72	100	100	110	250	1000	6232	116
110.250.1000.6232.117.0000	LNG-TRM DISABILITY	$39.27	100	100	110	250	1000	6232	117
110.250.1000.6232.118.0000	LNG-TRM DISABILITY	$73.92	100	100	110	250	1000	6232	118
110.250.1000.6232.118.0076	LNG-TRM DISABILITY	$4.08	100	100	110	250	1000	6232	118
110.250.1000.6232.119.0076	LNG-TRM DISABILITY	$6.73	100	100	110	250	1000	6232	119
110.250.1000.6232.202.0000	LNG-TRM DISABILITY	$133.43	100	100	110	250	1000	6232	202
110.250.1000.6232.202.0076	LNG-TRM DISABILITY	$2.78	100	100	110	250	1000	6232	202
110.250.1000.6232.503.0041	LNG-TRM DISABILITY	$32.44	100	100	110	250	1000	6232	503
110.250.1000.6232.503.0071	LNG-TRM DISABILITY	$15.40	100	100	110	250	1000	6232	503
110.250.1000.6250.110.0000	UNEMP INSURANCE	$4.02	100	100	110	250	1000	6250	110
110.250.1000.6250.110.0076	UNEMP INSURANCE	$0.84	100	100	110	250	1000	6250	110
110.250.1000.6250.111.0000	UNEMP INSURANCE	$7.01	100	100	110	250	1000	6250	111
110.250.1000.6250.112.0000	UNEMP INSURANCE	$5.76	100	100	110	250	1000	6250	112
110.250.1000.6250.112.0076	UNEMP INSURANCE	$1.44	100	100	110	250	1000	6250	112
110.250.1000.6250.114.0000	UNEMP INSURANCE	$6.98	100	100	110	250	1000	6250	114
110.250.1000.6250.114.0076	UNEMP INSURANCE	$0.50	100	100	110	250	1000	6250	114
110.250.1000.6250.115.0000	UNEMP INSURANCE	$3.88	100	100	110	250	1000	6250	115
110.250.1000.6250.115.0076	UNEMP INSURANCE	$1.09	100	100	110	250	1000	6250	115
110.250.1000.6250.116.0000	UNEMP INSURANCE	$7.77	100	100	110	250	1000	6250	116
110.250.1000.6250.117.0000	UNEMP INSURANCE	$1.87	100	100	110	250	1000	6250	117
110.250.1000.6250.118.0000	UNEMP INSURANCE	$4.01	100	100	110	250	1000	6250	118
110.250.1000.6250.118.0076	UNEMP INSURANCE	$0.27	100	100	110	250	1000	6250	118
110.250.1000.6250.119.0000	UNEMP INSURANCE	$1.99	100	100	110	250	1000	6250	119
110.250.1000.6250.119.0076	UNEMP INSURANCE	$0.77	100	100	110	250	1000	6250	119
110.250.1000.6250.202.0000	UNEMP INSURANCE	$7.87	100	100	110	250	1000	6250	202
110.250.1000.6250.202.0076	UNEMP INSURANCE	$0.09	100	100	110	250	1000	6250	202
110.250.1000.6250.503.0071	UNEMP INSURANCE	$0.05	100	100	110	250	1000	6250	503
110.250.1000.6260.110.0000	WORKERS' COMP	$362.47	100	100	110	250	1000	6260	110
110.250.1000.6260.110.0076	WORKERS' COMP	$34.94	100	100	110	250	1000	6260	110
110.250.1000.6260.111.0000	WORKERS' COMP	$236.13	100	100	110	250	1000	6260	111
110.250.1000.6260.112.0000	WORKERS' COMP	$569.88	100	100	110	250	1000	6260	112
110.250.1000.6260.112.0076	WORKERS' COMP	$47.32	100	100	110	250	1000	6260	112
110.250.1000.6260.114.0000	WORKERS' COMP	$426.25	100	100	110	250	1000	6260	114
110.250.1000.6260.114.0076	WORKERS' COMP	$35.72	100	100	110	250	1000	6260	114
110.250.1000.6260.115.0000	WORKERS' COMP	$331.96	100	100	110	250	1000	6260	115
110.250.1000.6260.115.0076	WORKERS' COMP	$34.34	100	100	110	250	1000	6260	115

110.250.1000.6260.116.0000	WORKERS' COMP	$534.50	100	100	110	250	1000	6260	116
110.250.1000.6260.117.0000	WORKERS' COMP	$204.46	100	100	110	250	1000	6260	117
110.250.1000.6260.118.0000	WORKERS' COMP	$384.21	100	100	110	250	1000	6260	118
110.250.1000.6260.118.0076	WORKERS' COMP	$21.28	100	100	110	250	1000	6260	118
110.250.1000.6260.119.0000	WORKERS' COMP	$177.93	100	100	110	250	1000	6260	119
110.250.1000.6260.119.0076	WORKERS' COMP	$53.80	100	100	110	250	1000	6260	119
110.250.1000.6260.202.0000	WORKERS' COMP	$694.12	100	100	110	250	1000	6260	202
110.250.1000.6260.202.0076	WORKERS' COMP	$15.34	100	100	110	250	1000	6260	202
110.250.1000.6260.503.0041	WORKERS' COMP	$205.70	100	100	110	250	1000	6260	503
110.250.1000.6260.503.0071	WORKERS' COMP	$111.28	100	100	110	250	1000	6260	503
110.250.1000.6610.114.0000	GENERAL SUPPLIES	$909.20	100	100	110	250	1000	6610	114
110.250.1000.6610.503.0072	GENERAL SUPPLIES	$3,875.54	100	100	110	250	1000	6610	503
110.250.1000.6731.114.0000	FURN & EQUIPMENT	$28,276.07	100	100	110	250	1000	6731	114
110.250.1000.6737.110.0000	TECHNOLOGY	$36,749.69	100	100	110	250	1000	6737	110
110.250.1000.6737.114.0000	TECHNOLOGY	$35,137.91	100	100	110	250	1000	6737	114
110.250.1000.6737.115.0000	TECHNOLOGY	$15,202.11	100	100	110	250	1000	6737	115
110.250.1000.6737.203.0000	TECHNOLOGY	$20,314.14	100	100	110	250	1000	6737	203
110.250.1900.6125.114.0076	EXTRA DUTY STIPENDS	$2,103.84	100	100	110	250	1900	6125	114
110.250.1900.6125.119.0076	EXTRA DUTY STIPENDS	$877.12	100	100	110	250	1900	6125	119
110.250.1900.6125.503.0072	EXTRA DUTY STIPENDS	$27,983.04	100	100	110	250	1900	6125	503
110.250.1900.6150.111.0000	CLASSIFIED SALARIES	$9,039.73	100	100	110	250	1900	6150	111
110.250.1900.6150.115.0000	CLASSIFIED SALARIES	$18,501.61	100	100	110	250	1900	6150	115
110.250.1900.6150.117.0000	CLASSIFIED SALARIES	$5,754.51	100	100	110	250	1900	6150	117
110.250.1900.6150.119.0000	CLASSIFIED SALARIES	$17,344.38	100	100	110	250	1900	6150	119
110.250.1900.6152.111.0000	OVER CONTRACTED PAY	$74.21	100	100	110	250	1900	6152	111
110.250.1900.6152.115.0000	OVER CONTRACTED PAY	$70.52	100	100	110	250	1900	6152	115
110.250.1900.6152.117.0000	OVER CONTRACTED PAY	$47.16	100	100	110	250	1900	6152	117
110.250.1900.6152.119.0000	OVER CONTRACTED PAY	$2.17	100	100	110	250	1900	6152	119
110.250.1900.6210.111.0000	EMPLOYEE INSURANCE	$5,161.01	100	100	110	250	1900	6210	111
110.250.1900.6210.114.0076	EMPLOYEE INSURANCE	$678.06	100	100	110	250	1900	6210	114
110.250.1900.6210.115.0000	EMPLOYEE INSURANCE	$10,946.28	100	100	110	250	1900	6210	115
110.250.1900.6210.117.0000	EMPLOYEE INSURANCE	$0.76	100	100	110	250	1900	6210	117
110.250.1900.6210.119.0000	EMPLOYEE INSURANCE	$614.28	100	100	110	250	1900	6210	119
110.250.1900.6221.111.0000	SOC SEC - OASDI	$565.01	100	100	110	250	1900	6221	111
110.250.1900.6221.114.0076	SOC SEC - OASDI	$125.36	100	100	110	250	1900	6221	114
110.250.1900.6221.115.0000	SOC SEC - OASDI	$1,112.44	100	100	110	250	1900	6221	115
110.250.1900.6221.117.0000	SOC SEC - OASDI	$359.70	100	100	110	250	1900	6221	117
110.250.1900.6221.119.0000	SOC SEC - OASDI	$945.09	100	100	110	250	1900	6221	119
110.250.1900.6221.119.0076	SOC SEC - OASDI	$54.39	100	100	110	250	1900	6221	119
110.250.1900.6221.503.0072	SOC SEC - OASDI	$1,734.95	100	100	110	250	1900	6221	503
110.250.1900.6222.111.0000	MEDICARE-HOSP INS	$132.10	100	100	110	250	1900	6222	111
110.250.1900.6222.114.0076	MEDICARE-HOSP INS	$29.30	100	100	110	250	1900	6222	114
110.250.1900.6222.115.0000	MEDICARE-HOSP INS	$260.17	100	100	110	250	1900	6222	115
110.250.1900.6222.117.0000	MEDICARE-HOSP INS	$84.13	100	100	110	250	1900	6222	117
110.250.1900.6222.119.0000	MEDICARE-HOSP INS	$221.05	100	100	110	250	1900	6222	119
110.250.1900.6222.119.0076	MEDICARE-HOSP INS	$12.71	100	100	110	250	1900	6222	119
110.250.1900.6222.503.0072	MEDICARE-HOSP INS	$405.74	100	100	110	250	1900	6222	503
110.250.1900.6231.111.0000	STATE RETIREMENT	$1,106.39	100	100	110	250	1900	6231	111
110.250.1900.6231.114.0076	STATE RETIREMENT	$254.20	100	100	110	250	1900	6231	114
110.250.1900.6231.115.0000	STATE RETIREMENT	$2,254.64	100	100	110	250	1900	6231	115
110.250.1900.6231.117.0000	STATE RETIREMENT	$704.34	100	100	110	250	1900	6231	117
110.250.1900.6231.119.0000	STATE RETIREMENT	$2,105.87	100	100	110	250	1900	6231	119
110.250.1900.6231.119.0076	STATE RETIREMENT	$106.47	100	100	110	250	1900	6231	119
110.250.1900.6232.111.0000	LNG-TRM DISABILITY	$13.62	100	100	110	250	1900	6232	111
110.250.1900.6232.114.0076	LNG-TRM DISABILITY	$3.16	100	100	110	250	1900	6232	114
110.250.1900.6232.115.0000	LNG-TRM DISABILITY	$27.84	100	100	110	250	1900	6232	115
110.250.1900.6232.117.0000	LNG-TRM DISABILITY	$8.70	100	100	110	250	1900	6232	117
110.250.1900.6232.119.0000	LNG-TRM DISABILITY	$26.02	100	100	110	250	1900	6232	119
110.250.1900.6232.119.0076	LNG-TRM DISABILITY	$1.32	100	100	110	250	1900	6232	119
110.250.1900.6235.503.0072	ASRS ALT CONTR RATE	$1,679.83	100	100	110	250	1900	6235	503
110.250.1900.6250.111.0000	UNEMP INSURANCE	$1.99	100	100	110	250	1900	6250	111
110.250.1900.6250.114.0076	UNEMP INSURANCE	$0.38	100	100	110	250	1900	6250	114
110.250.1900.6250.115.0000	UNEMP INSURANCE	$4.67	100	100	110	250	1900	6250	115
110.250.1900.6250.117.0000	UNEMP INSURANCE	$3.00	100	100	110	250	1900	6250	117
110.250.1900.6250.119.0000	UNEMP INSURANCE	$3.99	100	100	110	250	1900	6250	119
110.250.1900.6250.119.0076	UNEMP INSURANCE	$0.19	100	100	110	250	1900	6250	119
110.250.1900.6250.503.0072	UNEMP INSURANCE	$8.61	100	100	110	250	1900	6250	503
110.250.1900.6260.111.0000	WORKERS' COMP	$71.08	100	100	110	250	1900	6260	111

110.250.1900.6260.114.0076	WORKERS' COMP	$16.35	100	100	110	250	1900	6260	114
110.250.1900.6260.115.0000	WORKERS' COMP	$144.86	100	100	110	250	1900	6260	115
110.250.1900.6260.117.0000	WORKERS' COMP	$45.26	100	100	110	250	1900	6260	117
110.250.1900.6260.119.0000	WORKERS' COMP	$135.31	100	100	110	250	1900	6260	119
110.250.1900.6260.119.0076	WORKERS' COMP	$6.84	100	100	110	250	1900	6260	119
110.250.1900.6260.503.0072	WORKERS' COMP	$218.25	100	100	110	250	1900	6260	503
110.250.2100.6125.110.0047	EXTRA DUTY STIPENDS	$640.00	100	100	110	250	2100	6125	110
110.250.2100.6125.111.0000	EXTRA DUTY STIPENDS	$1,300.00	100	100	110	250	2100	6125	111
110.250.2100.6125.111.0047	EXTRA DUTY STIPENDS	$418.24	100	100	110	250	2100	6125	111
110.250.2100.6125.114.0000	EXTRA DUTY STIPENDS	$328.00	100	100	110	250	2100	6125	114
110.250.2100.6125.114.0047	EXTRA DUTY STIPENDS	$449.12	100	100	110	250	2100	6125	114
110.250.2100.6125.503.0071	EXTRA DUTY STIPENDS	$539.68	100	100	110	250	2100	6125	503
110.250.2100.6150.116.0000	CLASSIFIED SALARIES	$63,988.48	100	100	110	250	2100	6150	116
110.250.2100.6150.118.0000	CLASSIFIED SALARIES	$23,022.26	100	100	110	250	2100	6150	118
110.250.2100.6150.202.0000	CLASSIFIED SALARIES	$16,250.05	100	100	110	250	2100	6150	202
110.250.2100.6150.203.0000	CLASSIFIED SALARIES	$24,707.88	100	100	110	250	2100	6150	203
110.250.2100.6151.116.0000	WORKED LESS THAN WORK AGREEM	($3.84)	100	100	110	250	2100	6151	116
110.250.2100.6151.203.0000	WORKED LESS THAN WORK AGREEM	($184.79)	100	100	110	250	2100	6151	203
110.250.2100.6152.116.0000	OVER CONTRACTED PAY	$2,299.31	100	100	110	250	2100	6152	116
110.250.2100.6152.202.0000	OVER CONTRACTED PAY	$287.13	100	100	110	250	2100	6152	202
110.250.2100.6153.118.0000	OVERTIME PAY	$0.45	100	100	110	250	2100	6153	118
110.250.2100.6153.202.0000	OVERTIME PAY	$18.74	100	100	110	250	2100	6153	202
110.250.2100.6153.203.0000	OVERTIME PAY	$7.30	100	100	110	250	2100	6153	203
110.250.2100.6210.110.0047	EMPLOYEE INSURANCE	$101.30	100	100	110	250	2100	6210	110
110.250.2100.6210.111.0047	EMPLOYEE INSURANCE	$24.78	100	100	110	250	2100	6210	111
110.250.2100.6210.114.0047	EMPLOYEE INSURANCE	$32.16	100	100	110	250	2100	6210	114
110.250.2100.6210.116.0000	EMPLOYEE INSURANCE	$9,532.42	100	100	110	250	2100	6210	116
110.250.2100.6210.118.0000	EMPLOYEE INSURANCE	$590.28	100	100	110	250	2100	6210	118
110.250.2100.6210.202.0000	EMPLOYEE INSURANCE	$6,735.33	100	100	110	250	2100	6210	202
110.250.2100.6210.203.0000	EMPLOYEE INSURANCE	$10,754.28	100	100	110	250	2100	6210	203
110.250.2100.6221.110.0047	SOC SEC - OASDI	$38.01	100	100	110	250	2100	6221	110
110.250.2100.6221.111.0000	SOC SEC - OASDI	$71.91	100	100	110	250	2100	6221	111
110.250.2100.6221.111.0047	SOC SEC - OASDI	$23.84	100	100	110	250	2100	6221	111
110.250.2100.6221.114.0000	SOC SEC - OASDI	$16.97	100	100	110	250	2100	6221	114
110.250.2100.6221.114.0047	SOC SEC - OASDI	$25.35	100	100	110	250	2100	6221	114
110.250.2100.6221.116.0000	SOC SEC - OASDI	$4,086.96	100	100	110	250	2100	6221	116
110.250.2100.6221.118.0000	SOC SEC - OASDI	$1,427.43	100	100	110	250	2100	6221	118
110.250.2100.6221.202.0000	SOC SEC - OASDI	$934.02	100	100	110	250	2100	6221	202
110.250.2100.6221.203.0000	SOC SEC - OASDI	$1,403.15	100	100	110	250	2100	6221	203
110.250.2100.6221.503.0071	SOC SEC - OASDI	$33.39	100	100	110	250	2100	6221	503
110.250.2100.6222.110.0047	MEDICARE-HOSP INS	$8.87	100	100	110	250	2100	6222	110
110.250.2100.6222.111.0000	MEDICARE-HOSP INS	$16.82	100	100	110	250	2100	6222	111
110.250.2100.6222.111.0047	MEDICARE-HOSP INS	$5.57	100	100	110	250	2100	6222	111
110.250.2100.6222.114.0000	MEDICARE-HOSP INS	$3.97	100	100	110	250	2100	6222	114
110.250.2100.6222.114.0047	MEDICARE-HOSP INS	$5.94	100	100	110	250	2100	6222	114
110.250.2100.6222.116.0000	MEDICARE-HOSP INS	$955.83	100	100	110	250	2100	6222	116
110.250.2100.6222.118.0000	MEDICARE-HOSP INS	$333.84	100	100	110	250	2100	6222	118
110.250.2100.6222.202.0000	MEDICARE-HOSP INS	$218.44	100	100	110	250	2100	6222	202
110.250.2100.6222.203.0000	MEDICARE-HOSP INS	$328.18	100	100	110	250	2100	6222	203
110.250.2100.6222.503.0071	MEDICARE-HOSP INS	$7.81	100	100	110	250	2100	6222	503
110.250.2100.6231.110.0047	STATE RETIREMENT	$69.91	100	100	110	250	2100	6231	110
110.250.2100.6231.111.0000	STATE RETIREMENT	$145.69	100	100	110	250	2100	6231	111
110.250.2100.6231.111.0047	STATE RETIREMENT	$46.81	100	100	110	250	2100	6231	111
110.250.2100.6231.114.0000	STATE RETIREMENT	$33.99	100	100	110	250	2100	6231	114
110.250.2100.6231.114.0047	STATE RETIREMENT	$50.65	100	100	110	250	2100	6231	114
110.250.2100.6231.116.0000	STATE RETIREMENT	$6,162.74	100	100	110	250	2100	6231	116
110.250.2100.6231.118.0000	STATE RETIREMENT	$2,794.92	100	100	110	250	2100	6231	118
110.250.2100.6231.202.0000	STATE RETIREMENT	$2,009.87	100	100	110	250	2100	6231	202
110.250.2100.6231.203.0000	STATE RETIREMENT	$2,978.75	100	100	110	250	2100	6231	203
110.250.2100.6231.503.0071	STATE RETIREMENT	$65.39	100	100	110	250	2100	6231	503
110.250.2100.6232.110.0047	LNG-TRM DISABILITY	$0.88	100	100	110	250	2100	6232	110
110.250.2100.6232.111.0000	LNG-TRM DISABILITY	$1.79	100	100	110	250	2100	6232	111
110.250.2100.6232.111.0047	LNG-TRM DISABILITY	$0.58	100	100	110	250	2100	6232	111
110.250.2100.6232.114.0000	LNG-TRM DISABILITY	$0.41	100	100	110	250	2100	6232	114
110.250.2100.6232.114.0047	LNG-TRM DISABILITY	$0.63	100	100	110	250	2100	6232	114
110.250.2100.6232.116.0000	LNG-TRM DISABILITY	$76.14	100	100	110	250	2100	6232	116
110.250.2100.6232.118.0000	LNG-TRM DISABILITY	$34.51	100	100	110	250	2100	6232	118
110.250.2100.6232.202.0000	LNG-TRM DISABILITY	$24.82	100	100	110	250	2100	6232	202

110.250.2100.6232.203.0000	LNG-TRM DISABILITY	$36.83	100	100	110	250	2100	6232	203
110.250.2100.6232.503.0071	LNG-TRM DISABILITY	$0.81	100	100	110	250	2100	6232	503
110.250.2100.6235.110.0047	ASRS ALT CONTR RATE	$6.39	100	100	110	250	2100	6235	110
110.250.2100.6235.116.0000	ASRS ALT CONTR RATE	$1,550.65	100	100	110	250	2100	6235	116
110.250.2100.6250.110.0047	UNEMP INSURANCE	$0.08	100	100	110	250	2100	6250	110
110.250.2100.6250.114.0047	UNEMP INSURANCE	$0.03	100	100	110	250	2100	6250	114
110.250.2100.6250.116.0000	UNEMP INSURANCE	$11.41	100	100	110	250	2100	6250	116
110.250.2100.6250.118.0000	UNEMP INSURANCE	$3.80	100	100	110	250	2100	6250	118
110.250.2100.6250.202.0000	UNEMP INSURANCE	$7.95	100	100	110	250	2100	6250	202
110.250.2100.6250.203.0000	UNEMP INSURANCE	$3.70	100	100	110	250	2100	6250	203
110.250.2100.6250.503.0071	UNEMP INSURANCE	$0.27	100	100	110	250	2100	6250	503
110.250.2100.6260.110.0047	WORKERS' COMP	$4.76	100	100	110	250	2100	6260	110
110.250.2100.6260.111.0000	WORKERS' COMP	$10.14	100	100	110	250	2100	6260	111
110.250.2100.6260.111.0047	WORKERS' COMP	$3.26	100	100	110	250	2100	6260	111
110.250.2100.6260.114.0000	WORKERS' COMP	$2.56	100	100	110	250	2100	6260	114
110.250.2100.6260.114.0047	WORKERS' COMP	$3.51	100	100	110	250	2100	6260	114
110.250.2100.6260.116.0000	WORKERS' COMP	$517.20	100	100	110	250	2100	6260	116
110.250.2100.6260.118.0000	WORKERS' COMP	$179.56	100	100	110	250	2100	6260	118
110.250.2100.6260.202.0000	WORKERS' COMP	$129.10	100	100	110	250	2100	6260	202
110.250.2100.6260.203.0000	WORKERS' COMP	$191.18	100	100	110	250	2100	6260	203
110.250.2100.6260.503.0071	WORKERS' COMP	$4.20	100	100	110	250	2100	6260	503
110.250.2100.6610.119.0047	GENERAL SUPPLIES	$60.79	100	100	110	250	2100	6610	119
110.250.2100.6610.503.0220	GENERAL SUPPLIES	$366.87	100	100	110	250	2100	6610	503
110.250.2100.6643.110.0047	INSTRUCTIONAL AIDS	$519.30	100	100	110	250	2100	6643	110
110.250.2100.6643.111.0047	INSTRUCTIONAL AIDS	$1,491.32	100	100	110	250	2100	6643	111
110.250.2100.6643.112.0000	INSTRUCTIONAL AIDS	$421.16	100	100	110	250	2100	6643	112
110.250.2100.6643.112.0047	INSTRUCTIONAL AIDS	$684.82	100	100	110	250	2100	6643	112
110.250.2100.6643.117.0047	INSTRUCTIONAL AIDS	$186.76	100	100	110	250	2100	6643	117
110.250.2100.6643.119.0047	INSTRUCTIONAL AIDS	$1,500.81	100	100	110	250	2100	6643	119
110.250.2100.6655.112.0047	Non Instructional Software Subscriptions	$206.69	100	100	110	250	2100	6655	112
110.250.2100.6655.503.0072	Non Instructional Software Subscriptions	$1,880.94	100	100	110	250	2100	6655	503
110.250.2110.6150.114.0000	CLASSIFIED SALARIES	$31,096.00	100	100	110	250	2110	6150	114
110.250.2110.6150.115.0000	CLASSIFIED SALARIES	$51,951.08	100	100	110	250	2110	6150	115
110.250.2110.6150.117.0000	CLASSIFIED SALARIES	$21,178.40	100	100	110	250	2110	6150	117
110.250.2110.6150.202.0000	CLASSIFIED SALARIES	$6,114.13	100	100	110	250	2110	6150	202
110.250.2110.6150.203.0000	CLASSIFIED SALARIES	$4,076.06	100	100	110	250	2110	6150	203
110.250.2110.6151.114.0000	WORKED LESS THAN WORK AGREEM	($121.90)	100	100	110	250	2110	6151	114
110.250.2110.6152.114.0000	OVER CONTRACTED PAY	$13.35	100	100	110	250	2110	6152	114
110.250.2110.6152.115.0000	OVER CONTRACTED PAY	$13.49	100	100	110	250	2110	6152	115
110.250.2110.6152.202.0000	OVER CONTRACTED PAY	$0.54	100	100	110	250	2110	6152	202
110.250.2110.6152.203.0000	OVER CONTRACTED PAY	$0.42	100	100	110	250	2110	6152	203
110.250.2110.6153.114.0000	OVERTIME PAY	$97.34	100	100	110	250	2110	6153	114
110.250.2110.6153.115.0000	OVERTIME PAY	$77.48	100	100	110	250	2110	6153	115
110.250.2110.6153.202.0000	OVERTIME PAY	$0.23	100	100	110	250	2110	6153	202
110.250.2110.6210.114.0000	EMPLOYEE INSURANCE	$10,550.28	100	100	110	250	2110	6210	114
110.250.2110.6210.115.0000	EMPLOYEE INSURANCE	$10,538.28	100	100	110	250	2110	6210	115
110.250.2110.6210.202.0000	EMPLOYEE INSURANCE	$649.46	100	100	110	250	2110	6210	202
110.250.2110.6210.203.0000	EMPLOYEE INSURANCE	$432.97	100	100	110	250	2110	6210	203
110.250.2110.6221.114.0000	SOC SEC - OASDI	$1,858.57	100	100	110	250	2110	6221	114
110.250.2110.6221.115.0000	SOC SEC - OASDI	$3,226.63	100	100	110	250	2110	6221	115
110.250.2110.6221.202.0000	SOC SEC - OASDI	$369.89	100	100	110	250	2110	6221	202
110.250.2110.6221.203.0000	SOC SEC - OASDI	$246.57	100	100	110	250	2110	6221	203
110.250.2110.6222.114.0000	MEDICARE-HOSP INS	$434.67	100	100	110	250	2110	6222	114
110.250.2110.6222.115.0000	MEDICARE-HOSP INS	$754.59	100	100	110	250	2110	6222	115
110.250.2110.6222.202.0000	MEDICARE-HOSP INS	$86.53	100	100	110	250	2110	6222	202
110.250.2110.6222.203.0000	MEDICARE-HOSP INS	$57.67	100	100	110	250	2110	6222	203
110.250.2110.6231.114.0000	STATE RETIREMENT	$3,774.72	100	100	110	250	2110	6231	114
110.250.2110.6231.115.0000	STATE RETIREMENT	$6,317.89	100	100	110	250	2110	6231	115
110.250.2110.6231.202.0000	STATE RETIREMENT	$742.35	100	100	110	250	2110	6231	202
110.250.2110.6231.203.0000	STATE RETIREMENT	$494.91	100	100	110	250	2110	6231	203
110.250.2110.6232.114.0000	LNG-TRM DISABILITY	$46.64	100	100	110	250	2110	6232	114
110.250.2110.6232.115.0000	LNG-TRM DISABILITY	$78.06	100	100	110	250	2110	6232	115
110.250.2110.6232.202.0000	LNG-TRM DISABILITY	$9.17	100	100	110	250	2110	6232	202
110.250.2110.6232.203.0000	LNG-TRM DISABILITY	$6.13	100	100	110	250	2110	6232	203
110.250.2110.6250.114.0000	UNEMP INSURANCE	$3.62	100	100	110	250	2110	6250	114
110.250.2110.6250.115.0000	UNEMP INSURANCE	$8.00	100	100	110	250	2110	6250	115
110.250.2110.6250.202.0000	UNEMP INSURANCE	$0.65	100	100	110	250	2110	6250	202
110.250.2110.6250.203.0000	UNEMP INSURANCE	$0.43	100	100	110	250	2110	6250	203

110.250.2110.6260.114.0000	WORKERS' COMP	$242.31	100	100	110	250	2110	6260	114
110.250.2110.6260.115.0000	WORKERS' COMP	$405.74	100	100	110	250	2110	6260	115
110.250.2110.6260.202.0000	WORKERS' COMP	$47.70	100	100	110	250	2110	6260	202
110.250.2110.6260.203.0000	WORKERS' COMP	$31.77	100	100	110	250	2110	6260	203
110.250.2120.6114.202.0000	OTH CERT SALARIES	$42,182.25	100	100	110	250	2120	6114	202
110.250.2120.6210.202.0000	EMPLOYEE INSURANCE	$5,377.14	100	100	110	250	2120	6210	202
110.250.2120.6221.202.0000	SOC SEC - OASDI	$2,491.26	100	100	110	250	2120	6221	202
110.250.2120.6222.202.0000	MEDICARE-HOSP INS	$582.53	100	100	110	250	2120	6222	202
110.250.2120.6231.202.0000	STATE RETIREMENT	$5,120.90	100	100	110	250	2120	6231	202
110.250.2120.6232.202.0000	LNG-TRM DISABILITY	$63.12	100	100	110	250	2120	6232	202
110.250.2120.6250.202.0000	UNEMP INSURANCE	$2.00	100	100	110	250	2120	6250	202
110.250.2120.6260.202.0000	WORKERS' COMP	$328.93	100	100	110	250	2120	6260	202
110.250.2130.6125.503.0071	EXTRA DUTY STIPENDS	$192.32	100	100	110	250	2130	6125	503
110.250.2130.6221.503.0071	SOC SEC - OASDI	$11.93	100	100	110	250	2130	6221	503
110.250.2130.6222.503.0071	MEDICARE-HOSP INS	$2.78	100	100	110	250	2130	6222	503
110.250.2130.6231.503.0071	STATE RETIREMENT	$23.35	100	100	110	250	2130	6231	503
110.250.2130.6232.503.0071	LNG-TRM DISABILITY	$0.28	100	100	110	250	2130	6232	503
110.250.2130.6250.503.0071	UNEMP INSURANCE	$0.10	100	100	110	250	2130	6250	503
110.250.2130.6260.503.0071	WORKERS' COMP	$1.50	100	100	110	250	2130	6260	503
110.250.2200.6111.503.0000	ADMINISTRATORS	$9,725.93	100	100	110	250	2200	6111	503
110.250.2200.6125.114.0000	EXTRA DUTY STIPENDS	$1,122.24	100	100	110	250	2200	6125	114
110.250.2200.6221.114.0000	SOC SEC - OASDI	$66.67	100	100	110	250	2200	6221	114
110.250.2200.6221.503.0000	SOC SEC - OASDI	$610.88	100	100	110	250	2200	6221	503
110.250.2200.6222.114.0000	MEDICARE-HOSP INS	$15.62	100	100	110	250	2200	6222	114
110.250.2200.6222.503.0000	MEDICARE-HOSP INS	$142.82	100	100	110	250	2200	6222	503
110.250.2200.6231.114.0000	STATE RETIREMENT	$136.25	100	100	110	250	2200	6231	114
110.250.2200.6231.503.0000	STATE RETIREMENT	$1,180.75	100	100	110	250	2200	6231	503
110.250.2200.6232.114.0000	LNG-TRM DISABILITY	$1.66	100	100	110	250	2200	6232	114
110.250.2200.6232.503.0000	LNG-TRM DISABILITY	$14.58	100	100	110	250	2200	6232	503
110.250.2200.6250.114.0000	UNEMP INSURANCE	$0.26	100	100	110	250	2200	6250	114
110.250.2200.6250.503.0000	UNEMP INSURANCE	$0.39	100	100	110	250	2200	6250	503
110.250.2200.6260.114.0000	WORKERS' COMP	$8.70	100	100	110	250	2200	6260	114
110.250.2200.6260.503.0000	WORKERS' COMP	$77.64	100	100	110	250	2200	6260	503
110.250.2200.6281.503.0000	LEAVE PAYOUT	$233.80	100	100	110	250	2200	6281	503
110.250.2213.6125.110.0000	EXTRA DUTY STIPENDS	$1,500.00	100	100	110	250	2213	6125	110
110.250.2213.6125.112.0000	EXTRA DUTY STIPENDS	$3,850.00	100	100	110	250	2213	6125	112
110.250.2213.6125.203.0000	EXTRA DUTY STIPENDS	$4,000.00	100	100	110	250	2213	6125	203
110.250.2213.6221.110.0000	SOC SEC - OASDI	$85.13	100	100	110	250	2213	6221	110
110.250.2213.6221.112.0000	SOC SEC - OASDI	$210.16	100	100	110	250	2213	6221	112
110.250.2213.6221.203.0000	SOC SEC - OASDI	$204.41	100	100	110	250	2213	6221	203
110.250.2213.6222.110.0000	MEDICARE-HOSP INS	$19.92	100	100	110	250	2213	6222	110
110.250.2213.6222.112.0000	MEDICARE-HOSP INS	$49.15	100	100	110	250	2213	6222	112
110.250.2213.6222.203.0000	MEDICARE-HOSP INS	$47.83	100	100	110	250	2213	6222	203
110.250.2213.6231.110.0000	STATE RETIREMENT	$169.97	100	100	110	250	2213	6231	110
110.250.2213.6231.112.0000	STATE RETIREMENT	$405.56	100	100	110	250	2213	6231	112
110.250.2213.6231.203.0000	STATE RETIREMENT	$376.35	100	100	110	250	2213	6231	203
110.250.2213.6232.110.0000	LNG-TRM DISABILITY	$2.10	100	100	110	250	2213	6232	110
110.250.2213.6232.112.0000	LNG-TRM DISABILITY	$5.01	100	100	110	250	2213	6232	112
110.250.2213.6232.203.0000	LNG-TRM DISABILITY	$4.63	100	100	110	250	2213	6232	203
110.250.2213.6235.112.0000	ASRS ALT CONTR RATE	$19.98	100	100	110	250	2213	6235	112
110.250.2213.6235.203.0000	ASRS ALT CONTR RATE	$14.98	100	100	110	250	2213	6235	203
110.250.2213.6250.112.0000	UNEMP INSURANCE	$1.49	100	100	110	250	2213	6250	112
110.250.2213.6250.203.0000	UNEMP INSURANCE	$0.32	100	100	110	250	2213	6250	203
110.250.2213.6260.110.0000	WORKERS' COMP	$11.71	100	100	110	250	2213	6260	110
110.250.2213.6260.112.0000	WORKERS' COMP	$29.94	100	100	110	250	2213	6260	112
110.250.2213.6260.203.0000	WORKERS' COMP	$31.23	100	100	110	250	2213	6260	203
110.250.2213.6643.112.0000	INSTRUCTIONAL AIDS	$2,232.07	100	100	110	250	2213	6643	112
110.250.2213.6643.114.0000	INSTRUCTIONAL AIDS	$2,002.88	100	100	110	250	2213	6643	114
110.250.2213.6655.503.0220	Non Instructional Software Subscriptions	$8,097.72	100	100	110	250	2213	6655	503
110.250.2230.6531.110.0047	TELEPHONE	$1,218.38	100	100	110	250	2230	6531	110
110.250.2230.6531.111.0047	TELEPHONE	$487.36	100	100	110	250	2230	6531	111
110.250.2230.6531.112.0047	TELEPHONE	$1,340.22	100	100	110	250	2230	6531	112
110.250.2230.6531.114.0047	TELEPHONE	$1,218.38	100	100	110	250	2230	6531	114
110.250.2230.6531.115.0047	TELEPHONE	$1,096.54	100	100	110	250	2230	6531	115
110.250.2230.6531.116.0047	TELEPHONE	$974.71	100	100	110	250	2230	6531	116
110.250.2230.6531.117.0047	TELEPHONE	$243.68	100	100	110	250	2230	6531	117
110.250.2230.6531.118.0047	TELEPHONE	$1,218.39	100	100	110	250	2230	6531	118
110.250.2230.6531.119.0047	TELEPHONE	$852.87	100	100	110	250	2230	6531	119

110.250.2230.6531.202.0047	TELEPHONE	$1,583.90	100	100	110	250	2230	6531	202
110.250.2230.6531.203.0047	TELEPHONE	$1,949.41	100	100	110	250	2230	6531	203
110.250.2260.6114.110.0000	OTH CERT SALARIES	$69,329.51	100	100	110	250	2260	6114	110
110.250.2260.6114.112.0000	OTH CERT SALARIES	$79,479.00	100	100	110	250	2260	6114	112
110.250.2260.6114.114.0000	OTH CERT SALARIES	$53,356.55	100	100	110	250	2260	6114	114
110.250.2260.6114.115.0000	OTH CERT SALARIES	$104,582.63	100	100	110	250	2260	6114	115
110.250.2260.6114.116.0000	OTH CERT SALARIES	$56,366.44	100	100	110	250	2260	6114	116
110.250.2260.6114.119.0000	OTH CERT SALARIES	$88,585.00	100	100	110	250	2260	6114	119
110.250.2260.6114.202.0000	OTH CERT SALARIES	$60,040.05	100	100	110	250	2260	6114	202
110.250.2260.6114.203.0000	OTH CERT SALARIES	$38,989.44	100	100	110	250	2260	6114	203
110.250.2260.6210.110.0000	EMPLOYEE INSURANCE	$11,165.93	100	100	110	250	2260	6210	110
110.250.2260.6210.112.0000	EMPLOYEE INSURANCE	$15,239.71	100	100	110	250	2260	6210	112
110.250.2260.6210.114.0000	EMPLOYEE INSURANCE	$10,958.28	100	100	110	250	2260	6210	114
110.250.2260.6210.115.0000	EMPLOYEE INSURANCE	$14,540.73	100	100	110	250	2260	6210	115
110.250.2260.6210.116.0000	EMPLOYEE INSURANCE	$5,473.22	100	100	110	250	2260	6210	116
110.250.2260.6210.119.0000	EMPLOYEE INSURANCE	$16,739.61	100	100	110	250	2260	6210	119
110.250.2260.6210.202.0000	EMPLOYEE INSURANCE	$590.28	100	100	110	250	2260	6210	202
110.250.2260.6210.203.0000	EMPLOYEE INSURANCE	$4,879.03	100	100	110	250	2260	6210	203
110.250.2260.6221.110.0000	SOC SEC - OASDI	$4,279.98	100	100	110	250	2260	6221	110
110.250.2260.6221.112.0000	SOC SEC - OASDI	$4,768.59	100	100	110	250	2260	6221	112
110.250.2260.6221.114.0000	SOC SEC - OASDI	$2,865.21	100	100	110	250	2260	6221	114
110.250.2260.6221.115.0000	SOC SEC - OASDI	$6,028.16	100	100	110	250	2260	6221	115
110.250.2260.6221.116.0000	SOC SEC - OASDI	$3,461.59	100	100	110	250	2260	6221	116
110.250.2260.6221.119.0000	SOC SEC - OASDI	$5,491.75	100	100	110	250	2260	6221	119
110.250.2260.6221.202.0000	SOC SEC - OASDI	$3,640.99	100	100	110	250	2260	6221	202
110.250.2260.6221.203.0000	SOC SEC - OASDI	$2,166.85	100	100	110	250	2260	6221	203
110.250.2260.6222.110.0000	MEDICARE-HOSP INS	$1,000.88	100	100	110	250	2260	6222	110
110.250.2260.6222.112.0000	MEDICARE-HOSP INS	$1,115.14	100	100	110	250	2260	6222	112
110.250.2260.6222.114.0000	MEDICARE-HOSP INS	$670.10	100	100	110	250	2260	6222	114
110.250.2260.6222.115.0000	MEDICARE-HOSP INS	$1,409.92	100	100	110	250	2260	6222	115
110.250.2260.6222.116.0000	MEDICARE-HOSP INS	$809.69	100	100	110	250	2260	6222	116
110.250.2260.6222.119.0000	MEDICARE-HOSP INS	$1,284.30	100	100	110	250	2260	6222	119
110.250.2260.6222.202.0000	MEDICARE-HOSP INS	$851.46	100	100	110	250	2260	6222	202
110.250.2260.6222.203.0000	MEDICARE-HOSP INS	$506.76	100	100	110	250	2260	6222	203
110.250.2260.6231.110.0000	STATE RETIREMENT	$8,416.70	100	100	110	250	2260	6231	110
110.250.2260.6231.112.0000	STATE RETIREMENT	$9,648.80	100	100	110	250	2260	6231	112
110.250.2260.6231.114.0000	STATE RETIREMENT	$6,477.39	100	100	110	250	2260	6231	114
110.250.2260.6231.115.0000	STATE RETIREMENT	$12,696.45	100	100	110	250	2260	6231	115
110.250.2260.6231.116.0000	STATE RETIREMENT	$6,842.85	100	100	110	250	2260	6231	116
110.250.2260.6231.119.0000	STATE RETIREMENT	$10,754.30	100	100	110	250	2260	6231	119
110.250.2260.6231.202.0000	STATE RETIREMENT	$7,288.85	100	100	110	250	2260	6231	202
110.250.2260.6231.203.0000	STATE RETIREMENT	$4,733.30	100	100	110	250	2260	6231	203
110.250.2260.6232.110.0000	LNG-TRM DISABILITY	$104.00	100	100	110	250	2260	6232	110
110.250.2260.6232.112.0000	LNG-TRM DISABILITY	$119.30	100	100	110	250	2260	6232	112
110.250.2260.6232.114.0000	LNG-TRM DISABILITY	$80.07	100	100	110	250	2260	6232	114
110.250.2260.6232.115.0000	LNG-TRM DISABILITY	$156.87	100	100	110	250	2260	6232	115
110.250.2260.6232.116.0000	LNG-TRM DISABILITY	$84.52	100	100	110	250	2260	6232	116
110.250.2260.6232.119.0000	LNG-TRM DISABILITY	$132.94	100	100	110	250	2260	6232	119
110.250.2260.6232.202.0000	LNG-TRM DISABILITY	$89.98	100	100	110	250	2260	6232	202
110.250.2260.6232.203.0000	LNG-TRM DISABILITY	$58.46	100	100	110	250	2260	6232	203
110.250.2260.6250.110.0000	UNEMP INSURANCE	$4.19	100	100	110	250	2260	6250	110
110.250.2260.6250.112.0000	UNEMP INSURANCE	$10.05	100	100	110	250	2260	6250	112
110.250.2260.6250.114.0000	UNEMP INSURANCE	$3.97	100	100	110	250	2260	6250	114
110.250.2260.6250.115.0000	UNEMP INSURANCE	$5.95	100	100	110	250	2260	6250	115
110.250.2260.6250.116.0000	UNEMP INSURANCE	$3.29	100	100	110	250	2260	6250	116
110.250.2260.6250.119.0000	UNEMP INSURANCE	$17.70	100	100	110	250	2260	6250	119
110.250.2260.6250.202.0000	UNEMP INSURANCE	$4.00	100	100	110	250	2260	6250	202
110.250.2260.6250.203.0000	UNEMP INSURANCE	$1.36	100	100	110	250	2260	6250	203
110.250.2260.6260.110.0000	WORKERS' COMP	$540.79	100	100	110	250	2260	6260	110
110.250.2260.6260.112.0000	WORKERS' COMP	$619.88	100	100	110	250	2260	6260	112
110.250.2260.6260.114.0000	WORKERS' COMP	$416.24	100	100	110	250	2260	6260	114
110.250.2260.6260.115.0000	WORKERS' COMP	$815.68	100	100	110	250	2260	6260	115
110.250.2260.6260.116.0000	WORKERS' COMP	$439.70	100	100	110	250	2260	6260	116
110.250.2260.6260.119.0000	WORKERS' COMP	$690.89	100	100	110	250	2260	6260	119
110.250.2260.6260.202.0000	WORKERS' COMP	$468.27	100	100	110	250	2260	6260	202
110.250.2260.6260.203.0000	WORKERS' COMP	$304.12	100	100	110	250	2260	6260	203
110.250.3300.6150.117.0000	CLASSIFIED SALARIES	($8,678.66)	100	100	110	250	3300	6150	117
110.250.3300.6150.117.0099	CLASSIFIED SALARIES	$8,678.66	100	100	110	250	3300	6150	117

110.900.3300.6112.117.0099	TEACHERS	$39,415.36	100	100	110	900	3300	6112	117
110.900.3300.6150.117.0099	CLASSIFIED SALARIES	$8,678.66	100	100	110	900	3300	6150	117
110.900.3300.6152.117.0099	OVER CONTRACTED PAY	$77.81	100	100	110	900	3300	6152	117
110.900.3300.6210.117.0099	EMPLOYEE INSURANCE	$9,742.44	100	100	110	900	3300	6210	117
110.900.3300.6221.117.0099	SOC SEC - OASDI	$2,975.84	100	100	110	900	3300	6221	117
110.900.3300.6222.117.0099	MEDICARE-HOSP INS	$696.00	100	100	110	900	3300	6222	117
110.900.3300.6231.117.0099	STATE RETIREMENT	$5,848.01	100	100	110	900	3300	6231	117
110.900.3300.6232.117.0099	LNG-TRM DISABILITY	$72.24	100	100	110	900	3300	6232	117
110.900.3300.6250.117.0099	UNEMP INSURANCE	$8.51	100	100	110	900	3300	6250	117
110.900.3300.6260.117.0099	WORKERS' COMP	$375.79	100	100	110	900	3300	6260	117
111.000.0000.0103.000.0000	CASH ON DEP W/TREA	$234.18	100	100	111	000	0000	0103	000
111.000.0000.1980.000.0000	REF PRIOR YR EXP	($234.18)	100	100	111	000	0000	1980	000
111.000.0000.4500.000.0000	FR FED THRU STATE	($132,435.47)	100	100	111	000	0000	4500	000
111.100.1000.6643.503.0000	INSTRUCTIONAL AIDS	$7,074.38	100	100	111	100	1000	6643	503
111.100.2100.6125.110.0076	EXTRA DUTY STIPENDS	$536.64	100	100	111	100	2100	6125	110
111.100.2100.6125.112.0076	EXTRA DUTY STIPENDS	$515.20	100	100	111	100	2100	6125	112
111.100.2100.6125.503.0000	EXTRA DUTY STIPENDS	$3,281.44	100	100	111	100	2100	6125	503
111.100.2100.6125.503.0041	EXTRA DUTY STIPENDS	$4,094.08	100	100	111	100	2100	6125	503
111.100.2100.6125.503.0071	EXTRA DUTY STIPENDS	$1,206.40	100	100	111	100	2100	6125	503
111.100.2100.6210.112.0076	EMPLOYEE INSURANCE	$99.97	100	100	111	100	2100	6210	112
111.100.2100.6221.110.0076	SOC SEC - OASDI	$33.27	100	100	111	100	2100	6221	110
111.100.2100.6221.112.0076	SOC SEC - OASDI	$31.70	100	100	111	100	2100	6221	112
111.100.2100.6221.503.0000	SOC SEC - OASDI	$199.19	100	100	111	100	2100	6221	503
111.100.2100.6221.503.0041	SOC SEC - OASDI	$252.90	100	100	111	100	2100	6221	503
111.100.2100.6221.503.0071	SOC SEC - OASDI	$73.88	100	100	111	100	2100	6221	503
111.100.2100.6222.110.0076	MEDICARE-HOSP INS	$7.78	100	100	111	100	2100	6222	110
111.100.2100.6222.112.0076	MEDICARE-HOSP INS	$7.40	100	100	111	100	2100	6222	112
111.100.2100.6222.503.0000	MEDICARE-HOSP INS	$46.58	100	100	111	100	2100	6222	503
111.100.2100.6222.503.0041	MEDICARE-HOSP INS	$59.15	100	100	111	100	2100	6222	503
111.100.2100.6222.503.0071	MEDICARE-HOSP INS	$17.28	100	100	111	100	2100	6222	503
111.100.2100.6231.110.0076	STATE RETIREMENT	$65.14	100	100	111	100	2100	6231	110
111.100.2100.6231.112.0076	STATE RETIREMENT	$62.55	100	100	111	100	2100	6231	112
111.100.2100.6231.503.0000	STATE RETIREMENT	$398.38	100	100	111	100	2100	6231	503
111.100.2100.6231.503.0041	STATE RETIREMENT	$497.02	100	100	111	100	2100	6231	503
111.100.2100.6231.503.0071	STATE RETIREMENT	$146.46	100	100	111	100	2100	6231	503
111.100.2100.6232.110.0076	LNG-TRM DISABILITY	$0.81	100	100	111	100	2100	6232	110
111.100.2100.6232.112.0076	LNG-TRM DISABILITY	$0.77	100	100	111	100	2100	6232	112
111.100.2100.6232.503.0000	LNG-TRM DISABILITY	$4.93	100	100	111	100	2100	6232	503
111.100.2100.6232.503.0041	LNG-TRM DISABILITY	$6.14	100	100	111	100	2100	6232	503
111.100.2100.6232.503.0071	LNG-TRM DISABILITY	$1.81	100	100	111	100	2100	6232	503
111.100.2100.6250.112.0076	UNEMP INSURANCE	$0.17	100	100	111	100	2100	6250	112
111.100.2100.6260.110.0076	WORKERS' COMP	$4.19	100	100	111	100	2100	6260	110
111.100.2100.6260.112.0076	WORKERS' COMP	$4.03	100	100	111	100	2100	6260	112
111.100.2100.6260.503.0000	WORKERS' COMP	$25.60	100	100	111	100	2100	6260	503
111.100.2100.6260.503.0041	WORKERS' COMP	$31.93	100	100	111	100	2100	6260	503
111.100.2100.6260.503.0071	WORKERS' COMP	$9.41	100	100	111	100	2100	6260	503
111.100.2100.6330.503.0000	OTH PROF SERVICES	$13,225.00	100	100	111	100	2100	6330	503
111.100.2100.6610.503.0000	GENERAL SUPPLIES	$168.67	100	100	111	100	2100	6610	503
111.100.2100.6610.503.0047	GENERAL SUPPLIES	$195.39	100	100	111	100	2100	6610	503
111.100.2100.6643.503.0000	INSTRUCTIONAL AIDS	$7,072.71	100	100	111	100	2100	6643	503
111.100.2100.6643.503.0047	INSTRUCTIONAL AIDS	$1,337.76	100	100	111	100	2100	6643	503
111.100.2100.6650.503.0000	SUPPLIES TECH RELATED	$146.96	100	100	111	100	2100	6650	503
111.100.2100.6655.117.0047	Non Instructional Software Subscriptions	$1,297.20	100	100	111	100	2100	6655	117
111.100.2100.6655.503.0000	Non Instructional Software Subscriptions	$35,024.40	100	100	111	100	2100	6655	503
111.100.2200.6655.503.0000	Non Instructional Software Subscriptions	$7,729.15	100	100	111	100	2200	6655	503
111.100.2213.6125.503.0000	EXTRA DUTY STIPENDS	$19,250.00	100	100	111	100	2213	6125	503
111.100.2213.6221.503.0000	SOC SEC - OASDI	$1,065.55	100	100	111	100	2213	6221	503
111.100.2213.6222.503.0000	MEDICARE-HOSP INS	$249.23	100	100	111	100	2213	6222	503
111.100.2213.6231.503.0000	STATE RETIREMENT	$1,927.19	100	100	111	100	2213	6231	503
111.100.2213.6232.503.0000	LNG-TRM DISABILITY	$23.83	100	100	111	100	2213	6232	503
111.100.2213.6235.503.0000	ASRS ALT CONTR RATE	$147.18	100	100	111	100	2213	6235	503
111.100.2213.6260.503.0000	WORKERS' COMP	$148.99	100	100	111	100	2213	6260	503
111.100.2213.6360.503.0000	EMPLOYEE TRAIN & PROF DEV SER	$10,985.73	100	100	111	100	2213	6360	503
111.100.2213.6580.503.0000	TRAVEL	$5,034.83	100	100	111	100	2213	6580	503
111.100.2213.6610.503.0000	GENERAL SUPPLIES	$2,410.49	100	100	111	100	2213	6610	503
111.100.2570.6360.503.0000	EMPLOYEE TRAIN & PROF DEV SER	$281.44	100	100	111	100	2570	6360	503
111.100.2570.6540.503.0000	ADVERTISING	$3,677.52	100	100	111	100	2570	6540	503
111.100.2570.6580.503.0000	TRAVEL	$2,239.67	100	100	111	100	2570	6580	503

114.000.0000.4500.000.0000	FR FED THRU STATE	($36,651.24)	100	100	114	000	0000	4500	000
114.100.1000.6737.115.0000	TECHNOLOGY	$24,499.78	100	100	114	100	1000	6737	115
114.100.2213.6125.114.0000	EXTRA DUTY STIPENDS	$293.44	100	100	114	100	2213	6125	114
114.100.2213.6125.115.0048	EXTRA DUTY STIPENDS	$8,779.52	100	100	114	100	2213	6125	115
114.100.2213.6221.114.0000	SOC SEC - OASDI	$16.73	100	100	114	100	2213	6221	114
114.100.2213.6221.115.0048	SOC SEC - OASDI	$484.88	100	100	114	100	2213	6221	115
114.100.2213.6222.114.0000	MEDICARE-HOSP INS	$3.91	100	100	114	100	2213	6222	114
114.100.2213.6222.115.0048	MEDICARE-HOSP INS	$113.39	100	100	114	100	2213	6222	115
114.100.2213.6231.114.0000	STATE RETIREMENT	$35.62	100	100	114	100	2213	6231	114
114.100.2213.6231.115.0048	STATE RETIREMENT	$998.85	100	100	114	100	2213	6231	115
114.100.2213.6232.114.0000	LNG-TRM DISABILITY	$0.44	100	100	114	100	2213	6232	114
114.100.2213.6232.115.0048	LNG-TRM DISABILITY	$12.29	100	100	114	100	2213	6232	115
114.100.2213.6250.114.0000	UNEMP INSURANCE	$0.04	100	100	114	100	2213	6250	114
114.100.2213.6250.115.0048	UNEMP INSURANCE	$0.54	100	100	114	100	2213	6250	115
114.100.2213.6260.114.0000	WORKERS' COMP	$2.28	100	100	114	100	2213	6260	114
114.100.2213.6260.115.0048	WORKERS' COMP	$68.53	100	100	114	100	2213	6260	115
114.100.2213.6360.115.0000	EMPLOYEE TRAIN & PROF DEV SER	$1,341.00	100	100	114	100	2213	6360	115
115.000.0000.4500.000.0000	FR FED THRU STATE	($33,712.89)	100	100	115	000	0000	4500	000
115.100.2213.6125.203.0000	EXTRA DUTY STIPENDS	$383.68	100	100	115	100	2213	6125	203
115.100.2213.6125.503.0000	EXTRA DUTY STIPENDS	$28,648.16	100	100	115	100	2213	6125	503
115.100.2213.6210.503.0000	EMPLOYEE INSURANCE	$0.92	100	100	115	100	2213	6210	503
115.100.2213.6221.203.0000	SOC SEC - OASDI	$17.99	100	100	115	100	2213	6221	203
115.100.2213.6221.503.0000	SOC SEC - OASDI	$1,366.42	100	100	115	100	2213	6221	503
115.100.2213.6222.203.0000	MEDICARE-HOSP INS	$4.21	100	100	115	100	2213	6222	203
115.100.2213.6222.503.0000	MEDICARE-HOSP INS	$319.62	100	100	115	100	2213	6222	503
115.100.2213.6231.203.0000	STATE RETIREMENT	$46.57	100	100	115	100	2213	6231	203
115.100.2213.6231.503.0000	STATE RETIREMENT	$2,659.13	100	100	115	100	2213	6231	503
115.100.2213.6232.203.0000	LNG-TRM DISABILITY	$0.56	100	100	115	100	2213	6232	203
115.100.2213.6232.503.0000	LNG-TRM DISABILITY	$32.90	100	100	115	100	2213	6232	503
115.100.2213.6250.203.0000	UNEMP INSURANCE	$0.06	100	100	115	100	2213	6250	203
115.100.2213.6250.503.0000	UNEMP INSURANCE	$6.16	100	100	115	100	2213	6250	503
115.100.2213.6260.203.0000	WORKERS' COMP	$3.00	100	100	115	100	2213	6260	203
115.100.2213.6260.503.0000	WORKERS' COMP	$223.51	100	100	115	100	2213	6260	503
116.000.0000.0103.000.0000	CASH ON DEP W/TREA	$175.00	100	100	116	000	0000	0103	000
116.000.0000.0330.000.0000	UNRESERVED FND BAL	$158.56	100	100	116	000	0000	0330	000
116.000.0000.1980.000.0000	REF PRIOR YR EXP	($175.00)	100	100	116	000	0000	1980	000
116.000.0000.4500.000.0000	FR FED THRU STATE	($158.56)	100	100	116	000	0000	4500	000
140.000.0000.0103.000.0000	CASH ON DEP W/TREA	$2,806.53	140	140	140	000	0000	0103	000
140.000.0000.1980.000.0000	REF PRIOR YR EXP	($742.10)	140	140	140	000	0000	1980	000
140.000.0000.1990.000.0000	MISCELLANEOUS OTHER REVENUE	($351.35)	140	140	140	000	0000	1990	000
140.000.0000.4500.000.0000	FR FED THRU STATE	($169,018.00)	140	140	140	000	0000	4500	000
140.000.6000.6910.000.0000	INDIRECT COSTS	$8,280.00	140	140	140	000	6000	6910	000
140.100.1000.6125.503.0000	EXTRA DUTY STIPENDS	$38,351.35	140	140	140	100	1000	6125	503
140.100.1000.6221.503.0000	SOC SEC - OASDI	$1,111.16	140	140	140	100	1000	6221	503
140.100.1000.6222.503.0000	MEDICARE-HOSP INS	$259.86	140	140	140	100	1000	6222	503
140.100.1000.6231.503.0000	STATE RETIREMENT	$2,185.19	140	140	140	100	1000	6231	503
140.100.1000.6232.503.0000	LNG-TRM DISABILITY	$27.00	140	140	140	100	1000	6232	503
140.100.1000.6250.503.0000	UNEMP INSURANCE	$1.94	140	140	140	100	1000	6250	503
140.100.1000.6260.503.0000	WORKERS' COMP	$296.40	140	140	140	100	1000	6260	503
140.100.2213.6125.118.0000	EXTRA DUTY STIPENDS	$4,000.00	140	140	140	100	2213	6125	118
140.100.2213.6125.503.0000	EXTRA DUTY STIPENDS	$62,826.16	140	140	140	100	2213	6125	503
140.100.2213.6210.503.0000	EMPLOYEE INSURANCE	$65.39	140	140	140	100	2213	6210	503
140.100.2213.6221.118.0000	SOC SEC - OASDI	$217.02	140	140	140	100	2213	6221	118
140.100.2213.6221.503.0000	SOC SEC - OASDI	$2,720.42	140	140	140	100	2213	6221	503
140.100.2213.6222.118.0000	MEDICARE-HOSP INS	$50.75	140	140	140	100	2213	6222	118
140.100.2213.6222.503.0000	MEDICARE-HOSP INS	$636.35	140	140	140	100	2213	6222	503
140.100.2213.6231.118.0000	STATE RETIREMENT	$437.04	140	140	140	100	2213	6231	118
140.100.2213.6231.503.0000	STATE RETIREMENT	$5,234.20	140	140	140	100	2213	6231	503
140.100.2213.6232.118.0000	LNG-TRM DISABILITY	$5.39	140	140	140	100	2213	6232	118
140.100.2213.6232.503.0000	LNG-TRM DISABILITY	$64.71	140	140	140	100	2213	6232	503
140.100.2213.6235.503.0000	ASRS ALT CONTR RATE	$172.24	140	140	140	100	2213	6235	503
140.100.2213.6250.503.0000	UNEMP INSURANCE	$11.03	140	140	140	100	2213	6250	503
140.100.2213.6260.118.0000	WORKERS' COMP	$31.21	140	140	140	100	2213	6260	118
140.100.2213.6260.503.0000	WORKERS' COMP	$490.01	140	140	140	100	2213	6260	503
140.100.2213.6300.503.0000	PUR PROF/TECH SVS	$37.44	140	140	140	100	2213	6300	503
140.100.2213.6360.503.0000	EMPLOYEE TRAIN & PROF DEV SER	$24,882.98	140	140	140	100	2213	6360	503
140.100.2213.6610.503.0000	GENERAL SUPPLIES	$10,197.81	140	140	140	100	2213	6610	503
140.100.2213.6643.503.0000	INSTRUCTIONAL AIDS	$2,663.87	140	140	140	100	2213	6643	503

140.100.2570.6360.503.0000	EMPLOYEE TRAIN & PROF DEV SER	$2,048.00	140	140	140	100	2570	6360	503
160.000.0000.0103.000.0000	CASH ON DEP W/TREA	$0.35	160	160	160	000	0000	0103	000
160.000.0000.0330.000.0000	UNRESERVED FND BAL	($0.35)	160	160	160	000	0000	0330	000
162.000.0000.0103.000.0000	CASH ON DEP W/TREA	$116.54	160	160	162	000	0000	0103	000
162.000.0000.0330.000.0000	UNRESERVED FND BAL	$0.72	160	160	162	000	0000	0330	000
162.000.0000.1980.000.0000	REF PRIOR YR EXP	($116.54)	160	160	162	000	0000	1980	000
162.000.0000.5200.000.0000	INTERFUND TRANS-IN	($0.72)	160	160	162	000	0000	5200	000
163.000.0000.4500.000.0000	FR FED THRU STATE	($59,734.98)	160	160	163	000	0000	4500	000
163.100.1000.6125.114.0000	EXTRA DUTY STIPENDS	$70.40	160	160	163	100	1000	6125	114
163.100.1000.6125.116.0000	EXTRA DUTY STIPENDS	$368.00	160	160	163	100	1000	6125	116
163.100.1000.6125.503.0000	EXTRA DUTY STIPENDS	$6,913.76	160	160	163	100	1000	6125	503
163.100.1000.6221.114.0000	SOC SEC - OASDI	$4.21	160	160	163	100	1000	6221	114
163.100.1000.6221.116.0000	SOC SEC - OASDI	$22.66	160	160	163	100	1000	6221	116
163.100.1000.6221.503.0000	SOC SEC - OASDI	$220.54	160	160	163	100	1000	6221	503
163.100.1000.6222.114.0000	MEDICARE-HOSP INS	$1.00	160	160	163	100	1000	6222	114
163.100.1000.6222.116.0000	MEDICARE-HOSP INS	$5.30	160	160	163	100	1000	6222	116
163.100.1000.6222.503.0000	MEDICARE-HOSP INS	$51.58	160	160	163	100	1000	6222	503
163.100.1000.6231.114.0000	STATE RETIREMENT	$8.54	160	160	163	100	1000	6231	114
163.100.1000.6231.116.0000	STATE RETIREMENT	$44.67	160	160	163	100	1000	6231	116
163.100.1000.6231.503.0000	STATE RETIREMENT	$439.50	160	160	163	100	1000	6231	503
163.100.1000.6232.114.0000	LNG-TRM DISABILITY	$0.10	160	160	163	100	1000	6232	114
163.100.1000.6232.116.0000	LNG-TRM DISABILITY	$0.55	160	160	163	100	1000	6232	116
163.100.1000.6232.503.0000	LNG-TRM DISABILITY	$5.43	160	160	163	100	1000	6232	503
163.100.1000.6250.503.0000	UNEMP INSURANCE	$0.17	160	160	163	100	1000	6250	503
163.100.1000.6260.114.0000	WORKERS' COMP	$0.53	160	160	163	100	1000	6260	114
163.100.1000.6260.116.0000	WORKERS' COMP	$2.87	160	160	163	100	1000	6260	116
163.100.1000.6260.503.0000	WORKERS' COMP	$53.85	160	160	163	100	1000	6260	503
163.100.1900.6125.115.0000	EXTRA DUTY STIPENDS	$327.68	160	160	163	100	1900	6125	115
163.100.1900.6221.115.0000	SOC SEC - OASDI	$20.31	160	160	163	100	1900	6221	115
163.100.1900.6222.115.0000	MEDICARE-HOSP INS	$4.75	160	160	163	100	1900	6222	115
163.100.1900.6231.115.0000	STATE RETIREMENT	$39.77	160	160	163	100	1900	6231	115
163.100.1900.6232.115.0000	LNG-TRM DISABILITY	$0.49	160	160	163	100	1900	6232	115
163.100.1900.6260.115.0000	WORKERS' COMP	$2.56	160	160	163	100	1900	6260	115
163.100.2100.6655.503.0000	Non Instructional Software Subscriptions	$20,609.53	160	160	163	100	2100	6655	503
163.100.2190.6890.503.0000	MISC EXPENDITURES	$15,349.05	160	160	163	100	2190	6890	503
163.100.2213.6360.503.0000	EMPLOYEE TRAIN & PROF DEV SER	$15,167.18	160	160	163	100	2213	6360	503
164.000.0000.0103.000.0000	CASH ON DEP W/TREA	$4,152.30	160	160	164	000	0000	0103	000
164.000.0000.0330.000.0000	UNRESERVED FND BAL	($4,152.30)	160	160	164	000	0000	0330	000
165.000.0000.0103.000.0000	CASH ON DEP W/TREA	($14,010.42)	160	160	165	000	0000	0103	000
165.000.0000.4500.000.0000	FR FED THRU STATE	($139,388.57)	160	160	165	000	0000	4500	000
165.100.1000.6125.116.0000	EXTRA DUTY STIPENDS	$47,395.60	160	160	165	100	1000	6125	116
165.100.1000.6125.117.0000	EXTRA DUTY STIPENDS	$27,068.80	160	160	165	100	1000	6125	117
165.100.1000.6210.116.0000	EMPLOYEE INSURANCE	$304.63	160	160	165	100	1000	6210	116
165.100.1000.6221.116.0000	SOC SEC - OASDI	$2,852.88	160	160	165	100	1000	6221	116
165.100.1000.6221.117.0000	SOC SEC - OASDI	$1,276.04	160	160	165	100	1000	6221	117
165.100.1000.6222.116.0000	MEDICARE-HOSP INS	$667.13	160	160	165	100	1000	6222	116
165.100.1000.6222.117.0000	MEDICARE-HOSP INS	$298.40	160	160	165	100	1000	6222	117
165.100.1000.6231.116.0000	STATE RETIREMENT	$5,121.70	160	160	165	100	1000	6231	116
165.100.1000.6231.117.0000	STATE RETIREMENT	$2,523.01	160	160	165	100	1000	6231	117
165.100.1000.6232.116.0000	LNG-TRM DISABILITY	$63.24	160	160	165	100	1000	6232	116
165.100.1000.6232.117.0000	LNG-TRM DISABILITY	$31.16	160	160	165	100	1000	6232	117
165.100.1000.6235.116.0000	ASRS ALT CONTR RATE	$441.58	160	160	165	100	1000	6235	116
165.100.1000.6250.116.0000	UNEMP INSURANCE	$3.96	160	160	165	100	1000	6250	116
165.100.1000.6250.117.0000	UNEMP INSURANCE	$2.09	160	160	165	100	1000	6250	117
165.100.1000.6260.116.0000	WORKERS' COMP	$367.97	160	160	165	100	1000	6260	116
165.100.1000.6260.117.0000	WORKERS' COMP	$213.52	160	160	165	100	1000	6260	117
165.100.1000.6600.116.0000	SUPPLIES	$238.55	160	160	165	100	1000	6600	116
165.100.1000.6610.116.0000	GENERAL SUPPLIES	$2,840.71	160	160	165	100	1000	6610	116
165.100.1000.6610.117.0000	GENERAL SUPPLIES	$1,864.35	160	160	165	100	1000	6610	117
165.100.1000.6643.116.0000	INSTRUCTIONAL AIDS	$914.20	160	160	165	100	1000	6643	116
165.100.1000.6643.117.0000	INSTRUCTIONAL AIDS	$3,025.26	160	160	165	100	1000	6643	117
165.100.1000.6731.116.0000	FURN & EQUIPMENT	$553.06	160	160	165	100	1000	6731	116
165.100.1000.6731.117.0000	FURN & EQUIPMENT	$230.26	160	160	165	100	1000	6731	117
165.100.1900.6125.116.0000	EXTRA DUTY STIPENDS	$6,598.40	160	160	165	100	1900	6125	116
165.100.1900.6125.117.0000	EXTRA DUTY STIPENDS	$14,164.00	160	160	165	100	1900	6125	117
165.100.1900.6210.116.0000	EMPLOYEE INSURANCE	$28.78	160	160	165	100	1900	6210	116
165.100.1900.6221.116.0000	SOC SEC - OASDI	$405.05	160	160	165	100	1900	6221	116
165.100.1900.6221.117.0000	SOC SEC - OASDI	$861.84	160	160	165	100	1900	6221	117

165.100.1900.6222.116.0000	MEDICARE-HOSP INS	$94.72	160	160	165	100	1900	6222	116
165.100.1900.6222.117.0000	MEDICARE-HOSP INS	$201.62	160	160	165	100	1900	6222	117
165.100.1900.6231.116.0000	STATE RETIREMENT	$800.10	160	160	165	100	1900	6231	116
165.100.1900.6231.117.0000	STATE RETIREMENT	$1,501.43	160	160	165	100	1900	6231	117
165.100.1900.6232.116.0000	LNG-TRM DISABILITY	$9.89	160	160	165	100	1900	6232	116
165.100.1900.6232.117.0000	LNG-TRM DISABILITY	$18.60	160	160	165	100	1900	6232	117
165.100.1900.6250.116.0000	UNEMP INSURANCE	$0.81	160	160	165	100	1900	6250	116
165.100.1900.6250.117.0000	UNEMP INSURANCE	$3.42	160	160	165	100	1900	6250	117
165.100.1900.6260.116.0000	WORKERS' COMP	$51.41	160	160	165	100	1900	6260	116
165.100.1900.6260.117.0000	WORKERS' COMP	$199.39	160	160	165	100	1900	6260	117
165.100.2100.6125.116.0000	EXTRA DUTY STIPENDS	$4,429.12	160	160	165	100	2100	6125	116
165.100.2100.6125.117.0000	EXTRA DUTY STIPENDS	$9,248.88	160	160	165	100	2100	6125	117
165.100.2100.6150.116.0000	CLASSIFIED SALARIES	$8,852.94	160	160	165	100	2100	6150	116
165.100.2100.6152.116.0000	OVER CONTRACTED PAY	$1.97	160	160	165	100	2100	6152	116
165.100.2100.6153.116.0000	OVERTIME PAY	$10.30	160	160	165	100	2100	6153	116
165.100.2100.6210.116.0000	EMPLOYEE INSURANCE	$255.16	160	160	165	100	2100	6210	116
165.100.2100.6221.116.0000	SOC SEC - OASDI	$836.51	160	160	165	100	2100	6221	116
165.100.2100.6221.117.0000	SOC SEC - OASDI	$558.05	160	160	165	100	2100	6221	117
165.100.2100.6222.116.0000	MEDICARE-HOSP INS	$195.65	160	160	165	100	2100	6222	116
165.100.2100.6222.117.0000	MEDICARE-HOSP INS	$130.51	160	160	165	100	2100	6222	117
165.100.2100.6231.116.0000	STATE RETIREMENT	$1,247.29	160	160	165	100	2100	6231	116
165.100.2100.6231.117.0000	STATE RETIREMENT	$1,122.83	160	160	165	100	2100	6231	117
165.100.2100.6232.116.0000	LNG-TRM DISABILITY	$15.39	160	160	165	100	2100	6232	116
165.100.2100.6232.117.0000	LNG-TRM DISABILITY	$13.87	160	160	165	100	2100	6232	117
165.100.2100.6250.116.0000	UNEMP INSURANCE	$4.40	160	160	165	100	2100	6250	116
165.100.2100.6250.117.0000	UNEMP INSURANCE	$1.72	160	160	165	100	2100	6250	117
165.100.2100.6260.116.0000	WORKERS' COMP	$107.44	160	160	165	100	2100	6260	116
165.100.2100.6260.117.0000	WORKERS' COMP	$71.34	160	160	165	100	2100	6260	117
165.100.2100.6281.116.0000	LEAVE PAYOUT	$477.72	160	160	165	100	2100	6281	116
165.100.2100.6600.116.0000	SUPPLIES	$108.62	160	160	165	100	2100	6600	116
165.100.2100.6610.116.0000	GENERAL SUPPLIES	$239.81	160	160	165	100	2100	6610	116
165.100.2100.6890.116.0000	MISC EXPENDITURES	$788.16	160	160	165	100	2100	6890	116
165.100.2190.6890.117.0000	MISC EXPENDITURES	$120.00	160	160	165	100	2190	6890	117
165.100.2213.6360.116.0000	EMPLOYEE TRAIN & PROF DEV SER	$150.00	160	160	165	100	2213	6360	116
165.100.2213.6360.117.0000	EMPLOYEE TRAIN & PROF DEV SER	$150.00	160	160	165	100	2213	6360	117
165.100.2570.6360.116.0000	EMPLOYEE TRAIN & PROF DEV SER	$550.00	160	160	165	100	2570	6360	116
165.100.2570.6360.117.0000	EMPLOYEE TRAIN & PROF DEV SER	$150.00	160	160	165	100	2570	6360	117
165.400.2700.6510.117.0000	STUDENT TRANS SVS	$323.75	160	160	165	400	2700	6510	117
190.000.0000.0103.000.0000	CASH ON DEP W/TREA	$13.58	190	190	190	000	0000	0103	000
190.000.0000.0330.000.0000	UNRESERVED FND BAL	$13.58	190	190	190	000	0000	0330	000
190.000.0000.4500.000.0000	FR FED THRU STATE	($11,595.73)	190	190	190	000	0000	4500	000
190.000.0000.5200.000.0000	INTERFUND TRANS-IN	($27.16)	190	190	190	000	0000	5200	000
190.100.1000.6125.503.0041	EXTRA DUTY STIPENDS	$2,591.04	190	190	190	100	1000	6125	503
190.100.1000.6125.503.0071	EXTRA DUTY STIPENDS	$576.64	190	190	190	100	1000	6125	503
190.100.1000.6221.503.0041	SOC SEC - OASDI	$154.36	190	190	190	100	1000	6221	503
190.100.1000.6221.503.0071	SOC SEC - OASDI	$35.75	190	190	190	100	1000	6221	503
190.100.1000.6222.503.0041	MEDICARE-HOSP INS	$36.10	190	190	190	100	1000	6222	503
190.100.1000.6222.503.0071	MEDICARE-HOSP INS	$8.36	190	190	190	100	1000	6222	503
190.100.1000.6231.503.0041	STATE RETIREMENT	$314.55	190	190	190	100	1000	6231	503
190.100.1000.6231.503.0071	STATE RETIREMENT	$70.00	190	190	190	100	1000	6231	503
190.100.1000.6232.503.0041	LNG-TRM DISABILITY	$3.88	190	190	190	100	1000	6232	503
190.100.1000.6232.503.0071	LNG-TRM DISABILITY	$0.87	190	190	190	100	1000	6232	503
190.100.1000.6260.503.0041	WORKERS' COMP	$20.21	190	190	190	100	1000	6260	503
190.100.1000.6260.503.0071	WORKERS' COMP	$4.50	190	190	190	100	1000	6260	503
190.100.2100.6610.503.0047	GENERAL SUPPLIES	$105.61	190	190	190	100	2100	6610	503
190.100.2100.6655.503.0000	Non Instructional Software Subscriptions	$1,548.86	190	190	190	100	2100	6655	503
190.100.2213.6360.503.0000	EMPLOYEE TRAIN & PROF DEV SER	$5,700.00	190	190	190	100	2213	6360	503
190.100.2570.6360.503.0000	EMPLOYEE TRAIN & PROF DEV SER	$425.00	190	190	190	100	2570	6360	503
220.000.0000.0103.000.0000	CASH ON DEP W/TREA	$883.72	220	220	220	000	0000	0103	000
220.000.0000.0248.000.0000	COURT-ORD ASSIGN	($114.68)	220	220	220	000	0000	0248	000
220.000.0000.1980.000.0000	REF PRIOR YR EXP	($768.54)	220	220	220	000	0000	1980	000
220.000.0000.4500.000.0000	FR FED THRU STATE	($1,776,187.81)	220	220	220	000	0000	4500	000
220.000.6000.6910.000.0000	INDIRECT COSTS	$77,528.00	220	220	220	000	6000	6910	000
220.200.1000.6112.111.0000	TEACHERS	$41,199.87	220	220	220	200	1000	6112	111
220.200.1000.6112.114.0000	TEACHERS	$60,458.72	220	220	220	200	1000	6112	114
220.200.1000.6112.117.0000	TEACHERS	$21,320.80	220	220	220	200	1000	6112	117
220.200.1000.6112.119.0000	TEACHERS	$39,916.71	220	220	220	200	1000	6112	119
220.200.1000.6112.207.6999	TEACHERS	$22,246.88	220	220	220	200	1000	6112	207

220.200.1000.6112.505.0000	TEACHERS	$43,552.32	220	220	220	200	1000	6112	505
220.200.1000.6125.505.0000	EXTRA DUTY STIPENDS	$40,601.92	220	220	220	200	1000	6125	505
220.200.1000.6210.111.0000	EMPLOYEE INSURANCE	$5,473.22	220	220	220	200	1000	6210	111
220.200.1000.6210.114.0000	EMPLOYEE INSURANCE	$14,787.14	220	220	220	200	1000	6210	114
220.200.1000.6210.117.0000	EMPLOYEE INSURANCE	$5,296.89	220	220	220	200	1000	6210	117
220.200.1000.6210.119.0000	EMPLOYEE INSURANCE	$7,169.53	220	220	220	200	1000	6210	119
220.200.1000.6210.207.6999	EMPLOYEE INSURANCE	$4,969.22	220	220	220	200	1000	6210	207
220.200.1000.6210.505.0000	EMPLOYEE INSURANCE	$10,754.28	220	220	220	200	1000	6210	505
220.200.1000.6221.111.0000	SOC SEC - OASDI	$2,375.53	220	220	220	200	1000	6221	111
220.200.1000.6221.119.0000	SOC SEC - OASDI	$2,434.65	220	220	220	200	1000	6221	119
220.200.1000.6221.505.0000	SOC SEC - OASDI	$3,903.21	220	220	220	200	1000	6221	505
220.200.1000.6222.111.0000	MEDICARE-HOSP INS	$555.59	220	220	220	200	1000	6222	111
220.200.1000.6222.119.0000	MEDICARE-HOSP INS	$569.43	220	220	220	200	1000	6222	119
220.200.1000.6222.505.0000	MEDICARE-HOSP INS	$912.73	220	220	220	200	1000	6222	505
220.200.1000.6231.111.0000	STATE RETIREMENT	$5,001.79	220	220	220	200	1000	6231	111
220.200.1000.6231.119.0000	STATE RETIREMENT	$4,773.82	220	220	220	200	1000	6231	119
220.200.1000.6231.505.0000	STATE RETIREMENT	$7,288.34	220	220	220	200	1000	6231	505
220.200.1000.6232.111.0000	LNG-TRM DISABILITY	$61.83	220	220	220	200	1000	6232	111
220.200.1000.6232.119.0000	LNG-TRM DISABILITY	$59.09	220	220	220	200	1000	6232	119
220.200.1000.6232.505.0000	LNG-TRM DISABILITY	$90.04	220	220	220	200	1000	6232	505
220.200.1000.6250.111.0000	UNEMP INSURANCE	$3.87	220	220	220	200	1000	6250	111
220.200.1000.6250.114.0000	UNEMP INSURANCE	$10.75	220	220	220	200	1000	6250	114
220.200.1000.6250.117.0000	UNEMP INSURANCE	$1.77	220	220	220	200	1000	6250	117
220.200.1000.6250.119.0000	UNEMP INSURANCE	$1.96	220	220	220	200	1000	6250	119
220.200.1000.6250.207.6999	UNEMP INSURANCE	$2.00	220	220	220	200	1000	6250	207
220.200.1000.6250.505.0000	UNEMP INSURANCE	$6.13	220	220	220	200	1000	6250	505
220.200.1000.6260.111.0000	WORKERS' COMP	$321.42	220	220	220	200	1000	6260	111
220.200.1000.6260.114.0000	WORKERS' COMP	$471.56	220	220	220	200	1000	6260	114
220.200.1000.6260.117.0000	WORKERS' COMP	$166.32	220	220	220	200	1000	6260	117
220.200.1000.6260.119.0000	WORKERS' COMP	$306.73	220	220	220	200	1000	6260	119
220.200.1000.6260.207.6999	WORKERS' COMP	$173.61	220	220	220	200	1000	6260	207
220.200.1000.6260.505.0000	WORKERS' COMP	$656.36	220	220	220	200	1000	6260	505
220.200.1000.6643.505.0000	INSTRUCTIONAL AIDS	$140,401.19	220	220	220	200	1000	6643	505
220.200.1000.6643.505.0072	INSTRUCTIONAL AIDS	$1,012.47	220	220	220	200	1000	6643	505
220.200.1000.6737.505.0000	TECHNOLOGY	$13,588.17	220	220	220	200	1000	6737	505
220.200.1900.6125.505.0000	EXTRA DUTY STIPENDS	$3,518.72	220	220	220	200	1900	6125	505
220.200.1900.6150.110.0000	CLASSIFIED SALARIES	$32,061.18	220	220	220	200	1900	6150	110
220.200.1900.6150.111.0000	CLASSIFIED SALARIES	$60,385.37	220	220	220	200	1900	6150	111
220.200.1900.6150.112.0000	CLASSIFIED SALARIES	$58,502.06	220	220	220	200	1900	6150	112
220.200.1900.6150.114.0000	CLASSIFIED SALARIES	$54,167.89	220	220	220	200	1900	6150	114
220.200.1900.6150.115.0000	CLASSIFIED SALARIES	$32,791.81	220	220	220	200	1900	6150	115
220.200.1900.6150.116.0000	CLASSIFIED SALARIES	$33,746.75	220	220	220	200	1900	6150	116
220.200.1900.6150.117.0000	CLASSIFIED SALARIES	$11,303.91	220	220	220	200	1900	6150	117
220.200.1900.6150.118.0000	CLASSIFIED SALARIES	$27,896.72	220	220	220	200	1900	6150	118
220.200.1900.6150.119.0000	CLASSIFIED SALARIES	$27,627.88	220	220	220	200	1900	6150	119
220.200.1900.6150.202.0000	CLASSIFIED SALARIES	$69,363.76	220	220	220	200	1900	6150	202
220.200.1900.6150.203.0000	CLASSIFIED SALARIES	$7,950.01	220	220	220	200	1900	6150	203
220.200.1900.6151.111.0000	WORKED LESS THAN WORK AGREEM	($152.47)	220	220	220	200	1900	6151	111
220.200.1900.6151.112.0000	WORKED LESS THAN WORK AGREEM	($94.70)	220	220	220	200	1900	6151	112
220.200.1900.6151.114.0000	WORKED LESS THAN WORK AGREEM	($693.34)	220	220	220	200	1900	6151	114
220.200.1900.6151.117.0000	WORKED LESS THAN WORK AGREEM	($679.58)	220	220	220	200	1900	6151	117
220.200.1900.6151.118.0000	WORKED LESS THAN WORK AGREEM	($871.43)	220	220	220	200	1900	6151	118
220.200.1900.6151.119.0000	WORKED LESS THAN WORK AGREEM	($180.65)	220	220	220	200	1900	6151	119
220.200.1900.6151.202.0000	WORKED LESS THAN WORK AGREEM	($3,468.79)	220	220	220	200	1900	6151	202
220.200.1900.6151.203.0000	WORKED LESS THAN WORK AGREEM	($426.99)	220	220	220	200	1900	6151	203
220.200.1900.6152.110.0000	OVER CONTRACTED PAY	$79.58	220	220	220	200	1900	6152	110
220.200.1900.6152.111.0000	OVER CONTRACTED PAY	$131.25	220	220	220	200	1900	6152	111
220.200.1900.6152.112.0000	OVER CONTRACTED PAY	$2,000.43	220	220	220	200	1900	6152	112
220.200.1900.6152.114.0000	OVER CONTRACTED PAY	$392.86	220	220	220	200	1900	6152	114
220.200.1900.6152.115.0000	OVER CONTRACTED PAY	$24.79	220	220	220	200	1900	6152	115
220.200.1900.6152.116.0000	OVER CONTRACTED PAY	$24.66	220	220	220	200	1900	6152	116
220.200.1900.6152.117.0000	OVER CONTRACTED PAY	$0.53	220	220	220	200	1900	6152	117
220.200.1900.6152.118.0000	OVER CONTRACTED PAY	$243.72	220	220	220	200	1900	6152	118
220.200.1900.6152.119.0000	OVER CONTRACTED PAY	$169.29	220	220	220	200	1900	6152	119
220.200.1900.6152.202.0000	OVER CONTRACTED PAY	$880.10	220	220	220	200	1900	6152	202
220.200.1900.6152.203.0000	OVER CONTRACTED PAY	$1.04	220	220	220	200	1900	6152	203
220.200.1900.6153.114.0000	OVERTIME PAY	$21.36	220	220	220	200	1900	6153	114
220.200.1900.6153.117.0000	OVERTIME PAY	$1.01	220	220	220	200	1900	6153	117

220.200.1900.6210.110.0000	EMPLOYEE INSURANCE	$10,538.28	220	220	220	200	1900	6210	110
220.200.1900.6210.111.0000	EMPLOYEE INSURANCE	$7,741.71	220	220	220	200	1900	6210	111
220.200.1900.6210.112.0000	EMPLOYEE INSURANCE	$12,237.59	220	220	220	200	1900	6210	112
220.200.1900.6210.114.0000	EMPLOYEE INSURANCE	$18,456.92	220	220	220	200	1900	6210	114
220.200.1900.6210.115.0000	EMPLOYEE INSURANCE	$10,322.28	220	220	220	200	1900	6210	115
220.200.1900.6210.116.0000	EMPLOYEE INSURANCE	$1,155.92	220	220	220	200	1900	6210	116
220.200.1900.6210.117.0000	EMPLOYEE INSURANCE	$5,161.22	220	220	220	200	1900	6210	117
220.200.1900.6210.118.0000	EMPLOYEE INSURANCE	$16,462.95	220	220	220	200	1900	6210	118
220.200.1900.6210.119.0000	EMPLOYEE INSURANCE	$9,778.94	220	220	220	200	1900	6210	119
220.200.1900.6210.202.0000	EMPLOYEE INSURANCE	$19,525.14	220	220	220	200	1900	6210	202
220.200.1900.6210.203.0000	EMPLOYEE INSURANCE	$27.67	220	220	220	200	1900	6210	203
220.200.1900.6221.110.0000	SOC SEC - OASDI	$1,936.95	220	220	220	200	1900	6221	110
220.200.1900.6221.111.0000	SOC SEC - OASDI	$3,724.53	220	220	220	200	1900	6221	111
220.200.1900.6221.112.0000	SOC SEC - OASDI	$3,586.48	220	220	220	200	1900	6221	112
220.200.1900.6221.114.0000	SOC SEC - OASDI	$3,180.97	220	220	220	200	1900	6221	114
220.200.1900.6221.115.0000	SOC SEC - OASDI	$2,022.00	220	220	220	200	1900	6221	115
220.200.1900.6221.116.0000	SOC SEC - OASDI	$2,052.73	220	220	220	200	1900	6221	116
220.200.1900.6221.117.0000	SOC SEC - OASDI	$661.78	220	220	220	200	1900	6221	117
220.200.1900.6221.118.0000	SOC SEC - OASDI	$1,597.80	220	220	220	200	1900	6221	118
220.200.1900.6221.119.0000	SOC SEC - OASDI	$1,715.52	220	220	220	200	1900	6221	119
220.200.1900.6221.202.0000	SOC SEC - OASDI	$4,012.46	220	220	220	200	1900	6221	202
220.200.1900.6221.203.0000	SOC SEC - OASDI	$465.47	220	220	220	200	1900	6221	203
220.200.1900.6221.505.0000	SOC SEC - OASDI	$198.13	220	220	220	200	1900	6221	505
220.200.1900.6222.110.0000	MEDICARE-HOSP INS	$452.97	220	220	220	200	1900	6222	110
220.200.1900.6222.111.0000	MEDICARE-HOSP INS	$871.11	220	220	220	200	1900	6222	111
220.200.1900.6222.112.0000	MEDICARE-HOSP INS	$838.77	220	220	220	200	1900	6222	112
220.200.1900.6222.114.0000	MEDICARE-HOSP INS	$743.92	220	220	220	200	1900	6222	114
220.200.1900.6222.115.0000	MEDICARE-HOSP INS	$472.89	220	220	220	200	1900	6222	115
220.200.1900.6222.116.0000	MEDICARE-HOSP INS	$480.10	220	220	220	200	1900	6222	116
220.200.1900.6222.117.0000	MEDICARE-HOSP INS	$154.78	220	220	220	200	1900	6222	117
220.200.1900.6222.118.0000	MEDICARE-HOSP INS	$373.69	220	220	220	200	1900	6222	118
220.200.1900.6222.119.0000	MEDICARE-HOSP INS	$401.22	220	220	220	200	1900	6222	119
220.200.1900.6222.202.0000	MEDICARE-HOSP INS	$938.32	220	220	220	200	1900	6222	202
220.200.1900.6222.203.0000	MEDICARE-HOSP INS	$108.87	220	220	220	200	1900	6222	203
220.200.1900.6222.505.0000	MEDICARE-HOSP INS	$46.36	220	220	220	200	1900	6222	505
220.200.1900.6231.110.0000	STATE RETIREMENT	$3,901.94	220	220	220	200	1900	6231	110
220.200.1900.6231.111.0000	STATE RETIREMENT	$5,064.18	220	220	220	200	1900	6231	111
220.200.1900.6231.112.0000	STATE RETIREMENT	$7,335.44	220	220	220	200	1900	6231	112
220.200.1900.6231.114.0000	STATE RETIREMENT	$6,542.50	220	220	220	200	1900	6231	114
220.200.1900.6231.115.0000	STATE RETIREMENT	$3,983.91	220	220	220	200	1900	6231	115
220.200.1900.6231.116.0000	STATE RETIREMENT	$4,133.25	220	220	220	200	1900	6231	116
220.200.1900.6231.117.0000	STATE RETIREMENT	$1,295.83	220	220	220	200	1900	6231	117
220.200.1900.6231.118.0000	STATE RETIREMENT	$3,311.94	220	220	220	200	1900	6231	118
220.200.1900.6231.119.0000	STATE RETIREMENT	$3,395.09	220	220	220	200	1900	6231	119
220.200.1900.6231.202.0000	STATE RETIREMENT	$8,188.36	220	220	220	200	1900	6231	202
220.200.1900.6231.203.0000	STATE RETIREMENT	$911.44	220	220	220	200	1900	6231	203
220.200.1900.6231.505.0000	STATE RETIREMENT	$399.97	220	220	220	200	1900	6231	505
220.200.1900.6232.110.0000	LNG-TRM DISABILITY	$48.22	220	220	220	200	1900	6232	110
220.200.1900.6232.111.0000	LNG-TRM DISABILITY	$62.61	220	220	220	200	1900	6232	111
220.200.1900.6232.112.0000	LNG-TRM DISABILITY	$90.57	220	220	220	200	1900	6232	112
220.200.1900.6232.114.0000	LNG-TRM DISABILITY	$80.80	220	220	220	200	1900	6232	114
220.200.1900.6232.115.0000	LNG-TRM DISABILITY	$49.24	220	220	220	200	1900	6232	115
220.200.1900.6232.116.0000	LNG-TRM DISABILITY	$51.05	220	220	220	200	1900	6232	116
220.200.1900.6232.117.0000	LNG-TRM DISABILITY	$16.03	220	220	220	200	1900	6232	117
220.200.1900.6232.118.0000	LNG-TRM DISABILITY	$40.92	220	220	220	200	1900	6232	118
220.200.1900.6232.119.0000	LNG-TRM DISABILITY	$41.94	220	220	220	200	1900	6232	119
220.200.1900.6232.202.0000	LNG-TRM DISABILITY	$101.20	220	220	220	200	1900	6232	202
220.200.1900.6232.203.0000	LNG-TRM DISABILITY	$11.27	220	220	220	200	1900	6232	203
220.200.1900.6232.505.0000	LNG-TRM DISABILITY	$4.91	220	220	220	200	1900	6232	505
220.200.1900.6235.111.0000	ASRS ALT CONTR RATE	$1,863.11	220	220	220	200	1900	6235	111
220.200.1900.6250.110.0000	UNEMP INSURANCE	$8.02	220	220	220	200	1900	6250	110
220.200.1900.6250.111.0000	UNEMP INSURANCE	$22.16	220	220	220	200	1900	6250	111
220.200.1900.6250.112.0000	UNEMP INSURANCE	$11.57	220	220	220	200	1900	6250	112
220.200.1900.6250.114.0000	UNEMP INSURANCE	$7.72	220	220	220	200	1900	6250	114
220.200.1900.6250.115.0000	UNEMP INSURANCE	$14.17	220	220	220	200	1900	6250	115
220.200.1900.6250.116.0000	UNEMP INSURANCE	$5.84	220	220	220	200	1900	6250	116
220.200.1900.6250.117.0000	UNEMP INSURANCE	$1.77	220	220	220	200	1900	6250	117
220.200.1900.6250.118.0000	UNEMP INSURANCE	$4.69	220	220	220	200	1900	6250	118

220.200.1900.6250.119.0000	UNEMP INSURANCE	$9.08	220	220	220	200	1900	6250	119
220.200.1900.6250.202.0000	UNEMP INSURANCE	$20.24	220	220	220	200	1900	6250	202
220.200.1900.6250.203.0000	UNEMP INSURANCE	$3.92	220	220	220	200	1900	6250	203
220.200.1900.6250.505.0000	UNEMP INSURANCE	$0.64	220	220	220	200	1900	6250	505
220.200.1900.6260.110.0000	WORKERS' COMP	$250.72	220	220	220	200	1900	6260	110
220.200.1900.6260.111.0000	WORKERS' COMP	$470.91	220	220	220	200	1900	6260	111
220.200.1900.6260.112.0000	WORKERS' COMP	$471.29	220	220	220	200	1900	6260	112
220.200.1900.6260.114.0000	WORKERS' COMP	$620.96	220	220	220	200	1900	6260	114
220.200.1900.6260.115.0000	WORKERS' COMP	$255.94	220	220	220	200	1900	6260	115
220.200.1900.6260.116.0000	WORKERS' COMP	$265.50	220	220	220	200	1900	6260	116
220.200.1900.6260.117.0000	WORKERS' COMP	$82.44	220	220	220	200	1900	6260	117
220.200.1900.6260.118.0000	WORKERS' COMP	$212.83	220	220	220	200	1900	6260	118
220.200.1900.6260.119.0000	WORKERS' COMP	$218.14	220	220	220	200	1900	6260	119
220.200.1900.6260.202.0000	WORKERS' COMP	$525.90	220	220	220	200	1900	6260	202
220.200.1900.6260.203.0000	WORKERS' COMP	$58.57	220	220	220	200	1900	6260	203
220.200.1900.6260.505.0000	WORKERS' COMP	$25.63	220	220	220	200	1900	6260	505
220.200.2100.6125.505.0000	EXTRA DUTY STIPENDS	$201,500.00	220	220	220	200	2100	6125	505
220.200.2100.6150.112.0000	CLASSIFIED SALARIES	$14,402.86	220	220	220	200	2100	6150	112
220.200.2100.6150.115.0000	CLASSIFIED SALARIES	$14,237.13	220	220	220	200	2100	6150	115
220.200.2100.6150.116.0000	CLASSIFIED SALARIES	$15,186.67	220	220	220	200	2100	6150	116
220.200.2100.6150.118.0000	CLASSIFIED SALARIES	$14,003.56	220	220	220	200	2100	6150	118
220.200.2100.6150.202.0000	CLASSIFIED SALARIES	$1,871.42	220	220	220	200	2100	6150	202
220.200.2100.6150.505.0072	CLASSIFIED SALARIES	$8,046.72	220	220	220	200	2100	6150	505
220.200.2100.6151.118.0000	WORKED LESS THAN WORK AGREEM	($344.76)	220	220	220	200	2100	6151	118
220.200.2100.6152.112.0000	OVER CONTRACTED PAY	$159.58	220	220	220	200	2100	6152	112
220.200.2100.6152.115.0000	OVER CONTRACTED PAY	$22.26	220	220	220	200	2100	6152	115
220.200.2100.6152.116.0000	OVER CONTRACTED PAY	$39.75	220	220	220	200	2100	6152	116
220.200.2100.6152.118.0000	OVER CONTRACTED PAY	$32.59	220	220	220	200	2100	6152	118
220.200.2100.6210.112.0000	EMPLOYEE INSURANCE	$4,515.95	220	220	220	200	2100	6210	112
220.200.2100.6210.116.0000	EMPLOYEE INSURANCE	$586.14	220	220	220	200	2100	6210	116
220.200.2100.6210.118.0000	EMPLOYEE INSURANCE	$9,980.44	220	220	220	200	2100	6210	118
220.200.2100.6210.505.0000	EMPLOYEE INSURANCE	$225.56	220	220	220	200	2100	6210	505
220.200.2100.6210.505.0072	EMPLOYEE INSURANCE	$1,032.20	220	220	220	200	2100	6210	505
220.200.2100.6221.112.0000	SOC SEC - OASDI	$887.16	220	220	220	200	2100	6221	112
220.200.2100.6221.115.0000	SOC SEC - OASDI	$884.10	220	220	220	200	2100	6221	115
220.200.2100.6221.116.0000	SOC SEC - OASDI	$944.03	220	220	220	200	2100	6221	116
220.200.2100.6221.118.0000	SOC SEC - OASDI	$810.83	220	220	220	200	2100	6221	118
220.200.2100.6221.202.0000	SOC SEC - OASDI	$116.02	220	220	220	200	2100	6221	202
220.200.2100.6221.505.0000	SOC SEC - OASDI	$9,518.82	220	220	220	200	2100	6221	505
220.200.2100.6221.505.0072	SOC SEC - OASDI	$491.56	220	220	220	200	2100	6221	505
220.200.2100.6222.112.0000	MEDICARE-HOSP INS	$207.46	220	220	220	200	2100	6222	112
220.200.2100.6222.115.0000	MEDICARE-HOSP INS	$206.76	220	220	220	200	2100	6222	115
220.200.2100.6222.116.0000	MEDICARE-HOSP INS	$220.77	220	220	220	200	2100	6222	116
220.200.2100.6222.118.0000	MEDICARE-HOSP INS	$189.65	220	220	220	200	2100	6222	118
220.200.2100.6222.202.0000	MEDICARE-HOSP INS	$27.13	220	220	220	200	2100	6222	202
220.200.2100.6222.505.0000	MEDICARE-HOSP INS	$2,226.16	220	220	220	200	2100	6222	505
220.200.2100.6222.505.0072	MEDICARE-HOSP INS	$114.97	220	220	220	200	2100	6222	505
220.200.2100.6231.112.0000	STATE RETIREMENT	$1,767.86	220	220	220	200	2100	6231	112
220.200.2100.6231.115.0000	STATE RETIREMENT	$1,731.08	220	220	220	200	2100	6231	115
220.200.2100.6231.116.0000	STATE RETIREMENT	$1,848.49	220	220	220	200	2100	6231	116
220.200.2100.6231.118.0000	STATE RETIREMENT	$1,658.25	220	220	220	200	2100	6231	118
220.200.2100.6231.202.0000	STATE RETIREMENT	$227.19	220	220	220	200	2100	6231	202
220.200.2100.6231.505.0000	STATE RETIREMENT	$17,906.51	220	220	220	200	2100	6231	505
220.200.2100.6231.505.0072	STATE RETIREMENT	$976.87	220	220	220	200	2100	6231	505
220.200.2100.6232.112.0000	LNG-TRM DISABILITY	$21.84	220	220	220	200	2100	6232	112
220.200.2100.6232.115.0000	LNG-TRM DISABILITY	$21.37	220	220	220	200	2100	6232	115
220.200.2100.6232.116.0000	LNG-TRM DISABILITY	$22.84	220	220	220	200	2100	6232	116
220.200.2100.6232.118.0000	LNG-TRM DISABILITY	$20.49	220	220	220	200	2100	6232	118
220.200.2100.6232.202.0000	LNG-TRM DISABILITY	$2.81	220	220	220	200	2100	6232	202
220.200.2100.6232.505.0000	LNG-TRM DISABILITY	$221.23	220	220	220	200	2100	6232	505
220.200.2100.6232.505.0072	LNG-TRM DISABILITY	$12.05	220	220	220	200	2100	6232	505
220.200.2100.6235.505.0000	ASRS ALT CONTR RATE	$399.60	220	220	220	200	2100	6235	505
220.200.2100.6250.112.0000	UNEMP INSURANCE	$3.66	220	220	220	200	2100	6250	112
220.200.2100.6250.115.0000	UNEMP INSURANCE	$3.82	220	220	220	200	2100	6250	115
220.200.2100.6250.116.0000	UNEMP INSURANCE	$3.68	220	220	220	200	2100	6250	116
220.200.2100.6250.118.0000	UNEMP INSURANCE	$4.26	220	220	220	200	2100	6250	118
220.200.2100.6250.202.0000	UNEMP INSURANCE	$1.31	220	220	220	200	2100	6250	202
220.200.2100.6250.505.0072	UNEMP INSURANCE	$0.40	220	220	220	200	2100	6250	505

220.200.2100.6260.112.0000	WORKERS' COMP	$113.59	220	220	220	200	2100	6260	112
220.200.2100.6260.115.0000	WORKERS' COMP	$111.23	220	220	220	200	2100	6260	115
220.200.2100.6260.116.0000	WORKERS' COMP	$118.76	220	220	220	200	2100	6260	116
220.200.2100.6260.118.0000	WORKERS' COMP	$106.54	220	220	220	200	2100	6260	118
220.200.2100.6260.202.0000	WORKERS' COMP	$14.59	220	220	220	200	2100	6260	202
220.200.2100.6260.505.0000	WORKERS' COMP	$1,571.68	220	220	220	200	2100	6260	505
220.200.2100.6260.505.0072	WORKERS' COMP	$62.75	220	220	220	200	2100	6260	505
220.200.2100.6330.505.0000	OTH PROF SERVICES	$22,362.71	220	220	220	200	2100	6330	505
220.200.2100.6610.505.0000	GENERAL SUPPLIES	$43,751.24	220	220	220	200	2100	6610	505
220.200.2100.6610.505.0072	GENERAL SUPPLIES	$2,060.40	220	220	220	200	2100	6610	505
220.200.2100.6731.110.0000	FURN & EQUIPMENT	$3,770.96	220	220	220	200	2100	6731	110
220.200.2100.6731.111.0000	FURN & EQUIPMENT	$779.92	220	220	220	200	2100	6731	111
220.200.2100.6731.115.0000	FURN & EQUIPMENT	$326.57	220	220	220	200	2100	6731	115
220.200.2100.6731.118.0000	FURN & EQUIPMENT	$1,414.11	220	220	220	200	2100	6731	118
220.200.2100.6731.119.0000	FURN & EQUIPMENT	$129.35	220	220	220	200	2100	6731	119
220.200.2100.6731.505.0000	FURN & EQUIPMENT	$17,482.62	220	220	220	200	2100	6731	505
220.200.2100.6736.505.0000	VEHICLES $5,000 AND MORE	$70,000.00	220	220	220	200	2100	6736	505
220.200.2100.6737.202.0000	TECHNOLOGY	$9,557.05	220	220	220	200	2100	6737	202
220.200.2100.6737.505.0000	TECHNOLOGY	$6,624.23	220	220	220	200	2100	6737	505
220.200.2130.6125.505.0000	EXTRA DUTY STIPENDS	$776.82	220	220	220	200	2130	6125	505
220.200.2130.6221.505.0000	SOC SEC - OASDI	$48.16	220	220	220	200	2130	6221	505
220.200.2130.6222.505.0000	MEDICARE-HOSP INS	$11.26	220	220	220	200	2130	6222	505
220.200.2130.6231.505.0000	STATE RETIREMENT	$94.31	220	220	220	200	2130	6231	505
220.200.2130.6232.505.0000	LNG-TRM DISABILITY	$1.17	220	220	220	200	2130	6232	505
220.200.2130.6260.505.0000	WORKERS' COMP	$6.06	220	220	220	200	2130	6260	505
220.200.2140.6125.505.0000	EXTRA DUTY STIPENDS	$5,250.00	220	220	220	200	2140	6125	505
220.200.2140.6221.505.0000	SOC SEC - OASDI	$313.39	220	220	220	200	2140	6221	505
220.200.2140.6222.505.0000	MEDICARE-HOSP INS	$73.30	220	220	220	200	2140	6222	505
220.200.2140.6231.505.0000	STATE RETIREMENT	$637.35	220	220	220	200	2140	6231	505
220.200.2140.6232.505.0000	LNG-TRM DISABILITY	$7.90	220	220	220	200	2140	6232	505
220.200.2140.6250.505.0000	UNEMP INSURANCE	$0.34	220	220	220	200	2140	6250	505
220.200.2140.6260.505.0000	WORKERS' COMP	$40.95	220	220	220	200	2140	6260	505
220.200.2210.6810.505.0000	DUES AND FEES	$340.00	220	220	220	200	2210	6810	505
220.200.2213.6125.505.0000	EXTRA DUTY STIPENDS	$6,646.64	220	220	220	200	2213	6125	505
220.200.2213.6221.505.0000	SOC SEC - OASDI	$343.27	220	220	220	200	2213	6221	505
220.200.2213.6222.505.0000	MEDICARE-HOSP INS	$80.26	220	220	220	200	2213	6222	505
220.200.2213.6231.505.0000	STATE RETIREMENT	$636.50	220	220	220	200	2213	6231	505
220.200.2213.6232.505.0000	LNG-TRM DISABILITY	$7.88	220	220	220	200	2213	6232	505
220.200.2213.6250.505.0000	UNEMP INSURANCE	$0.83	220	220	220	200	2213	6250	505
220.200.2213.6260.505.0000	WORKERS' COMP	$51.64	220	220	220	200	2213	6260	505
220.200.2213.6360.505.0000	EMPLOYEE TRAIN & PROF DEV SER	$9,015.02	220	220	220	200	2213	6360	505
220.200.2213.6580.505.0000	TRAVEL	$414.77	220	220	220	200	2213	6580	505
220.200.2260.6114.505.0000	OTH CERT SALARIES	$28,388.86	220	220	220	200	2260	6114	505
220.200.2260.6210.505.0000	EMPLOYEE INSURANCE	$4,411.06	220	220	220	200	2260	6210	505
220.200.2260.6221.505.0000	SOC SEC - OASDI	$1,547.75	220	220	220	200	2260	6221	505
220.200.2260.6222.505.0000	MEDICARE-HOSP INS	$362.00	220	220	220	200	2260	6222	505
220.200.2260.6231.505.0000	STATE RETIREMENT	$3,446.31	220	220	220	200	2260	6231	505
220.200.2260.6232.505.0000	LNG-TRM DISABILITY	$42.63	220	220	220	200	2260	6232	505
220.200.2260.6250.505.0000	UNEMP INSURANCE	$1.92	220	220	220	200	2260	6250	505
220.200.2260.6260.505.0000	WORKERS' COMP	$221.34	220	220	220	200	2260	6260	505
220.200.2570.6360.505.0000	EMPLOYEE TRAIN & PROF DEV SER	$512.71	220	220	220	200	2570	6360	505
220.200.2570.6580.505.0000	TRAVEL	$1,803.99	220	220	220	200	2570	6580	505
220.200.2570.6655.505.0000	Non Instructional Software Subscriptions	$7,008.12	220	220	220	200	2570	6655	505
221.000.0000.0103.000.0000	CASH ON DEP W/TREA	$24.70	220	220	221	000	0000	0103	000
221.000.0000.0330.000.0000	UNRESERVED FND BAL	($24.70)	220	220	221	000	0000	0330	000
225.000.0000.0103.000.0000	CASH ON DEP W/TREA	$10.63	220	220	225	000	0000	0103	000
225.000.0000.1980.000.0000	REF PRIOR YR EXP	($11.13)	220	220	225	000	0000	1980	000
225.000.0000.4500.000.0000	FR FED THRU STATE	($36,630.05)	220	220	225	000	0000	4500	000
225.200.1900.6150.111.0000	CLASSIFIED SALARIES	$11,530.66	220	220	225	200	1900	6150	111
225.200.1900.6152.111.0000	OVER CONTRACTED PAY	$39.01	220	220	225	200	1900	6152	111
225.200.1900.6210.111.0000	EMPLOYEE INSURANCE	$5,377.14	220	220	225	200	1900	6210	111
225.200.1900.6221.111.0000	SOC SEC - OASDI	$717.31	220	220	225	200	1900	6221	111
225.200.1900.6222.111.0000	MEDICARE-HOSP INS	$167.75	220	220	225	200	1900	6222	111
225.200.1900.6231.111.0000	STATE RETIREMENT	$1,404.56	220	220	225	200	1900	6231	111
225.200.1900.6232.111.0000	LNG-TRM DISABILITY	$17.34	220	220	225	200	1900	6232	111
225.200.1900.6250.111.0000	UNEMP INSURANCE	$6.57	220	220	225	200	1900	6250	111
225.200.1900.6260.111.0000	WORKERS' COMP	$90.22	220	220	225	200	1900	6260	111
225.200.2100.6125.505.0000	EXTRA DUTY STIPENDS	$12,000.00	220	220	225	200	2100	6125	505

225.200.2100.6221.505.0000	SOC SEC - OASDI	$731.24	220	220	225	200	2100	6221	505
225.200.2100.6222.505.0000	MEDICARE-HOSP INS	$171.01	220	220	225	200	2100	6222	505
225.200.2100.6231.505.0000	STATE RETIREMENT	$1,456.80	220	220	225	200	2100	6231	505
225.200.2100.6232.505.0000	LNG-TRM DISABILITY	$18.00	220	220	225	200	2100	6232	505
225.200.2100.6260.505.0000	WORKERS' COMP	$93.60	220	220	225	200	2100	6260	505
225.200.2100.6731.111.0000	FURN & EQUIPMENT	$986.37	220	220	225	200	2100	6731	111
225.200.2213.6125.503.0000	EXTRA DUTY STIPENDS	$400.00	220	220	225	200	2213	6125	503
225.200.2213.6221.503.0000	SOC SEC - OASDI	$24.80	220	220	225	200	2213	6221	503
225.200.2213.6222.503.0000	MEDICARE-HOSP INS	$5.80	220	220	225	200	2213	6222	503
225.200.2213.6231.503.0000	STATE RETIREMENT	$48.56	220	220	225	200	2213	6231	503
225.200.2213.6232.503.0000	LNG-TRM DISABILITY	$0.60	220	220	225	200	2213	6232	503
225.200.2213.6260.503.0000	WORKERS' COMP	$3.12	220	220	225	200	2213	6260	503
225.200.2260.6610.111.0000	GENERAL SUPPLIES	$1,340.09	220	220	225	200	2260	6610	111
228.000.0000.0103.000.0000	CASH ON DEP W/TREA	($1,595.00)	228		228	000	0000	0103	000
228.000.0000.0330.000.0000	UNRESERVED FND BAL	$1,595.00	228		228	000	0000	0330	000
228.000.0000.4500.000.0000	FR FED THRU STATE	($42,711.29)	228		228	000	0000	4500	000
228.200.1000.6643.505.0000	INSTRUCTIONAL AIDS	$517.71	228		228	200	1000	6643	505
228.200.1000.6643.505.0072	INSTRUCTIONAL AIDS	$979.71	228		228	200	1000	6643	505
228.200.1000.6731.505.0000	FURN & EQUIPMENT	$785.04	228		228	200	1000	6731	505
228.200.1000.6737.505.0000	TECHNOLOGY	$26,080.66	228		228	200	1000	6737	505
228.200.2100.6810.505.6999	DUES AND FEES	$300.00	228		228	200	2100	6810	505
228.200.2213.6125.505.6999	EXTRA DUTY STIPENDS	$9,355.44	228		228	200	2213	6125	505
228.200.2213.6221.505.6999	SOC SEC - OASDI	$350.98	228		228	200	2213	6221	505
228.200.2213.6222.505.6999	MEDICARE-HOSP INS	$82.07	228		228	200	2213	6222	505
228.200.2213.6231.505.6999	STATE RETIREMENT	$676.37	228		228	200	2213	6231	505
228.200.2213.6232.505.6999	LNG-TRM DISABILITY	$8.35	228		228	200	2213	6232	505
228.200.2213.6250.505.6999	UNEMP INSURANCE	$0.47	228		228	200	2213	6250	505
228.200.2213.6260.505.6999	WORKERS' COMP	$74.49	228		228	200	2213	6260	505
228.200.2213.6360.505.6999	EMPLOYEE TRAIN & PROF DEV SER	$3,500.00	228		228	200	2213	6360	505
260.000.0000.0103.000.0000	CASH ON DEP W/TREA	($837.70)	260	260	260	000	0000	0103	000
260.000.0000.0330.000.0000	UNRESERVED FND BAL	$837.70	260	260	260	000	0000	0330	000
260.000.0000.4500.000.0000	FR FED THRU STATE	($180,252.72)	260	260	260	000	0000	4500	000
260.000.6000.6910.000.0000	INDIRECT COSTS	$5,967.00	260	260	260	000	6000	6910	000
260.300.2200.6111.202.0000	ADMINISTRATORS	$51,074.70	260	260	260	300	2200	6111	202
260.300.2200.6210.202.0000	EMPLOYEE INSURANCE	$3,876.82	260	260	260	300	2200	6210	202
260.300.2200.6221.202.0000	SOC SEC - OASDI	$3,129.80	260	260	260	300	2200	6221	202
260.300.2200.6222.202.0000	MEDICARE-HOSP INS	$732.01	260	260	260	300	2200	6222	202
260.300.2200.6231.202.0000	STATE RETIREMENT	$6,200.49	260	260	260	300	2200	6231	202
260.300.2200.6232.202.0000	LNG-TRM DISABILITY	$76.56	260	260	260	300	2200	6232	202
260.300.2200.6250.202.0000	UNEMP INSURANCE	$0.45	260	260	260	300	2200	6250	202
260.300.2200.6260.202.0000	WORKERS' COMP	$398.39	260	260	260	300	2200	6260	202
260.300.2213.6643.202.0000	INSTRUCTIONAL AIDS	$235.90	260	260	260	300	2213	6643	202
260.300.2213.6643.203.0000	INSTRUCTIONAL AIDS	$212.31	260	260	260	300	2213	6643	203
260.300.2540.6655.202.0000	Non Instructional Software Subscriptions	$3,134.90	260	260	260	300	2540	6655	202
260.300.2540.6655.203.0000	Non Instructional Software Subscriptions	$3,134.90	260	260	260	300	2540	6655	203
260.300.2570.6360.202.0000	EMPLOYEE TRAIN & PROF DEV SER	$800.00	260	260	260	300	2570	6360	202
260.311.1000.6737.203.0000	TECHNOLOGY	$21,879.44	260	260	260	311	1000	6737	203
260.347.1000.6737.203.0000	TECHNOLOGY	$75,409.05	260	260	260	347	1000	6737	203
260.362.2190.6890.203.0000	MISC EXPENDITURES	$3,990.00	260	260	260	362	2190	6890	203
261.000.0000.0330.000.0000	UNRESERVED FND BAL	$5,178.13	260	260	261	000	0000	0330	000
261.000.0000.4500.000.0000	FR FED THRU STATE	($5,178.13)	260	260	261	000	0000	4500	000
287.000.0000.0103.000.0000	CASH ON DEP W/TREA	($1,111.15)	280	280	287	000	0000	0103	000
287.000.0000.0330.000.0000	UNRESERVED FND BAL	$348.75	280	280	287	000	0000	0330	000
287.000.0000.4500.000.0000	FR FED THRU STATE	($66,489.85)	280	280	287	000	0000	4500	000
287.100.1000.6610.503.6999	GENERAL SUPPLIES	$1,908.77	280	280	287	100	1000	6610	503
287.100.2100.6150.503.6999	CLASSIFIED SALARIES	$15,192.97	280	280	287	100	2100	6150	503
287.100.2100.6152.503.6999	OVER CONTRACTED PAY	$0.16	280	280	287	100	2100	6152	503
287.100.2100.6153.503.6999	OVERTIME PAY	$4.62	280	280	287	100	2100	6153	503
287.100.2100.6210.503.6999	EMPLOYEE INSURANCE	$4,300.90	280	280	287	100	2100	6210	503
287.100.2100.6221.503.6999	SOC SEC - OASDI	$935.08	280	280	287	100	2100	6221	503
287.100.2100.6222.503.6999	MEDICARE-HOSP INS	$218.63	280	280	287	100	2100	6222	503
287.100.2100.6231.503.6999	STATE RETIREMENT	$1,844.99	280	280	287	100	2100	6231	503
287.100.2100.6232.503.6999	LNG-TRM DISABILITY	$22.78	280	280	287	100	2100	6232	503
287.100.2100.6250.503.6999	UNEMP INSURANCE	$4.43	280	280	287	100	2100	6250	503
287.100.2100.6260.503.6999	WORKERS' COMP	$118.50	280	280	287	100	2100	6260	503
287.100.2100.6731.503.6999	FURN & EQUIPMENT	$1,383.06	280	280	287	100	2100	6731	503
287.100.2190.6610.503.6999	GENERAL SUPPLIES	$6,939.84	280	280	287	100	2190	6610	503
287.100.2190.6629.503.6999	OTHR ENERGY EXCESS	$28.12	280	280	287	100	2190	6629	503

287.100.2190.6731.503.6999	FURN & EQUIPMENT	$1,283.69	280	280	287	100	2190	6731	503
287.100.2190.6736.503.6999	VEHICLES $5,000 AND MORE	$29,449.79	280	280	287	100	2190	6736	503
287.100.2190.6890.503.6999	MISC EXPENDITURES	$3,615.92	280	280	287	100	2190	6890	503
290.000.0000.0103.000.0000	CASH ON DEP W/TREA	$44,124.93	290	290	290	000	0000	0103	000
290.000.0000.0330.000.0000	UNRESERVED FND BAL	($39,509.83)	290	290	290	000	0000	0330	000
290.000.0000.1510.000.0000	INTEREST ON INVEST	($1,595.49)	290	290	290	000	0000	1510	000
290.000.0000.1980.000.0000	REF PRIOR YR EXP	($41.27)	290	290	290	000	0000	1980	000
290.000.0000.4700.000.0000	FR FED THRU OTHER	($564,871.40)	290	290	290	000	0000	4700	000
290.200.1000.6125.500.0000	EXTRA DUTY STIPENDS	$544.00	290	290	290	200	1000	6125	500
290.200.1000.6125.505.0000	EXTRA DUTY STIPENDS	$4,673.30	290	290	290	200	1000	6125	505
290.200.1000.6221.500.0000	SOC SEC - OASDI	$33.73	290	290	290	200	1000	6221	500
290.200.1000.6221.505.0000	SOC SEC - OASDI	$330.15	290	290	290	200	1000	6221	505
290.200.1000.6222.500.0000	MEDICARE-HOSP INS	$7.89	290	290	290	200	1000	6222	500
290.200.1000.6222.505.0000	MEDICARE-HOSP INS	$77.26	290	290	290	200	1000	6222	505
290.200.1000.6231.500.0000	STATE RETIREMENT	$66.04	290	290	290	200	1000	6231	500
290.200.1000.6231.505.0000	STATE RETIREMENT	$652.63	290	290	290	200	1000	6231	505
290.200.1000.6232.500.0000	LNG-TRM DISABILITY	$0.81	290	290	290	200	1000	6232	500
290.200.1000.6232.505.0000	LNG-TRM DISABILITY	$8.11	290	290	290	200	1000	6232	505
290.200.1000.6250.505.0000	UNEMP INSURANCE	$1.39	290	290	290	200	1000	6250	505
290.200.1000.6260.500.0000	WORKERS' COMP	$4.24	290	290	290	200	1000	6260	500
290.200.1000.6260.505.0000	WORKERS' COMP	$41.90	290	290	290	200	1000	6260	505
290.200.1900.6150.111.0000	CLASSIFIED SALARIES	$70,818.32	290	290	290	200	1900	6150	111
290.200.1900.6150.114.0000	CLASSIFIED SALARIES	$8,339.85	290	290	290	200	1900	6150	114
290.200.1900.6150.119.0000	CLASSIFIED SALARIES	$34,109.42	290	290	290	200	1900	6150	119
290.200.1900.6150.505.0000	CLASSIFIED SALARIES	$142,127.15	290	290	290	200	1900	6150	505
290.200.1900.6151.111.0000	WORKED LESS THAN WORK AGREEM	($332.17)	290	290	290	200	1900	6151	111
290.200.1900.6151.119.0000	WORKED LESS THAN WORK AGREEM	($397.67)	290	290	290	200	1900	6151	119
290.200.1900.6151.505.0000	WORKED LESS THAN WORK AGREEM	($491.79)	290	290	290	200	1900	6151	505
290.200.1900.6152.111.0000	OVER CONTRACTED PAY	$195.38	290	290	290	200	1900	6152	111
290.200.1900.6152.114.0000	OVER CONTRACTED PAY	$114.80	290	290	290	200	1900	6152	114
290.200.1900.6152.119.0000	OVER CONTRACTED PAY	$1,181.76	290	290	290	200	1900	6152	119
290.200.1900.6152.505.0000	OVER CONTRACTED PAY	$492.85	290	290	290	200	1900	6152	505
290.200.1900.6153.111.0000	OVERTIME PAY	$93.18	290	290	290	200	1900	6153	111
290.200.1900.6153.114.0000	OVERTIME PAY	$68.88	290	290	290	200	1900	6153	114
290.200.1900.6153.119.0000	OVERTIME PAY	$218.35	290	290	290	200	1900	6153	119
290.200.1900.6210.111.0000	EMPLOYEE INSURANCE	$24,564.38	290	290	290	200	1900	6210	111
290.200.1900.6210.114.0000	EMPLOYEE INSURANCE	$4,300.95	290	290	290	200	1900	6210	114
290.200.1900.6210.119.0000	EMPLOYEE INSURANCE	$5,411.07	290	290	290	200	1900	6210	119
290.200.1900.6210.505.0000	EMPLOYEE INSURANCE	$38,182.07	290	290	290	200	1900	6210	505
290.200.1900.6221.111.0000	SOC SEC - OASDI	$4,167.00	290	290	290	200	1900	6221	111
290.200.1900.6221.114.0000	SOC SEC - OASDI	$528.46	290	290	290	200	1900	6221	114
290.200.1900.6221.119.0000	SOC SEC - OASDI	$2,168.65	290	290	290	200	1900	6221	119
290.200.1900.6221.505.0000	SOC SEC - OASDI	$8,504.09	290	290	290	200	1900	6221	505
290.200.1900.6222.111.0000	MEDICARE-HOSP INS	$974.53	290	290	290	200	1900	6222	111
290.200.1900.6222.114.0000	MEDICARE-HOSP INS	$123.60	290	290	290	200	1900	6222	114
290.200.1900.6222.119.0000	MEDICARE-HOSP INS	$507.20	290	290	290	200	1900	6222	119
290.200.1900.6222.505.0000	MEDICARE-HOSP INS	$1,988.88	290	290	290	200	1900	6222	505
290.200.1900.6231.111.0000	STATE RETIREMENT	$8,405.04	290	290	290	200	1900	6231	111
290.200.1900.6231.114.0000	STATE RETIREMENT	$1,034.76	290	290	290	200	1900	6231	114
290.200.1900.6231.119.0000	STATE RETIREMENT	$4,262.82	290	290	290	200	1900	6231	119
290.200.1900.6231.505.0000	STATE RETIREMENT	$17,254.39	290	290	290	200	1900	6231	505
290.200.1900.6232.111.0000	LNG-TRM DISABILITY	$103.79	290	290	290	200	1900	6232	111
290.200.1900.6232.114.0000	LNG-TRM DISABILITY	$12.79	290	290	290	200	1900	6232	114
290.200.1900.6232.119.0000	LNG-TRM DISABILITY	$52.68	290	290	290	200	1900	6232	119
290.200.1900.6232.505.0000	LNG-TRM DISABILITY	$213.21	290	290	290	200	1900	6232	505
290.200.1900.6250.111.0000	UNEMP INSURANCE	$15.32	290	290	290	200	1900	6250	111
290.200.1900.6250.114.0000	UNEMP INSURANCE	$4.56	290	290	290	200	1900	6250	114
290.200.1900.6250.119.0000	UNEMP INSURANCE	$7.53	290	290	290	200	1900	6250	119
290.200.1900.6250.505.0000	UNEMP INSURANCE	$36.94	290	290	290	200	1900	6250	505
290.200.1900.6260.111.0000	WORKERS' COMP	$919.09	290	290	290	200	1900	6260	111
290.200.1900.6260.114.0000	WORKERS' COMP	$66.31	290	290	290	200	1900	6260	114
290.200.1900.6260.119.0000	WORKERS' COMP	$273.31	290	290	290	200	1900	6260	119
290.200.1900.6260.505.0000	WORKERS' COMP	$1,108.69	290	290	290	200	1900	6260	505
290.200.2100.6737.505.0000	TECHNOLOGY	$612.93	290	290	290	200	2100	6737	505
290.200.2130.6125.505.0000	EXTRA DUTY STIPENDS	$475.20	290	290	290	200	2130	6125	505
290.200.2130.6221.505.0000	SOC SEC - OASDI	$29.46	290	290	290	200	2130	6221	505
290.200.2130.6222.505.0000	MEDICARE-HOSP INS	$6.90	290	290	290	200	2130	6222	505
290.200.2130.6231.505.0000	STATE RETIREMENT	$57.69	290	290	290	200	2130	6231	505

290.200.2130.6232.505.0000	LNG-TRM DISABILITY	$0.72	290	290	290	200	2130	6232	505
290.200.2130.6260.505.0000	WORKERS' COMP	$3.70	290	290	290	200	2130	6260	505
290.200.2130.6330.505.0000	OTH PROF SERVICES	$2,741.82	290	290	290	200	2130	6330	505
290.200.2190.6330.500.0000	OTH PROF SERVICES	$33,300.58	290	290	290	200	2190	6330	500
290.200.2213.6580.505.0000	TRAVEL	$606.96	290	290	290	200	2213	6580	505
290.200.2570.6580.505.0000	TRAVEL	$136.73	290	290	290	200	2570	6580	505
290.400.2700.6150.511.0000	CLASSIFIED SALARIES	$79,309.97	290	290	290	400	2700	6150	511
290.400.2700.6151.511.0000	WORKED LESS THAN WORK AGREEM	($86.10)	290	290	290	400	2700	6151	511
290.400.2700.6152.511.0000	OVER CONTRACTED PAY	$6,110.74	290	290	290	400	2700	6152	511
290.400.2700.6153.511.0000	OVERTIME PAY	$796.17	290	290	290	400	2700	6153	511
290.400.2700.6210.511.0000	EMPLOYEE INSURANCE	$29,621.30	290	290	290	400	2700	6210	511
290.400.2700.6221.511.0000	SOC SEC - OASDI	$5,235.57	290	290	290	400	2700	6221	511
290.400.2700.6222.511.0000	MEDICARE-HOSP INS	$1,224.44	290	290	290	400	2700	6222	511
290.400.2700.6231.511.0000	STATE RETIREMENT	$10,456.37	290	290	290	400	2700	6231	511
290.400.2700.6232.511.0000	LNG-TRM DISABILITY	$129.25	290	290	290	400	2700	6232	511
290.400.2700.6250.511.0000	UNEMP INSURANCE	$21.55	290	290	290	400	2700	6250	511
290.400.2700.6260.511.0000	WORKERS' COMP	$2,929.24	290	290	290	400	2700	6260	511
300.000.0000.0330.000.0000	UNRESERVED FND BAL	$39.31	300	300	300	000	0000	0330	000
300.000.0000.5200.000.0000	INTERFUND TRANS-IN	($39.31)	300	300	300	000	0000	5200	000
301.000.0000.0103.000.0000	CASH ON DEP W/TREA	$2,034.11	300	300	301	000	0000	0103	000
301.000.0000.0330.000.0000	UNRESERVED FND BAL	($2,073.42)	300	300	301	000	0000	0330	000
301.000.6000.6930.000.0000	INTERFUND TRAN-OUT	$39.31	300	300	301	000	6000	6930	000
310.000.0000.0103.000.0000	CASH ON DEP W/TREA	($13.58)	300	300	310	000	0000	0103	000
310.000.0000.0330.000.0000	UNRESERVED FND BAL	($13.58)	300	300	310	000	0000	0330	000
310.000.6000.6930.000.0000	INTERFUND TRAN-OUT	$27.16	300	300	310	000	6000	6930	000
327.000.0000.0330.000.0000	UNRESERVED FND BAL	$1,366.51	300	327	327	000	0000	0330	000
327.000.0000.5200.000.0000	INTERFUND TRANS-IN	($1,366.51)	300	327	327	000	0000	5200	000
328.000.0000.0103.000.0000	CASH ON DEP W/TREA	$1,627.83	300	328	328	000	0000	0103	000
328.000.0000.0330.000.0000	UNRESERVED FND BAL	($1,627.83)	300	328	328	000	0000	0330	000
336.000.0000.0330.000.0000	UNRESERVED FND BAL	$11,055.61	COVID	COVID	336	000	0000	0330	000
336.000.0000.1980.000.0000	REF PRIOR YR EXP	($1,105.42)	COVID	COVID	336	000	0000	1980	000
336.000.0000.4500.000.0000	FR FED THRU STATE	($85,537.17)	COVID	COVID	336	000	0000	4500	000
336.100.2100.6655.500.6999	Non Instructional Software Subscriptions	$52,752.80	COVID	COVID	336	100	2100	6655	500
336.100.2580.6655.500.6999	Non Instructional Software Subscriptions	$22,834.18	COVID	COVID	336	100	2580	6655	500
337.000.0000.0330.000.0000	UNRESERVED FND BAL	$159,515.76	300	337	337	000	0000	0330	000
337.000.0000.1980.000.0000	REF PRIOR YR EXP	($1,981.69)	300	337	337	000	0000	1980	000
337.000.0000.3200.000.6999	RESTRICT GRNTS AID	($157,534.07)	300	337	337	000	0000	3200	000
346.000.0000.0103.000.0000	CASH ON DEP W/TREA	($805,474.70)	COVID	COVID	346	000	0000	0103	000
346.000.0000.0330.000.0000	UNRESERVED FND BAL	$166,321.52	COVID	COVID	346	000	0000	0330	000
346.000.0000.1980.000.0000	REF PRIOR YR EXP	($2,398.07)	COVID	COVID	346	000	0000	1980	000
346.000.0000.4500.000.0000	FR FED THRU STATE	($3,086,975.04)	COVID	COVID	346	000	0000	4500	000
346.100.1000.6112.205.6999	TEACHERS	$22,490.23	COVID	COVID	346	100	1000	6112	205
346.100.1000.6112.207.6999	TEACHERS	$194,790.55	COVID	COVID	346	100	1000	6112	207
346.100.1000.6115.110.6999	LONG TERM SUB	$47,151.52	COVID	COVID	346	100	1000	6115	110
346.100.1000.6115.111.6999	LONG TERM SUB	$18,152.04	COVID	COVID	346	100	1000	6115	111
346.100.1000.6115.112.6999	LONG TERM SUB	$41,597.28	COVID	COVID	346	100	1000	6115	112
346.100.1000.6115.114.6999	LONG TERM SUB	$19,818.48	COVID	COVID	346	100	1000	6115	114
346.100.1000.6115.115.6999	LONG TERM SUB	$41,198.93	COVID	COVID	346	100	1000	6115	115
346.100.1000.6115.116.6999	LONG TERM SUB	$23,575.76	COVID	COVID	346	100	1000	6115	116
346.100.1000.6115.117.6999	LONG TERM SUB	$53,877.60	COVID	COVID	346	100	1000	6115	117
346.100.1000.6115.118.6999	LONG TERM SUB	$11,762.10	COVID	COVID	346	100	1000	6115	118
346.100.1000.6115.119.6999	LONG TERM SUB	$25,180.82	COVID	COVID	346	100	1000	6115	119
346.100.1000.6115.202.6999	LONG TERM SUB	$12,600.00	COVID	COVID	346	100	1000	6115	202
346.100.1000.6115.203.6999	LONG TERM SUB	$23,575.76	COVID	COVID	346	100	1000	6115	203
346.100.1000.6210.110.6999	EMPLOYEE INSURANCE	$19,332.72	COVID	COVID	346	100	1000	6210	110
346.100.1000.6210.111.6999	EMPLOYEE INSURANCE	$7,741.80	COVID	COVID	346	100	1000	6210	111
346.100.1000.6210.112.6999	EMPLOYEE INSURANCE	$11,196.99	COVID	COVID	346	100	1000	6210	112
346.100.1000.6210.114.6999	EMPLOYEE INSURANCE	$9,131.90	COVID	COVID	346	100	1000	6210	114
346.100.1000.6210.116.6999	EMPLOYEE INSURANCE	$504.00	COVID	COVID	346	100	1000	6210	116
346.100.1000.6210.117.6999	EMPLOYEE INSURANCE	$10,838.28	COVID	COVID	346	100	1000	6210	117
346.100.1000.6210.119.6999	EMPLOYEE INSURANCE	$10,322.28	COVID	COVID	346	100	1000	6210	119
346.100.1000.6210.205.6999	EMPLOYEE INSURANCE	$5,377.14	COVID	COVID	346	100	1000	6210	205
346.100.1000.6210.207.6999	EMPLOYEE INSURANCE	$41,985.12	COVID	COVID	346	100	1000	6210	207
346.100.1000.6221.110.6999	SOC SEC - OASDI	$2,911.92	COVID	COVID	346	100	1000	6221	110
346.100.1000.6221.111.6999	SOC SEC - OASDI	$1,125.43	COVID	COVID	346	100	1000	6221	111
346.100.1000.6221.112.6999	SOC SEC - OASDI	$2,579.19	COVID	COVID	346	100	1000	6221	112
346.100.1000.6221.114.6999	SOC SEC - OASDI	$1,171.96	COVID	COVID	346	100	1000	6221	114
346.100.1000.6221.115.6999	SOC SEC - OASDI	$1,997.84	COVID	COVID	346	100	1000	6221	115

346.100.1000.6221.116.6999	SOC SEC - OASDI	$1,461.77	COVID	COVID	346	100	1000	6221	116
346.100.1000.6221.117.6999	SOC SEC - OASDI	$3,315.01	COVID	COVID	346	100	1000	6221	117
346.100.1000.6221.118.6999	SOC SEC - OASDI	$726.41	COVID	COVID	346	100	1000	6221	118
346.100.1000.6221.119.6999	SOC SEC - OASDI	$1,459.32	COVID	COVID	346	100	1000	6221	119
346.100.1000.6221.202.6999	SOC SEC - OASDI	$781.25	COVID	COVID	346	100	1000	6221	202
346.100.1000.6221.203.6999	SOC SEC - OASDI	$1,461.79	COVID	COVID	346	100	1000	6221	203
346.100.1000.6221.207.6999	SOC SEC - OASDI	$11,413.44	COVID	COVID	346	100	1000	6221	207
346.100.1000.6222.110.6999	MEDICARE-HOSP INS	$681.04	COVID	COVID	346	100	1000	6222	110
346.100.1000.6222.111.6999	MEDICARE-HOSP INS	$263.23	COVID	COVID	346	100	1000	6222	111
346.100.1000.6222.112.6999	MEDICARE-HOSP INS	$603.24	COVID	COVID	346	100	1000	6222	112
346.100.1000.6222.114.6999	MEDICARE-HOSP INS	$274.13	COVID	COVID	346	100	1000	6222	114
346.100.1000.6222.115.6999	MEDICARE-HOSP INS	$467.20	COVID	COVID	346	100	1000	6222	115
346.100.1000.6222.116.6999	MEDICARE-HOSP INS	$341.95	COVID	COVID	346	100	1000	6222	116
346.100.1000.6222.117.6999	MEDICARE-HOSP INS	$775.40	COVID	COVID	346	100	1000	6222	117
346.100.1000.6222.118.6999	MEDICARE-HOSP INS	$169.88	COVID	COVID	346	100	1000	6222	118
346.100.1000.6222.119.6999	MEDICARE-HOSP INS	$341.37	COVID	COVID	346	100	1000	6222	119
346.100.1000.6222.202.6999	MEDICARE-HOSP INS	$182.72	COVID	COVID	346	100	1000	6222	202
346.100.1000.6222.203.6999	MEDICARE-HOSP INS	$341.85	COVID	COVID	346	100	1000	6222	203
346.100.1000.6222.207.6999	MEDICARE-HOSP INS	$2,669.27	COVID	COVID	346	100	1000	6222	207
346.100.1000.6231.110.6999	STATE RETIREMENT	$5,724.27	COVID	COVID	346	100	1000	6231	110
346.100.1000.6231.111.6999	STATE RETIREMENT	$2,203.70	COVID	COVID	346	100	1000	6231	111
346.100.1000.6231.112.6999	STATE RETIREMENT	$5,050.01	COVID	COVID	346	100	1000	6231	112
346.100.1000.6231.114.6999	STATE RETIREMENT	$2,406.00	COVID	COVID	346	100	1000	6231	114
346.100.1000.6231.115.6999	STATE RETIREMENT	$2,862.15	COVID	COVID	346	100	1000	6231	115
346.100.1000.6231.116.6999	STATE RETIREMENT	$2,862.12	COVID	COVID	346	100	1000	6231	116
346.100.1000.6231.117.6999	STATE RETIREMENT	$6,540.71	COVID	COVID	346	100	1000	6231	117
346.100.1000.6231.118.6999	STATE RETIREMENT	$1,427.92	COVID	COVID	346	100	1000	6231	118
346.100.1000.6231.119.6999	STATE RETIREMENT	$2,857.34	COVID	COVID	346	100	1000	6231	119
346.100.1000.6231.207.6999	STATE RETIREMENT	$23,647.65	COVID	COVID	346	100	1000	6231	207
346.100.1000.6232.110.6999	LNG-TRM DISABILITY	$70.63	COVID	COVID	346	100	1000	6232	110
346.100.1000.6232.111.6999	LNG-TRM DISABILITY	$27.23	COVID	COVID	346	100	1000	6232	111
346.100.1000.6232.112.6999	LNG-TRM DISABILITY	$62.28	COVID	COVID	346	100	1000	6232	112
346.100.1000.6232.114.6999	LNG-TRM DISABILITY	$29.73	COVID	COVID	346	100	1000	6232	114
346.100.1000.6232.115.6999	LNG-TRM DISABILITY	$35.25	COVID	COVID	346	100	1000	6232	115
346.100.1000.6232.116.6999	LNG-TRM DISABILITY	$35.38	COVID	COVID	346	100	1000	6232	116
346.100.1000.6232.117.6999	LNG-TRM DISABILITY	$80.76	COVID	COVID	346	100	1000	6232	117
346.100.1000.6232.118.6999	LNG-TRM DISABILITY	$17.65	COVID	COVID	346	100	1000	6232	118
346.100.1000.6232.119.6999	LNG-TRM DISABILITY	$35.32	COVID	COVID	346	100	1000	6232	119
346.100.1000.6232.207.6999	LNG-TRM DISABILITY	$292.22	COVID	COVID	346	100	1000	6232	207
346.100.1000.6235.202.6999	ASRS ALT CONTR RATE	$1,258.78	COVID	COVID	346	100	1000	6235	202
346.100.1000.6235.203.6999	ASRS ALT CONTR RATE	$2,355.26	COVID	COVID	346	100	1000	6235	203
346.100.1000.6250.110.6999	UNEMP INSURANCE	$8.00	COVID	COVID	346	100	1000	6250	110
346.100.1000.6250.111.6999	UNEMP INSURANCE	$2.98	COVID	COVID	346	100	1000	6250	111
346.100.1000.6250.112.6999	UNEMP INSURANCE	$6.90	COVID	COVID	346	100	1000	6250	112
346.100.1000.6250.114.6999	UNEMP INSURANCE	$3.85	COVID	COVID	346	100	1000	6250	114
346.100.1000.6250.115.6999	UNEMP INSURANCE	$8.00	COVID	COVID	346	100	1000	6250	115
346.100.1000.6250.116.6999	UNEMP INSURANCE	$4.00	COVID	COVID	346	100	1000	6250	116
346.100.1000.6250.117.6999	UNEMP INSURANCE	$8.00	COVID	COVID	346	100	1000	6250	117
346.100.1000.6250.118.6999	UNEMP INSURANCE	$1.91	COVID	COVID	346	100	1000	6250	118
346.100.1000.6250.119.6999	UNEMP INSURANCE	$4.00	COVID	COVID	346	100	1000	6250	119
346.100.1000.6250.202.6999	UNEMP INSURANCE	$0.69	COVID	COVID	346	100	1000	6250	202
346.100.1000.6250.203.6999	UNEMP INSURANCE	$4.00	COVID	COVID	346	100	1000	6250	203
346.100.1000.6250.205.6999	UNEMP INSURANCE	$1.82	COVID	COVID	346	100	1000	6250	205
346.100.1000.6250.207.6999	UNEMP INSURANCE	$16.00	COVID	COVID	346	100	1000	6250	207
346.100.1000.6260.110.6999	WORKERS' COMP	$367.78	COVID	COVID	346	100	1000	6260	110
346.100.1000.6260.111.6999	WORKERS' COMP	$141.57	COVID	COVID	346	100	1000	6260	111
346.100.1000.6260.112.6999	WORKERS' COMP	$324.46	COVID	COVID	346	100	1000	6260	112
346.100.1000.6260.114.6999	WORKERS' COMP	$154.65	COVID	COVID	346	100	1000	6260	114
346.100.1000.6260.115.6999	WORKERS' COMP	$251.28	COVID	COVID	346	100	1000	6260	115
346.100.1000.6260.116.6999	WORKERS' COMP	$183.96	COVID	COVID	346	100	1000	6260	116
346.100.1000.6260.117.6999	WORKERS' COMP	$420.38	COVID	COVID	346	100	1000	6260	117
346.100.1000.6260.118.6999	WORKERS' COMP	$91.74	COVID	COVID	346	100	1000	6260	118
346.100.1000.6260.119.6999	WORKERS' COMP	$183.65	COVID	COVID	346	100	1000	6260	119
346.100.1000.6260.202.6999	WORKERS' COMP	$98.23	COVID	COVID	346	100	1000	6260	202
346.100.1000.6260.203.6999	WORKERS' COMP	$183.82	COVID	COVID	346	100	1000	6260	203
346.100.1000.6260.205.6999	WORKERS' COMP	$175.40	COVID	COVID	346	100	1000	6260	205
346.100.1000.6260.207.6999	WORKERS' COMP	$1,519.45	COVID	COVID	346	100	1000	6260	207
346.100.1000.6737.500.6999	TECHNOLOGY	$9,398.21	COVID	COVID	346	100	1000	6737	500

346.100.1900.6150.205.6999	CLASSIFIED SALARIES	$12,643.72	COVID	COVID	346	100	1900	6150	205
346.100.1900.6210.205.6999	EMPLOYEE INSURANCE	$10,754.28	COVID	COVID	346	100	1900	6210	205
346.100.1900.6221.205.6999	SOC SEC - OASDI	$759.97	COVID	COVID	346	100	1900	6221	205
346.100.1900.6222.205.6999	MEDICARE-HOSP INS	$177.73	COVID	COVID	346	100	1900	6222	205
346.100.1900.6231.205.6999	STATE RETIREMENT	$1,534.92	COVID	COVID	346	100	1900	6231	205
346.100.1900.6232.205.6999	LNG-TRM DISABILITY	$18.99	COVID	COVID	346	100	1900	6232	205
346.100.1900.6250.205.6999	UNEMP INSURANCE	$2.28	COVID	COVID	346	100	1900	6250	205
346.100.1900.6260.205.6999	WORKERS' COMP	$97.69	COVID	COVID	346	100	1900	6260	205
346.100.2100.6125.503.6999	EXTRA DUTY STIPENDS	$2,971.87	COVID	COVID	346	100	2100	6125	503
346.100.2100.6150.119.6999	CLASSIFIED SALARIES	$5,076.61	COVID	COVID	346	100	2100	6150	119
346.100.2100.6152.119.6999	OVER CONTRACTED PAY	$21.81	COVID	COVID	346	100	2100	6152	119
346.100.2100.6221.119.6999	SOC SEC - OASDI	$316.10	COVID	COVID	346	100	2100	6221	119
346.100.2100.6221.503.6999	SOC SEC - OASDI	$184.27	COVID	COVID	346	100	2100	6221	503
346.100.2100.6222.119.6999	MEDICARE-HOSP INS	$73.93	COVID	COVID	346	100	2100	6222	119
346.100.2100.6222.503.6999	MEDICARE-HOSP INS	$43.10	COVID	COVID	346	100	2100	6222	503
346.100.2100.6231.119.6999	STATE RETIREMENT	$618.98	COVID	COVID	346	100	2100	6231	119
346.100.2100.6231.503.6999	STATE RETIREMENT	$360.79	COVID	COVID	346	100	2100	6231	503
346.100.2100.6232.119.6999	LNG-TRM DISABILITY	$7.66	COVID	COVID	346	100	2100	6232	119
346.100.2100.6232.503.6999	LNG-TRM DISABILITY	$4.47	COVID	COVID	346	100	2100	6232	503
346.100.2100.6250.119.6999	UNEMP INSURANCE	$2.56	COVID	COVID	346	100	2100	6250	119
346.100.2100.6260.119.6999	WORKERS' COMP	$39.77	COVID	COVID	346	100	2100	6260	119
346.100.2100.6260.503.6999	WORKERS' COMP	$109.81	COVID	COVID	346	100	2100	6260	503
346.100.2100.6731.114.6999	FURN & EQUIPMENT	$12,918.57	COVID	COVID	346	100	2100	6731	114
346.100.2100.6739.500.6999	TECH HARDWARE/SOFTWARE OVER $	$7,457.28	COVID	COVID	346	100	2100	6739	500
346.100.2110.6150.110.6999	CLASSIFIED SALARIES	$52,948.60	COVID	COVID	346	100	2110	6150	110
346.100.2110.6150.111.6999	CLASSIFIED SALARIES	$38,746.69	COVID	COVID	346	100	2110	6150	111
346.100.2110.6150.112.6999	CLASSIFIED SALARIES	$66,507.16	COVID	COVID	346	100	2110	6150	112
346.100.2110.6150.114.6999	CLASSIFIED SALARIES	$20,969.07	COVID	COVID	346	100	2110	6150	114
346.100.2110.6150.115.6999	CLASSIFIED SALARIES	$9,963.84	COVID	COVID	346	100	2110	6150	115
346.100.2110.6150.116.6999	CLASSIFIED SALARIES	$31,018.72	COVID	COVID	346	100	2110	6150	116
346.100.2110.6150.118.6999	CLASSIFIED SALARIES	$43,927.37	COVID	COVID	346	100	2110	6150	118
346.100.2110.6150.119.6999	CLASSIFIED SALARIES	$41,360.38	COVID	COVID	346	100	2110	6150	119
346.100.2110.6150.202.6999	CLASSIFIED SALARIES	$46,507.14	COVID	COVID	346	100	2110	6150	202
346.100.2110.6150.203.6999	CLASSIFIED SALARIES	$58,378.51	COVID	COVID	346	100	2110	6150	203
346.100.2110.6150.205.6999	CLASSIFIED SALARIES	$19,830.82	COVID	COVID	346	100	2110	6150	205
346.100.2110.6150.207.6999	CLASSIFIED SALARIES	$53,424.15	COVID	COVID	346	100	2110	6150	207
346.100.2110.6150.500.6999	CLASSIFIED SALARIES	$23,326.58	COVID	COVID	346	100	2110	6150	500
346.100.2110.6150.513.6999	CLASSIFIED SALARIES	$61,131.97	COVID	COVID	346	100	2110	6150	513
346.100.2110.6151.110.6999	WORKED LESS THAN WORK AGREEM	($1,860.85)	COVID	COVID	346	100	2110	6151	110
346.100.2110.6151.112.6999	WORKED LESS THAN WORK AGREEM	($1,561.08)	COVID	COVID	346	100	2110	6151	112
346.100.2110.6151.119.6999	WORKED LESS THAN WORK AGREEM	($3,083.83)	COVID	COVID	346	100	2110	6151	119
346.100.2110.6152.110.6999	OVER CONTRACTED PAY	$2.67	COVID	COVID	346	100	2110	6152	110
346.100.2110.6152.111.6999	OVER CONTRACTED PAY	$0.72	COVID	COVID	346	100	2110	6152	111
346.100.2110.6152.112.6999	OVER CONTRACTED PAY	$14.11	COVID	COVID	346	100	2110	6152	112
346.100.2110.6152.115.6999	OVER CONTRACTED PAY	$7.24	COVID	COVID	346	100	2110	6152	115
346.100.2110.6152.116.6999	OVER CONTRACTED PAY	$13.42	COVID	COVID	346	100	2110	6152	116
346.100.2110.6152.117.6999	OVER CONTRACTED PAY	$7.95	COVID	COVID	346	100	2110	6152	117
346.100.2110.6152.119.6999	OVER CONTRACTED PAY	$103.57	COVID	COVID	346	100	2110	6152	119
346.100.2110.6152.207.6999	OVER CONTRACTED PAY	$0.97	COVID	COVID	346	100	2110	6152	207
346.100.2110.6152.513.6999	OVER CONTRACTED PAY	$405.69	COVID	COVID	346	100	2110	6152	513
346.100.2110.6153.110.6999	OVERTIME PAY	$99.36	COVID	COVID	346	100	2110	6153	110
346.100.2110.6153.111.6999	OVERTIME PAY	$15.63	COVID	COVID	346	100	2110	6153	111
346.100.2110.6153.112.6999	OVERTIME PAY	$403.69	COVID	COVID	346	100	2110	6153	112
346.100.2110.6153.115.6999	OVERTIME PAY	$0.65	COVID	COVID	346	100	2110	6153	115
346.100.2110.6153.116.6999	OVERTIME PAY	$88.34	COVID	COVID	346	100	2110	6153	116
346.100.2110.6153.117.6999	OVERTIME PAY	$2.60	COVID	COVID	346	100	2110	6153	117
346.100.2110.6153.118.6999	OVERTIME PAY	$3.91	COVID	COVID	346	100	2110	6153	118
346.100.2110.6153.119.6999	OVERTIME PAY	$41.52	COVID	COVID	346	100	2110	6153	119
346.100.2110.6153.202.6999	OVERTIME PAY	$6.85	COVID	COVID	346	100	2110	6153	202
346.100.2110.6153.203.6999	OVERTIME PAY	$7.71	COVID	COVID	346	100	2110	6153	203
346.100.2110.6153.207.6999	OVERTIME PAY	$1.02	COVID	COVID	346	100	2110	6153	207
346.100.2110.6153.500.6999	OVERTIME PAY	$6.81	COVID	COVID	346	100	2110	6153	500
346.100.2110.6153.513.6999	OVERTIME PAY	$3,910.59	COVID	COVID	346	100	2110	6153	513
346.100.2110.6210.110.6999	EMPLOYEE INSURANCE	$20,884.56	COVID	COVID	346	100	2110	6210	110
346.100.2110.6210.111.6999	EMPLOYEE INSURANCE	$12,031.59	COVID	COVID	346	100	2110	6210	111
346.100.2110.6210.112.6999	EMPLOYEE INSURANCE	$4,104.32	COVID	COVID	346	100	2110	6210	112
346.100.2110.6210.114.6999	EMPLOYEE INSURANCE	$10,538.28	COVID	COVID	346	100	2110	6210	114
346.100.2110.6210.115.6999	EMPLOYEE INSURANCE	$4,427.81	COVID	COVID	346	100	2110	6210	115

346.100.2110.6210.117.6999	EMPLOYEE INSURANCE	$8,961.90	COVID	COVID	346	100	2110	6210	117
346.100.2110.6210.118.6999	EMPLOYEE INSURANCE	$16,791.92	COVID	COVID	346	100	2110	6210	118
346.100.2110.6210.119.6999	EMPLOYEE INSURANCE	$4,437.77	COVID	COVID	346	100	2110	6210	119
346.100.2110.6210.202.6999	EMPLOYEE INSURANCE	$12,350.28	COVID	COVID	346	100	2110	6210	202
346.100.2110.6210.203.6999	EMPLOYEE INSURANCE	$11,307.66	COVID	COVID	346	100	2110	6210	203
346.100.2110.6210.207.6999	EMPLOYEE INSURANCE	$10,422.51	COVID	COVID	346	100	2110	6210	207
346.100.2110.6210.500.6999	EMPLOYEE INSURANCE	$8,737.95	COVID	COVID	346	100	2110	6210	500
346.100.2110.6210.513.6999	EMPLOYEE INSURANCE	$10,322.28	COVID	COVID	346	100	2110	6210	513
346.100.2110.6221.110.6999	SOC SEC - OASDI	$3,007.65	COVID	COVID	346	100	2110	6221	110
346.100.2110.6221.111.6999	SOC SEC - OASDI	$2,335.51	COVID	COVID	346	100	2110	6221	111
346.100.2110.6221.112.6999	SOC SEC - OASDI	$3,821.18	COVID	COVID	346	100	2110	6221	112
346.100.2110.6221.114.6999	SOC SEC - OASDI	$1,300.07	COVID	COVID	346	100	2110	6221	114
346.100.2110.6221.115.6999	SOC SEC - OASDI	$568.21	COVID	COVID	346	100	2110	6221	115
346.100.2110.6221.116.6999	SOC SEC - OASDI	$1,821.24	COVID	COVID	346	100	2110	6221	116
346.100.2110.6221.117.6999	SOC SEC - OASDI	$1,313.72	COVID	COVID	346	100	2110	6221	117
346.100.2110.6221.118.6999	SOC SEC - OASDI	$2,589.35	COVID	COVID	346	100	2110	6221	118
346.100.2110.6221.119.6999	SOC SEC - OASDI	$2,372.44	COVID	COVID	346	100	2110	6221	119
346.100.2110.6221.202.6999	SOC SEC - OASDI	$2,210.90	COVID	COVID	346	100	2110	6221	202
346.100.2110.6221.203.6999	SOC SEC - OASDI	$3,619.91	COVID	COVID	346	100	2110	6221	203
346.100.2110.6221.205.6999	SOC SEC - OASDI	$1,229.51	COVID	COVID	346	100	2110	6221	205
346.100.2110.6221.207.6999	SOC SEC - OASDI	$3,257.46	COVID	COVID	346	100	2110	6221	207
346.100.2110.6221.500.6999	SOC SEC - OASDI	$1,446.66	COVID	COVID	346	100	2110	6221	500
346.100.2110.6221.513.6999	SOC SEC - OASDI	$4,050.04	COVID	COVID	346	100	2110	6221	513
346.100.2110.6222.110.6999	MEDICARE-HOSP INS	$703.42	COVID	COVID	346	100	2110	6222	110
346.100.2110.6222.111.6999	MEDICARE-HOSP INS	$546.18	COVID	COVID	346	100	2110	6222	111
346.100.2110.6222.112.6999	MEDICARE-HOSP INS	$893.75	COVID	COVID	346	100	2110	6222	112
346.100.2110.6222.114.6999	MEDICARE-HOSP INS	$304.06	COVID	COVID	346	100	2110	6222	114
346.100.2110.6222.115.6999	MEDICARE-HOSP INS	$132.88	COVID	COVID	346	100	2110	6222	115
346.100.2110.6222.116.6999	MEDICARE-HOSP INS	$425.93	COVID	COVID	346	100	2110	6222	116
346.100.2110.6222.117.6999	MEDICARE-HOSP INS	$307.26	COVID	COVID	346	100	2110	6222	117
346.100.2110.6222.118.6999	MEDICARE-HOSP INS	$605.59	COVID	COVID	346	100	2110	6222	118
346.100.2110.6222.119.6999	MEDICARE-HOSP INS	$554.86	COVID	COVID	346	100	2110	6222	119
346.100.2110.6222.202.6999	MEDICARE-HOSP INS	$517.05	COVID	COVID	346	100	2110	6222	202
346.100.2110.6222.203.6999	MEDICARE-HOSP INS	$846.55	COVID	COVID	346	100	2110	6222	203
346.100.2110.6222.205.6999	MEDICARE-HOSP INS	$287.57	COVID	COVID	346	100	2110	6222	205
346.100.2110.6222.207.6999	MEDICARE-HOSP INS	$761.81	COVID	COVID	346	100	2110	6222	207
346.100.2110.6222.500.6999	MEDICARE-HOSP INS	$338.32	COVID	COVID	346	100	2110	6222	500
346.100.2110.6222.513.6999	MEDICARE-HOSP INS	$947.19	COVID	COVID	346	100	2110	6222	513
346.100.2110.6231.110.6999	STATE RETIREMENT	$6,246.52	COVID	COVID	346	100	2110	6231	110
346.100.2110.6231.111.6999	STATE RETIREMENT	$4,705.83	COVID	COVID	346	100	2110	6231	111
346.100.2110.6231.112.6999	STATE RETIREMENT	$7,955.68	COVID	COVID	346	100	2110	6231	112
346.100.2110.6231.114.6999	STATE RETIREMENT	$2,545.65	COVID	COVID	346	100	2110	6231	114
346.100.2110.6231.115.6999	STATE RETIREMENT	$1,210.56	COVID	COVID	346	100	2110	6231	115
346.100.2110.6231.116.6999	STATE RETIREMENT	$3,778.03	COVID	COVID	346	100	2110	6231	116
346.100.2110.6231.117.6999	STATE RETIREMENT	$2,572.34	COVID	COVID	346	100	2110	6231	117
346.100.2110.6231.118.6999	STATE RETIREMENT	$5,333.24	COVID	COVID	346	100	2110	6231	118
346.100.2110.6231.119.6999	STATE RETIREMENT	$4,668.07	COVID	COVID	346	100	2110	6231	119
346.100.2110.6231.202.6999	STATE RETIREMENT	$5,646.78	COVID	COVID	346	100	2110	6231	202
346.100.2110.6231.203.6999	STATE RETIREMENT	$7,088.07	COVID	COVID	346	100	2110	6231	203
346.100.2110.6231.205.6999	STATE RETIREMENT	$2,407.45	COVID	COVID	346	100	2110	6231	205
346.100.2110.6231.207.6999	STATE RETIREMENT	$2,688.64	COVID	COVID	346	100	2110	6231	207
346.100.2110.6231.500.6999	STATE RETIREMENT	$2,832.67	COVID	COVID	346	100	2110	6231	500
346.100.2110.6231.513.6999	STATE RETIREMENT	$7,945.42	COVID	COVID	346	100	2110	6231	513
346.100.2110.6232.110.6999	LNG-TRM DISABILITY	$77.14	COVID	COVID	346	100	2110	6232	110
346.100.2110.6232.111.6999	LNG-TRM DISABILITY	$58.19	COVID	COVID	346	100	2110	6232	111
346.100.2110.6232.112.6999	LNG-TRM DISABILITY	$98.33	COVID	COVID	346	100	2110	6232	112
346.100.2110.6232.114.6999	LNG-TRM DISABILITY	$31.46	COVID	COVID	346	100	2110	6232	114
346.100.2110.6232.115.6999	LNG-TRM DISABILITY	$14.96	COVID	COVID	346	100	2110	6232	115
346.100.2110.6232.116.6999	LNG-TRM DISABILITY	$46.69	COVID	COVID	346	100	2110	6232	116
346.100.2110.6232.117.6999	LNG-TRM DISABILITY	$31.77	COVID	COVID	346	100	2110	6232	117
346.100.2110.6232.118.6999	LNG-TRM DISABILITY	$65.90	COVID	COVID	346	100	2110	6232	118
346.100.2110.6232.119.6999	LNG-TRM DISABILITY	$57.64	COVID	COVID	346	100	2110	6232	119
346.100.2110.6232.202.6999	LNG-TRM DISABILITY	$69.80	COVID	COVID	346	100	2110	6232	202
346.100.2110.6232.203.6999	LNG-TRM DISABILITY	$87.59	COVID	COVID	346	100	2110	6232	203
346.100.2110.6232.205.6999	LNG-TRM DISABILITY	$29.77	COVID	COVID	346	100	2110	6232	205
346.100.2110.6232.207.6999	LNG-TRM DISABILITY	$33.22	COVID	COVID	346	100	2110	6232	207
346.100.2110.6232.500.6999	LNG-TRM DISABILITY	$35.01	COVID	COVID	346	100	2110	6232	500
346.100.2110.6232.513.6999	LNG-TRM DISABILITY	$98.18	COVID	COVID	346	100	2110	6232	513

346.100.2110.6235.207.6999	ASRS ALT CONTR RATE	$3,124.80	COVID	COVID	346	100	2110	6235	207
346.100.2110.6250.110.6999	UNEMP INSURANCE	$8.00	COVID	COVID	346	100	2110	6250	110
346.100.2110.6250.111.6999	UNEMP INSURANCE	$5.36	COVID	COVID	346	100	2110	6250	111
346.100.2110.6250.112.6999	UNEMP INSURANCE	$10.44	COVID	COVID	346	100	2110	6250	112
346.100.2110.6250.114.6999	UNEMP INSURANCE	$4.00	COVID	COVID	346	100	2110	6250	114
346.100.2110.6250.116.6999	UNEMP INSURANCE	$4.00	COVID	COVID	346	100	2110	6250	116
346.100.2110.6250.117.6999	UNEMP INSURANCE	$3.70	COVID	COVID	346	100	2110	6250	117
346.100.2110.6250.118.6999	UNEMP INSURANCE	$7.14	COVID	COVID	346	100	2110	6250	118
346.100.2110.6250.119.6999	UNEMP INSURANCE	$13.71	COVID	COVID	346	100	2110	6250	119
346.100.2110.6250.202.6999	UNEMP INSURANCE	$4.00	COVID	COVID	346	100	2110	6250	202
346.100.2110.6250.203.6999	UNEMP INSURANCE	$8.00	COVID	COVID	346	100	2110	6250	203
346.100.2110.6250.205.6999	UNEMP INSURANCE	$3.73	COVID	COVID	346	100	2110	6250	205
346.100.2110.6250.207.6999	UNEMP INSURANCE	$12.90	COVID	COVID	346	100	2110	6250	207
346.100.2110.6250.500.6999	UNEMP INSURANCE	$4.00	COVID	COVID	346	100	2110	6250	500
346.100.2110.6250.513.6999	UNEMP INSURANCE	$4.00	COVID	COVID	346	100	2110	6250	513
346.100.2110.6260.110.6999	WORKERS' COMP	$400.90	COVID	COVID	346	100	2110	6260	110
346.100.2110.6260.111.6999	WORKERS' COMP	$302.28	COVID	COVID	346	100	2110	6260	111
346.100.2110.6260.112.6999	WORKERS' COMP	$510.18	COVID	COVID	346	100	2110	6260	112
346.100.2110.6260.114.6999	WORKERS' COMP	$163.57	COVID	COVID	346	100	2110	6260	114
346.100.2110.6260.115.6999	WORKERS' COMP	$77.78	COVID	COVID	346	100	2110	6260	115
346.100.2110.6260.116.6999	WORKERS' COMP	$242.49	COVID	COVID	346	100	2110	6260	116
346.100.2110.6260.117.6999	WORKERS' COMP	$165.27	COVID	COVID	346	100	2110	6260	117
346.100.2110.6260.118.6999	WORKERS' COMP	$342.65	COVID	COVID	346	100	2110	6260	118
346.100.2110.6260.119.6999	WORKERS' COMP	$299.81	COVID	COVID	346	100	2110	6260	119
346.100.2110.6260.202.6999	WORKERS' COMP	$362.75	COVID	COVID	346	100	2110	6260	202
346.100.2110.6260.203.6999	WORKERS' COMP	$455.39	COVID	COVID	346	100	2110	6260	203
346.100.2110.6260.205.6999	WORKERS' COMP	$153.90	COVID	COVID	346	100	2110	6260	205
346.100.2110.6260.207.6999	WORKERS' COMP	$416.73	COVID	COVID	346	100	2110	6260	207
346.100.2110.6260.500.6999	WORKERS' COMP	$181.99	COVID	COVID	346	100	2110	6260	500
346.100.2110.6260.513.6999	WORKERS' COMP	$500.34	COVID	COVID	346	100	2110	6260	513
346.100.2130.6125.503.6999	EXTRA DUTY STIPENDS	$6,706.78	COVID	COVID	346	100	2130	6125	503
346.100.2130.6221.503.6999	SOC SEC - OASDI	$414.99	COVID	COVID	346	100	2130	6221	503
346.100.2130.6222.503.6999	MEDICARE-HOSP INS	$97.07	COVID	COVID	346	100	2130	6222	503
346.100.2130.6231.503.6999	STATE RETIREMENT	$716.15	COVID	COVID	346	100	2130	6231	503
346.100.2130.6232.503.6999	LNG-TRM DISABILITY	$8.87	COVID	COVID	346	100	2130	6232	503
346.100.2130.6235.503.6999	ASRS ALT CONTR RATE	$80.31	COVID	COVID	346	100	2130	6235	503
346.100.2130.6260.503.6999	WORKERS' COMP	$52.22	COVID	COVID	346	100	2130	6260	503
346.100.2230.6432.114.6999	TECH RELATE R & M	($19,051.04)	COVID	COVID	346	100	2230	6432	114
346.100.2230.6432.118.6999	TECH RELATE R & M	($10,716.21)	COVID	COVID	346	100	2230	6432	118
346.100.2230.6432.203.6999	TECH RELATE R & M	($2,381.38)	COVID	COVID	346	100	2230	6432	203
346.100.2320.6150.502.6999	CLASSIFIED SALARIES	$32,649.62	COVID	COVID	346	100	2320	6150	502
346.100.2320.6152.502.6999	OVER CONTRACTED PAY	$4.07	COVID	COVID	346	100	2320	6152	502
346.100.2320.6153.502.6999	OVERTIME PAY	$69.18	COVID	COVID	346	100	2320	6153	502
346.100.2320.6210.502.6999	EMPLOYEE INSURANCE	$10,758.00	COVID	COVID	346	100	2320	6210	502
346.100.2320.6221.502.6999	SOC SEC - OASDI	$1,678.24	COVID	COVID	346	100	2320	6221	502
346.100.2320.6222.502.6999	MEDICARE-HOSP INS	$392.53	COVID	COVID	346	100	2320	6222	502
346.100.2320.6231.502.6999	STATE RETIREMENT	$3,972.57	COVID	COVID	346	100	2320	6231	502
346.100.2320.6232.502.6999	LNG-TRM DISABILITY	$49.07	COVID	COVID	346	100	2320	6232	502
346.100.2320.6250.502.6999	UNEMP INSURANCE	$4.00	COVID	COVID	346	100	2320	6250	502
346.100.2320.6260.502.6999	WORKERS' COMP	$263.38	COVID	COVID	346	100	2320	6260	502
346.100.2320.6281.502.6999	LEAVE PAYOUT	$1,062.69	COVID	COVID	346	100	2320	6281	502
346.100.2410.6111.115.6999	ADMINISTRATORS	$58,635.71	COVID	COVID	346	100	2410	6111	115
346.100.2410.6111.119.6999	ADMINISTRATORS	$56,572.42	COVID	COVID	346	100	2410	6111	119
346.100.2410.6111.203.6999	ADMINISTRATORS	$40,106.25	COVID	COVID	346	100	2410	6111	203
346.100.2410.6111.207.6999	ADMINISTRATORS	$72,407.25	COVID	COVID	346	100	2410	6111	207
346.100.2410.6150.207.6999	CLASSIFIED SALARIES	$6,001.08	COVID	COVID	346	100	2410	6150	207
346.100.2410.6153.207.6999	OVERTIME PAY	$387.80	COVID	COVID	346	100	2410	6153	207
346.100.2410.6210.115.6999	EMPLOYEE INSURANCE	$10,550.28	COVID	COVID	346	100	2410	6210	115
346.100.2410.6210.119.6999	EMPLOYEE INSURANCE	$10,322.28	COVID	COVID	346	100	2410	6210	119
346.100.2410.6210.207.6999	EMPLOYEE INSURANCE	$12,715.02	COVID	COVID	346	100	2410	6210	207
346.100.2410.6221.115.6999	SOC SEC - OASDI	$3,609.02	COVID	COVID	346	100	2410	6221	115
346.100.2410.6221.119.6999	SOC SEC - OASDI	$3,428.37	COVID	COVID	346	100	2410	6221	119
346.100.2410.6221.203.6999	SOC SEC - OASDI	$2,486.63	COVID	COVID	346	100	2410	6221	203
346.100.2410.6221.207.6999	SOC SEC - OASDI	$4,476.02	COVID	COVID	346	100	2410	6221	207
346.100.2410.6222.115.6999	MEDICARE-HOSP INS	$844.08	COVID	COVID	346	100	2410	6222	115
346.100.2410.6222.119.6999	MEDICARE-HOSP INS	$801.73	COVID	COVID	346	100	2410	6222	119
346.100.2410.6222.203.6999	MEDICARE-HOSP INS	$581.50	COVID	COVID	346	100	2410	6222	203
346.100.2410.6222.207.6999	MEDICARE-HOSP INS	$1,046.76	COVID	COVID	346	100	2410	6222	207

346.100.2410.6231.115.6999	STATE RETIREMENT	$7,118.33	COVID	COVID	346	100	2410	6231	115
346.100.2410.6231.119.6999	STATE RETIREMENT	$6,867.78	COVID	COVID	346	100	2410	6231	119
346.100.2410.6231.207.6999	STATE RETIREMENT	$9,565.74	COVID	COVID	346	100	2410	6231	207
346.100.2410.6232.115.6999	LNG-TRM DISABILITY	$87.89	COVID	COVID	346	100	2410	6232	115
346.100.2410.6232.119.6999	LNG-TRM DISABILITY	$84.74	COVID	COVID	346	100	2410	6232	119
346.100.2410.6232.207.6999	LNG-TRM DISABILITY	$118.11	COVID	COVID	346	100	2410	6232	207
346.100.2410.6235.203.6999	ASRS ALT CONTR RATE	$4,006.66	COVID	COVID	346	100	2410	6235	203
346.100.2410.6250.115.6999	UNEMP INSURANCE	$3.65	COVID	COVID	346	100	2410	6250	115
346.100.2410.6250.119.6999	UNEMP INSURANCE	$4.00	COVID	COVID	346	100	2410	6250	119
346.100.2410.6250.203.6999	UNEMP INSURANCE	$3.00	COVID	COVID	346	100	2410	6250	203
346.100.2410.6250.207.6999	UNEMP INSURANCE	$4.00	COVID	COVID	346	100	2410	6250	207
346.100.2410.6260.115.6999	WORKERS' COMP	$457.34	COVID	COVID	346	100	2410	6260	115
346.100.2410.6260.119.6999	WORKERS' COMP	$441.16	COVID	COVID	346	100	2410	6260	119
346.100.2410.6260.203.6999	WORKERS' COMP	$312.79	COVID	COVID	346	100	2410	6260	203
346.100.2410.6260.207.6999	WORKERS' COMP	$613.68	COVID	COVID	346	100	2410	6260	207
346.100.2510.6150.500.6999	CLASSIFIED SALARIES	$53,500.00	COVID	COVID	346	100	2510	6150	500
346.100.2510.6210.500.6999	EMPLOYEE INSURANCE	$10,322.28	COVID	COVID	346	100	2510	6210	500
346.100.2510.6221.500.6999	SOC SEC - OASDI	$3,316.92	COVID	COVID	346	100	2510	6221	500
346.100.2510.6222.500.6999	MEDICARE-HOSP INS	$775.68	COVID	COVID	346	100	2510	6222	500
346.100.2510.6231.500.6999	STATE RETIREMENT	$6,494.91	COVID	COVID	346	100	2510	6231	500
346.100.2510.6232.500.6999	LNG-TRM DISABILITY	$80.32	COVID	COVID	346	100	2510	6232	500
346.100.2510.6250.500.6999	UNEMP INSURANCE	$4.00	COVID	COVID	346	100	2510	6250	500
346.100.2510.6260.500.6999	WORKERS' COMP	$417.26	COVID	COVID	346	100	2510	6260	500
346.100.2580.6739.500.6999	TECH HARDWARE/SOFTWARE OVER $	$52,068.18	COVID	COVID	346	100	2580	6739	500
346.100.2600.6150.513.0000	CLASSIFIED SALARIES	$32,418.17	COVID	COVID	346	100	2600	6150	513
346.100.2600.6152.513.0000	OVER CONTRACTED PAY	$88.79	COVID	COVID	346	100	2600	6152	513
346.100.2600.6153.513.0000	OVERTIME PAY	$448.33	COVID	COVID	346	100	2600	6153	513
346.100.2600.6210.513.0000	EMPLOYEE INSURANCE	$8,961.90	COVID	COVID	346	100	2600	6210	513
346.100.2600.6221.513.0000	SOC SEC - OASDI	$2,043.23	COVID	COVID	346	100	2600	6221	513
346.100.2600.6222.513.0000	MEDICARE-HOSP INS	$477.88	COVID	COVID	346	100	2600	6222	513
346.100.2600.6231.513.0000	STATE RETIREMENT	$4,000.77	COVID	COVID	346	100	2600	6231	513
346.100.2600.6232.513.0000	LNG-TRM DISABILITY	$49.42	COVID	COVID	346	100	2600	6232	513
346.100.2600.6250.513.0000	UNEMP INSURANCE	$8.90	COVID	COVID	346	100	2600	6250	513
346.100.2600.6260.513.0000	WORKERS' COMP	$255.87	COVID	COVID	346	100	2600	6260	513
346.100.2600.6420.113.6999	Cleaning Services	$9,409.14	COVID	COVID	346	100	2600	6420	113
346.100.4000.6450.113.6999	CONSTRUCTION SVS	$23,610.00	COVID	COVID	346	100	4000	6450	113
346.100.4600.6430.113.6999	REPAIR & MAIN SVS	$1,400.00	COVID	COVID	346	100	4600	6430	113
346.100.4700.6330.500.6999	OTH PROF SERVICES	$417,600.00	COVID	COVID	346	100	4700	6330	500
346.100.4700.6450.113.6999	CONSTRUCTION SVS	$266,354.46	COVID	COVID	346	100	4700	6450	113
346.100.4700.6450.114.6999	CONSTRUCTION SVS	$28,576.56	COVID	COVID	346	100	4700	6450	114
346.100.4700.6450.118.6999	CONSTRUCTION SVS	$21,432.42	COVID	COVID	346	100	4700	6450	118
346.100.4700.6450.119.6999	CONSTRUCTION SVS	$17,414.74	COVID	COVID	346	100	4700	6450	119
346.100.4700.6450.203.6999	CONSTRUCTION SVS	$146,368.00	COVID	COVID	346	100	4700	6450	203
346.100.4700.6450.500.6999	CONSTRUCTION SVS	$61,584.55	COVID	COVID	346	100	4700	6450	500
346.100.5000.6832.500.6999	OTHER PRINCIPAL	$280,000.00	COVID	COVID	346	100	5000	6832	500
346.100.5000.6842.500.6999	INTEREST	$252,359.56	COVID	COVID	346	100	5000	6842	500
346.120.1900.6125.503.6999	EXTRA DUTY STIPENDS	$1,024.00	COVID	COVID	346	120	1900	6125	503
346.120.1900.6221.503.6999	SOC SEC - OASDI	$63.49	COVID	COVID	346	120	1900	6221	503
346.120.1900.6222.503.6999	MEDICARE-HOSP INS	$14.85	COVID	COVID	346	120	1900	6222	503
346.120.1900.6231.503.6999	STATE RETIREMENT	$124.32	COVID	COVID	346	120	1900	6231	503
346.120.1900.6232.503.6999	LNG-TRM DISABILITY	$1.54	COVID	COVID	346	120	1900	6232	503
346.120.1900.6260.503.6999	WORKERS' COMP	$7.99	COVID	COVID	346	120	1900	6260	503
346.200.1000.6112.207.6999	TEACHERS	$22,246.87	COVID	COVID	346	200	1000	6112	207
346.200.1000.6210.207.6999	EMPLOYEE INSURANCE	$4,969.22	COVID	COVID	346	200	1000	6210	207
346.200.1000.6250.207.6999	UNEMP INSURANCE	$2.00	COVID	COVID	346	200	1000	6250	207
346.200.1000.6260.207.6999	WORKERS' COMP	$173.39	COVID	COVID	346	200	1000	6260	207
346.300.2410.6111.203.6999	ADMINISTRATORS	$13,368.75	COVID	COVID	346	300	2410	6111	203
346.300.2410.6221.203.6999	SOC SEC - OASDI	$828.88	COVID	COVID	346	300	2410	6221	203
346.300.2410.6222.203.6999	MEDICARE-HOSP INS	$193.83	COVID	COVID	346	300	2410	6222	203
346.300.2410.6235.203.6999	ASRS ALT CONTR RATE	$1,335.55	COVID	COVID	346	300	2410	6235	203
346.300.2410.6250.203.6999	UNEMP INSURANCE	$1.00	COVID	COVID	346	300	2410	6250	203
346.300.2410.6260.203.6999	WORKERS' COMP	$104.26	COVID	COVID	346	300	2410	6260	203
374.000.0000.0103.000.0000	CASH ON DEP W/TREA	($77,843.68)	374	374	374	000	0000	0103	000
374.000.0000.0330.000.0000	UNRESERVED FND BAL	$51,670.98	374	374	374	000	0000	0330	000
374.000.0000.4900.000.0000	REV BEHALF OF DIST	($146,510.18)	374	374	374	000	0000	4900	000
374.100.2230.6531.110.0000	TELEPHONE	$6,953.88	374	374	374	100	2230	6531	110
374.100.2230.6531.111.0000	TELEPHONE	$6,953.88	374	374	374	100	2230	6531	111
374.100.2230.6531.112.0000	TELEPHONE	$6,953.88	374	374	374	100	2230	6531	112

374.100.2230.6531.114.0000	TELEPHONE	$6,953.88	374	374	374	100	2230	6531	114
374.100.2230.6531.115.0000	TELEPHONE	$6,953.88	374	374	374	100	2230	6531	115
374.100.2230.6531.116.0000	TELEPHONE	$6,953.88	374	374	374	100	2230	6531	116
374.100.2230.6531.117.0000	TELEPHONE	$23,515.92	374	374	374	100	2230	6531	117
374.100.2230.6531.118.0000	TELEPHONE	$6,953.88	374	374	374	100	2230	6531	118
374.100.2230.6531.119.0000	TELEPHONE	$6,953.88	374	374	374	100	2230	6531	119
374.100.2230.6531.202.0000	TELEPHONE	$6,953.88	374	374	374	100	2230	6531	202
374.100.2230.6531.203.0000	TELEPHONE	$6,953.88	374	374	374	100	2230	6531	203
374.100.2230.6531.204.0000	TELEPHONE	$6,953.88	374	374	374	100	2230	6531	204
374.100.2580.6531.500.0000	TELEPHONE	$72,674.28	374	374	374	100	2580	6531	500
401.000.0000.0330.000.0000	UNRESERVED FND BAL	$532.25	400	400	401	000	0000	0330	000
401.000.0000.3200.000.0000	RESTRICT GRNTS AID	($68,182.05)	400	400	401	000	0000	3200	000
401.000.0000.5200.000.0000	INTERFUND TRANS-IN	($532.25)	400	400	401	000	0000	5200	000
401.320.1000.6112.202.0000	TEACHERS	$31,266.23	400	400	401	320	1000	6112	202
401.320.1000.6210.202.0000	EMPLOYEE INSURANCE	$6,567.73	400	400	401	320	1000	6210	202
401.320.1000.6221.202.0000	SOC SEC - OASDI	$1,889.66	400	400	401	320	1000	6221	202
401.320.1000.6222.202.0000	MEDICARE-HOSP INS	$442.00	400	400	401	320	1000	6222	202
401.320.1000.6231.202.0000	STATE RETIREMENT	$3,795.73	400	400	401	320	1000	6231	202
401.320.1000.6232.202.0000	LNG-TRM DISABILITY	$47.04	400	400	401	320	1000	6232	202
401.320.1000.6250.202.0000	UNEMP INSURANCE	$2.39	400	400	401	320	1000	6250	202
401.320.1000.6260.202.0000	WORKERS' COMP	$243.88	400	400	401	320	1000	6260	202
401.320.1000.6610.202.0000	GENERAL SUPPLIES	$1,423.78	400	400	401	320	1000	6610	202
401.320.1000.6643.202.0000	INSTRUCTIONAL AIDS	$1,791.93	400	400	401	320	1000	6643	202
401.320.1000.6731.202.0000	FURN & EQUIPMENT	$827.76	400	400	401	320	1000	6731	202
401.320.1000.6737.202.0000	TECHNOLOGY	$11,663.45	400	400	401	320	1000	6737	202
401.320.2213.6360.202.0000	EMPLOYEE TRAIN & PROF DEV SER	$800.00	400	400	401	320	2213	6360	202
401.362.1000.6737.202.0000	TECHNOLOGY	$7,420.47	400	400	401	362	1000	6737	202
415.000.0000.0103.000.0000	CASH ON DEP W/TREA	($164,617.23)	410	410	415	000	0000	0103	000
415.000.0000.0330.000.0000	UNRESERVED FND BAL	$140,330.76	410	410	415	000	0000	0330	000
415.000.0000.3200.000.0000	RESTRICT GRNTS AID	($377,859.00)	410	410	415	000	0000	3200	000
415.100.1000.6112.111.0000	TEACHERS	$40,375.00	410	410	415	100	1000	6112	111
415.100.1000.6221.111.0000	SOC SEC - OASDI	$2,503.28	410	410	415	100	1000	6221	111
415.100.1000.6222.111.0000	MEDICARE-HOSP INS	$585.51	410	410	415	100	1000	6222	111
415.100.1000.6231.111.0000	STATE RETIREMENT	$4,901.53	410	410	415	100	1000	6231	111
415.100.1000.6232.111.0000	LNG-TRM DISABILITY	$60.58	410	410	415	100	1000	6232	111
415.100.1000.6250.111.0000	UNEMP INSURANCE	$6.55	410	410	415	100	1000	6250	111
415.100.1000.6260.111.0000	WORKERS' COMP	$314.87	410	410	415	100	1000	6260	111
415.100.1900.6150.111.0000	CLASSIFIED SALARIES	$12,689.83	410	410	415	100	1900	6150	111
415.100.1900.6152.111.0000	OVER CONTRACTED PAY	$12.69	410	410	415	100	1900	6152	111
415.100.1900.6221.111.0000	SOC SEC - OASDI	$787.56	410	410	415	100	1900	6221	111
415.100.1900.6222.111.0000	MEDICARE-HOSP INS	$184.18	410	410	415	100	1900	6222	111
415.100.1900.6231.111.0000	STATE RETIREMENT	$1,542.11	410	410	415	100	1900	6231	111
415.100.1900.6232.111.0000	LNG-TRM DISABILITY	$19.07	410	410	415	100	1900	6232	111
415.100.1900.6250.111.0000	UNEMP INSURANCE	$2.24	410	410	415	100	1900	6250	111
415.100.1900.6260.111.0000	WORKERS' COMP	$99.09	410	410	415	100	1900	6260	111
415.100.2410.6111.111.0000	ADMINISTRATORS	$8,197.62	410	410	415	100	2410	6111	111
415.100.2410.6125.111.0000	EXTRA DUTY STIPENDS	$6.10	410	410	415	100	2410	6125	111
415.100.2410.6150.111.0000	CLASSIFIED SALARIES	$961.07	410	410	415	100	2410	6150	111
415.100.2410.6152.111.0000	OVER CONTRACTED PAY	$7.06	410	410	415	100	2410	6152	111
415.100.2410.6153.111.0000	OVERTIME PAY	$6.22	410	410	415	100	2410	6153	111
415.100.2410.6210.111.0000	EMPLOYEE INSURANCE	$1,439.29	410	410	415	100	2410	6210	111
415.100.2410.6221.111.0000	SOC SEC - OASDI	$551.96	410	410	415	100	2410	6221	111
415.100.2410.6222.111.0000	MEDICARE-HOSP INS	$129.02	410	410	415	100	2410	6222	111
415.100.2410.6231.111.0000	STATE RETIREMENT	$1,114.21	410	410	415	100	2410	6231	111
415.100.2410.6232.111.0000	LNG-TRM DISABILITY	$13.88	410	410	415	100	2410	6232	111
415.100.2410.6250.111.0000	UNEMP INSURANCE	$0.73	410	410	415	100	2410	6250	111
415.100.2410.6260.111.0000	WORKERS' COMP	$71.52	410	410	415	100	2410	6260	111
415.200.2260.6643.111.0000	INSTRUCTIONAL AIDS	$158.69	410	410	415	200	2260	6643	111
415.911.3300.6125.111.0000	EXTRA DUTY STIPENDS	$11,942.82	410	410	415	911	3300	6125	111
415.911.3300.6150.111.0000	CLASSIFIED SALARIES	$219,659.09	410	410	415	911	3300	6150	111
415.911.3300.6152.111.0000	OVER CONTRACTED PAY	$5,170.32	410	410	415	911	3300	6152	111
415.911.3300.6153.111.0000	OVERTIME PAY	$36.65	410	410	415	911	3300	6153	111
415.911.3300.6210.111.0000	EMPLOYEE INSURANCE	$39,531.66	410	410	415	911	3300	6210	111
415.911.3300.6221.111.0000	SOC SEC - OASDI	$14,649.17	410	410	415	911	3300	6221	111
415.911.3300.6222.111.0000	MEDICARE-HOSP INS	$3,426.09	410	410	415	911	3300	6222	111
415.911.3300.6231.111.0000	STATE RETIREMENT	$28,748.68	410	410	415	911	3300	6231	111
415.911.3300.6232.111.0000	LNG-TRM DISABILITY	$355.34	410	410	415	911	3300	6232	111
415.911.3300.6250.111.0000	UNEMP INSURANCE	$37.15	410	410	415	911	3300	6250	111

415.911.3300.6260.111.0000	WORKERS' COMP	$1,847.04	410	410	415	911	3300	6260	111
416.000.0000.0103.000.0000	CASH ON DEP W/TREA	$3,229.97	410	410	416	000	0000	0103	000
416.000.0000.0330.000.0000	UNRESERVED FND BAL	($3,924.59)	410	410	416	000	0000	0330	000
416.000.0000.3200.111.0000	RESTRICT GRNTS AID	($19,500.00)	410	410	416	000	0000	3200	111
416.100.2100.6610.111.0000	GENERAL SUPPLIES	$14,750.16	410	410	416	100	2100	6610	111
416.100.2100.6731.111.0000	FURN & EQUIPMENT	$667.82	410	410	416	100	2100	6731	111
416.100.2100.6810.111.0000	DUES AND FEES	$860.00	410	410	416	100	2100	6810	111
416.100.2100.6810.117.0000	DUES AND FEES	$400.00	410	410	416	100	2100	6810	117
416.100.3100.6630.111.0000	FOOD	$3,516.64	410	410	416	100	3100	6630	111
457.000.0000.0103.000.0000	CASH ON DEP W/TREA	$492,990.35	Other	Other	457	000	0000	0103	000
457.000.0000.0330.000.0000	UNRESERVED FND BAL	($796,721.52)	Other	Other	457	000	0000	0330	000
457.100.1000.6125.112.0000	EXTRA DUTY STIPENDS	$76,741.72	Other	Other	457	100	1000	6125	112
457.100.1000.6221.112.0000	SOC SEC - OASDI	$4,383.91	Other	Other	457	100	1000	6221	112
457.100.1000.6222.112.0000	MEDICARE-HOSP INS	$1,025.25	Other	Other	457	100	1000	6222	112
457.100.1000.6231.112.0000	STATE RETIREMENT	$8,195.99	Other	Other	457	100	1000	6231	112
457.100.1000.6232.112.0000	LNG-TRM DISABILITY	$101.24	Other	Other	457	100	1000	6232	112
457.100.1000.6235.112.0000	ASRS ALT CONTR RATE	$499.50	Other	Other	457	100	1000	6235	112
457.100.1000.6250.112.0000	UNEMP INSURANCE	$0.06	Other	Other	457	100	1000	6250	112
457.100.1000.6260.112.0000	WORKERS' COMP	$586.42	Other	Other	457	100	1000	6260	112
457.100.1000.6737.112.0000	TECHNOLOGY	$63,195.32	Other	Other	457	100	1000	6737	112
457.100.1100.6125.112.0000	EXTRA DUTY STIPENDS	$60,000.00	Other	Other	457	100	1100	6125	112
457.100.1100.6221.112.0000	SOC SEC - OASDI	$3,509.20	Other	Other	457	100	1100	6221	112
457.100.1100.6222.112.0000	MEDICARE-HOSP INS	$820.70	Other	Other	457	100	1100	6222	112
457.100.1100.6231.112.0000	STATE RETIREMENT	$6,555.59	Other	Other	457	100	1100	6231	112
457.100.1100.6232.112.0000	LNG-TRM DISABILITY	$80.99	Other	Other	457	100	1100	6232	112
457.100.1100.6235.112.0000	ASRS ALT CONTR RATE	$299.70	Other	Other	457	100	1100	6235	112
457.100.1100.6260.112.0000	WORKERS' COMP	$468.01	Other	Other	457	100	1100	6260	112
457.100.1900.6125.112.0000	EXTRA DUTY STIPENDS	$26,250.00	Other	Other	457	100	1900	6125	112
457.100.1900.6221.112.0000	SOC SEC - OASDI	$1,585.23	Other	Other	457	100	1900	6221	112
457.100.1900.6222.112.0000	MEDICARE-HOSP INS	$370.73	Other	Other	457	100	1900	6222	112
457.100.1900.6231.112.0000	STATE RETIREMENT	$2,984.60	Other	Other	457	100	1900	6231	112
457.100.1900.6232.112.0000	LNG-TRM DISABILITY	$36.92	Other	Other	457	100	1900	6232	112
457.100.1900.6235.112.0000	ASRS ALT CONTR RATE	$149.72	Other	Other	457	100	1900	6235	112
457.100.1900.6250.112.0000	UNEMP INSURANCE	$3.47	Other	Other	457	100	1900	6250	112
457.100.1900.6260.112.0000	WORKERS' COMP	$203.42	Other	Other	457	100	1900	6260	112
457.100.2110.6125.112.0000	EXTRA DUTY STIPENDS	$4,937.50	Other	Other	457	100	2110	6125	112
457.100.2110.6221.112.0000	SOC SEC - OASDI	$296.64	Other	Other	457	100	2110	6221	112
457.100.2110.6222.112.0000	MEDICARE-HOSP INS	$69.36	Other	Other	457	100	2110	6222	112
457.100.2110.6231.112.0000	STATE RETIREMENT	$597.46	Other	Other	457	100	2110	6231	112
457.100.2110.6232.112.0000	LNG-TRM DISABILITY	$7.40	Other	Other	457	100	2110	6232	112
457.100.2110.6250.112.0000	UNEMP INSURANCE	$0.35	Other	Other	457	100	2110	6250	112
457.100.2110.6260.112.0000	WORKERS' COMP	$38.35	Other	Other	457	100	2110	6260	112
457.100.2130.6125.112.0000	EXTRA DUTY STIPENDS	$1,250.00	Other	Other	457	100	2130	6125	112
457.100.2130.6221.112.0000	SOC SEC - OASDI	$76.28	Other	Other	457	100	2130	6221	112
457.100.2130.6222.112.0000	MEDICARE-HOSP INS	$17.83	Other	Other	457	100	2130	6222	112
457.100.2130.6235.112.0000	ASRS ALT CONTR RATE	$124.80	Other	Other	457	100	2130	6235	112
457.100.2130.6260.112.0000	WORKERS' COMP	$9.75	Other	Other	457	100	2130	6260	112
457.100.2220.6125.112.0000	EXTRA DUTY STIPENDS	$1,250.00	Other	Other	457	100	2220	6125	112
457.100.2220.6221.112.0000	SOC SEC - OASDI	$71.87	Other	Other	457	100	2220	6221	112
457.100.2220.6222.112.0000	MEDICARE-HOSP INS	$16.80	Other	Other	457	100	2220	6222	112
457.100.2220.6235.112.0000	ASRS ALT CONTR RATE	$124.87	Other	Other	457	100	2220	6235	112
457.100.2220.6260.112.0000	WORKERS' COMP	$9.75	Other	Other	457	100	2220	6260	112
457.100.2410.6125.112.0000	EXTRA DUTY STIPENDS	$6,000.00	Other	Other	457	100	2410	6125	112
457.100.2410.6221.112.0000	SOC SEC - OASDI	$343.05	Other	Other	457	100	2410	6221	112
457.100.2410.6222.112.0000	MEDICARE-HOSP INS	$80.23	Other	Other	457	100	2410	6222	112
457.100.2410.6231.112.0000	STATE RETIREMENT	$728.39	Other	Other	457	100	2410	6231	112
457.100.2410.6232.112.0000	LNG-TRM DISABILITY	$9.00	Other	Other	457	100	2410	6232	112
457.100.2410.6260.112.0000	WORKERS' COMP	$46.61	Other	Other	457	100	2410	6260	112
457.200.1000.6125.112.0000	EXTRA DUTY STIPENDS	$9,490.00	Other	Other	457	200	1000	6125	112
457.200.1000.6221.112.0000	SOC SEC - OASDI	$572.08	Other	Other	457	200	1000	6221	112
457.200.1000.6222.112.0000	MEDICARE-HOSP INS	$133.78	Other	Other	457	200	1000	6222	112
457.200.1000.6231.112.0000	STATE RETIREMENT	$1,152.08	Other	Other	457	200	1000	6231	112
457.200.1000.6232.112.0000	LNG-TRM DISABILITY	$14.24	Other	Other	457	200	1000	6232	112
457.200.1000.6260.112.0000	WORKERS' COMP	$74.01	Other	Other	457	200	1000	6260	112
457.200.1900.6125.112.0000	EXTRA DUTY STIPENDS	$6,080.00	Other	Other	457	200	1900	6125	112
457.200.1900.6221.112.0000	SOC SEC - OASDI	$366.62	Other	Other	457	200	1900	6221	112
457.200.1900.6222.112.0000	MEDICARE-HOSP INS	$85.76	Other	Other	457	200	1900	6222	112
457.200.1900.6231.112.0000	STATE RETIREMENT	$735.76	Other	Other	457	200	1900	6231	112

457.200.1900.6232.112.0000	LNG-TRM DISABILITY	$9.11	Other	Other	457	200	1900	6232	112
457.200.1900.6250.112.0000	UNEMP INSURANCE	$0.23	Other	Other	457	200	1900	6250	112
457.200.1900.6260.112.0000	WORKERS' COMP	$47.27	Other	Other	457	200	1900	6260	112
457.200.2210.6125.112.0000	EXTRA DUTY STIPENDS	$500.00	Other	Other	457	200	2210	6125	112
457.200.2210.6221.112.0000	SOC SEC - OASDI	$29.17	Other	Other	457	200	2210	6221	112
457.200.2210.6222.112.0000	MEDICARE-HOSP INS	$6.82	Other	Other	457	200	2210	6222	112
457.200.2210.6231.112.0000	STATE RETIREMENT	$60.70	Other	Other	457	200	2210	6231	112
457.200.2210.6232.112.0000	LNG-TRM DISABILITY	$0.75	Other	Other	457	200	2210	6232	112
457.200.2210.6260.112.0000	WORKERS' COMP	$3.90	Other	Other	457	200	2210	6260	112
457.240.1000.6125.112.0000	EXTRA DUTY STIPENDS	$5,000.00	Other	Other	457	240	1000	6125	112
457.240.1000.6221.112.0000	SOC SEC - OASDI	$296.08	Other	Other	457	240	1000	6221	112
457.240.1000.6222.112.0000	MEDICARE-HOSP INS	$69.24	Other	Other	457	240	1000	6222	112
457.240.1000.6231.112.0000	STATE RETIREMENT	$607.00	Other	Other	457	240	1000	6231	112
457.240.1000.6232.112.0000	LNG-TRM DISABILITY	$7.50	Other	Other	457	240	1000	6232	112
457.240.1000.6260.112.0000	WORKERS' COMP	$39.00	Other	Other	457	240	1000	6260	112
457.250.2260.6125.112.0000	EXTRA DUTY STIPENDS	$1,000.00	Other	Other	457	250	2260	6125	112
457.250.2260.6221.112.0000	SOC SEC - OASDI	$61.65	Other	Other	457	250	2260	6221	112
457.250.2260.6222.112.0000	MEDICARE-HOSP INS	$14.42	Other	Other	457	250	2260	6222	112
457.250.2260.6231.112.0000	STATE RETIREMENT	$121.40	Other	Other	457	250	2260	6231	112
457.250.2260.6232.112.0000	LNG-TRM DISABILITY	$1.50	Other	Other	457	250	2260	6232	112
457.250.2260.6260.112.0000	WORKERS' COMP	$7.80	Other	Other	457	250	2260	6260	112
457.550.1900.6125.112.0000	EXTRA DUTY STIPENDS	$2,500.00	Other	Other	457	550	1900	6125	112
457.550.1900.6221.112.0000	SOC SEC - OASDI	$155.00	Other	Other	457	550	1900	6221	112
457.550.1900.6222.112.0000	MEDICARE-HOSP INS	$36.26	Other	Other	457	550	1900	6222	112
457.550.1900.6231.112.0000	STATE RETIREMENT	$151.75	Other	Other	457	550	1900	6231	112
457.550.1900.6232.112.0000	LNG-TRM DISABILITY	$1.88	Other	Other	457	550	1900	6232	112
457.550.1900.6235.112.0000	ASRS ALT CONTR RATE	$124.87	Other	Other	457	550	1900	6235	112
457.550.1900.6250.112.0000	UNEMP INSURANCE	$0.05	Other	Other	457	550	1900	6250	112
457.550.1900.6260.112.0000	WORKERS' COMP	$19.51	Other	Other	457	550	1900	6260	112
465.000.0000.0103.000.0000	CASH ON DEP W/TREA	$65,727.19	465	465	465	000	0000	0103	000
465.000.0000.0330.000.0000	UNRESERVED FND BAL	($65,727.19)	465	465	465	000	0000	0330	000
466.000.0000.0103.000.0000	CASH ON DEP W/TREA	$1,562.82	465	465	466	000	0000	0103	000
466.000.0000.0330.000.0000	UNRESERVED FND BAL	($1,562.82)	465	465	466	000	0000	0330	000
467.000.0000.0103.000.0000	CASH ON DEP W/TREA	($9,513.78)	465	465	467	000	0000	0103	000
467.000.0000.0330.000.0000	UNRESERVED FND BAL	$12,663.78	465	465	467	000	0000	0330	000
467.000.0000.3200.000.0000	RESTRICT GRNTS AID	($3,150.00)	465	465	467	000	0000	3200	000
468.000.0000.0103.000.0000	CASH ON DEP W/TREA	$767.96	465	465	468	000	0000	0103	000
468.000.0000.0330.000.0000	UNRESERVED FND BAL	($767.96)	465	465	468	000	0000	0330	000
469.000.0000.0330.000.0000	UNRESERVED FND BAL	$4,120.51	465	465	469	000	0000	0330	000
469.000.0000.5200.000.0000	INTERFUND TRANS-IN	($4,120.51)	465	465	469	000	0000	5200	000
470.000.0000.0103.000.0000	CASH ON DEP W/TREA	($0.01)	465	465	470	000	0000	0103	000
470.000.0000.0330.000.0000	UNRESERVED FND BAL	$0.01	465	465	470	000	0000	0330	000
470.000.0000.3200.000.0000	RESTRICT GRNTS AID	($72,743.00)	465	465	470	000	0000	3200	000
470.100.2500.6150.116.0000	CLASSIFIED SALARIES	$26,601.89	465	465	470	100	2500	6150	116
470.100.2500.6150.202.0000	CLASSIFIED SALARIES	$26,613.89	465	465	470	100	2500	6150	202
470.100.2500.6153.116.0000	OVERTIME PAY	$37.55	465	465	470	100	2500	6153	116
470.100.2500.6153.202.0000	OVERTIME PAY	$37.55	465	465	470	100	2500	6153	202
470.100.2500.6210.116.0000	EMPLOYEE INSURANCE	$4,322.24	465	465	470	100	2500	6210	116
470.100.2500.6210.202.0000	EMPLOYEE INSURANCE	$4,324.82	465	465	470	100	2500	6210	202
470.100.2500.6221.116.0000	SOC SEC - OASDI	$1,554.53	465	465	470	100	2500	6221	116
470.100.2500.6221.202.0000	SOC SEC - OASDI	$1,555.22	465	465	470	100	2500	6221	202
470.100.2500.6222.116.0000	MEDICARE-HOSP INS	$363.55	465	465	470	100	2500	6222	116
470.100.2500.6222.202.0000	MEDICARE-HOSP INS	$363.71	465	465	470	100	2500	6222	202
470.100.2500.6231.116.0000	STATE RETIREMENT	$3,234.01	465	465	470	100	2500	6231	116
470.100.2500.6231.202.0000	STATE RETIREMENT	$3,235.46	465	465	470	100	2500	6231	202
470.100.2500.6232.116.0000	LNG-TRM DISABILITY	$39.97	465	465	470	100	2500	6232	116
470.100.2500.6232.202.0000	LNG-TRM DISABILITY	$39.99	465	465	470	100	2500	6232	202
470.100.2500.6250.116.0000	UNEMP INSURANCE	$1.58	465	465	470	100	2500	6250	116
470.100.2500.6250.202.0000	UNEMP INSURANCE	$1.58	465	465	470	100	2500	6250	202
470.100.2500.6260.116.0000	WORKERS' COMP	$207.68	465	465	470	100	2500	6260	116
470.100.2500.6260.202.0000	WORKERS' COMP	$207.78	465	465	470	100	2500	6260	202
471.000.0000.0330.000.0000	UNRESERVED FND BAL	($1,366.51)	465	465	471	000	0000	0330	000
471.000.6000.6930.000.0000	INTERFUND TRAN-OUT	$1,366.51	465	465	471	000	6000	6930	000
472.000.0000.0330.000.0000	UNRESERVED FND BAL	$6,100.47	465	465	472	000	0000	0330	000
472.000.0000.5200.000.0000	INTERFUND TRANS-IN	($6,100.47)	465	465	472	000	0000	5200	000
473.000.0000.0330.000.0000	UNRESERVED FND BAL	($11,935.16)	465	465	473	000	0000	0330	000
473.911.3300.6150.111.0000	CLASSIFIED SALARIES	$7,799.13	465	465	473	911	3300	6150	111
473.911.3300.6152.111.0000	OVER CONTRACTED PAY	$129.98	465	465	473	911	3300	6152	111

473.911.3300.6153.111.0000	OVERTIME PAY	$6.93	465	465	473	911	3300	6153	111
473.911.3300.6210.111.0000	EMPLOYEE INSURANCE	$2,399.89	465	465	473	911	3300	6210	111
473.911.3300.6221.111.0000	SOC SEC - OASDI	$492.02	465	465	473	911	3300	6221	111
473.911.3300.6222.111.0000	MEDICARE-HOSP INS	$115.06	465	465	473	911	3300	6222	111
473.911.3300.6231.111.0000	STATE RETIREMENT	$917.18	465	465	473	911	3300	6231	111
473.911.3300.6232.111.0000	LNG-TRM DISABILITY	$11.34	465	465	473	911	3300	6232	111
473.911.3300.6250.111.0000	UNEMP INSURANCE	$1.78	465	465	473	911	3300	6250	111
473.911.3300.6260.111.0000	WORKERS' COMP	$61.85	465	465	473	911	3300	6260	111
474.000.0000.0103.000.0000	CASH ON DEP W/TREA	$97,159.28	465	465	474	000	0000	0103	000
474.000.0000.0330.000.0000	UNRESERVED FND BAL	($57,457.96)	465	465	474	000	0000	0330	000
474.000.0000.3200.000.0000	RESTRICT GRNTS AID	($269,703.21)	465	465	474	000	0000	3200	000
474.100.1000.6112.115.0000	TEACHERS	$18,537.51	465	465	474	100	1000	6112	115
474.100.1000.6125.115.0071	EXTRA DUTY STIPENDS	$3,528.96	465	465	474	100	1000	6125	115
474.100.1000.6210.115.0000	EMPLOYEE INSURANCE	$5,041.66	465	465	474	100	1000	6210	115
474.100.1000.6221.115.0000	SOC SEC - OASDI	$1,091.48	465	465	474	100	1000	6221	115
474.100.1000.6221.115.0071	SOC SEC - OASDI	$139.62	465	465	474	100	1000	6221	115
474.100.1000.6222.115.0000	MEDICARE-HOSP INS	$255.25	465	465	474	100	1000	6222	115
474.100.1000.6222.115.0071	MEDICARE-HOSP INS	$32.66	465	465	474	100	1000	6222	115
474.100.1000.6231.115.0000	STATE RETIREMENT	$2,250.44	465	465	474	100	1000	6231	115
474.100.1000.6231.115.0071	STATE RETIREMENT	$283.97	465	465	474	100	1000	6231	115
474.100.1000.6232.115.0000	LNG-TRM DISABILITY	$27.80	465	465	474	100	1000	6232	115
474.100.1000.6232.115.0071	LNG-TRM DISABILITY	$3.52	465	465	474	100	1000	6232	115
474.100.1000.6250.115.0000	UNEMP INSURANCE	$1.97	465	465	474	100	1000	6250	115
474.100.1000.6260.115.0000	WORKERS' COMP	$144.57	465	465	474	100	1000	6260	115
474.100.1000.6260.115.0071	WORKERS' COMP	$27.52	465	465	474	100	1000	6260	115
474.100.1000.6610.115.0000	GENERAL SUPPLIES	$23,071.48	465	465	474	100	1000	6610	115
474.100.1000.6643.115.0000	INSTRUCTIONAL AIDS	$39,233.42	465	465	474	100	1000	6643	115
474.100.1000.6643.116.0000	INSTRUCTIONAL AIDS	$36,941.35	465	465	474	100	1000	6643	116
474.100.1000.6643.117.0000	INSTRUCTIONAL AIDS	$15,530.15	465	465	474	100	1000	6643	117
474.100.1000.6650.115.0000	SUPPLIES TECH RELATED	$17,296.00	465	465	474	100	1000	6650	115
474.100.1000.6737.115.0000	TECHNOLOGY	$31,893.82	465	465	474	100	1000	6737	115
474.100.1900.6150.115.0000	CLASSIFIED SALARIES	$14,306.04	465	465	474	100	1900	6150	115
474.100.1900.6150.116.0000	CLASSIFIED SALARIES	$1,469.57	465	465	474	100	1900	6150	116
474.100.1900.6150.117.0000	CLASSIFIED SALARIES	$7,033.27	465	465	474	100	1900	6150	117
474.100.1900.6151.116.0000	WORKED LESS THAN WORK AGREEM	($0.43)	465	465	474	100	1900	6151	116
474.100.1900.6152.115.0000	OVER CONTRACTED PAY	$150.97	465	465	474	100	1900	6152	115
474.100.1900.6152.116.0000	OVER CONTRACTED PAY	$255.48	465	465	474	100	1900	6152	116
474.100.1900.6152.117.0000	OVER CONTRACTED PAY	$57.89	465	465	474	100	1900	6152	117
474.100.1900.6210.117.0000	EMPLOYEE INSURANCE	$0.92	465	465	474	100	1900	6210	117
474.100.1900.6221.115.0000	SOC SEC - OASDI	$896.34	465	465	474	100	1900	6221	115
474.100.1900.6221.116.0000	SOC SEC - OASDI	$106.93	465	465	474	100	1900	6221	116
474.100.1900.6221.117.0000	SOC SEC - OASDI	$439.64	465	465	474	100	1900	6221	117
474.100.1900.6222.115.0000	MEDICARE-HOSP INS	$209.62	465	465	474	100	1900	6222	115
474.100.1900.6222.116.0000	MEDICARE-HOSP INS	$25.01	465	465	474	100	1900	6222	116
474.100.1900.6222.117.0000	MEDICARE-HOSP INS	$102.80	465	465	474	100	1900	6222	117
474.100.1900.6231.115.0000	STATE RETIREMENT	$1,755.10	465	465	474	100	1900	6231	115
474.100.1900.6231.117.0000	STATE RETIREMENT	$860.88	465	465	474	100	1900	6231	117
474.100.1900.6232.115.0000	LNG-TRM DISABILITY	$21.70	465	465	474	100	1900	6232	115
474.100.1900.6232.117.0000	LNG-TRM DISABILITY	$10.61	465	465	474	100	1900	6232	117
474.100.1900.6235.116.0000	ASRS ALT CONTR RATE	$172.30	465	465	474	100	1900	6235	116
474.100.1900.6250.115.0000	UNEMP INSURANCE	$8.59	465	465	474	100	1900	6250	115
474.100.1900.6250.116.0000	UNEMP INSURANCE	$0.33	465	465	474	100	1900	6250	116
474.100.1900.6250.117.0000	UNEMP INSURANCE	$3.66	465	465	474	100	1900	6250	117
474.100.1900.6260.115.0000	WORKERS' COMP	$112.77	465	465	474	100	1900	6260	115
474.100.1900.6260.116.0000	WORKERS' COMP	$13.45	465	465	474	100	1900	6260	116
474.100.1900.6260.117.0000	WORKERS' COMP	$55.30	465	465	474	100	1900	6260	117
474.100.2213.6360.115.0000	EMPLOYEE TRAIN & PROF DEV SER	$6,600.00	465	465	474	100	2213	6360	115
500.000.0000.0103.000.0000	CASH ON DEP W/TREA	$953,056.50	500	500	500	000	0000	0103	000
500.000.0000.0330.000.0000	UNRESERVED FND BAL	($514,003.62)	500	500	500	000	0000	0330	000
500.000.0000.1510.000.0000	INTEREST ON INVEST	($24,305.08)	500	500	500	000	0000	1510	000
500.000.0000.5300.000.0000	PROCEEDS FROM DISPOSAL OF REAL	($414,747.80)	500	500	500	000	0000	5300	000
510.000.0000.0103.000.0000	CASH ON DEP W/TREA	$1,851,119.15	510	510	510	000	0000	0103	000
510.000.0000.0105.000.0000	CASH W/ FISC AGENT (MISC CLEARIN	$2,937.82	510	510	510	000	0000	0105	000
510.000.0000.0330.000.0000	UNRESERVED FND BAL	($1,901,242.26)	510	510	510	000	0000	0330	000
510.000.0000.1510.000.0000	INTEREST ON INVEST	($71,483.90)	510	510	510	000	0000	1510	000
510.000.0000.1600.000.0000	FOOD SERVICE	($1,421.25)	510	510	510	000	0000	1600	000
510.000.0000.1611.000.0000	SCHOOL LUNCH PRGRM	($70,717.38)	510	510	510	000	0000	1611	000
510.000.0000.4500.000.0000	FR FED THRU STATE	($2,570,472.22)	510	510	510	000	0000	4500	000

510.000.0000.4541.000.0000	NSLP-BREAKFAST	($9,699.69)	510	510	510	000	0000	4541	000
510.000.0000.4542.000.0000	NSLP-LUNCH/SNACK	($24,133.80)	510	510	510	000	0000	4542	000
510.000.6000.6910.000.0000	INDIRECT COSTS	$35,376.31	510	510	510	000	6000	6910	000
510.100.2570.6360.514.0000	EMPLOYEE TRAIN & PROF DEV SER	$179.00	510	510	510	100	2570	6360	514
510.100.2640.6431.514.0000	NONTECHNOLOGY RELATE R & M	$12,113.16	510	510	510	100	2640	6431	514
510.100.3100.6300.114.0000	PUR PROF/TECH SVS	$23,127.29	510	510	510	100	3100	6300	114
510.100.3100.6334.514.0000	OTHER PROF SERV-CONTRACTED	$900.61	510	510	510	100	3100	6334	514
510.100.3100.6411.514.0000	WATER/SEWAGE	$4,268.09	510	510	510	100	3100	6411	514
510.100.3100.6430.514.0000	REPAIR & MAIN SVS	$3,090.73	510	510	510	100	3100	6430	514
510.100.3100.6531.514.0000	TELEPHONE	$3,312.40	510	510	510	100	3100	6531	514
510.100.3100.6570.500.0000	FOOD SERVICE MGMT	$2,438,601.61	510	510	510	100	3100	6570	500
510.100.3100.6610.514.0000	GENERAL SUPPLIES	$5,265.27	510	510	510	100	3100	6610	514
510.100.3100.6621.514.0000	NATURAL GAS	$3,742.22	510	510	510	100	3100	6621	514
510.100.3100.6622.514.0000	ELECTRICITY	$18,449.31	510	510	510	100	3100	6622	514
510.100.3100.6626.514.0000	GASOLINE	$3,934.17	510	510	510	100	3100	6626	514
510.100.3100.6632.514.0000	USDA COMMONDITIES (FREIGHT ONL	$9,570.30	510	510	510	100	3100	6632	514
510.100.3100.6633.514.0000	OTHER FOOD	$872.60	510	510	510	100	3100	6633	514
510.100.3100.6655.514.0000	Non Instructional Software Subscriptions	$12,528.79	510	510	510	100	3100	6655	514
510.100.3100.6731.202.0000	FURN & EQUIPMENT	$16,557.42	510	510	510	100	3100	6731	202
510.100.3100.6731.514.0000	FURN & EQUIPMENT	$1,937.16	510	510	510	100	3100	6731	514
510.100.3100.6733.119.0000	CAPITAL EQUIPMENT OVER $5,000	$8,766.29	510	510	510	100	3100	6733	119
510.100.3100.6733.514.0000	CAPITAL EQUIPMENT OVER $5,000	$14,585.16	510	510	510	100	3100	6733	514
510.100.3100.6736.514.0000	VEHICLES $5,000 AND MORE	$106,491.75	510	510	510	100	3100	6736	514
510.100.3100.6810.514.0000	DUES AND FEES	$167.25	510	510	510	100	3100	6810	514
510.100.3100.6890.514.0000	MISC EXPENDITURES	$6,091.00	510	510	510	100	3100	6890	514
510.100.3110.6150.514.0000	CLASSIFIED SALARIES	$45,629.68	510	510	510	100	3110	6150	514
510.100.3110.6153.514.0000	OVERTIME PAY	$200.56	510	510	510	100	3110	6153	514
510.100.3110.6210.514.0000	EMPLOYEE INSURANCE	$11,018.28	510	510	510	100	3110	6210	514
510.100.3110.6221.514.0000	SOC SEC - OASDI	$1,899.36	510	510	510	100	3110	6221	514
510.100.3110.6222.514.0000	MEDICARE-HOSP INS	$444.20	510	510	510	100	3110	6222	514
510.100.3110.6231.514.0000	STATE RETIREMENT	$5,563.77	510	510	510	100	3110	6231	514
510.100.3110.6232.514.0000	LNG-TRM DISABILITY	$68.77	510	510	510	100	3110	6232	514
510.100.3110.6250.514.0000	UNEMP INSURANCE	$4.00	510	510	510	100	3110	6250	514
510.100.3110.6260.514.0000	WORKERS' COMP	$357.02	510	510	510	100	3110	6260	514
515.000.0000.0103.000.0000	CASH ON DEP W/TREA	$109,669.57	515	515	515	000	0000	0103	000
515.000.0000.0330.000.0000	UNRESERVED FND BAL	($83,315.17)	515	515	515	000	0000	0330	000
515.000.0000.1510.000.0000	INTEREST ON INVEST	($3,772.40)	515	515	515	000	0000	1510	000
515.000.0000.1990.000.0000	MISCELLANEOUS OTHER REVENUE	($33,996.00)	515	515	515	000	0000	1990	000
515.100.2600.6420.508.0000	Cleaning Services	$11,158.00	515	515	515	100	2600	6420	508
515.100.2600.6891.508.0000	REFUND	$256.00	515	515	515	100	2600	6891	508
520.000.0000.0103.000.0000	CASH ON DEP W/TREA	$130,102.09	520	520	520	000	0000	0103	000
520.000.0000.0330.000.0000	UNRESERVED FND BAL	($160,983.54)	520	520	520	000	0000	0330	000
520.000.0000.1510.000.0000	INTEREST ON INVEST	($5,555.70)	520	520	520	000	0000	1510	000
520.911.0000.1311.111.0000	DAYCARE REVENUE	($147,123.61)	520	520	520	911	0000	1311	111
520.911.3300.6150.111.0000	CLASSIFIED SALARIES	$134,401.69	520	520	520	911	3300	6150	111
520.911.3300.6152.111.0000	OVER CONTRACTED PAY	$5,827.19	520	520	520	911	3300	6152	111
520.911.3300.6153.111.0000	OVERTIME PAY	$15.43	520	520	520	911	3300	6153	111
520.911.3300.6210.111.0000	EMPLOYEE INSURANCE	$13,943.72	520	520	520	911	3300	6210	111
520.911.3300.6221.111.0000	SOC SEC - OASDI	$8,683.19	520	520	520	911	3300	6221	111
520.911.3300.6222.111.0000	MEDICARE-HOSP INS	$2,030.74	520	520	520	911	3300	6222	111
520.911.3300.6231.111.0000	STATE RETIREMENT	$17,047.04	520	520	520	911	3300	6231	111
520.911.3300.6232.111.0000	LNG-TRM DISABILITY	$210.62	520	520	520	911	3300	6232	111
520.911.3300.6250.111.0000	UNEMP INSURANCE	$30.03	520	520	520	911	3300	6250	111
520.911.3300.6260.111.0000	WORKERS' COMP	$1,095.06	520	520	520	911	3300	6260	111
520.911.3300.6281.111.0000	LEAVE PAYOUT	$176.05	520	520	520	911	3300	6281	111
520.911.3300.6891.111.0000	REFUND	$100.00	520	520	520	911	3300	6891	111
521.000.0000.0103.000.0000	CASH ON DEP W/TREA	$1,720.81	520	520	521	000	0000	0103	000
521.000.0000.0330.000.0000	UNRESERVED FND BAL	($1,720.81)	520	520	521	000	0000	0330	000
525.000.0000.0100.118.0190	CASH	($360.00)	525	525	525	000	0000	0100	118
525.000.0000.0103.000.0000	CASH ON DEP W/TREA	$380,647.81	525	525	525	000	0000	0103	000
525.000.0000.0222.000.0000	SS-OASDI (EMP PORT)	$2.17	525	525	525	000	0000	0222	000
525.000.0000.0223.000.0000	MED-HOSP (EMP PORT)	$0.51	525	525	525	000	0000	0223	000
525.000.0000.0226.000.0000	UNEMPLOYMENT INSUR	$0.02	525	525	525	000	0000	0226	000
525.000.0000.0227.000.0000	WORKERS' COMP	$0.27	525	525	525	000	0000	0227	000
525.000.0000.0242.000.0000	STATE INCOME TAX	$0.70	525	525	525	000	0000	0242	000
525.000.0000.0243.000.0000	SOC SEC - OASDI	$2.17	525	525	525	000	0000	0243	000
525.000.0000.0244.000.0000	MEDICARE-HOSP INS	$0.51	525	525	525	000	0000	0244	000
525.000.0000.0330.110.0155	UNRESERVED FND BAL	($925.00)	525	525	525	000	0000	0330	110

525.000.0000.0330.110.0190	UNRESERVED FND BAL	($17,067.18)	525	525	525	000	0000	0330	110
525.000.0000.0330.111.0190	UNRESERVED FND BAL	($23,573.07)	525	525	525	000	0000	0330	111
525.000.0000.0330.112.0155	UNRESERVED FND BAL	($978.05)	525	525	525	000	0000	0330	112
525.000.0000.0330.112.0190	UNRESERVED FND BAL	($42,376.14)	525	525	525	000	0000	0330	112
525.000.0000.0330.114.0100	UNRESERVED FND BAL	($2,584.80)	525	525	525	000	0000	0330	114
525.000.0000.0330.114.0155	UNRESERVED FND BAL	($4,631.03)	525	525	525	000	0000	0330	114
525.000.0000.0330.114.0190	UNRESERVED FND BAL	($2,264.48)	525	525	525	000	0000	0330	114
525.000.0000.0330.115.0155	UNRESERVED FND BAL	($837.58)	525	525	525	000	0000	0330	115
525.000.0000.0330.115.0190	UNRESERVED FND BAL	($12,192.22)	525	525	525	000	0000	0330	115
525.000.0000.0330.116.0100	UNRESERVED FND BAL	($1,357.83)	525	525	525	000	0000	0330	116
525.000.0000.0330.116.0155	UNRESERVED FND BAL	($286.20)	525	525	525	000	0000	0330	116
525.000.0000.0330.116.0190	UNRESERVED FND BAL	($2,430.63)	525	525	525	000	0000	0330	116
525.000.0000.0330.117.0190	UNRESERVED FND BAL	($9,568.38)	525	525	525	000	0000	0330	117
525.000.0000.0330.118.0100	UNRESERVED FND BAL	($9,387.25)	525	525	525	000	0000	0330	118
525.000.0000.0330.118.0155	UNRESERVED FND BAL	($244.78)	525	525	525	000	0000	0330	118
525.000.0000.0330.118.0190	UNRESERVED FND BAL	($11,147.72)	525	525	525	000	0000	0330	118
525.000.0000.0330.119.0155	UNRESERVED FND BAL	($808.13)	525	525	525	000	0000	0330	119
525.000.0000.0330.119.0190	UNRESERVED FND BAL	($3,489.94)	525	525	525	000	0000	0330	119
525.000.0000.0330.202.0100	UNRESERVED FND BAL	($14,538.74)	525	525	525	000	0000	0330	202
525.000.0000.0330.202.0142	UNRESERVED FND BAL	($1,848.10)	525	525	525	000	0000	0330	202
525.000.0000.0330.202.0155	UNRESERVED FND BAL	$10.00	525	525	525	000	0000	0330	202
525.000.0000.0330.202.0190	UNRESERVED FND BAL	($86,133.28)	525	525	525	000	0000	0330	202
525.000.0000.0330.203.0100	UNRESERVED FND BAL	($12,487.13)	525	525	525	000	0000	0330	203
525.000.0000.0330.203.0142	UNRESERVED FND BAL	($12,537.06)	525	525	525	000	0000	0330	203
525.000.0000.0330.203.0155	UNRESERVED FND BAL	($1,095.60)	525	525	525	000	0000	0330	203
525.000.0000.0330.203.0190	UNRESERVED FND BAL	($80,946.37)	525	525	525	000	0000	0330	203
525.000.0000.0330.204.0190	UNRESERVED FND BAL	($520.04)	525	525	525	000	0000	0330	204
525.000.0000.0330.500.0155	UNRESERVED FND BAL	($4,319.01)	525	525	525	000	0000	0330	500
525.000.0000.0330.500.0190	UNRESERVED FND BAL	($5,320.84)	525	525	525	000	0000	0330	500
525.000.0000.0330.503.0000	UNRESERVED FND BAL	($14,933.23)	525	525	525	000	0000	0330	503
525.000.0000.0330.511.0190	UNRESERVED FND BAL	($1.26)	525	525	525	000	0000	0330	511
525.000.0000.0330.514.0190	UNRESERVED FND BAL	($654.23)	525	525	525	000	0000	0330	514
525.000.0000.1510.110.0190	INTEREST ON INVEST	($833.55)	525	525	525	000	0000	1510	110
525.000.0000.1510.111.0190	INTEREST ON INVEST	($1,564.22)	525	525	525	000	0000	1510	111
525.000.0000.1510.112.0190	INTEREST ON INVEST	($2,588.26)	525	525	525	000	0000	1510	112
525.000.0000.1510.114.0190	INTEREST ON INVEST	($78.04)	525	525	525	000	0000	1510	114
525.000.0000.1510.115.0190	INTEREST ON INVEST	($1,482.12)	525	525	525	000	0000	1510	115
525.000.0000.1510.116.0190	INTEREST ON INVEST	($92.49)	525	525	525	000	0000	1510	116
525.000.0000.1510.117.0190	INTEREST ON INVEST	($395.74)	525	525	525	000	0000	1510	117
525.000.0000.1510.118.0190	INTEREST ON INVEST	($765.98)	525	525	525	000	0000	1510	118
525.000.0000.1510.119.0190	INTEREST ON INVEST	($423.88)	525	525	525	000	0000	1510	119
525.000.0000.1510.202.0190	INTEREST ON INVEST	($3,771.92)	525	525	525	000	0000	1510	202
525.000.0000.1510.203.0190	INTEREST ON INVEST	($2,318.48)	525	525	525	000	0000	1510	203
525.000.0000.1750.110.0155	ENTERPRISE/STUDENT ACTIVITIES	($580.00)	525	525	525	000	0000	1750	110
525.000.0000.1750.110.0190	ENTERPRISE/STUDENT ACTIVITIES	($4,033.35)	525	525	525	000	0000	1750	110
525.000.0000.1750.111.0190	ENTERPRISE/STUDENT ACTIVITIES	($329.49)	525	525	525	000	0000	1750	111
525.000.0000.1750.112.0155	ENTERPRISE/STUDENT ACTIVITIES	($250.00)	525	525	525	000	0000	1750	112
525.000.0000.1750.112.0190	ENTERPRISE/STUDENT ACTIVITIES	($317.33)	525	525	525	000	0000	1750	112
525.000.0000.1750.114.0100	ENTERPRISE/STUDENT ACTIVITIES	($9,139.24)	525	525	525	000	0000	1750	114
525.000.0000.1750.114.0155	ENTERPRISE/STUDENT ACTIVITIES	($2,390.00)	525	525	525	000	0000	1750	114
525.000.0000.1750.114.0190	ENTERPRISE/STUDENT ACTIVITIES	($4,276.52)	525	525	525	000	0000	1750	114
525.000.0000.1750.115.0155	ENTERPRISE/STUDENT ACTIVITIES	($500.00)	525	525	525	000	0000	1750	115
525.000.0000.1750.115.0190	ENTERPRISE/STUDENT ACTIVITIES	($989.66)	525	525	525	000	0000	1750	115
525.000.0000.1750.116.0100	ENTERPRISE/STUDENT ACTIVITIES	($4,672.42)	525	525	525	000	0000	1750	116
525.000.0000.1750.116.0155	ENTERPRISE/STUDENT ACTIVITIES	($170.00)	525	525	525	000	0000	1750	116
525.000.0000.1750.116.0190	ENTERPRISE/STUDENT ACTIVITIES	($5,419.83)	525	525	525	000	0000	1750	116
525.000.0000.1750.117.0190	ENTERPRISE/STUDENT ACTIVITIES	($5,982.16)	525	525	525	000	0000	1750	117
525.000.0000.1750.118.0100	ENTERPRISE/STUDENT ACTIVITIES	($19,827.44)	525	525	525	000	0000	1750	118
525.000.0000.1750.118.0155	ENTERPRISE/STUDENT ACTIVITIES	($2,729.00)	525	525	525	000	0000	1750	118
525.000.0000.1750.118.0190	ENTERPRISE/STUDENT ACTIVITIES	($459.95)	525	525	525	000	0000	1750	118
525.000.0000.1750.119.0155	ENTERPRISE/STUDENT ACTIVITIES	($325.00)	525	525	525	000	0000	1750	119
525.000.0000.1750.119.0190	ENTERPRISE/STUDENT ACTIVITIES	($2,855.90)	525	525	525	000	0000	1750	119
525.000.0000.1750.202.0100	ENTERPRISE/STUDENT ACTIVITIES	($25,588.08)	525	525	525	000	0000	1750	202
525.000.0000.1750.202.0142	ENTERPRISE/STUDENT ACTIVITIES	($500.00)	525	525	525	000	0000	1750	202
525.000.0000.1750.202.0155	ENTERPRISE/STUDENT ACTIVITIES	($10.00)	525	525	525	000	0000	1750	202
525.000.0000.1750.202.0190	ENTERPRISE/STUDENT ACTIVITIES	($14,274.86)	525	525	525	000	0000	1750	202
525.000.0000.1750.203.0100	ENTERPRISE/STUDENT ACTIVITIES	($43,169.69)	525	525	525	000	0000	1750	203
525.000.0000.1750.203.0142	ENTERPRISE/STUDENT ACTIVITIES	($6,400.00)	525	525	525	000	0000	1750	203

525.000.0000.1750.203.0155	ENTERPRISE/STUDENT ACTIVITIES	($400.00)	525	525	525	000	0000	1750	203
525.000.0000.1750.203.0190	ENTERPRISE/STUDENT ACTIVITIES	($13,654.91)	525	525	525	000	0000	1750	203
525.000.0000.1750.204.0190	ENTERPRISE/STUDENT ACTIVITIES	($500.00)	525	525	525	000	0000	1750	204
525.000.0000.1750.500.0155	ENTERPRISE/STUDENT ACTIVITIES	($13.92)	525	525	525	000	0000	1750	500
525.000.0000.1750.500.0190	ENTERPRISE/STUDENT ACTIVITIES	($979.19)	525	525	525	000	0000	1750	500
525.000.0000.1773.110.0190	FUNDRAISER	($1,711.55)	525	525	525	000	0000	1773	110
525.000.0000.1773.111.0190	FUNDRAISER	($1,715.15)	525	525	525	000	0000	1773	111
525.000.0000.1773.112.0190	FUNDRAISER	($17,344.02)	525	525	525	000	0000	1773	112
525.000.0000.1773.114.0100	FUNDRAISER	($3,025.00)	525	525	525	000	0000	1773	114
525.000.0000.1773.114.0155	FUNDRAISER	($6,355.39)	525	525	525	000	0000	1773	114
525.000.0000.1773.114.0190	FUNDRAISER	($75.40)	525	525	525	000	0000	1773	114
525.000.0000.1773.115.0190	FUNDRAISER	($587.00)	525	525	525	000	0000	1773	115
525.000.0000.1773.116.0190	FUNDRAISER	($4,092.75)	525	525	525	000	0000	1773	116
525.000.0000.1773.117.0190	FUNDRAISER	($28.64)	525	525	525	000	0000	1773	117
525.000.0000.1773.118.0100	FUNDRAISER	($297.00)	525	525	525	000	0000	1773	118
525.000.0000.1773.118.0190	FUNDRAISER	($11,084.00)	525	525	525	000	0000	1773	118
525.000.0000.1773.203.0100	FUNDRAISER	($90.00)	525	525	525	000	0000	1773	203
525.000.0000.1773.204.0190	FUNDRAISER	($630.40)	525	525	525	000	0000	1773	204
525.000.0000.1790.202.0190	ACT FEE TAX CREDIT	($9.83)	525	525	525	000	0000	1790	202
525.000.0000.1920.110.0190	CONTR/DON PRIV SRC	($1,500.00)	525	525	525	000	0000	1920	110
525.000.0000.1920.111.0190	CONTR/DON PRIV SRC	($4,500.00)	525	525	525	000	0000	1920	111
525.000.0000.1920.112.0190	CONTR/DON PRIV SRC	($5,949.00)	525	525	525	000	0000	1920	112
525.000.0000.1920.114.0100	CONTR/DON PRIV SRC	($400.00)	525	525	525	000	0000	1920	114
525.000.0000.1920.114.0190	CONTR/DON PRIV SRC	($100.00)	525	525	525	000	0000	1920	114
525.000.0000.1920.115.0190	CONTR/DON PRIV SRC	($11,301.84)	525	525	525	000	0000	1920	115
525.000.0000.1920.116.0190	CONTR/DON PRIV SRC	($87.00)	525	525	525	000	0000	1920	116
525.000.0000.1920.117.0155	CONTR/DON PRIV SRC	($1,000.00)	525	525	525	000	0000	1920	117
525.000.0000.1920.117.0190	CONTR/DON PRIV SRC	($14,620.00)	525	525	525	000	0000	1920	117
525.000.0000.1920.118.0155	CONTR/DON PRIV SRC	($200.00)	525	525	525	000	0000	1920	118
525.000.0000.1920.118.0190	CONTR/DON PRIV SRC	($200.00)	525	525	525	000	0000	1920	118
525.000.0000.1920.119.0190	CONTR/DON PRIV SRC	($5,032.09)	525	525	525	000	0000	1920	119
525.000.0000.1920.202.0100	CONTR/DON PRIV SRC	($1,850.00)	525	525	525	000	0000	1920	202
525.000.0000.1920.202.0142	CONTR/DON PRIV SRC	($5,254.00)	525	525	525	000	0000	1920	202
525.000.0000.1920.202.0190	CONTR/DON PRIV SRC	($600.00)	525	525	525	000	0000	1920	202
525.000.0000.1920.203.0100	CONTR/DON PRIV SRC	($2,215.00)	525	525	525	000	0000	1920	203
525.000.0000.1920.203.0142	CONTR/DON PRIV SRC	($252.05)	525	525	525	000	0000	1920	203
525.000.0000.1920.203.0190	CONTR/DON PRIV SRC	($3,180.82)	525	525	525	000	0000	1920	203
525.000.0000.1920.207.0142	CONTR/DON PRIV SRC	($1,500.00)	525	525	525	000	0000	1920	207
525.000.0000.1920.500.0190	CONTR/DON PRIV SRC	($5,408.90)	525	525	525	000	0000	1920	500
525.000.0000.1980.000.0000	REF PRIOR YR EXP	($1,304.59)	525	525	525	000	0000	1980	000
525.000.0000.1990.500.0190	MISCELLANEOUS OTHER REVENUE	($222.15)	525	525	525	000	0000	1990	500
525.100.1000.6125.119.0190	EXTRA DUTY STIPENDS	$1,135.68	525	525	525	100	1000	6125	119
525.100.1000.6210.119.0190	EMPLOYEE INSURANCE	$75.16	525	525	525	100	1000	6210	119
525.100.1000.6221.119.0190	SOC SEC - OASDI	$42.66	525	525	525	100	1000	6221	119
525.100.1000.6222.119.0190	MEDICARE-HOSP INS	$9.99	525	525	525	100	1000	6222	119
525.100.1000.6231.119.0190	STATE RETIREMENT	$85.32	525	525	525	100	1000	6231	119
525.100.1000.6232.119.0190	LNG-TRM DISABILITY	$1.06	525	525	525	100	1000	6232	119
525.100.1000.6250.119.0190	UNEMP INSURANCE	$0.30	525	525	525	100	1000	6250	119
525.100.1000.6260.119.0190	WORKERS' COMP	$8.77	525	525	525	100	1000	6260	119
525.100.1000.6300.202.0190	PUR PROF/TECH SVS	$1,300.00	525	525	525	100	1000	6300	202
525.100.1000.6330.112.0190	OTH PROF SERVICES	$600.00	525	525	525	100	1000	6330	112
525.100.1000.6341.118.0155	MUSICAL INSTRUMENT REPAIR	$1,521.05	525	525	525	100	1000	6341	118
525.100.1000.6610.110.0190	GENERAL SUPPLIES	$400.21	525	525	525	100	1000	6610	110
525.100.1000.6610.111.0190	GENERAL SUPPLIES	$1,696.40	525	525	525	100	1000	6610	111
525.100.1000.6610.112.0190	GENERAL SUPPLIES	$1,428.26	525	525	525	100	1000	6610	112
525.100.1000.6610.114.0190	GENERAL SUPPLIES	$2,199.14	525	525	525	100	1000	6610	114
525.100.1000.6610.115.0190	GENERAL SUPPLIES	$198.77	525	525	525	100	1000	6610	115
525.100.1000.6610.116.0190	GENERAL SUPPLIES	$637.76	525	525	525	100	1000	6610	116
525.100.1000.6610.117.0190	GENERAL SUPPLIES	$2,353.36	525	525	525	100	1000	6610	117
525.100.1000.6610.119.0190	GENERAL SUPPLIES	$194.74	525	525	525	100	1000	6610	119
525.100.1000.6610.202.0190	GENERAL SUPPLIES	$14,745.05	525	525	525	100	1000	6610	202
525.100.1000.6610.203.0190	GENERAL SUPPLIES	$5,363.11	525	525	525	100	1000	6610	203
525.100.1000.6610.500.0190	GENERAL SUPPLIES	$89.08	525	525	525	100	1000	6610	500
525.100.1000.6643.110.0190	INSTRUCTIONAL AIDS	$2,506.42	525	525	525	100	1000	6643	110
525.100.1000.6643.112.0190	INSTRUCTIONAL AIDS	$114.40	525	525	525	100	1000	6643	112
525.100.1000.6643.117.0190	INSTRUCTIONAL AIDS	$2,079.84	525	525	525	100	1000	6643	117
525.100.1000.6643.202.0190	INSTRUCTIONAL AIDS	$438.19	525	525	525	100	1000	6643	202
525.100.1000.6643.203.0190	INSTRUCTIONAL AIDS	$9,324.97	525	525	525	100	1000	6643	203

525.100.1000.6650.112.0190	SUPPLIES TECH RELATED	$1,617.72	525	525	525	100	1000	6650	112
525.100.1000.6731.114.0155	FURN & EQUIPMENT	$196.54	525	525	525	100	1000	6731	114
525.100.1000.6731.117.0190	FURN & EQUIPMENT	$139.64	525	525	525	100	1000	6731	117
525.100.1000.6731.203.0190	FURN & EQUIPMENT	$3,531.11	525	525	525	100	1000	6731	203
525.100.1000.6731.500.0155	FURN & EQUIPMENT	$1,592.46	525	525	525	100	1000	6731	500
525.100.1000.6739.202.0190	TECH HARDWARE/SOFTWARE OVER $	$15,527.74	525	525	525	100	1000	6739	202
525.100.1000.6810.114.0155	DUES AND FEES	$800.00	525	525	525	100	1000	6810	114
525.100.1000.6810.116.0190	DUES AND FEES	$580.00	525	525	525	100	1000	6810	116
525.100.1000.6810.118.0155	DUES AND FEES	$410.00	525	525	525	100	1000	6810	118
525.100.1000.6810.203.0190	DUES AND FEES	$350.00	525	525	525	100	1000	6810	203
525.100.1000.6890.112.0190	MISC EXPENDITURES	$862.47	525	525	525	100	1000	6890	112
525.100.1000.6890.114.0155	MISC EXPENDITURES	$804.44	525	525	525	100	1000	6890	114
525.100.1000.6890.118.0155	MISC EXPENDITURES	$1,175.21	525	525	525	100	1000	6890	118
525.100.1000.6890.202.0142	MISC EXPENDITURES	$6,500.00	525	525	525	100	1000	6890	202
525.100.1000.6890.203.0142	MISC EXPENDITURES	$16,000.00	525	525	525	100	1000	6890	203
525.100.1000.6891.112.0190	REFUND	$116.42	525	525	525	100	1000	6891	112
525.100.1100.6330.112.0190	OTH PROF SERVICES	$300.00	525	525	525	100	1100	6330	112
525.100.2100.6442.110.0190	EQUIPMENT RENTAL	$850.00	525	525	525	100	2100	6442	110
525.100.2100.6442.115.0190	EQUIPMENT RENTAL	$578.88	525	525	525	100	2100	6442	115
525.100.2100.6610.110.0190	GENERAL SUPPLIES	$1,436.46	525	525	525	100	2100	6610	110
525.100.2100.6610.111.0190	GENERAL SUPPLIES	$908.08	525	525	525	100	2100	6610	111
525.100.2100.6610.112.0190	GENERAL SUPPLIES	$1,333.92	525	525	525	100	2100	6610	112
525.100.2100.6610.114.0155	GENERAL SUPPLIES	$1,294.61	525	525	525	100	2100	6610	114
525.100.2100.6610.114.0190	GENERAL SUPPLIES	$1,100.08	525	525	525	100	2100	6610	114
525.100.2100.6610.115.0190	GENERAL SUPPLIES	$210.28	525	525	525	100	2100	6610	115
525.100.2100.6610.116.0190	GENERAL SUPPLIES	$2,381.99	525	525	525	100	2100	6610	116
525.100.2100.6610.117.0190	GENERAL SUPPLIES	$2,354.57	525	525	525	100	2100	6610	117
525.100.2100.6610.118.0190	GENERAL SUPPLIES	$93.06	525	525	525	100	2100	6610	118
525.100.2100.6610.119.0190	GENERAL SUPPLIES	$1,557.77	525	525	525	100	2100	6610	119
525.100.2100.6610.202.0190	GENERAL SUPPLIES	$529.11	525	525	525	100	2100	6610	202
525.100.2100.6610.203.0190	GENERAL SUPPLIES	$141.69	525	525	525	100	2100	6610	203
525.100.2100.6610.204.0190	GENERAL SUPPLIES	$243.70	525	525	525	100	2100	6610	204
525.100.2100.6610.500.0190	GENERAL SUPPLIES	$626.36	525	525	525	100	2100	6610	500
525.100.2100.6613.112.0190	FUNDRAISER EXPENSE	$7,511.31	525	525	525	100	2100	6613	112
525.100.2100.6613.114.0155	FUNDRAISER EXPENSE	$3,720.00	525	525	525	100	2100	6613	114
525.100.2100.6613.116.0190	FUNDRAISER EXPENSE	$5,843.93	525	525	525	100	2100	6613	116
525.100.2100.6613.117.0190	FUNDRAISER EXPENSE	$1,073.66	525	525	525	100	2100	6613	117
525.100.2100.6650.203.0100	SUPPLIES TECH RELATED	$83.94	525	525	525	100	2100	6650	203
525.100.2100.6810.203.0190	DUES AND FEES	$50.00	525	525	525	100	2100	6810	203
525.100.2100.6890.110.0190	MISC EXPENDITURES	$68.64	525	525	525	100	2100	6890	110
525.100.2100.6890.114.0100	MISC EXPENDITURES	$190.00	525	525	525	100	2100	6890	114
525.100.2100.6890.117.0190	MISC EXPENDITURES	$556.00	525	525	525	100	2100	6890	117
525.100.2410.6442.203.0190	EQUIPMENT RENTAL	$150.00	525	525	525	100	2410	6442	203
525.100.2410.6610.110.0190	GENERAL SUPPLIES	$3,351.85	525	525	525	100	2410	6610	110
525.100.2410.6610.111.0190	GENERAL SUPPLIES	$2,067.03	525	525	525	100	2410	6610	111
525.100.2410.6610.112.0190	GENERAL SUPPLIES	$9,462.36	525	525	525	100	2410	6610	112
525.100.2410.6610.114.0190	GENERAL SUPPLIES	$831.86	525	525	525	100	2410	6610	114
525.100.2410.6610.115.0190	GENERAL SUPPLIES	$169.96	525	525	525	100	2410	6610	115
525.100.2410.6610.116.0190	GENERAL SUPPLIES	$1,097.30	525	525	525	100	2410	6610	116
525.100.2410.6610.117.0190	GENERAL SUPPLIES	$6,145.21	525	525	525	100	2410	6610	117
525.100.2410.6610.118.0190	GENERAL SUPPLIES	$5,132.92	525	525	525	100	2410	6610	118
525.100.2410.6610.119.0190	GENERAL SUPPLIES	$1,441.40	525	525	525	100	2410	6610	119
525.100.2410.6610.202.0190	GENERAL SUPPLIES	$4,184.04	525	525	525	100	2410	6610	202
525.100.2410.6610.203.0190	GENERAL SUPPLIES	$7,456.90	525	525	525	100	2410	6610	203
525.100.2410.6610.204.0190	GENERAL SUPPLIES	$766.95	525	525	525	100	2410	6610	204
525.100.2410.6731.110.0190	FURN & EQUIPMENT	$813.43	525	525	525	100	2410	6731	110
525.100.2410.6731.112.0190	FURN & EQUIPMENT	$965.04	525	525	525	100	2410	6731	112
525.100.2410.6737.117.0190	TECHNOLOGY	$8,249.38	525	525	525	100	2410	6737	117
525.100.2510.6610.500.0190	GENERAL SUPPLIES	$1,069.15	525	525	525	100	2510	6610	500
525.100.2540.6550.110.0190	PRINTING & BINDING	$1,065.75	525	525	525	100	2540	6550	110
525.100.2600.6341.114.0155	MUSICAL INSTRUMENT REPAIR	$540.08	525	525	525	100	2600	6341	114
525.100.2600.6421.114.0190	DISPOSAL SERVICES	$978.64	525	525	525	100	2600	6421	114
525.100.2600.6731.110.0190	FURN & EQUIPMENT	$262.26	525	525	525	100	2600	6731	110
525.100.2600.6739.202.0190	TECH HARDWARE/SOFTWARE OVER $	$1,418.75	525	525	525	100	2600	6739	202
525.610.2100.6442.111.0190	EQUIPMENT RENTAL	$260.00	525	525	525	610	2100	6442	111
525.610.2100.6550.117.0190	PRINTING & BINDING	$875.52	525	525	525	610	2100	6550	117
525.610.2100.6610.115.0190	GENERAL SUPPLIES	$48.63	525	525	525	610	2100	6610	115
525.610.2100.6610.203.0190	GENERAL SUPPLIES	$36.60	525	525	525	610	2100	6610	203

525.610.2190.6330.114.0190	OTH PROF SERVICES	$350.00	525	525	525	610	2190	6330	114
525.610.2190.6610.118.0190	GENERAL SUPPLIES	$112.39	525	525	525	610	2190	6610	118
525.610.2190.6613.110.0190	FUNDRAISER EXPENSE	$135.65	525	525	525	610	2190	6613	110
525.610.2190.6613.118.0190	FUNDRAISER EXPENSE	$5,580.00	525	525	525	610	2190	6613	118
525.610.2190.6731.202.0190	FURN & EQUIPMENT	$2,141.87	525	525	525	610	2190	6731	202
525.620.1100.6125.114.0100	EXTRA DUTY STIPENDS	$2,010.00	525	525	525	620	1100	6125	114
525.620.1100.6125.118.0100	EXTRA DUTY STIPENDS	$3,165.00	525	525	525	620	1100	6125	118
525.620.1100.6125.202.0100	EXTRA DUTY STIPENDS	$3,828.00	525	525	525	620	1100	6125	202
525.620.1100.6125.203.0100	EXTRA DUTY STIPENDS	$3,162.00	525	525	525	620	1100	6125	203
525.620.1100.6221.114.0100	SOC SEC - OASDI	$121.26	525	525	525	620	1100	6221	114
525.620.1100.6221.118.0100	SOC SEC - OASDI	$176.47	525	525	525	620	1100	6221	118
525.620.1100.6221.202.0100	SOC SEC - OASDI	$100.91	525	525	525	620	1100	6221	202
525.620.1100.6221.203.0100	SOC SEC - OASDI	$193.50	525	525	525	620	1100	6221	203
525.620.1100.6222.114.0100	MEDICARE-HOSP INS	$28.35	525	525	525	620	1100	6222	114
525.620.1100.6222.118.0100	MEDICARE-HOSP INS	$41.27	525	525	525	620	1100	6222	118
525.620.1100.6222.202.0100	MEDICARE-HOSP INS	$23.59	525	525	525	620	1100	6222	202
525.620.1100.6222.203.0100	MEDICARE-HOSP INS	$45.24	525	525	525	620	1100	6222	203
525.620.1100.6231.114.0100	STATE RETIREMENT	$244.01	525	525	525	620	1100	6231	114
525.620.1100.6231.118.0100	STATE RETIREMENT	$384.23	525	525	525	620	1100	6231	118
525.620.1100.6231.202.0100	STATE RETIREMENT	$208.34	525	525	525	620	1100	6231	202
525.620.1100.6231.203.0100	STATE RETIREMENT	$383.83	525	525	525	620	1100	6231	203
525.620.1100.6232.114.0100	LNG-TRM DISABILITY	$3.02	525	525	525	620	1100	6232	114
525.620.1100.6232.118.0100	LNG-TRM DISABILITY	$4.76	525	525	525	620	1100	6232	118
525.620.1100.6232.202.0100	LNG-TRM DISABILITY	$2.55	525	525	525	620	1100	6232	202
525.620.1100.6232.203.0100	LNG-TRM DISABILITY	$4.73	525	525	525	620	1100	6232	203
525.620.1100.6250.114.0100	UNEMP INSURANCE	$0.69	525	525	525	620	1100	6250	114
525.620.1100.6250.118.0100	UNEMP INSURANCE	$0.94	525	525	525	620	1100	6250	118
525.620.1100.6250.202.0100	UNEMP INSURANCE	$0.56	525	525	525	620	1100	6250	202
525.620.1100.6250.203.0100	UNEMP INSURANCE	$0.79	525	525	525	620	1100	6250	203
525.620.1100.6260.114.0100	WORKERS' COMP	$15.67	525	525	525	620	1100	6260	114
525.620.1100.6260.118.0100	WORKERS' COMP	$24.69	525	525	525	620	1100	6260	118
525.620.1100.6260.202.0100	WORKERS' COMP	$29.99	525	525	525	620	1100	6260	202
525.620.1100.6260.203.0100	WORKERS' COMP	$24.70	525	525	525	620	1100	6260	203
525.620.1100.6300.202.0100	PUR PROF/TECH SVS	$354.64	525	525	525	620	1100	6300	202
525.620.1100.6330.114.0100	OTH PROF SERVICES	$200.00	525	525	525	620	1100	6330	114
525.620.1100.6330.202.0100	OTH PROF SERVICES	$370.00	525	525	525	620	1100	6330	202
525.620.1100.6330.203.0100	OTH PROF SERVICES	$1,344.10	525	525	525	620	1100	6330	203
525.620.1100.6442.118.0100	EQUIPMENT RENTAL	$162.15	525	525	525	620	1100	6442	118
525.620.1100.6540.203.0100	ADVERTISING	$152.94	525	525	525	620	1100	6540	203
525.620.1100.6580.202.0100	TRAVEL	$372.75	525	525	525	620	1100	6580	202
525.620.1100.6580.203.0100	TRAVEL	$1,395.94	525	525	525	620	1100	6580	203
525.620.1100.6594.114.0100	UMPIRE/REFEREE	$3,830.00	525	525	525	620	1100	6594	114
525.620.1100.6594.116.0100	UMPIRE/REFEREE	$160.00	525	525	525	620	1100	6594	116
525.620.1100.6594.118.0100	UMPIRE/REFEREE	$4,275.00	525	525	525	620	1100	6594	118
525.620.1100.6610.114.0100	GENERAL SUPPLIES	$3,245.16	525	525	525	620	1100	6610	114
525.620.1100.6610.118.0100	GENERAL SUPPLIES	$4,487.41	525	525	525	620	1100	6610	118
525.620.1100.6610.202.0100	GENERAL SUPPLIES	$8,781.17	525	525	525	620	1100	6610	202
525.620.1100.6610.203.0100	GENERAL SUPPLIES	$10,954.91	525	525	525	620	1100	6610	203
525.620.1100.6643.202.0100	INSTRUCTIONAL AIDS	$3,673.24	525	525	525	620	1100	6643	202
525.620.1100.6731.114.0100	FURN & EQUIPMENT	$201.33	525	525	525	620	1100	6731	114
525.620.1100.6731.203.0100	FURN & EQUIPMENT	$3,548.56	525	525	525	620	1100	6731	203
525.620.1100.6737.203.0100	TECHNOLOGY	$499.00	525	525	525	620	1100	6737	203
525.620.1100.6810.114.0100	DUES AND FEES	$240.25	525	525	525	620	1100	6810	114
525.620.1100.6810.118.0100	DUES AND FEES	$1,144.75	525	525	525	620	1100	6810	118
525.620.1100.6810.202.0100	DUES AND FEES	$3,815.75	525	525	525	620	1100	6810	202
525.620.1100.6810.203.0100	DUES AND FEES	$1,847.75	525	525	525	620	1100	6810	203
525.620.1100.6890.114.0100	MISC EXPENDITURES	$305.00	525	525	525	620	1100	6890	114
525.620.1100.6890.202.0100	MISC EXPENDITURES	$3,606.59	525	525	525	620	1100	6890	202
525.620.1100.6890.203.0100	MISC EXPENDITURES	$6,176.89	525	525	525	620	1100	6890	203
525.620.1100.6891.202.0100	REFUND	$800.00	525	525	525	620	1100	6891	202
525.620.1100.6891.203.0100	REFUND	$500.00	525	525	525	620	1100	6891	203
525.620.1900.6125.114.0100	EXTRA DUTY STIPENDS	$1,625.00	525	525	525	620	1900	6125	114
525.620.1900.6125.114.0103	EXTRA DUTY STIPENDS	$350.00	525	525	525	620	1900	6125	114
525.620.1900.6125.118.0100	EXTRA DUTY STIPENDS	$1,910.00	525	525	525	620	1900	6125	118
525.620.1900.6125.202.0100	EXTRA DUTY STIPENDS	$1,579.00	525	525	525	620	1900	6125	202
525.620.1900.6125.203.0100	EXTRA DUTY STIPENDS	$5,827.00	525	525	525	620	1900	6125	203
525.620.1900.6210.203.0100	EMPLOYEE INSURANCE	$50.91	525	525	525	620	1900	6210	203
525.620.1900.6221.114.0100	SOC SEC - OASDI	$100.75	525	525	525	620	1900	6221	114

525.620.1900.6221.114.0103	SOC SEC - OASDI	$21.70	525	525	525	620	1900	6221	114
525.620.1900.6221.118.0100	SOC SEC - OASDI	$141.98	525	525	525	620	1900	6221	118
525.620.1900.6221.202.0100	SOC SEC - OASDI	$95.88	525	525	525	620	1900	6221	202
525.620.1900.6221.203.0100	SOC SEC - OASDI	$346.93	525	525	525	620	1900	6221	203
525.620.1900.6222.114.0100	MEDICARE-HOSP INS	$23.56	525	525	525	620	1900	6222	114
525.620.1900.6222.114.0103	MEDICARE-HOSP INS	$5.08	525	525	525	620	1900	6222	114
525.620.1900.6222.118.0100	MEDICARE-HOSP INS	$33.22	525	525	525	620	1900	6222	118
525.620.1900.6222.202.0100	MEDICARE-HOSP INS	$22.43	525	525	525	620	1900	6222	202
525.620.1900.6222.203.0100	MEDICARE-HOSP INS	$81.15	525	525	525	620	1900	6222	203
525.620.1900.6231.118.0100	STATE RETIREMENT	$46.13	525	525	525	620	1900	6231	118
525.620.1900.6231.202.0100	STATE RETIREMENT	$53.79	525	525	525	620	1900	6231	202
525.620.1900.6231.203.0100	STATE RETIREMENT	$608.47	525	525	525	620	1900	6231	203
525.620.1900.6232.118.0100	LNG-TRM DISABILITY	$0.57	525	525	525	620	1900	6232	118
525.620.1900.6232.202.0100	LNG-TRM DISABILITY	$0.67	525	525	525	620	1900	6232	202
525.620.1900.6232.203.0100	LNG-TRM DISABILITY	$7.47	525	525	525	620	1900	6232	203
525.620.1900.6250.114.0100	UNEMP INSURANCE	$0.83	525	525	525	620	1900	6250	114
525.620.1900.6250.114.0103	UNEMP INSURANCE	$0.18	525	525	525	620	1900	6250	114
525.620.1900.6250.118.0100	UNEMP INSURANCE	$1.30	525	525	525	620	1900	6250	118
525.620.1900.6250.202.0100	UNEMP INSURANCE	$0.74	525	525	525	620	1900	6250	202
525.620.1900.6250.203.0100	UNEMP INSURANCE	$1.17	525	525	525	620	1900	6250	203
525.620.1900.6260.114.0100	WORKERS' COMP	$12.68	525	525	525	620	1900	6260	114
525.620.1900.6260.114.0103	WORKERS' COMP	$2.73	525	525	525	620	1900	6260	114
525.620.1900.6260.118.0100	WORKERS' COMP	$17.86	525	525	525	620	1900	6260	118
525.620.1900.6260.202.0100	WORKERS' COMP	$14.06	525	525	525	620	1900	6260	202
525.620.1900.6260.203.0100	WORKERS' COMP	$43.01	525	525	525	620	1900	6260	203
525.620.1900.6594.118.0100	UMPIRE/REFEREE	$380.00	525	525	525	620	1900	6594	118
525.620.2100.6594.116.0100	UMPIRE/REFEREE	$920.00	525	525	525	620	2100	6594	116
525.620.2600.6739.202.0100	TECH HARDWARE/SOFTWARE OVER $	$2,781.91	525	525	525	620	2600	6739	202
525.620.2660.6330.202.0100	OTH PROF SERVICES	$1,222.40	525	525	525	620	2660	6330	202
526.000.0000.0103.000.0000	CASH ON DEP W/TREA	$311,489.32	526	526	526	000	0000	0103	000
526.000.0000.0330.110.0190	UNRESERVED FND BAL	($10,023.70)	526	526	526	000	0000	0330	110
526.000.0000.0330.112.0155	UNRESERVED FND BAL	($2,483.96)	526	526	526	000	0000	0330	112
526.000.0000.0330.112.0190	UNRESERVED FND BAL	($27,454.71)	526	526	526	000	0000	0330	112
526.000.0000.0330.114.0100	UNRESERVED FND BAL	($8,620.06)	526	526	526	000	0000	0330	114
526.000.0000.0330.114.0155	UNRESERVED FND BAL	($8,475.67)	526	526	526	000	0000	0330	114
526.000.0000.0330.114.0190	UNRESERVED FND BAL	($20,113.45)	526	526	526	000	0000	0330	114
526.000.0000.0330.115.0155	UNRESERVED FND BAL	($200.00)	526	526	526	000	0000	0330	115
526.000.0000.0330.115.0190	UNRESERVED FND BAL	($21,259.92)	526	526	526	000	0000	0330	115
526.000.0000.0330.116.0100	UNRESERVED FND BAL	$9.46	526	526	526	000	0000	0330	116
526.000.0000.0330.116.0190	UNRESERVED FND BAL	($7,073.38)	526	526	526	000	0000	0330	116
526.000.0000.0330.117.0190	UNRESERVED FND BAL	($8,109.20)	526	526	526	000	0000	0330	117
526.000.0000.0330.118.0100	UNRESERVED FND BAL	($6,892.57)	526	526	526	000	0000	0330	118
526.000.0000.0330.118.0155	UNRESERVED FND BAL	($1,051.42)	526	526	526	000	0000	0330	118
526.000.0000.0330.118.0190	UNRESERVED FND BAL	($25,332.41)	526	526	526	000	0000	0330	118
526.000.0000.0330.119.0190	UNRESERVED FND BAL	($19,412.98)	526	526	526	000	0000	0330	119
526.000.0000.0330.202.0100	UNRESERVED FND BAL	($24,241.39)	526	526	526	000	0000	0330	202
526.000.0000.0330.202.0155	UNRESERVED FND BAL	($1,686.33)	526	526	526	000	0000	0330	202
526.000.0000.0330.202.0190	UNRESERVED FND BAL	($42,990.25)	526	526	526	000	0000	0330	202
526.000.0000.0330.203.0100	UNRESERVED FND BAL	($37,448.59)	526	526	526	000	0000	0330	203
526.000.0000.0330.203.0155	UNRESERVED FND BAL	($2,848.39)	526	526	526	000	0000	0330	203
526.000.0000.0330.203.0190	UNRESERVED FND BAL	($33,804.91)	526	526	526	000	0000	0330	203
526.000.0000.0330.204.0190	UNRESERVED FND BAL	($7,588.41)	526	526	526	000	0000	0330	204
526.000.0000.0330.503.0000	UNRESERVED FND BAL	($12,908.56)	526	526	526	000	0000	0330	503
526.000.0000.1510.110.0190	INTEREST ON INVEST	($769.89)	526	526	526	000	0000	1510	110
526.000.0000.1510.111.0190	INTEREST ON INVEST	($11.48)	526	526	526	000	0000	1510	111
526.000.0000.1510.112.0190	INTEREST ON INVEST	($1,539.28)	526	526	526	000	0000	1510	112
526.000.0000.1510.114.0190	INTEREST ON INVEST	($935.77)	526	526	526	000	0000	1510	114
526.000.0000.1510.115.0190	INTEREST ON INVEST	($1,342.75)	526	526	526	000	0000	1510	115
526.000.0000.1510.116.0190	INTEREST ON INVEST	($338.09)	526	526	526	000	0000	1510	116
526.000.0000.1510.117.0190	INTEREST ON INVEST	($671.18)	526	526	526	000	0000	1510	117
526.000.0000.1510.118.0190	INTEREST ON INVEST	($1,452.02)	526	526	526	000	0000	1510	118
526.000.0000.1510.119.0190	INTEREST ON INVEST	($1,188.39)	526	526	526	000	0000	1510	119
526.000.0000.1510.202.0190	INTEREST ON INVEST	($1,802.25)	526	526	526	000	0000	1510	202
526.000.0000.1510.203.0190	INTEREST ON INVEST	($2,143.69)	526	526	526	000	0000	1510	203
526.000.0000.1790.110.0190	ACT FEE TAX CREDIT	($3,780.00)	526	526	526	000	0000	1790	110
526.000.0000.1790.111.0190	ACT FEE TAX CREDIT	($200.00)	526	526	526	000	0000	1790	111
526.000.0000.1790.112.0190	ACT FEE TAX CREDIT	($4,761.20)	526	526	526	000	0000	1790	112
526.000.0000.1790.114.0100	ACT FEE TAX CREDIT	($1,000.00)	526	526	526	000	0000	1790	114

526.000.0000.1790.114.0155	ACT FEE TAX CREDIT	($1,400.00)	526	526	526	000	0000	1790	114
526.000.0000.1790.114.0190	ACT FEE TAX CREDIT	($2,000.00)	526	526	526	000	0000	1790	114
526.000.0000.1790.115.0155	ACT FEE TAX CREDIT	($400.00)	526	526	526	000	0000	1790	115
526.000.0000.1790.115.0190	ACT FEE TAX CREDIT	($2,400.00)	526	526	526	000	0000	1790	115
526.000.0000.1790.116.0100	ACT FEE TAX CREDIT	($9.46)	526	526	526	000	0000	1790	116
526.000.0000.1790.116.0190	ACT FEE TAX CREDIT	($1,800.00)	526	526	526	000	0000	1790	116
526.000.0000.1790.117.0190	ACT FEE TAX CREDIT	($3,579.00)	526	526	526	000	0000	1790	117
526.000.0000.1790.118.0100	ACT FEE TAX CREDIT	($1,900.00)	526	526	526	000	0000	1790	118
526.000.0000.1790.118.0155	ACT FEE TAX CREDIT	($2,000.00)	526	526	526	000	0000	1790	118
526.000.0000.1790.118.0190	ACT FEE TAX CREDIT	($440.00)	526	526	526	000	0000	1790	118
526.000.0000.1790.119.0190	ACT FEE TAX CREDIT	($1,765.00)	526	526	526	000	0000	1790	119
526.000.0000.1790.202.0100	ACT FEE TAX CREDIT	($6,687.00)	526	526	526	000	0000	1790	202
526.000.0000.1790.202.0155	ACT FEE TAX CREDIT	($4,900.00)	526	526	526	000	0000	1790	202
526.000.0000.1790.202.0190	ACT FEE TAX CREDIT	($6,363.00)	526	526	526	000	0000	1790	202
526.000.0000.1790.203.0100	ACT FEE TAX CREDIT	($11,381.70)	526	526	526	000	0000	1790	203
526.000.0000.1790.203.0155	ACT FEE TAX CREDIT	($2,600.00)	526	526	526	000	0000	1790	203
526.000.0000.1790.203.0190	ACT FEE TAX CREDIT	($15,746.20)	526	526	526	000	0000	1790	203
526.000.0000.1790.204.0190	ACT FEE TAX CREDIT	($1,000.00)	526	526	526	000	0000	1790	204
526.000.0000.1980.000.0000	REF PRIOR YR EXP	($80.00)	526	526	526	000	0000	1980	000
526.100.1000.6125.112.0190	EXTRA DUTY STIPENDS	$2,600.00	526	526	526	100	1000	6125	112
526.100.1000.6125.116.0190	EXTRA DUTY STIPENDS	$2,000.00	526	526	526	100	1000	6125	116
526.100.1000.6221.112.0190	SOC SEC - OASDI	$154.67	526	526	526	100	1000	6221	112
526.100.1000.6222.112.0190	MEDICARE-HOSP INS	$36.24	526	526	526	100	1000	6222	112
526.100.1000.6231.112.0190	STATE RETIREMENT	$315.47	526	526	526	100	1000	6231	112
526.100.1000.6232.112.0190	LNG-TRM DISABILITY	$3.94	526	526	526	100	1000	6232	112
526.100.1000.6250.112.0190	UNEMP INSURANCE	$0.27	526	526	526	100	1000	6250	112
526.100.1000.6250.116.0190	UNEMP INSURANCE	$0.24	526	526	526	100	1000	6250	116
526.100.1000.6260.112.0190	WORKERS' COMP	$20.47	526	526	526	100	1000	6260	112
526.100.1000.6260.116.0190	WORKERS' COMP	$15.60	526	526	526	100	1000	6260	116
526.100.1000.6610.114.0190	GENERAL SUPPLIES	$609.41	526	526	526	100	1000	6610	114
526.100.1000.6610.116.0190	GENERAL SUPPLIES	$269.45	526	526	526	100	1000	6610	116
526.100.1000.6610.202.0155	GENERAL SUPPLIES	$1,500.00	526	526	526	100	1000	6610	202
526.100.1000.6643.112.0190	INSTRUCTIONAL AIDS	$1,399.90	526	526	526	100	1000	6643	112
526.100.1000.6643.203.0190	INSTRUCTIONAL AIDS	$321.20	526	526	526	100	1000	6643	203
526.100.1000.6731.114.0190	FURN & EQUIPMENT	$5,208.21	526	526	526	100	1000	6731	114
526.100.1000.6731.116.0190	FURN & EQUIPMENT	$700.49	526	526	526	100	1000	6731	116
526.100.1000.6810.202.0155	DUES AND FEES	$330.00	526	526	526	100	1000	6810	202
526.100.1000.6810.202.0190	DUES AND FEES	$10,010.10	526	526	526	100	1000	6810	202
526.100.1000.6890.114.0155	MISC EXPENDITURES	$1,067.67	526	526	526	100	1000	6890	114
526.100.1000.6890.118.0155	MISC EXPENDITURES	$804.44	526	526	526	100	1000	6890	118
526.100.1900.6125.112.0190	EXTRA DUTY STIPENDS	$748.00	526	526	526	100	1900	6125	112
526.100.1900.6221.112.0190	SOC SEC - OASDI	$43.39	526	526	526	100	1900	6221	112
526.100.1900.6222.112.0190	MEDICARE-HOSP INS	$10.13	526	526	526	100	1900	6222	112
526.100.1900.6235.112.0190	ASRS ALT CONTR RATE	$74.71	526	526	526	100	1900	6235	112
526.100.1900.6250.112.0190	UNEMP INSURANCE	$0.15	526	526	526	100	1900	6250	112
526.100.1900.6260.112.0190	WORKERS' COMP	$5.86	526	526	526	100	1900	6260	112
526.100.2100.6643.204.0190	INSTRUCTIONAL AIDS	$7,004.88	526	526	526	100	2100	6643	204
526.100.2100.6890.203.0190	MISC EXPENDITURES	$812.63	526	526	526	100	2100	6890	203
526.100.2600.6739.202.0190	TECH HARDWARE/SOFTWARE OVER $	$5,047.04	526	526	526	100	2600	6739	202
526.413.2790.6890.202.0190	MISC EXPENDITURES	$50.47	526	526	526	413	2790	6890	202
526.413.2790.6890.203.0190	MISC EXPENDITURES	$104.36	526	526	526	413	2790	6890	203
526.610.1000.6320.202.0155	PROF-EDUC SERVICES	$900.00	526	526	526	610	1000	6320	202
526.610.1000.6610.110.0190	GENERAL SUPPLIES	$396.65	526	526	526	610	1000	6610	110
526.610.1000.6810.114.0155	DUES AND FEES	$220.00	526	526	526	610	1000	6810	114
526.610.1000.6810.202.0155	DUES AND FEES	$50.00	526	526	526	610	1000	6810	202
526.610.1900.6125.202.0155	EXTRA DUTY STIPENDS	$900.00	526	526	526	610	1900	6125	202
526.610.1900.6221.202.0155	SOC SEC - OASDI	$55.80	526	526	526	610	1900	6221	202
526.610.1900.6222.202.0155	MEDICARE-HOSP INS	$13.05	526	526	526	610	1900	6222	202
526.610.1900.6250.202.0155	UNEMP INSURANCE	$0.63	526	526	526	610	1900	6250	202
526.610.1900.6260.202.0155	WORKERS' COMP	$7.02	526	526	526	610	1900	6260	202
526.610.2100.6610.115.0190	GENERAL SUPPLIES	$276.82	526	526	526	610	2100	6610	115
526.610.2100.6810.203.0190	DUES AND FEES	$1,463.00	526	526	526	610	2100	6810	203
526.610.2100.6890.203.0190	MISC EXPENDITURES	$9,519.07	526	526	526	610	2100	6890	203
526.610.2190.6125.119.0190	EXTRA DUTY STIPENDS	$400.00	526	526	526	610	2190	6125	119
526.610.2190.6221.119.0190	SOC SEC - OASDI	$24.88	526	526	526	610	2190	6221	119
526.610.2190.6222.119.0190	MEDICARE-HOSP INS	$5.85	526	526	526	610	2190	6222	119
526.610.2190.6231.119.0190	STATE RETIREMENT	$48.46	526	526	526	610	2190	6231	119
526.610.2190.6232.119.0190	LNG-TRM DISABILITY	$0.60	526	526	526	610	2190	6232	119

526.610.2190.6250.119.0190	UNEMP INSURANCE	$0.04	526	526	526	610	2190	6250	119
526.610.2190.6260.119.0190	WORKERS' COMP	$3.15	526	526	526	610	2190	6260	119
526.610.2190.6320.203.0155	PROF-EDUC SERVICES	$1,000.00	526	526	526	610	2190	6320	203
526.610.2190.6610.202.0190	GENERAL SUPPLIES	$2,689.42	526	526	526	610	2190	6610	202
526.610.2190.6643.118.0155	INSTRUCTIONAL AIDS	$543.21	526	526	526	610	2190	6643	118
526.610.2190.6643.203.0155	INSTRUCTIONAL AIDS	$1,250.00	526	526	526	610	2190	6643	203
526.610.2190.6810.118.0155	DUES AND FEES	$150.00	526	526	526	610	2190	6810	118
526.610.2190.6810.203.0155	DUES AND FEES	$640.00	526	526	526	610	2190	6810	203
526.610.2190.6890.118.0155	MISC EXPENDITURES	$809.00	526	526	526	610	2190	6890	118
526.610.2190.6890.118.0190	MISC EXPENDITURES	$486.50	526	526	526	610	2190	6890	118
526.610.2190.6890.202.0190	MISC EXPENDITURES	$171.25	526	526	526	610	2190	6890	202
526.610.5000.6832.203.0155	OTHER PRINCIPAL	$125.00	526	526	526	610	5000	6832	203
526.610.5000.6833.203.0155	LONG TERM INSTRUCTIONAL SOFTW	$349.00	526	526	526	610	5000	6833	203
526.620.1000.6610.114.0100	GENERAL SUPPLIES	$4,810.95	526	526	526	620	1000	6610	114
526.620.1100.6125.203.0100	EXTRA DUTY STIPENDS	$1,000.00	526	526	526	620	1100	6125	203
526.620.1100.6610.114.0100	GENERAL SUPPLIES	$3,758.78	526	526	526	620	1100	6610	114
526.620.1100.6610.118.0100	GENERAL SUPPLIES	$1,506.44	526	526	526	620	1100	6610	118
526.620.1100.6610.202.0100	GENERAL SUPPLIES	$3,715.73	526	526	526	620	1100	6610	202
526.620.1100.6610.203.0100	GENERAL SUPPLIES	$6,851.85	526	526	526	620	1100	6610	203
526.620.1100.6655.203.0100	Non Instructional Software Subscriptions	$145.94	526	526	526	620	1100	6655	203
526.620.1100.6731.114.0100	FURN & EQUIPMENT	$545.05	526	526	526	620	1100	6731	114
526.620.1100.6731.118.0100	FURN & EQUIPMENT	$377.88	526	526	526	620	1100	6731	118
526.620.1100.6731.203.0100	FURN & EQUIPMENT	$1,301.62	526	526	526	620	1100	6731	203
526.620.1100.6810.203.0100	DUES AND FEES	$400.00	526	526	526	620	1100	6810	203
526.620.1100.6890.202.0100	MISC EXPENDITURES	$1,878.30	526	526	526	620	1100	6890	202
526.620.1100.6890.203.0100	MISC EXPENDITURES	$10,315.15	526	526	526	620	1100	6890	203
526.620.2100.6890.203.0100	MISC EXPENDITURES	$1,767.05	526	526	526	620	2100	6890	203
526.620.2600.6739.202.0100	TECH HARDWARE/SOFTWARE OVER $	$4,766.30	526	526	526	620	2600	6739	202
530.000.0000.0103.000.0000	CASH ON DEP W/TREA	$14,898.41	530	530	530	000	0000	0103	000
530.000.0000.0330.000.0000	UNRESERVED FND BAL	($15,000.00)	530	530	530	000	0000	0330	000
530.100.2570.6610.500.0000	GENERAL SUPPLIES	$101.59	530	530	530	100	2570	6610	500
535.000.0000.0103.000.0000	CASH ON DEP W/TREA	$55,471.54	535	535	535	000	0000	0103	000
535.000.0000.0330.000.0000	UNRESERVED FND BAL	($730.97)	535	535	535	000	0000	0330	000
535.000.0000.0330.202.0022	UNRESERVED FND BAL	($9,982.17)	535	535	535	000	0000	0330	202
535.000.0000.0330.202.0026	UNRESERVED FND BAL	($308.42)	535	535	535	000	0000	0330	202
535.000.0000.0330.202.0036	UNRESERVED FND BAL	($920.65)	535	535	535	000	0000	0330	202
535.000.0000.0330.202.0039	UNRESERVED FND BAL	($16,556.36)	535	535	535	000	0000	0330	202
535.000.0000.0330.202.0046	UNRESERVED FND BAL	($277.05)	535	535	535	000	0000	0330	202
535.000.0000.0330.202.0207	INTERFUND TRANS-IN	($842.77)	535	535	535	000	0000	0330	202
535.000.0000.0330.203.0025	UNRESERVED FND BAL	($324.66)	535	535	535	000	0000	0330	203
535.000.0000.0330.203.0039	UNRESERVED FND BAL	($9,137.44)	535	535	535	000	0000	0330	203
535.000.0000.0330.203.0125	UNRESERVED FND BAL	($2,504.85)	535	535	535	000	0000	0330	203
535.000.0000.1510.202.0039	INTEREST ON INVEST	($1,489.15)	535	535	535	000	0000	1510	202
535.000.0000.1510.203.0039	INTEREST ON INVEST	($1,854.31)	535	535	535	000	0000	1510	203
535.000.0000.1750.202.0026	REVENUE FROM ENTERPRISE ACT	($200.00)	535	535	535	000	0000	1750	202
535.000.0000.1750.202.0036	REVENUE FROM ENTERPRISE ACT	($1.00)	535	535	535	000	0000	1750	202
535.000.0000.1750.202.0039	REVENUE FROM ENTERPRISE ACT	($15,539.35)	535	535	535	000	0000	1750	202
535.000.0000.1750.203.0025	REVENUE FROM ENTERPRISE ACT	($105.00)	535	535	535	000	0000	1750	203
535.000.0000.1750.203.0039	REVENUE FROM ENTERPRISE ACT	($31,558.32)	535	535	535	000	0000	1750	203
535.000.0000.1920.202.0036	CONTR/DON PRIV SRC	($5,000.00)	535	535	535	000	0000	1920	202
535.311.1000.6610.203.0025	GENERAL SUPPLIES	$244.93	535	535	535	311	1000	6610	203
535.313.1000.6610.203.0039	GENERAL SUPPLIES	$185.00	535	535	535	313	1000	6610	203
535.313.1000.6612.202.0039	SUPPLIES SALE/RENT	$16,395.59	535	535	535	313	1000	6612	202
535.313.1000.6612.203.0039	SUPPLIES SALE/RENT	$20,880.91	535	535	535	313	1000	6612	203
535.313.1000.6731.203.0039	FURN & EQUIPMENT	$310.24	535	535	535	313	1000	6731	203
535.313.1000.6810.202.0039	DUES AND FEES	$185.00	535	535	535	313	1000	6810	202
535.316.1000.6610.202.0036	GENERAL SUPPLIES	$3,227.22	535	535	535	316	1000	6610	202
535.320.1000.6610.202.0026	GENERAL SUPPLIES	$432.04	535	535	535	320	1000	6610	202
540.000.0000.0330.000.0000	UNRESERVED FND BAL	$1,436.65	540	540	540	000	0000	0330	000
540.000.0000.5200.000.0000	INTERFUND TRANS-IN	($1,436.65)	540	540	540	000	0000	5200	000
550.000.0000.0103.000.0000	CASH ON DEP W/TREA	$112,562.27	550	550	550	000	0000	0103	000
550.000.0000.0330.000.0000	UNRESERVED FND BAL	($72,599.70)	550	550	550	000	0000	0330	000
550.000.0000.1510.000.0000	INTEREST ON INVEST	($2,772.41)	550	550	550	000	0000	1510	000
550.000.0000.5300.000.0000	PROCEEDS FROM DISPOSAL OF REAL	($39,391.90)	550	550	550	000	0000	5300	000
550.100.2600.6431.508.0000	NONTECHNOLOGY RELATE R & M	$2,201.74	550	550	550	100	2600	6431	508
555.000.0000.0103.000.0000	CASH ON DEP W/TREA	$10,122.94	555	555	555	000	0000	0103	000
555.000.0000.0330.000.0000	UNRESERVED FND BAL	($9,503.94)	555	555	555	000	0000	0330	000
555.000.0000.1990.112.0000	MISCELLANEOUS OTHER REVENUE	($41.00)	555	555	555	000	0000	1990	112

555.000.0000.1990.114.0000	MISCELLANEOUS OTHER REVENUE	($18.00)	555	555	555	000	0000	1990	114
555.000.0000.1990.115.0000	MISCELLANEOUS OTHER REVENUE	($16.00)	555	555	555	000	0000	1990	115
555.000.0000.1990.203.0000	MISCELLANEOUS OTHER REVENUE	($544.00)	555	555	555	000	0000	1990	203
565.000.0000.0103.000.0000	CASH ON DEP W/TREA	$9,577.42	565	565	565	000	0000	0103	000
565.000.0000.0330.000.0000	UNRESERVED FND BAL	($866.29)	565	565	565	000	0000	0330	000
565.000.0000.1990.000.0000	MISCELLANEOUS OTHER REVENUE	($8,711.13)	565	565	565	000	0000	1990	000
570.000.0000.0103.000.0000	CASH ON DEP W/TREA	$391,811.64	570	570	570	000	0000	0103	000
570.000.0000.0330.000.0000	UNRESERVED FND BAL	($438,549.30)	570	570	570	000	0000	0330	000
570.000.0000.1510.000.0000	INTEREST ON INVEST	($14,985.69)	570	570	570	000	0000	1510	000
570.000.0000.5200.000.0000	INTERFUND TRANS-IN	($161,201.31)	570	570	570	000	0000	5200	000
570.100.2500.6300.513.0000	PUR PROF/TECH SVS	$70,017.08	570	570	570	100	2500	6300	513
570.100.2510.6150.513.0000	CLASSIFIED SALARIES	$105,042.57	570	570	570	100	2510	6150	513
570.100.2510.6210.513.0000	EMPLOYEE INSURANCE	$18,750.77	570	570	570	100	2510	6210	513
570.100.2510.6221.513.0000	SOC SEC - OASDI	$5,386.12	570	570	570	100	2510	6221	513
570.100.2510.6222.513.0000	MEDICARE-HOSP INS	$1,259.77	570	570	570	100	2510	6222	513
570.100.2510.6231.513.0000	STATE RETIREMENT	$12,745.30	570	570	570	100	2510	6231	513
570.100.2510.6232.513.0000	LNG-TRM DISABILITY	$157.66	570	570	570	100	2510	6232	513
570.100.2510.6250.513.0000	UNEMP INSURANCE	$7.02	570	570	570	100	2510	6250	513
570.100.2510.6260.513.0000	WORKERS' COMP	$819.54	570	570	570	100	2510	6260	513
570.100.2660.6330.500.0000	OTH PROF SERVICES	$8,738.83	570	570	570	100	2660	6330	500
590.000.0000.0103.000.0000	CASH ON DEP W/TREA	$40,750.55	590	590	590	000	0000	0103	000
590.000.0000.0330.000.0000	UNRESERVED FND BAL	($40,750.55)	590	590	590	000	0000	0330	000
595.000.0000.0103.000.0000	CASH ON DEP W/TREA	$4,738.14	595	595	595	000	0000	0103	000
595.000.0000.0330.000.0000	UNRESERVED FND BAL	($4,738.14)	595	595	595	000	0000	0330	000
596.000.0000.0103.000.0000	CASH ON DEP W/TREA	$808,726.85	596	596	596	000	0000	0103	000
596.000.0000.0330.000.0000	UNRESERVED FND BAL	($1,066,853.60)	596	596	596	000	0000	0330	000
596.000.0000.1510.000.0000	INTEREST ON INVEST	($24,168.97)	596	596	596	000	0000	1510	000
596.000.0000.1950.000.0000	MEMBERSHIP IN JTED REV	($711,037.36)	596	596	596	000	0000	1950	000
596.000.0000.1980.000.0000	REF PRIOR YR EXP	($145.00)	596	596	596	000	0000	1980	000
596.000.0000.1990.000.0000	MISCELLANEOUS OTHER REVENUE	$121,031.74	596	596	596	000	0000	1990	000
596.100.1000.6125.202.0000	EXTRA DUTY STIPENDS	$200.00	596	596	596	100	1000	6125	202
596.100.1000.6221.202.0000	SOC SEC - OASDI	$12.40	596	596	596	100	1000	6221	202
596.100.1000.6222.202.0000	MEDICARE-HOSP INS	$2.90	596	596	596	100	1000	6222	202
596.100.1000.6231.202.0000	STATE RETIREMENT	$24.28	596	596	596	100	1000	6231	202
596.100.1000.6232.202.0000	LNG-TRM DISABILITY	$0.30	596	596	596	100	1000	6232	202
596.100.1000.6250.202.0000	UNEMP INSURANCE	$0.05	596	596	596	100	1000	6250	202
596.100.1000.6260.202.0000	WORKERS' COMP	$1.56	596	596	596	100	1000	6260	202
596.300.1000.6610.202.0000	GENERAL SUPPLIES	$1,469.23	596	596	596	300	1000	6610	202
596.300.1000.6610.203.0000	GENERAL SUPPLIES	$576.66	596	596	596	300	1000	6610	203
596.300.1000.6630.202.0000	FOOD	$49.58	596	596	596	300	1000	6630	202
596.300.1000.6643.202.0000	INSTRUCTIONAL AIDS	$15,406.09	596	596	596	300	1000	6643	202
596.300.1000.6737.202.0000	TECHNOLOGY	$17,123.04	596	596	596	300	1000	6737	202
596.300.2100.6320.202.0000	PROF-EDUC SERVICES	$1,205.00	596	596	596	300	2100	6320	202
596.300.2100.6610.202.0000	GENERAL SUPPLIES	$7,654.76	596	596	596	300	2100	6610	202
596.300.2100.6610.203.0000	GENERAL SUPPLIES	$162.61	596	596	596	300	2100	6610	203
596.300.2100.6610.500.0000	GENERAL SUPPLIES	$518.88	596	596	596	300	2100	6610	500
596.300.2100.6650.202.0000	SUPPLIES TECH RELATED	$148.04	596	596	596	300	2100	6650	202
596.300.2100.6731.202.0000	FURN & EQUIPMENT	$248.62	596	596	596	300	2100	6731	202
596.300.2100.6737.202.0000	TECHNOLOGY	$508.07	596	596	596	300	2100	6737	202
596.300.2120.6150.202.1305	CLASSIFIED SALARIES	$47,075.00	596	596	596	300	2120	6150	202
596.300.2120.6150.203.0000	CLASSIFIED SALARIES	$53,901.25	596	596	596	300	2120	6150	203
596.300.2120.6210.203.0000	EMPLOYEE INSURANCE	$10,557.48	596	596	596	300	2120	6210	203
596.300.2120.6221.203.0000	SOC SEC - OASDI	$2,978.80	596	596	596	300	2120	6221	203
596.300.2120.6222.203.0000	MEDICARE-HOSP INS	$696.66	596	596	596	300	2120	6222	203
596.300.2120.6231.203.0000	STATE RETIREMENT	$6,543.71	596	596	596	300	2120	6231	203
596.300.2120.6232.203.0000	LNG-TRM DISABILITY	$80.75	596	596	596	300	2120	6232	203
596.300.2120.6250.203.0000	UNEMP INSURANCE	$4.00	596	596	596	300	2120	6250	203
596.300.2120.6260.203.0000	WORKERS' COMP	$420.40	596	596	596	300	2120	6260	203
596.300.2190.6610.500.0000	GENERAL SUPPLIES	$1,059.31	596	596	596	300	2190	6610	500
596.300.2200.6125.500.0000	EXTRA DUTY STIPENDS	$183.75	596	596	596	300	2200	6125	500
596.300.2200.6150.202.0000	CLASSIFIED SALARIES	$21,420.77	596	596	596	300	2200	6150	202
596.300.2200.6150.203.0000	CLASSIFIED SALARIES	$13,626.88	596	596	596	300	2200	6150	203
596.300.2200.6151.202.0000	WORKED LESS THAN WORK AGREEM	($203.48)	596	596	596	300	2200	6151	202
596.300.2200.6152.202.0000	OVER CONTRACTED PAY	$1.93	596	596	596	300	2200	6152	202
596.300.2200.6152.203.0000	OVER CONTRACTED PAY	$300.36	596	596	596	300	2200	6152	203
596.300.2200.6153.202.0000	OVERTIME PAY	$5.21	596	596	596	300	2200	6153	202
596.300.2200.6221.202.0000	SOC SEC - OASDI	$1,358.69	596	596	596	300	2200	6221	202
596.300.2200.6221.203.0000	SOC SEC - OASDI	$863.48	596	596	596	300	2200	6221	203

596.300.2200.6221.500.0000	SOC SEC - OASDI	$11.40	596	596	596	300	2200	6221	500
596.300.2200.6222.202.0000	MEDICARE-HOSP INS	$317.75	596	596	596	300	2200	6222	202
596.300.2200.6222.203.0000	MEDICARE-HOSP INS	$201.96	596	596	596	300	2200	6222	203
596.300.2200.6222.500.0000	MEDICARE-HOSP INS	$2.67	596	596	596	300	2200	6222	500
596.300.2200.6231.202.0000	STATE RETIREMENT	$2,663.17	596	596	596	300	2200	6231	202
596.300.2200.6231.203.0000	STATE RETIREMENT	$1,690.77	596	596	596	300	2200	6231	203
596.300.2200.6231.500.0000	STATE RETIREMENT	$22.30	596	596	596	300	2200	6231	500
596.300.2200.6232.202.0000	LNG-TRM DISABILITY	$32.90	596	596	596	300	2200	6232	202
596.300.2200.6232.203.0000	LNG-TRM DISABILITY	$20.90	596	596	596	300	2200	6232	203
596.300.2200.6232.500.0000	LNG-TRM DISABILITY	$0.27	596	596	596	300	2200	6232	500
596.300.2200.6250.202.0000	UNEMP INSURANCE	$10.38	596	596	596	300	2200	6250	202
596.300.2200.6250.203.0000	UNEMP INSURANCE	$7.63	596	596	596	300	2200	6250	203
596.300.2200.6260.202.0000	WORKERS' COMP	$171.10	596	596	596	300	2200	6260	202
596.300.2200.6260.203.0000	WORKERS' COMP	$108.61	596	596	596	300	2200	6260	203
596.300.2200.6260.500.0000	WORKERS' COMP	$1.43	596	596	596	300	2200	6260	500
596.300.2200.6281.202.0000	LEAVE PAYOUT	$712.73	596	596	596	300	2200	6281	202
596.300.2213.6580.202.0000	TRAVEL	$2,258.47	596	596	596	300	2213	6580	202
596.300.2213.6580.203.0000	TRAVEL	$1,386.21	596	596	596	300	2213	6580	203
596.300.2213.6580.500.0000	TRAVEL	$20.00	596	596	596	300	2213	6580	500
596.300.2570.6360.202.0000	EMPLOYEE TRAIN & PROF DEV SER	$4,145.00	596	596	596	300	2570	6360	202
596.300.2570.6580.202.0000	TRAVEL	$4,889.70	596	596	596	300	2570	6580	202
596.300.2570.6580.203.0000	TRAVEL	$184.56	596	596	596	300	2570	6580	203
596.300.2570.6580.500.0000	TRAVEL	$191.71	596	596	596	300	2570	6580	500
596.300.3100.6630.202.0000	FOOD	$1,333.61	596	596	596	300	3100	6630	202
596.305.1000.6610.202.0000	GENERAL SUPPLIES	$1,770.32	596	596	596	305	1000	6610	202
596.305.1000.6643.202.0000	INSTRUCTIONAL AIDS	$6,537.35	596	596	596	305	1000	6643	202
596.305.2190.6810.202.0000	DUES AND FEES	$875.00	596	596	596	305	2190	6810	202
596.305.2190.6890.202.0000	MISC EXPENDITURES	$500.00	596	596	596	305	2190	6890	202
596.311.1000.6112.203.0000	TEACHERS	$45,460.80	596	596	596	311	1000	6112	203
596.311.1000.6125.202.0000	EXTRA DUTY STIPENDS	$720.00	596	596	596	311	1000	6125	202
596.311.1000.6125.203.0000	EXTRA DUTY STIPENDS	$950.00	596	596	596	311	1000	6125	203
596.311.1000.6210.203.0000	EMPLOYEE INSURANCE	$9,608.98	596	596	596	311	1000	6210	203
596.311.1000.6221.202.0000	SOC SEC - OASDI	$44.64	596	596	596	311	1000	6221	202
596.311.1000.6221.203.0000	SOC SEC - OASDI	$2,802.57	596	596	596	311	1000	6221	203
596.311.1000.6222.202.0000	MEDICARE-HOSP INS	$10.44	596	596	596	311	1000	6222	202
596.311.1000.6222.203.0000	MEDICARE-HOSP INS	$655.48	596	596	596	311	1000	6222	203
596.311.1000.6231.202.0000	STATE RETIREMENT	$87.41	596	596	596	311	1000	6231	202
596.311.1000.6231.203.0000	STATE RETIREMENT	$5,634.32	596	596	596	311	1000	6231	203
596.311.1000.6232.202.0000	LNG-TRM DISABILITY	$1.08	596	596	596	311	1000	6232	202
596.311.1000.6232.203.0000	LNG-TRM DISABILITY	$69.53	596	596	596	311	1000	6232	203
596.311.1000.6250.203.0000	UNEMP INSURANCE	$3.42	596	596	596	311	1000	6250	203
596.311.1000.6260.202.0000	WORKERS' COMP	$5.62	596	596	596	311	1000	6260	202
596.311.1000.6260.203.0000	WORKERS' COMP	$362.10	596	596	596	311	1000	6260	203
596.311.1000.6610.203.0000	GENERAL SUPPLIES	$1,338.44	596	596	596	311	1000	6610	203
596.311.1000.6643.202.0000	INSTRUCTIONAL AIDS	$4,205.99	596	596	596	311	1000	6643	202
596.311.1000.6643.203.0000	INSTRUCTIONAL AIDS	$3,071.71	596	596	596	311	1000	6643	203
596.311.1000.6731.202.0000	FURN & EQUIPMENT	$2,151.19	596	596	596	311	1000	6731	202
596.311.1000.6731.203.0000	FURN & EQUIPMENT	$302.59	596	596	596	311	1000	6731	203
596.311.2100.6610.203.0000	GENERAL SUPPLIES	$248.35	596	596	596	311	2100	6610	203
596.311.2100.6731.203.0000	FURN & EQUIPMENT	$2,158.77	596	596	596	311	2100	6731	203
596.311.2190.6890.202.0000	MISC EXPENDITURES	$5,501.50	596	596	596	311	2190	6890	202
596.311.2190.6890.203.0000	MISC EXPENDITURES	$1,633.17	596	596	596	311	2190	6890	203
596.311.2200.6320.203.0000	PROF-EDUC SERVICES	$55.00	596	596	596	311	2200	6320	203
596.311.2200.6580.203.0000	TRAVEL	$6,432.80	596	596	596	311	2200	6580	203
596.311.2213.6360.203.0000	EMPLOYEE TRAIN & PROF DEV SER	$770.00	596	596	596	311	2213	6360	203
596.311.2213.6580.202.0000	TRAVEL	$1,100.30	596	596	596	311	2213	6580	202
596.311.2213.6580.203.0000	TRAVEL	$319.00	596	596	596	311	2213	6580	203
596.311.2600.6431.203.0000	NONTECHNOLOGY RELATE R & M	$1,438.84	596	596	596	311	2600	6431	203
596.311.2620.6430.203.0000	REPAIR & MAIN SVS	$1,316.22	596	596	596	311	2620	6430	203
596.311.2640.6430.203.0000	REPAIR & MAIN SVS	$1,585.53	596	596	596	311	2640	6430	203
596.313.1000.6125.203.0000	EXTRA DUTY STIPENDS	$1,900.00	596	596	596	313	1000	6125	203
596.313.1000.6221.203.0000	SOC SEC - OASDI	$117.80	596	596	596	313	1000	6221	203
596.313.1000.6222.203.0000	MEDICARE-HOSP INS	$27.55	596	596	596	313	1000	6222	203
596.313.1000.6231.203.0000	STATE RETIREMENT	$230.66	596	596	596	313	1000	6231	203
596.313.1000.6232.203.0000	LNG-TRM DISABILITY	$2.85	596	596	596	313	1000	6232	203
596.313.1000.6260.203.0000	WORKERS' COMP	$14.82	596	596	596	313	1000	6260	203
596.313.1000.6610.202.0000	GENERAL SUPPLIES	$855.01	596	596	596	313	1000	6610	202
596.313.1000.6610.203.0000	GENERAL SUPPLIES	$1,405.41	596	596	596	313	1000	6610	203

596.313.1000.6642.202.0000	TEXTBOOKS	$4,174.54	596	596	596	313	1000	6642	202
596.313.1000.6642.203.0000	TEXTBOOKS	$156.40	596	596	596	313	1000	6642	203
596.313.1000.6643.203.0000	INSTRUCTIONAL AIDS	$2,697.10	596	596	596	313	1000	6643	203
596.313.1000.6737.202.0000	TECHNOLOGY	$6,484.18	596	596	596	313	1000	6737	202
596.313.2100.6810.203.0000	DUES AND FEES	$700.00	596	596	596	313	2100	6810	203
596.313.2100.6890.202.0000	MISC EXPENDITURES	$325.00	596	596	596	313	2100	6890	202
596.313.2190.6810.202.0000	DUES AND FEES	$700.00	596	596	596	313	2190	6810	202
596.313.2190.6810.203.0000	DUES AND FEES	$510.00	596	596	596	313	2190	6810	203
596.313.2190.6890.202.0000	MISC EXPENDITURES	$20,073.72	596	596	596	313	2190	6890	202
596.313.2190.6890.203.0000	MISC EXPENDITURES	$19,115.67	596	596	596	313	2190	6890	203
596.313.2200.6320.202.0000	PROF-EDUC SERVICES	$910.00	596	596	596	313	2200	6320	202
596.313.2200.6580.202.0000	TRAVEL	$913.00	596	596	596	313	2200	6580	202
596.313.2200.6580.203.0000	TRAVEL	$1,150.50	596	596	596	313	2200	6580	203
596.313.2213.6360.202.0000	EMPLOYEE TRAIN & PROF DEV SER	$140.00	596	596	596	313	2213	6360	202
596.313.2213.6360.203.0000	EMPLOYEE TRAIN & PROF DEV SER	$1,160.00	596	596	596	313	2213	6360	203
596.313.2213.6580.203.0000	TRAVEL	$407.76	596	596	596	313	2213	6580	203
596.315.1000.6610.202.0000	GENERAL SUPPLIES	$3,167.33	596	596	596	315	1000	6610	202
596.315.1000.6731.202.0000	FURN & EQUIPMENT	$6,726.25	596	596	596	315	1000	6731	202
596.315.2100.6125.202.0000	EXTRA DUTY STIPENDS	$1,440.00	596	596	596	315	2100	6125	202
596.315.2100.6221.202.0000	SOC SEC - OASDI	$89.28	596	596	596	315	2100	6221	202
596.315.2100.6222.202.0000	MEDICARE-HOSP INS	$20.88	596	596	596	315	2100	6222	202
596.315.2100.6231.202.0000	STATE RETIREMENT	$174.81	596	596	596	315	2100	6231	202
596.315.2100.6232.202.0000	LNG-TRM DISABILITY	$2.16	596	596	596	315	2100	6232	202
596.315.2100.6260.202.0000	WORKERS' COMP	$11.23	596	596	596	315	2100	6260	202
596.315.2100.6610.202.0000	GENERAL SUPPLIES	$339.60	596	596	596	315	2100	6610	202
596.315.2190.6810.202.0000	DUES AND FEES	$280.00	596	596	596	315	2190	6810	202
596.315.2190.6890.202.0000	MISC EXPENDITURES	$70.00	596	596	596	315	2190	6890	202
596.315.2200.6810.202.0000	DUES AND FEES	$25.00	596	596	596	315	2200	6810	202
596.320.1000.6112.202.0000	TEACHERS	$20,323.10	596	596	596	320	1000	6112	202
596.320.1000.6125.202.0000	EXTRA DUTY STIPENDS	$950.00	596	596	596	320	1000	6125	202
596.320.1000.6210.202.0000	EMPLOYEE INSURANCE	$4,269.17	596	596	596	320	1000	6210	202
596.320.1000.6221.202.0000	SOC SEC - OASDI	$1,287.21	596	596	596	320	1000	6221	202
596.320.1000.6222.202.0000	MEDICARE-HOSP INS	$301.06	596	596	596	320	1000	6222	202
596.320.1000.6231.202.0000	STATE RETIREMENT	$2,582.68	596	596	596	320	1000	6231	202
596.320.1000.6232.202.0000	LNG-TRM DISABILITY	$31.86	596	596	596	320	1000	6232	202
596.320.1000.6250.202.0000	UNEMP INSURANCE	$1.56	596	596	596	320	1000	6250	202
596.320.1000.6260.202.0000	WORKERS' COMP	$166.00	596	596	596	320	1000	6260	202
596.320.1000.6610.202.0000	GENERAL SUPPLIES	$5,215.27	596	596	596	320	1000	6610	202
596.320.1000.6731.202.0000	FURN & EQUIPMENT	$6,551.36	596	596	596	320	1000	6731	202
596.320.1000.6737.202.0000	TECHNOLOGY	$276.20	596	596	596	320	1000	6737	202
596.320.2100.6610.202.0000	GENERAL SUPPLIES	$33.88	596	596	596	320	2100	6610	202
596.320.2190.6810.202.0000	DUES AND FEES	$1,360.00	596	596	596	320	2190	6810	202
596.320.2190.6890.202.0000	MISC EXPENDITURES	$6,215.17	596	596	596	320	2190	6890	202
596.320.2200.6580.202.0000	TRAVEL	$573.39	596	596	596	320	2200	6580	202
596.320.2200.6810.202.0000	DUES AND FEES	$800.00	596	596	596	320	2200	6810	202
596.320.2213.6360.202.0000	EMPLOYEE TRAIN & PROF DEV SER	$252.00	596	596	596	320	2213	6360	202
596.320.2640.6430.202.0000	REPAIR & MAIN SVS	$395.75	596	596	596	320	2640	6430	202
596.325.1000.6112.202.0000	TEACHERS	$6,970.59	596	596	596	325	1000	6112	202
596.325.1000.6125.202.0000	EXTRA DUTY STIPENDS	$1,900.00	596	596	596	325	1000	6125	202
596.325.1000.6210.202.0000	EMPLOYEE INSURANCE	$1,751.87	596	596	596	325	1000	6210	202
596.325.1000.6221.202.0000	SOC SEC - OASDI	$544.40	596	596	596	325	1000	6221	202
596.325.1000.6222.202.0000	MEDICARE-HOSP INS	$127.36	596	596	596	325	1000	6222	202
596.325.1000.6231.202.0000	STATE RETIREMENT	$1,076.84	596	596	596	325	1000	6231	202
596.325.1000.6232.202.0000	LNG-TRM DISABILITY	$13.42	596	596	596	325	1000	6232	202
596.325.1000.6250.202.0000	UNEMP INSURANCE	$0.55	596	596	596	325	1000	6250	202
596.325.1000.6260.202.0000	WORKERS' COMP	$69.09	596	596	596	325	1000	6260	202
596.325.1000.6610.202.0000	GENERAL SUPPLIES	$1,097.89	596	596	596	325	1000	6610	202
596.325.2100.6810.202.0000	DUES AND FEES	$40.00	596	596	596	325	2100	6810	202
596.325.2190.6810.202.0000	DUES AND FEES	$60.00	596	596	596	325	2190	6810	202
596.325.2190.6890.202.0000	MISC EXPENDITURES	$3,343.36	596	596	596	325	2190	6890	202
596.325.2200.6320.202.0000	PROF-EDUC SERVICES	$704.00	596	596	596	325	2200	6320	202
596.325.2200.6580.202.0000	TRAVEL	$993.63	596	596	596	325	2200	6580	202
596.325.2213.6360.202.0000	EMPLOYEE TRAIN & PROF DEV SER	$200.00	596	596	596	325	2213	6360	202
596.336.1000.6112.203.0000	TEACHERS	$27,675.83	596	596	596	336	1000	6112	203
596.336.1000.6221.203.0000	SOC SEC - OASDI	$1,715.93	596	596	596	336	1000	6221	203
596.336.1000.6222.203.0000	MEDICARE-HOSP INS	$401.32	596	596	596	336	1000	6222	203
596.336.1000.6231.203.0000	STATE RETIREMENT	$3,359.80	596	596	596	336	1000	6231	203
596.336.1000.6232.203.0000	LNG-TRM DISABILITY	$41.62	596	596	596	336	1000	6232	203

596.336.1000.6250.203.0000	UNEMP INSURANCE	$3.99	596	596	596	336	1000	6250	203
596.336.1000.6260.203.0000	WORKERS' COMP	$215.78	596	596	596	336	1000	6260	203
596.336.2190.6890.203.0000	MISC EXPENDITURES	$450.00	596	596	596	336	2190	6890	203
596.336.2213.6360.203.0000	EMPLOYEE TRAIN & PROF DEV SER	$775.00	596	596	596	336	2213	6360	203
596.337.1000.6125.203.0000	EXTRA DUTY STIPENDS	$800.00	596	596	596	337	1000	6125	203
596.337.1000.6221.203.0000	SOC SEC - OASDI	$47.48	596	596	596	337	1000	6221	203
596.337.1000.6222.203.0000	MEDICARE-HOSP INS	$11.10	596	596	596	337	1000	6222	203
596.337.1000.6231.203.0000	STATE RETIREMENT	$97.12	596	596	596	337	1000	6231	203
596.337.1000.6232.203.0000	LNG-TRM DISABILITY	$1.20	596	596	596	337	1000	6232	203
596.337.1000.6260.203.0000	WORKERS' COMP	$6.24	596	596	596	337	1000	6260	203
596.337.1000.6610.203.0000	GENERAL SUPPLIES	$1,210.93	596	596	596	337	1000	6610	203
596.337.1000.6643.202.0000	INSTRUCTIONAL AIDS	$8,669.62	596	596	596	337	1000	6643	202
596.337.1000.6737.202.1300	TECHNOLOGY	$51,720.45	596	596	596	337	1000	6737	202
596.337.2190.6810.203.0000	DUES AND FEES	$365.00	596	596	596	337	2190	6810	203
596.337.2190.6890.202.0000	MISC EXPENDITURES	$360.00	596	596	596	337	2190	6890	202
596.337.2190.6890.203.0000	MISC EXPENDITURES	$550.00	596	596	596	337	2190	6890	203
596.337.2200.6320.202.0000	PROF-EDUC SERVICES	$200.00	596	596	596	337	2200	6320	202
596.337.2200.6320.203.0000	PROF-EDUC SERVICES	$200.00	596	596	596	337	2200	6320	203
596.337.2213.6360.202.0000	EMPLOYEE TRAIN & PROF DEV SER	$75.00	596	596	596	337	2213	6360	202
596.337.2213.6360.203.0000	EMPLOYEE TRAIN & PROF DEV SER	$2,295.00	596	596	596	337	2213	6360	203
596.337.2213.6580.202.0000	TRAVEL	$133.96	596	596	596	337	2213	6580	202
596.347.1000.6125.203.0000	EXTRA DUTY STIPENDS	$800.00	596	596	596	347	1000	6125	203
596.347.1000.6221.203.0000	SOC SEC - OASDI	$47.79	596	596	596	347	1000	6221	203
596.347.1000.6222.203.0000	MEDICARE-HOSP INS	$11.18	596	596	596	347	1000	6222	203
596.347.1000.6231.203.0000	STATE RETIREMENT	$97.12	596	596	596	347	1000	6231	203
596.347.1000.6232.203.0000	LNG-TRM DISABILITY	$1.20	596	596	596	347	1000	6232	203
596.347.1000.6260.203.0000	WORKERS' COMP	$6.24	596	596	596	347	1000	6260	203
596.347.1000.6610.203.0000	GENERAL SUPPLIES	$323.35	596	596	596	347	1000	6610	203
596.347.1000.6737.203.0000	TECHNOLOGY	$2,655.90	596	596	596	347	1000	6737	203
596.347.2190.6610.203.0000	GENERAL SUPPLIES	$575.71	596	596	596	347	2190	6610	203
596.347.2190.6890.203.0000	MISC EXPENDITURES	$2,860.00	596	596	596	347	2190	6890	203
596.347.2213.6360.203.0000	EMPLOYEE TRAIN & PROF DEV SER	$765.00	596	596	596	347	2213	6360	203
596.354.1000.6610.202.0000	GENERAL SUPPLIES	$600.00	596	596	596	354	1000	6610	202
596.354.1000.6642.202.0000	TEXTBOOKS	$1,149.30	596	596	596	354	1000	6642	202
596.354.2190.6810.203.0000	DUES AND FEES	$200.00	596	596	596	354	2190	6810	203
596.362.1000.6125.203.0000	EXTRA DUTY STIPENDS	$800.00	596	596	596	362	1000	6125	203
596.362.1000.6221.203.0000	SOC SEC - OASDI	$49.25	596	596	596	362	1000	6221	203
596.362.1000.6222.203.0000	MEDICARE-HOSP INS	$11.52	596	596	596	362	1000	6222	203
596.362.1000.6231.203.0000	STATE RETIREMENT	$97.12	596	596	596	362	1000	6231	203
596.362.1000.6232.203.0000	LNG-TRM DISABILITY	$1.20	596	596	596	362	1000	6232	203
596.362.1000.6260.203.0000	WORKERS' COMP	$6.24	596	596	596	362	1000	6260	203
596.362.1000.6320.203.0000	PROF-EDUC SERVICES	$1,200.00	596	596	596	362	1000	6320	203
596.362.1000.6610.202.0000	GENERAL SUPPLIES	$943.98	596	596	596	362	1000	6610	202
596.362.1000.6610.203.0000	GENERAL SUPPLIES	$2,559.20	596	596	596	362	1000	6610	203
596.362.1000.6642.202.0000	TEXTBOOKS	$552.68	596	596	596	362	1000	6642	202
596.362.1000.6643.203.0000	INSTRUCTIONAL AIDS	$4,014.40	596	596	596	362	1000	6643	203
596.362.1000.6731.203.0000	FURN & EQUIPMENT	$1,351.25	596	596	596	362	1000	6731	203
596.362.1000.6737.202.0000	TECHNOLOGY	$175.72	596	596	596	362	1000	6737	202
596.362.1000.6737.203.0000	TECHNOLOGY	$4,860.17	596	596	596	362	1000	6737	203
596.362.1000.6810.203.0000	DUES AND FEES	$1,200.00	596	596	596	362	1000	6810	203
596.362.2190.6810.202.0000	DUES AND FEES	$200.00	596	596	596	362	2190	6810	202
596.362.2190.6810.203.0000	DUES AND FEES	$4,096.40	596	596	596	362	2190	6810	203
596.362.2190.6890.202.0000	MISC EXPENDITURES	$285.00	596	596	596	362	2190	6890	202
596.362.2200.6320.202.0000	PROF-EDUC SERVICES	$30.00	596	596	596	362	2200	6320	202
596.362.2213.6360.202.0000	EMPLOYEE TRAIN & PROF DEV SER	$20.00	596	596	596	362	2213	6360	202
596.362.2213.6360.203.0000	EMPLOYEE TRAIN & PROF DEV SER	$775.00	596	596	596	362	2213	6360	203
596.364.1000.6610.202.0000	GENERAL SUPPLIES	$44.58	596	596	596	364	1000	6610	202
596.364.1000.6610.203.0000	GENERAL SUPPLIES	$3,104.49	596	596	596	364	1000	6610	203
596.364.2190.6810.202.0000	DUES AND FEES	$140.00	596	596	596	364	2190	6810	202
596.364.2190.6890.202.0000	MISC EXPENDITURES	$54.05	596	596	596	364	2190	6890	202
596.364.2190.6890.203.0000	MISC EXPENDITURES	$950.00	596	596	596	364	2190	6890	203
596.364.2200.6320.202.0000	PROF-EDUC SERVICES	$200.00	596	596	596	364	2200	6320	202
596.364.2213.6360.203.0000	EMPLOYEE TRAIN & PROF DEV SER	$700.00	596	596	596	364	2213	6360	203
596.368.1000.6642.202.0000	TEXTBOOKS	$2,291.21	596	596	596	368	1000	6642	202
596.460.2700.6736.500.0000	VEHICLES $5,000 AND MORE	$246,959.84	596	596	596	460	2700	6736	500
597.000.0000.3200.000.0000	RESTRICT GRNTS AID	($23,988.65)	597	597	597	000	0000	3200	000
597.311.1000.6655.203.0000	Non Instructional Software Subscriptions	($432.24)	597	597	597	311	1000	6655	203
597.311.2100.6655.203.0000	Non Instructional Software Subscriptions	$2,705.75	597	597	597	311	2100	6655	203

597.313.2100.6655.202.0000	Non Instructional Software Subscriptions	$16,076.64	597	597	597	313	2100	6655	202
597.313.2100.6655.203.0000	Non Instructional Software Subscriptions	$832.37	597	597	597	313	2100	6655	203
597.364.2100.6655.203.0000	Non Instructional Software Subscriptions	$4,806.13	597	597	597	364	2100	6655	203
610.000.0000.0103.000.0000	CASH ON DEP W/TREA	$9,650,237.93	610	610	610	000	0000	0103	000
610.000.0000.0330.000.0000	UNRESERVED FND BAL	($3,955,325.94)	610	610	610	000	0000	0330	000
610.000.0000.1111.000.0000	PERS PROP TAXES	($88,080.59)	610	610	610	000	0000	1111	000
610.000.0000.1115.000.0000	REAL PROP TAXES	($3,159,143.11)	610	610	610	000	0000	1115	000
610.000.0000.1280.000.0000	REV IN LIEU OF TAX - LOCAL	($1,112.42)	610	610	610	000	0000	1280	000
610.000.0000.1320.000.0000	TUI FR OTH AZ DIST	($7,208.02)	610	610	610	000	0000	1320	000
610.000.0000.1510.000.0000	INTEREST ON INVEST	($468,195.29)	610	610	610	000	0000	1510	000
610.000.0000.1980.000.0000	REF PRIOR YR EXP	($284.12)	610	610	610	000	0000	1980	000
610.000.0000.1990.203.0000	MISCELLANEOUS OTHER REVENUE	($250.00)	610	610	610	000	0000	1990	203
610.000.0000.1990.207.0000	MISCELLANEOUS OTHER REVENUE	($550.00)	610	610	610	000	0000	1990	207
610.000.0000.2120.000.0000	CNTY EQUAL ASSIST	($2,329.89)	610	610	610	000	0000	2120	000
610.000.0000.3110.000.0000	STATE EQUAL ASSIST	($5,342,938.03)	610	610	610	000	0000	3110	000
610.000.0000.3120.000.0000	ADDL STATE AID	($531,533.05)	610	610	610	000	0000	3120	000
610.100.1000.6442.110.0000	EQUIPMENT RENTAL	$26,422.23	610	610	610	100	1000	6442	110
610.100.1000.6442.111.0000	EQUIPMENT RENTAL	$11,287.07	610	610	610	100	1000	6442	111
610.100.1000.6442.112.0000	EQUIPMENT RENTAL	$20,778.56	610	610	610	100	1000	6442	112
610.100.1000.6442.114.0000	EQUIPMENT RENTAL	$26,421.94	610	610	610	100	1000	6442	114
610.100.1000.6442.115.0000	EQUIPMENT RENTAL	$20,779.10	610	610	610	100	1000	6442	115
610.100.1000.6442.116.0000	EQUIPMENT RENTAL	$20,764.32	610	610	610	100	1000	6442	116
610.100.1000.6442.117.0000	EQUIPMENT RENTAL	$5,639.58	610	610	610	100	1000	6442	117
610.100.1000.6442.118.0000	EQUIPMENT RENTAL	$26,421.81	610	610	610	100	1000	6442	118
610.100.1000.6442.119.0000	EQUIPMENT RENTAL	$16,032.89	610	610	610	100	1000	6442	119
610.100.1000.6442.202.0000	EQUIPMENT RENTAL	$32,515.38	610	610	610	100	1000	6442	202
610.100.1000.6442.203.0000	EQUIPMENT RENTAL	$20,779.16	610	610	610	100	1000	6442	203
610.100.1000.6442.204.0000	EQUIPMENT RENTAL	$4,743.44	610	610	610	100	1000	6442	204
610.100.1000.6641.503.0000	LIBRARY BOOKS	$3,450.24	610	610	610	100	1000	6641	503
610.100.1000.6642.118.0000	TEXTBOOKS	$8,740.81	610	610	610	100	1000	6642	118
610.100.1000.6642.503.0000	TEXTBOOKS	$136,918.05	610	610	610	100	1000	6642	503
610.100.1000.6643.110.0000	INSTRUCTIONAL AIDS	$2,480.69	610	610	610	100	1000	6643	110
610.100.1000.6643.111.0000	INSTRUCTIONAL AIDS	$1,177.33	610	610	610	100	1000	6643	111
610.100.1000.6643.112.0000	INSTRUCTIONAL AIDS	$3,050.94	610	610	610	100	1000	6643	112
610.100.1000.6643.114.0000	INSTRUCTIONAL AIDS	$7,941.08	610	610	610	100	1000	6643	114
610.100.1000.6643.116.0000	INSTRUCTIONAL AIDS	$280.96	610	610	610	100	1000	6643	116
610.100.1000.6643.117.0000	INSTRUCTIONAL AIDS	$2,206.38	610	610	610	100	1000	6643	117
610.100.1000.6643.118.0000	INSTRUCTIONAL AIDS	$6,818.56	610	610	610	100	1000	6643	118
610.100.1000.6643.119.0000	INSTRUCTIONAL AIDS	$771.26	610	610	610	100	1000	6643	119
610.100.1000.6643.202.0000	INSTRUCTIONAL AIDS	$1,098.30	610	610	610	100	1000	6643	202
610.100.1000.6643.203.0000	INSTRUCTIONAL AIDS	$388.93	610	610	610	100	1000	6643	203
610.100.1000.6643.207.0000	INSTRUCTIONAL AIDS	$1,084.89	610	610	610	100	1000	6643	207
610.100.1000.6643.500.0000	INSTRUCTIONAL AIDS	$10,504.00	610	610	610	100	1000	6643	500
610.100.1000.6643.500.5555	INSTRUCTIONAL AIDS	$3,792.36	610	610	610	100	1000	6643	500
610.100.1000.6643.500.9999	CONTINGENCY CAPITAL	$891.90	610	610	610	100	1000	6643	500
610.100.1000.6643.503.0000	INSTRUCTIONAL AIDS	$1,264,268.09	610	610	610	100	1000	6643	503
610.100.1000.6643.507.0000	INSTRUCTIONAL AIDS	$1,189.14	610	610	610	100	1000	6643	507
610.100.1000.6731.110.0000	CLASSROOM FURNITURE	$926.06	610	610	610	100	1000	6731	110
610.100.1000.6731.111.0000	CLASSROOM FURNITURE	$3,587.35	610	610	610	100	1000	6731	111
610.100.1000.6731.112.0000	CLASSROOM FURNITURE	$58.53	610	610	610	100	1000	6731	112
610.100.1000.6731.114.0000	FURN & EQUIPMENT	$2,124.36	610	610	610	100	1000	6731	114
610.100.1000.6731.115.0000	FURN & EQUIPMENT	$464.98	610	610	610	100	1000	6731	115
610.100.1000.6731.116.0000	FURN & EQUIPMENT	$474.70	610	610	610	100	1000	6731	116
610.100.1000.6731.117.0000	FURN & EQUIPMENT	$1,303.25	610	610	610	100	1000	6731	117
610.100.1000.6731.118.0000	FURN & EQUIPMENT	$1,349.90	610	610	610	100	1000	6731	118
610.100.1000.6731.119.0000	CLASSROOM FURNITURE	$4,139.34	610	610	610	100	1000	6731	119
610.100.1000.6731.202.0000	FURN & EQUIPMENT	$867.18	610	610	610	100	1000	6731	202
610.100.1000.6731.203.0000	FURN & EQUIPMENT	$1,566.30	610	610	610	100	1000	6731	203
610.100.1000.6731.207.0000	FURN & EQUIPMENT	$629.11	610	610	610	100	1000	6731	207
610.100.1000.6731.500.5555	FURN & EQUIPMENT	$4,593.46	610	610	610	100	1000	6731	500
610.100.1000.6731.503.0000	FURN & EQUIPMENT	$485.37	610	610	610	100	1000	6731	503
610.100.1000.6737.110.0000	TECHNOLOGY	$529.69	610	610	610	100	1000	6737	110
610.100.1000.6737.111.0000	TECHNOLOGY	$854.85	610	610	610	100	1000	6737	111
610.100.1000.6737.112.0000	TECHNOLOGY	$515.05	610	610	610	100	1000	6737	112
610.100.1000.6737.114.0000	TECHNOLOGY	$2,518.63	610	610	610	100	1000	6737	114
610.100.1000.6737.115.0000	TECHNOLOGY	$3,071.13	610	610	610	100	1000	6737	115
610.100.1000.6737.116.0000	TECHNOLOGY	$88.50	610	610	610	100	1000	6737	116
610.100.1000.6737.118.0000	TECHNOLOGY	$542.98	610	610	610	100	1000	6737	118

610.100.1000.6737.119.0000	TECHNOLOGY	$756.72	610	610	610	100	1000	6737	119
610.100.1000.6737.202.0000	TECHNOLOGY	$572.04	610	610	610	100	1000	6737	202
610.100.1000.6737.203.0000	TECHNOLOGY	$884.27	610	610	610	100	1000	6737	203
610.100.1000.6739.503.0000	TECH HARDWARE/SOFTWARE OVER $	$45,337.09	610	610	610	100	1000	6739	503
610.100.2100.6655.114.0000	Non Instructional Software Subscriptions	$423.21	610	610	610	100	2100	6655	114
610.100.2100.6655.117.0000	Non Instructional Software Subscriptions	$189.72	610	610	610	100	2100	6655	117
610.100.2100.6655.500.0000	Non Instructional Software Subscriptions	$1,081.00	610	610	610	100	2100	6655	500
610.100.2100.6731.503.0000	FURN & EQUIPMENT	$1,121.43	610	610	610	100	2100	6731	503
610.100.2130.6731.114.0000	FURN & EQUIPMENT	$172.96	610	610	610	100	2130	6731	114
610.100.2130.6731.203.0000	FURN & EQUIPMENT	$552.00	610	610	610	100	2130	6731	203
610.100.2320.6731.502.0000	FURN & EQUIPMENT	$97.28	610	610	610	100	2320	6731	502
610.100.2320.6737.502.0000	TECHNOLOGY	$86.47	610	610	610	100	2320	6737	502
610.100.2410.6731.207.0000	FURN & EQUIPMENT	$1,848.77	610	610	610	100	2410	6731	207
610.100.2410.6737.207.0000	TECHNOLOGY	$958.13	610	610	610	100	2410	6737	207
610.100.2500.6442.510.0000	EQUIPMENT RENTAL	$20,778.69	610	610	610	100	2500	6442	510
610.100.2500.6655.500.0000	Non Instructional Software Subscriptions	$10,611.41	610	610	610	100	2500	6655	500
610.100.2500.6731.500.9999	FURN & EQUIPMENT	$9,202.48	610	610	610	100	2500	6731	500
610.100.2500.6731.503.0000	FURN & EQUIPMENT	$80.18	610	610	610	100	2500	6731	503
610.100.2500.6733.500.9999	CAPITAL EQUIPMENT OVER $5,000	$8,282.09	610	610	610	100	2500	6733	500
610.100.2500.6737.500.9999	TECHNOLOGY	$1,323.20	610	610	610	100	2500	6737	500
610.100.2500.6737.503.0000	TECHNOLOGY	$1,138.18	610	610	610	100	2500	6737	503
610.100.2510.6442.513.0000	EQUIPMENT RENTAL	$26,881.59	610	610	610	100	2510	6442	513
610.100.2510.6731.513.0000	FURN & EQUIPMENT	$2,483.32	610	610	610	100	2510	6731	513
610.100.2510.6737.513.0000	TECHNOLOGY	$588.60	610	610	610	100	2510	6737	513
610.100.2570.6655.503.0000	NON INSTRUCTIONAL SOFTWARE SUI	$6,842.28	610	610	610	100	2570	6655	503
610.100.2570.6655.506.0000	NON INSTRUCTIONAL SOFTWARE SUI	$52,660.56	610	610	610	100	2570	6655	506
610.100.2570.6731.506.0000	FURN & EQUIPMENT	$981.04	610	610	610	100	2570	6731	506
610.100.2570.6739.506.0000	TECH HARDWARE/SOFTWARE OVER $	$20,216.06	610	610	610	100	2570	6739	506
610.100.2580.6650.507.0000	SUPPLIES TECH RELATED	$1,065.01	610	610	610	100	2580	6650	507
610.100.2580.6655.507.0000	NON INSTRUCTIONAL SOFTWARE SUI	$229,251.42	610	610	610	100	2580	6655	507
610.100.2580.6737.500.0000	TECHNOLOGY	$8,398.69	610	610	610	100	2580	6737	500
610.100.2580.6737.507.0000	TECHNOLOGY	$269,188.91	610	610	610	100	2580	6737	507
610.100.2580.6739.507.0000	TECH RELATED HARDWARE/SOFTWA	$362,924.30	610	610	610	100	2580	6739	507
610.100.2600.6442.508.0000	EQUIPMENT RENTAL	$2,371.66	610	610	610	100	2600	6442	508
610.100.2600.6655.508.0000	Non Instructional Software Subscriptions	$569.74	610	610	610	100	2600	6655	508
610.100.2600.6731.112.0000	FURN & EQUIPMENT	$471.26	610	610	610	100	2600	6731	112
610.100.2600.6731.115.0000	FURN & EQUIPMENT	$108.12	610	610	610	100	2600	6731	115
610.100.2600.6731.202.0000	FURN & EQUIPMENT	$172.95	610	610	610	100	2600	6731	202
610.100.2600.6731.508.0000	FURN & EQUIPMENT	$52,720.11	610	610	610	100	2600	6731	508
610.100.2600.6733.508.0000	CAPITAL EQUIPMENT OVER $5,000	$17,868.67	610	610	610	100	2600	6733	508
610.100.2600.6739.508.0000	TECH HARDWARE/SOFTWARE OVER $	$7,823.74	610	610	610	100	2600	6739	508
610.100.4000.6450.500.0000	CONSTRUCTION SVS	$4,160.86	610	610	610	100	4000	6450	500
610.100.4000.6450.508.0000	CONSTRUCTION SVS	$3,627.40	610	610	610	100	4000	6450	508
610.100.4700.6450.111.0000	CONSTRUCTION SVS	$16,433.00	610	610	610	100	4700	6450	111
610.100.4700.6450.117.6999	CONSTRUCTION SVS	$19,038.74	610	610	610	100	4700	6450	117
610.100.4700.6450.202.0000	CONSTRUCTION SVS	$4,901.00	610	610	610	100	4700	6450	202
610.100.4700.6450.500.6999	CONSTRUCTION SVS	$7,805.63	610	610	610	100	4700	6450	500
610.100.5000.6832.500.0000	OTHER PRINCIPAL	$206,215.70	610	610	610	100	5000	6832	500
610.105.1000.6642.116.0000	TEXTBOOKS	$26,719.62	610	610	610	105	1000	6642	116
610.105.1000.6642.118.0000	CAMBRIDGE TEXTBOOKS WCMS	$17,680.72	610	610	610	105	1000	6642	118
610.105.1000.6642.202.0000	CAMBRIDGE TEXTBOOKS KHS	$15,400.09	610	610	610	105	1000	6642	202
610.105.1000.6642.203.0000	CAMBRIDGE TEXTBOOKS LWHS	$14,392.53	610	610	610	105	1000	6642	203
610.105.1000.6643.118.0000	CAMBRIDGE INSTRUCTIONAL AIDS W	$484.82	610	610	610	105	1000	6643	118
610.105.1000.6643.202.0000	CAMBRIDGE INSTRUCTIONAL AIDS K	$1,984.10	610	610	610	105	1000	6643	202
610.105.1000.6643.203.0000	CAMBRIDGE INSTRUCTIONAL AIDS L	$7,425.80	610	610	610	105	1000	6643	203
610.105.1000.6643.503.0000	INSTRUCTIONAL AIDS	$850.81	610	610	610	105	1000	6643	503
610.105.1000.6731.503.0000	FURN & EQUIPMENT	$5,824.00	610	610	610	105	1000	6731	503
610.200.1000.6731.110.0000	FURN & EQUIPMENT	$326.57	610	610	610	200	1000	6731	110
610.200.1000.6731.112.0000	FURN & EQUIPMENT	$326.57	610	610	610	200	1000	6731	112
610.313.1000.6737.202.0000	TECHNOLOGY	$21,249.52	610	610	610	313	1000	6737	202
610.400.2700.6655.511.0000	NON INSTRUCTIONAL SOFTWARE SUI	$12,925.27	610	610	610	400	2700	6655	511
610.400.2700.6731.500.0000	FURN & EQUIPMENT	$43,602.14	610	610	610	400	2700	6731	500
610.400.2700.6731.511.0000	FURN & EQUIPMENT	$13,165.84	610	610	610	400	2700	6731	511
610.400.2700.6739.511.0000	TECH HARDWARE/SOFTWARE OVER $	$24,296.82	610	610	610	400	2700	6739	511
610.400.2710.6442.511.0000	EQUIPMENT RENTAL	$5,781.10	610	610	610	400	2710	6442	511
610.400.5000.6832.511.0000	OTHER PRINCIPAL	$391,053.35	610	610	610	400	5000	6832	511
610.400.5000.6842.511.0000	INTEREST (BUSES)	$109,926.79	610	610	610	400	5000	6842	511
610.610.1000.6643.500.0000	INSTRUCTIONAL AIDS	$1,314.72	610	610	610	610	1000	6643	500

610.610.1000.6643.503.0000	INSTRUCTIONAL AIDS	$4,767.34	610	610	610	610	1000	6643	503
610.610.1000.6731.500.0000	BAND EQUIPMENT UPGRADES	$3,838.42	610	610	610	610	1000	6731	500
610.610.1000.6731.503.0000	FURN & EQUIPMENT	$6,506.79	610	610	610	610	1000	6731	503
610.620.1100.6643.203.0100	INSTRUCTIONAL AIDS	$9,404.73	610	610	610	620	1100	6643	203
610.620.1100.6731.114.0100	ATHLETICS EQUIPMENT	$1,695.95	610	610	610	620	1100	6731	114
610.620.1100.6731.202.0101	FURN & EQUIPMENT	$5,288.79	610	610	610	620	1100	6731	202
610.620.1100.6731.203.0000	FURN & EQUIPMENT	$119.98	610	610	610	620	1100	6731	203
610.620.1100.6731.203.0100	ATHLETICS EQUIPMENT	$4,597.12	610	610	610	620	1100	6731	203
610.620.1100.6731.203.0101	HELMET RECONDITIONING	$4,164.44	610	610	610	620	1100	6731	203
665.000.0000.0103.000.0000	CASH ON DEP W/TREA	$1,336,206.70	665	665	665	000	0000	0103	000
665.000.0000.0330.000.0000	UNRESERVED FND BAL	($782,618.66)	665	665	665	000	0000	0330	000
665.000.0000.5200.000.0000	INTERFUND TRANS-IN	($1,083,568.00)	665	665	665	000	0000	5200	000
665.100.5000.6832.500.0000	OTHER PRINCIPAL	$281,000.00	665	665	665	100	5000	6832	500
665.100.5000.6842.500.0000	INTEREST	$248,979.96	665	665	665	100	5000	6842	500
691.000.0000.0330.000.0000	UNRESERVED FND BAL	$78,457.00	691	691	691	000	0000	0330	000
691.000.0000.3200.000.0000	RESTRICT GRNTS AID	($757,225.65)	691	691	691	000	0000	3200	000
691.100.4700.6450.112.0000	CONSTRUCTION SVS	$31,139.00	691	691	691	100	4700	6450	112
691.100.4700.6450.117.0000	CONSTRUCTION SVS	$84,053.94	691	691	691	100	4700	6450	117
691.100.4700.6450.202.0000	CONSTRUCTION SVS	$563,575.71	691	691	691	100	4700	6450	202
700.000.0000.0103.000.0000	CASH ON DEP W/TREA	$1,142,766.19	700	700	700	000	0000	0103	000
700.000.0000.0330.000.0000	UNRESERVED FND BAL	($1,074,672.46)	700	700	700	000	0000	0330	000
700.000.0000.1111.000.0000	PERS PROP TAXES	($192,258.39)	700	700	700	000	0000	1111	000
700.000.0000.1115.000.0000	REAL PROP TAXES	($6,537,494.92)	700	700	700	000	0000	1115	000
700.000.0000.1280.000.0000	REV IN LIEU OF TAX - LOCAL	($867.19)	700	700	700	000	0000	1280	000
700.000.0000.1320.000.0000	TUI FR OTH AZ DIST	($9,911.00)	700	700	700	000	0000	1320	000
700.000.0000.1510.000.0000	INTEREST ON INVEST	($173,812.23)	700	700	700	000	0000	1510	000
700.100.5000.6831.513.0000	BONDS	$5,900,000.00	700	700	700	100	5000	6831	513
700.100.5000.6841.513.0000	INTEREST BONDS	$946,250.00	700	700	700	100	5000	6841	513
850.000.0000.0103.000.0000	CASH ON DEP W/TREA	$529,710.35	850	850	850	000	0000	0103	000
850.000.0000.0330.110.0002	UNRESERVED FND BAL	($502.37)	850	850	850	000	0000	0330	110
850.000.0000.0330.110.0005	UNRESERVED FND BAL	($547.76)	850	850	850	000	0000	0330	110
850.000.0000.0330.110.0006	UNRESERVED FND BAL	($6,816.58)	850	850	850	000	0000	0330	110
850.000.0000.0330.110.0100	UNRESERVED FND BAL	($127.14)	850	850	850	000	0000	0330	110
850.000.0000.0330.110.0127	UNRESERVED FND BAL	($550.87)	850	850	850	000	0000	0330	110
850.000.0000.0330.110.0150	UNRESERVED FND BAL	($307.15)	850	850	850	000	0000	0330	110
850.000.0000.0330.110.0163	UNRESERVED FND BAL	($65.76)	850	850	850	000	0000	0330	110
850.000.0000.0330.110.0194	UNRESERVED FND BAL	($56.69)	850	850	850	000	0000	0330	110
850.000.0000.0330.110.0205	UNRESERVED FND BAL	($5,548.84)	850	850	850	000	0000	0330	110
850.000.0000.0330.110.0219	UNRESERVED FND BAL	($3,449.73)	850	850	850	000	0000	0330	110
850.000.0000.0330.110.0243	UNRESERVED FND BAL	($907.43)	850	850	850	000	0000	0330	110
850.000.0000.0330.112.0002	UNRESERVED FND BAL	($31.00)	850	850	850	000	0000	0330	112
850.000.0000.0330.112.0005	UNRESERVED FND BAL	($25.48)	850	850	850	000	0000	0330	112
850.000.0000.0330.112.0006	UNRESERVED FND BAL	($261.84)	850	850	850	000	0000	0330	112
850.000.0000.0330.112.0127	UNRESERVED FND BAL	($21.00)	850	850	850	000	0000	0330	112
850.000.0000.0330.112.0150	UNRESERVED FND BAL	($1,515.31)	850	850	850	000	0000	0330	112
850.000.0000.0330.112.0152	UNRESERVED FND BAL	($7,588.47)	850	850	850	000	0000	0330	112
850.000.0000.0330.112.0154	UNRESERVED FND BAL	($1,248.57)	850	850	850	000	0000	0330	112
850.000.0000.0330.112.0155	UNRESERVED FND BAL	($165.10)	850	850	850	000	0000	0330	112
850.000.0000.0330.112.0194	UNRESERVED FND BAL	($1,486.61)	850	850	850	000	0000	0330	112
850.000.0000.0330.112.0205	UNRESERVED FND BAL	($7,644.99)	850	850	850	000	0000	0330	112
850.000.0000.0330.112.0219	UNRESERVED FND BAL	($13,479.32)	850	850	850	000	0000	0330	112
850.000.0000.0330.112.0283	UNRESERVED FND BAL	($240.00)	850	850	850	000	0000	0330	112
850.000.0000.0330.114.0002	UNRESERVED FND BAL	($907.68)	850	850	850	000	0000	0330	114
850.000.0000.0330.114.0100	UNRESERVED FND BAL	($2,148.90)	850	850	850	000	0000	0330	114
850.000.0000.0330.114.0120	UNRESERVED FND BAL	($950.10)	850	850	850	000	0000	0330	114
850.000.0000.0330.114.0145	UNRESERVED FND BAL	($203.30)	850	850	850	000	0000	0330	114
850.000.0000.0330.114.0150	UNRESERVED FND BAL	($74.91)	850	850	850	000	0000	0330	114
850.000.0000.0330.114.0155	UNRESERVED FND BAL	($6,213.08)	850	850	850	000	0000	0330	114
850.000.0000.0330.114.0177	UNRESERVED FND BAL	($11,534.42)	850	850	850	000	0000	0330	114
850.000.0000.0330.114.0184	UNRESERVED FND BAL	($31.63)	850	850	850	000	0000	0330	114
850.000.0000.0330.114.0205	UNRESERVED FND BAL	($5,599.65)	850	850	850	000	0000	0330	114
850.000.0000.0330.114.0219	UNRESERVED FND BAL	($10,975.79)	850	850	850	000	0000	0330	114
850.000.0000.0330.114.0271	UNRESERVED FND BAL	($10,521.35)	850	850	850	000	0000	0330	114
850.000.0000.0330.114.0272	UNRESERVED FND BAL	($3,695.17)	850	850	850	000	0000	0330	114
850.000.0000.0330.115.0002	UNRESERVED FND BAL	$17.50	850	850	850	000	0000	0330	115
850.000.0000.0330.115.0006	UNRESERVED FND BAL	($329.68)	850	850	850	000	0000	0330	115
850.000.0000.0330.115.0019	UNRESERVED FND BAL	($15.29)	850	850	850	000	0000	0330	115
850.000.0000.0330.115.0100	UNRESERVED FND BAL	($15.29)	850	850	850	000	0000	0330	115

850.000.0000.0330.115.0127	UNRESERVED FND BAL	($50.96)	850	850	850	000	0000	0330	115
850.000.0000.0330.115.0150	UNRESERVED FND BAL	($226.81)	850	850	850	000	0000	0330	115
850.000.0000.0330.115.0154	UNRESERVED FND BAL	($481.82)	850	850	850	000	0000	0330	115
850.000.0000.0330.115.0170	UNRESERVED FND BAL	($12.23)	850	850	850	000	0000	0330	115
850.000.0000.0330.115.0173	UNRESERVED FND BAL	($203.88)	850	850	850	000	0000	0330	115
850.000.0000.0330.115.0194	UNRESERVED FND BAL	($90.30)	850	850	850	000	0000	0330	115
850.000.0000.0330.115.0219	UNRESERVED FND BAL	($3,796.58)	850	850	850	000	0000	0330	115
850.000.0000.0330.115.0253	UNRESERVED FND BAL	($7.13)	850	850	850	000	0000	0330	115
850.000.0000.0330.116.0002	UNRESERVED FND BAL	($236.66)	850	850	850	000	0000	0330	116
850.000.0000.0330.116.0018	UNRESERVED FND BAL	($754.50)	850	850	850	000	0000	0330	116
850.000.0000.0330.116.0100	UNRESERVED FND BAL	($4,831.88)	850	850	850	000	0000	0330	116
850.000.0000.0330.116.0127	UNRESERVED FND BAL	($355.53)	850	850	850	000	0000	0330	116
850.000.0000.0330.116.0150	UNRESERVED FND BAL	($215.53)	850	850	850	000	0000	0330	116
850.000.0000.0330.116.0196	UNRESERVED FND BAL	($2,284.35)	850	850	850	000	0000	0330	116
850.000.0000.0330.116.0205	UNRESERVED FND BAL	($1,270.10)	850	850	850	000	0000	0330	116
850.000.0000.0330.116.0219	UNRESERVED FND BAL	($6,781.22)	850	850	850	000	0000	0330	116
850.000.0000.0330.117.0205	UNRESERVED FND BAL	($1,326.60)	850	850	850	000	0000	0330	117
850.000.0000.0330.117.0219	UNRESERVED FND BAL	($3,439.77)	850	850	850	000	0000	0330	117
850.000.0000.0330.118.0120	UNRESERVED FND BAL	($1,784.95)	850	850	850	000	0000	0330	118
850.000.0000.0330.118.0126	UNRESERVED FND BAL	($13.25)	850	850	850	000	0000	0330	118
850.000.0000.0330.118.0132	UNRESERVED FND BAL	($1,425.00)	850	850	850	000	0000	0330	118
850.000.0000.0330.118.0143	UNRESERVED FND BAL	($893.90)	850	850	850	000	0000	0330	118
850.000.0000.0330.118.0154	UNRESERVED FND BAL	($490.34)	850	850	850	000	0000	0330	118
850.000.0000.0330.118.0155	UNRESERVED FND BAL	($3,971.36)	850	850	850	000	0000	0330	118
850.000.0000.0330.118.0158	UNRESERVED FND BAL	($1,553.66)	850	850	850	000	0000	0330	118
850.000.0000.0330.118.0163	UNRESERVED FND BAL	($1,843.18)	850	850	850	000	0000	0330	118
850.000.0000.0330.118.0203	UNRESERVED FND BAL	($632.71)	850	850	850	000	0000	0330	118
850.000.0000.0330.118.0205	UNRESERVED FND BAL	($8,813.69)	850	850	850	000	0000	0330	118
850.000.0000.0330.118.0219	UNRESERVED FND BAL	($10,437.26)	850	850	850	000	0000	0330	118
850.000.0000.0330.118.0271	UNRESERVED FND BAL	($5,323.10)	850	850	850	000	0000	0330	118
850.000.0000.0330.118.0278	UNRESERVED FND BAL	($1,596.28)	850	850	850	000	0000	0330	118
850.000.0000.0330.118.0285	UNRESERVED FND BAL	($846.00)	850	850	850	000	0000	0330	118
850.000.0000.0330.119.0074	UNRESERVED FND BAL	($343.22)	850	850	850	000	0000	0330	119
850.000.0000.0330.119.0150	UNRESERVED FND BAL	($107.52)	850	850	850	000	0000	0330	119
850.000.0000.0330.119.0154	UNRESERVED FND BAL	($64.79)	850	850	850	000	0000	0330	119
850.000.0000.0330.119.0219	UNRESERVED FND BAL	($9,521.11)	850	850	850	000	0000	0330	119
850.000.0000.0330.119.0285	UNRESERVED FND BAL	($150.00)	850	850	850	000	0000	0330	119
850.000.0000.0330.119.0297	UNRESERVED FND BAL	($524.22)	850	850	850	000	0000	0330	119
850.000.0000.0330.202.0002	UNRESERVED FND BAL	($8,650.50)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0005	UNRESERVED FND BAL	($306.93)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0006	UNRESERVED FND BAL	($423.75)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0023	UNRESERVED FND BAL	($2,325.21)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0026	UNRESERVED FND BAL	($2,498.78)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0067	UNRESERVED FND BAL	($10.00)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0101	UNRESERVED FND BAL	($9,950.31)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0102	UNRESERVED FND BAL	($968.07)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0103	UNRESERVED FND BAL	($1,007.87)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0104	UNRESERVED FND BAL	($1,590.33)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0105	UNRESERVED FND BAL	($4,779.47)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0106	UNRESERVED FND BAL	($1,458.42)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0107	UNRESERVED FND BAL	($7,453.60)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0108	UNRESERVED FND BAL	($424.02)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0109	UNRESERVED FND BAL	($277.81)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0110	UNRESERVED FND BAL	($2,465.62)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0111	UNRESERVED FND BAL	($8,488.90)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0112	UNRESERVED FND BAL	($1,329.51)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0113	UNRESERVED FND BAL	($946.41)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0114	UNRESERVED FND BAL	($7,035.17)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0115	UNRESERVED FND BAL	($112.63)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0120	UNRESERVED FND BAL	($1,561.68)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0134	UNRESERVED FND BAL	($5,224.62)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0137	UNRESERVED FND BAL	($31.36)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0140	UNRESERVED FND BAL	($1,239.57)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0151	UNRESERVED FND BAL	($5,547.81)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0154	UNRESERVED FND BAL	($481.45)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0155	UNRESERVED FND BAL	($2,483.85)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0159	UNRESERVED FND BAL	($6,271.36)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0160	UNRESERVED FND BAL	($485.74)	850	850	850	000	0000	0330	202

850.000.0000.0330.202.0163	UNRESERVED FND BAL	($16,156.72)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0165	UNRESERVED FND BAL	($1,019.33)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0166	UNRESERVED FND BAL	($4,570.35)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0167	UNRESERVED FND BAL	($1,132.43)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0175	UNRESERVED FND BAL	($1,639.20)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0176	UNRESERVED FND BAL	($235.66)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0205	UNRESERVED FND BAL	($2,984.50)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0219	UNRESERVED FND BAL	($8,930.17)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0266	UNRESERVED FND BAL	($6,806.42)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0270	UNRESERVED FND BAL	($6,652.61)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0271	UNRESERVED FND BAL	($667.91)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0275	UNRESERVED FND BAL	($59.95)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0280	UNRESERVED FND BAL	($18.00)	850	850	850	000	0000	0330	202
850.000.0000.0330.202.0286	UNRESERVED FND BAL	($1.00)	850	850	850	000	0000	0330	202
850.000.0000.0330.203.0002	UNRESERVED FND BAL	($1,703.23)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0006	UNRESERVED FND BAL	($8,912.98)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0025	UNRESERVED FND BAL	($223.73)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0055	UNRESERVED FND BAL	($31.52)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0060	UNRESERVED FND BAL	($745.99)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0065	UNRESERVED FND BAL	($338.64)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0067	UNRESERVED FND BAL	($39.60)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0077	UNRESERVED FND BAL	($834.09)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0101	UNRESERVED FND BAL	($37,865.18)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0102	UNRESERVED FND BAL	($5,453.11)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0103	UNRESERVED FND BAL	($4,249.24)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0104	UNRESERVED FND BAL	($5,000.00)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0105	UNRESERVED FND BAL	($14,489.97)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0106	UNRESERVED FND BAL	($6,956.36)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0107	UNRESERVED FND BAL	($6,422.93)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0110	UNRESERVED FND BAL	($10,051.12)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0111	UNRESERVED FND BAL	($15,322.14)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0112	UNRESERVED FND BAL	($1,951.92)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0113	UNRESERVED FND BAL	($1,667.12)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0114	UNRESERVED FND BAL	($20,675.87)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0115	UNRESERVED FND BAL	($3,910.96)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0116	UNRESERVED FND BAL	($414.40)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0119	UNRESERVED FND BAL	($705.24)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0120	UNRESERVED FND BAL	($2,238.22)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0129	UNRESERVED FND BAL	($513.67)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0131	UNRESERVED FND BAL	($2,961.43)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0133	UNRESERVED FND BAL	($3,223.35)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0134	UNRESERVED FND BAL	($1,928.98)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0138	UNRESERVED FND BAL	($1,799.02)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0140	UNRESERVED FND BAL	($8.00)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0141	UNRESERVED FND BAL	($188.76)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0144	UNRESERVED FND BAL	($504.26)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0150	UNRESERVED FND BAL	($489.98)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0154	UNRESERVED FND BAL	($262.45)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0155	UNRESERVED FND BAL	($2,169.14)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0163	UNRESERVED FND BAL	($1,186.22)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0164	UNRESERVED FND BAL	($19.26)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0165	UNRESERVED FND BAL	($1,329.22)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0166	UNRESERVED FND BAL	($2,859.52)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0167	UNRESERVED FND BAL	($802.31)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0169	UNRESERVED FND BAL	($864.20)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0175	UNRESERVED FND BAL	($5,389.38)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0176	UNRESERVED FND BAL	($990.96)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0178	UNRESERVED FND BAL	($1,635.79)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0205	UNRESERVED FND BAL	($9,484.23)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0208	UNRESERVED FND BAL	($270.00)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0209	UNRESERVED FND BAL	($2,263.58)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0210	UNRESERVED FND BAL	($950.00)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0211	UNRESERVED FND BAL	($2,791.97)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0219	UNRESERVED FND BAL	($19,856.00)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0271	UNRESERVED FND BAL	($409.87)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0274	UNRESERVED FND BAL	($16.00)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0276	UNRESERVED FND BAL	($29.00)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0282	UNRESERVED FND BAL	($322.00)	850	850	850	000	0000	0330	203

850.000.0000.0330.203.0287	UNRESERVED FND BAL	($157.71)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0295	UNRESERVED FND BAL	($1,458.89)	850	850	850	000	0000	0330	203
850.000.0000.0330.203.0299	UNRESERVED FND BAL	($8.00)	850	850	850	000	0000	0330	203
850.000.0000.1510.110.0219	INTEREST ON INVEST	($436.06)	850	850	850	000	0000	1510	110
850.000.0000.1510.112.0219	INTEREST ON INVEST	($2,269.12)	850	850	850	000	0000	1510	112
850.000.0000.1510.114.0219	INTEREST ON INVEST	($1,550.67)	850	850	850	000	0000	1510	114
850.000.0000.1510.115.0219	INTEREST ON INVEST	($912.03)	850	850	850	000	0000	1510	115
850.000.0000.1510.116.0219	INTEREST ON INVEST	($1,170.30)	850	850	850	000	0000	1510	116
850.000.0000.1510.117.0219	INTEREST ON INVEST	($341.64)	850	850	850	000	0000	1510	117
850.000.0000.1510.118.0219	INTEREST ON INVEST	($2,950.76)	850	850	850	000	0000	1510	118
850.000.0000.1510.119.0219	INTEREST ON INVEST	($1,647.68)	850	850	850	000	0000	1510	119
850.000.0000.1510.202.0219	INTEREST ON INVEST	($1,969.35)	850	850	850	000	0000	1510	202
850.000.0000.1510.203.0219	INTEREST ON INVEST	($6,705.12)	850	850	850	000	0000	1510	203
850.000.0000.1750.110.0002	ENTERPRISE/STUDENT ACTIVITIES	($65.00)	850	850	850	000	0000	1750	110
850.000.0000.1750.110.0005	ENTERPRISE/STUDENT ACTIVITIES	($221.25)	850	850	850	000	0000	1750	110
850.000.0000.1750.110.0006	ENTERPRISE/STUDENT ACTIVITIES	($119.00)	850	850	850	000	0000	1750	110
850.000.0000.1750.110.0150	ENTERPRISE/STUDENT ACTIVITIES	$125.00	850	850	850	000	0000	1750	110
850.000.0000.1750.110.0194	ENTERPRISE/STUDENT ACTIVITIES	($19.00)	850	850	850	000	0000	1750	110
850.000.0000.1750.110.0205	ENTERPRISE/STUDENT ACTIVITIES	($1,485.25)	850	850	850	000	0000	1750	110
850.000.0000.1750.110.0243	ENTERPRISE/STUDENT ACTIVITIES	($115.00)	850	850	850	000	0000	1750	110
850.000.0000.1750.112.0002	ENTERPRISE/STUDENT ACTIVITIES	($73.00)	850	850	850	000	0000	1750	112
850.000.0000.1750.112.0005	ENTERPRISE/STUDENT ACTIVITIES	($13.00)	850	850	850	000	0000	1750	112
850.000.0000.1750.112.0104	ENTERPRISE/STUDENT ACTIVITIES	($21.00)	850	850	850	000	0000	1750	112
850.000.0000.1750.112.0127	ENTERPRISE/STUDENT ACTIVITIES	($34.15)	850	850	850	000	0000	1750	112
850.000.0000.1750.112.0150	ENTERPRISE/STUDENT ACTIVITIES	($625.00)	850	850	850	000	0000	1750	112
850.000.0000.1750.112.0154	ENTERPRISE/STUDENT ACTIVITIES	($101.00)	850	850	850	000	0000	1750	112
850.000.0000.1750.112.0155	ENTERPRISE/STUDENT ACTIVITIES	($220.00)	850	850	850	000	0000	1750	112
850.000.0000.1750.112.0176	ENTERPRISE/STUDENT ACTIVITIES	($12.00)	850	850	850	000	0000	1750	112
850.000.0000.1750.112.0205	ENTERPRISE/STUDENT ACTIVITIES	($1,779.00)	850	850	850	000	0000	1750	112
850.000.0000.1750.112.0219	ENTERPRISE/STUDENT ACTIVITIES	($17.00)	850	850	850	000	0000	1750	112
850.000.0000.1750.112.0270	ENTERPRISE/STUDENT ACTIVITIES	($43.00)	850	850	850	000	0000	1750	112
850.000.0000.1750.112.0283	ENTERPRISE/STUDENT ACTIVITIES	($5.00)	850	850	850	000	0000	1750	112
850.000.0000.1750.114.0002	ENTERPRISE/STUDENT ACTIVITIES	($12.00)	850	850	850	000	0000	1750	114
850.000.0000.1750.114.0100	ENTERPRISE/STUDENT ACTIVITIES	$2,148.90	850	850	850	000	0000	1750	114
850.000.0000.1750.114.0120	ENTERPRISE/STUDENT ACTIVITIES	$928.34	850	850	850	000	0000	1750	114
850.000.0000.1750.114.0155	ENTERPRISE/STUDENT ACTIVITIES	($205.00)	850	850	850	000	0000	1750	114
850.000.0000.1750.114.0177	ENTERPRISE/STUDENT ACTIVITIES	($12,912.50)	850	850	850	000	0000	1750	114
850.000.0000.1750.114.0205	ENTERPRISE/STUDENT ACTIVITIES	($1,254.00)	850	850	850	000	0000	1750	114
850.000.0000.1750.114.0219	ENTERPRISE/STUDENT ACTIVITIES	($1,720.27)	850	850	850	000	0000	1750	114
850.000.0000.1750.114.0271	ENTERPRISE/STUDENT ACTIVITIES	($14,347.95)	850	850	850	000	0000	1750	114
850.000.0000.1750.114.0272	ENTERPRISE/STUDENT ACTIVITIES	$3,695.17	850	850	850	000	0000	1750	114
850.000.0000.1750.115.0154	ENTERPRISE/STUDENT ACTIVITIES	($38.00)	850	850	850	000	0000	1750	115
850.000.0000.1750.115.0173	ENTERPRISE/STUDENT ACTIVITIES	($12.00)	850	850	850	000	0000	1750	115
850.000.0000.1750.115.0219	ENTERPRISE/STUDENT ACTIVITIES	$17.50	850	850	850	000	0000	1750	115
850.000.0000.1750.116.0018	ENTERPRISE/STUDENT ACTIVITIES	($10.00)	850	850	850	000	0000	1750	116
850.000.0000.1750.116.0100	ENTERPRISE/STUDENT ACTIVITIES	$4,831.88	850	850	850	000	0000	1750	116
850.000.0000.1750.116.0120	ENTERPRISE/STUDENT ACTIVITIES	($360.00)	850	850	850	000	0000	1750	116
850.000.0000.1750.116.0127	ENTERPRISE/STUDENT ACTIVITIES	$355.53	850	850	850	000	0000	1750	116
850.000.0000.1750.116.0205	ENTERPRISE/STUDENT ACTIVITIES	($745.71)	850	850	850	000	0000	1750	116
850.000.0000.1750.116.0219	ENTERPRISE/STUDENT ACTIVITIES	($82.13)	850	850	850	000	0000	1750	116
850.000.0000.1750.117.0039	ENTERPRISE/STUDENT ACTIVITIES	($623.50)	850	850	850	000	0000	1750	117
850.000.0000.1750.117.0205	ENTERPRISE/STUDENT ACTIVITIES	$1,481.60	850	850	850	000	0000	1750	117
850.000.0000.1750.117.0219	ENTERPRISE/STUDENT ACTIVITIES	($844.50)	850	850	850	000	0000	1750	117
850.000.0000.1750.118.0120	ENTERPRISE/STUDENT ACTIVITIES	$1,065.44	850	850	850	000	0000	1750	118
850.000.0000.1750.118.0132	ENTERPRISE/STUDENT ACTIVITIES	($83.00)	850	850	850	000	0000	1750	118
850.000.0000.1750.118.0143	ENTERPRISE/STUDENT ACTIVITIES	($1,930.00)	850	850	850	000	0000	1750	118
850.000.0000.1750.118.0155	ENTERPRISE/STUDENT ACTIVITIES	($103.50)	850	850	850	000	0000	1750	118
850.000.0000.1750.118.0158	ENTERPRISE/STUDENT ACTIVITIES	($1,114.00)	850	850	850	000	0000	1750	118
850.000.0000.1750.118.0205	ENTERPRISE/STUDENT ACTIVITIES	($1,809.00)	850	850	850	000	0000	1750	118
850.000.0000.1750.118.0219	ENTERPRISE/STUDENT ACTIVITIES	($7,521.50)	850	850	850	000	0000	1750	118
850.000.0000.1750.118.0271	ENTERPRISE/STUDENT ACTIVITIES	($20.00)	850	850	850	000	0000	1750	118
850.000.0000.1750.118.0278	ENTERPRISE/STUDENT ACTIVITIES	($2,282.00)	850	850	850	000	0000	1750	118
850.000.0000.1750.119.0074	ENTERPRISE/STUDENT ACTIVITIES	($23.00)	850	850	850	000	0000	1750	119
850.000.0000.1750.119.0150	ENTERPRISE/STUDENT ACTIVITIES	($16.03)	850	850	850	000	0000	1750	119
850.000.0000.1750.119.0205	ENTERPRISE/STUDENT ACTIVITIES	($774.22)	850	850	850	000	0000	1750	119
850.000.0000.1750.119.0297	ENTERPRISE/STUDENT ACTIVITIES	$524.22	850	850	850	000	0000	1750	119
850.000.0000.1750.202.0002	ENTERPRISE/STUDENT ACTIVITIES	$8,650.50	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0005	ENTERPRISE/STUDENT ACTIVITIES	($1.00)	850	850	850	000	0000	1750	202

850.000.0000.1750.202.0006	ENTERPRISE/STUDENT ACTIVITIES	($6,671.61)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0023	ENTERPRISE/STUDENT ACTIVITIES	$2,325.21	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0025	ENTERPRISE/STUDENT ACTIVITIES	($1.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0026	ENTERPRISE/STUDENT ACTIVITIES	($263.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0067	ENTERPRISE/STUDENT ACTIVITIES	($5.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0103	ENTERPRISE/STUDENT ACTIVITIES	($1.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0105	ENTERPRISE/STUDENT ACTIVITIES	($977.75)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0120	ENTERPRISE/STUDENT ACTIVITIES	($1,189.50)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0125	ENTERPRISE/STUDENT ACTIVITIES	($10,987.71)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0134	ENTERPRISE/STUDENT ACTIVITIES	($5.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0137	ENTERPRISE/STUDENT ACTIVITIES	($14.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0140	ENTERPRISE/STUDENT ACTIVITIES	($1.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0141	ENTERPRISE/STUDENT ACTIVITIES	($1.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0151	ENTERPRISE/STUDENT ACTIVITIES	($168.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0154	ENTERPRISE/STUDENT ACTIVITIES	($1.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0155	ENTERPRISE/STUDENT ACTIVITIES	($121.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0159	ENTERPRISE/STUDENT ACTIVITIES	($4.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0160	ENTERPRISE/STUDENT ACTIVITIES	($2.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0163	ENTERPRISE/STUDENT ACTIVITIES	($11.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0165	ENTERPRISE/STUDENT ACTIVITIES	($1.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0166	ENTERPRISE/STUDENT ACTIVITIES	($6,225.90)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0169	ENTERPRISE/STUDENT ACTIVITIES	($1.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0175	ENTERPRISE/STUDENT ACTIVITIES	$1,639.20	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0176	ENTERPRISE/STUDENT ACTIVITIES	($1.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0205	ENTERPRISE/STUDENT ACTIVITIES	($1,641.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0219	ENTERPRISE/STUDENT ACTIVITIES	($3,054.11)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0266	ENTERPRISE/STUDENT ACTIVITIES	($9.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0270	ENTERPRISE/STUDENT ACTIVITIES	$6,652.61	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0271	ENTERPRISE/STUDENT ACTIVITIES	$667.91	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0274	ENTERPRISE/STUDENT ACTIVITIES	($1.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0280	ENTERPRISE/STUDENT ACTIVITIES	$18.00	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0286	ENTERPRISE/STUDENT ACTIVITIES	($1.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.202.0290	ENTERPRISE/STUDENT ACTIVITIES	($17.00)	850	850	850	000	0000	1750	202
850.000.0000.1750.203.0006	ENTERPRISE/STUDENT ACTIVITIES	($1.00)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0025	ENTERPRISE/STUDENT ACTIVITIES	$36.00	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0060	ENTERPRISE/STUDENT ACTIVITIES	$745.99	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0065	ENTERPRISE/STUDENT ACTIVITIES	($288.51)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0067	ENTERPRISE/STUDENT ACTIVITIES	($369.88)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0077	ENTERPRISE/STUDENT ACTIVITIES	($13.00)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0101	ENTERPRISE/STUDENT ACTIVITIES	($795.00)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0102	ENTERPRISE/STUDENT ACTIVITIES	($504.00)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0104	ENTERPRISE/STUDENT ACTIVITIES	($4,561.97)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0105	ENTERPRISE/STUDENT ACTIVITIES	$5,514.72	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0114	ENTERPRISE/STUDENT ACTIVITIES	($649.00)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0115	ENTERPRISE/STUDENT ACTIVITIES	($60.00)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0120	ENTERPRISE/STUDENT ACTIVITIES	($1,093.60)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0129	ENTERPRISE/STUDENT ACTIVITIES	$513.67	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0138	ENTERPRISE/STUDENT ACTIVITIES	($2,505.84)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0140	ENTERPRISE/STUDENT ACTIVITIES	($1,291.96)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0141	ENTERPRISE/STUDENT ACTIVITIES	$63.00	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0155	ENTERPRISE/STUDENT ACTIVITIES	($150.00)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0163	ENTERPRISE/STUDENT ACTIVITIES	($5.00)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0164	ENTERPRISE/STUDENT ACTIVITIES	$19.26	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0165	ENTERPRISE/STUDENT ACTIVITIES	($134.00)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0166	ENTERPRISE/STUDENT ACTIVITIES	($6,496.75)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0167	ENTERPRISE/STUDENT ACTIVITIES	$670.00	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0176	ENTERPRISE/STUDENT ACTIVITIES	$60.96	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0178	ENTERPRISE/STUDENT ACTIVITIES	$1,635.79	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0205	ENTERPRISE/STUDENT ACTIVITIES	($2,200.89)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0219	ENTERPRISE/STUDENT ACTIVITIES	($8,427.83)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0282	ENTERPRISE/STUDENT ACTIVITIES	($9.00)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0287	ENTERPRISE/STUDENT ACTIVITIES	($7.00)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0295	ENTERPRISE/STUDENT ACTIVITIES	($53.00)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0296	ENTERPRISE/STUDENT ACTIVITIES	($9.00)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0299	ENTERPRISE/STUDENT ACTIVITIES	($4.00)	850	850	850	000	0000	1750	203
850.000.0000.1750.203.0302	ENTERPRISE/STUDENT ACTIVITIES	($1,909.75)	850	850	850	000	0000	1750	203
850.000.0000.1773.110.0005	FUNDRAISER	($3,029.00)	850	850	850	000	0000	1773	110
850.000.0000.1773.110.0006	FUNDRAISER	($1,677.90)	850	850	850	000	0000	1773	110

850.000.0000.1773.110.0219	FUNDRAISER	($1,056.00)	850	850	850	000	0000	1773	110
850.000.0000.1773.112.0152	FUNDRAISER	($16,720.74)	850	850	850	000	0000	1773	112
850.000.0000.1773.112.0205	FUNDRAISER	($845.00)	850	850	850	000	0000	1773	112
850.000.0000.1773.112.0219	FUNDRAISER	($8,570.00)	850	850	850	000	0000	1773	112
850.000.0000.1773.114.0120	FUNDRAISER	($4,646.00)	850	850	850	000	0000	1773	114
850.000.0000.1773.114.0177	FUNDRAISER	($425.50)	850	850	850	000	0000	1773	114
850.000.0000.1773.114.0205	FUNDRAISER	($546.51)	850	850	850	000	0000	1773	114
850.000.0000.1773.114.0219	FUNDRAISER	($2,754.00)	850	850	850	000	0000	1773	114
850.000.0000.1773.114.0271	FUNDRAISER	($4,519.75)	850	850	850	000	0000	1773	114
850.000.0000.1773.115.0219	FUNDRAISER	($9,103.22)	850	850	850	000	0000	1773	115
850.000.0000.1773.116.0002	FUNDRAISER	($90.00)	850	850	850	000	0000	1773	116
850.000.0000.1773.116.0205	FUNDRAISER	($998.00)	850	850	850	000	0000	1773	116
850.000.0000.1773.116.0219	FUNDRAISER	($3,025.99)	850	850	850	000	0000	1773	116
850.000.0000.1773.117.0205	FUNDRAISER	($155.00)	850	850	850	000	0000	1773	117
850.000.0000.1773.117.0219	FUNDRAISER	($4,624.60)	850	850	850	000	0000	1773	117
850.000.0000.1773.118.0120	FUNDRAISER	($370.00)	850	850	850	000	0000	1773	118
850.000.0000.1773.118.0132	FUNDRAISER	($251.50)	850	850	850	000	0000	1773	118
850.000.0000.1773.118.0154	FUNDRAISER	($328.10)	850	850	850	000	0000	1773	118
850.000.0000.1773.118.0155	FUNDRAISER	($563.73)	850	850	850	000	0000	1773	118
850.000.0000.1773.118.0205	FUNDRAISER	($272.00)	850	850	850	000	0000	1773	118
850.000.0000.1773.118.0219	FUNDRAISER	($4,849.50)	850	850	850	000	0000	1773	118
850.000.0000.1773.118.0271	FUNDRAISER	($4,560.00)	850	850	850	000	0000	1773	118
850.000.0000.1773.119.0219	FUNDRAISER	($175.44)	850	850	850	000	0000	1773	119
850.000.0000.1773.202.0025	FUNDRAISER	($421.44)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0026	FUNDRAISER	($1,050.00)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0067	FUNDRAISER	($84.00)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0101	FUNDRAISER	($9,840.00)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0102	FUNDRAISER	($1,650.96)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0103	FUNDRAISER	($120.00)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0110	FUNDRAISER	($3,366.50)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0111	FUNDRAISER	($13,037.00)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0114	FUNDRAISER	($3,689.00)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0120	FUNDRAISER	($75.00)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0134	FUNDRAISER	($45.00)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0137	FUNDRAISER	($2,545.30)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0140	FUNDRAISER	($387.50)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0151	FUNDRAISER	($478.75)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0155	FUNDRAISER	($2,740.68)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0159	FUNDRAISER	($210.45)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0160	FUNDRAISER	($244.73)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0166	FUNDRAISER	($341.00)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0176	FUNDRAISER	($400.50)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0205	FUNDRAISER	($1,176.00)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0219	FUNDRAISER	($13,230.01)	850	850	850	000	0000	1773	202
850.000.0000.1773.202.0290	FUNDRAISER	($62.78)	850	850	850	000	0000	1773	202
850.000.0000.1773.203.0006	FUNDRAISER	($4,589.00)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0025	FUNDRAISER	($508.00)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0065	FUNDRAISER	($25.50)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0101	FUNDRAISER	($20,381.00)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0102	FUNDRAISER	($1,074.15)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0103	FUNDRAISER	($3,836.00)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0104	FUNDRAISER	($9,052.50)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0105	FUNDRAISER	($750.00)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0110	FUNDRAISER	($19,895.75)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0111	FUNDRAISER	($18,622.08)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0112	FUNDRAISER	($6,266.45)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0114	FUNDRAISER	($8,940.50)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0115	FUNDRAISER	($2,524.71)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0120	FUNDRAISER	($1,280.00)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0140	FUNDRAISER	($3,700.50)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0144	FUNDRAISER	($440.00)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0155	FUNDRAISER	($1,460.00)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0167	FUNDRAISER	($5,739.77)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0175	FUNDRAISER	($6,313.00)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0176	FUNDRAISER	($80.00)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0205	FUNDRAISER	($780.00)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0208	FUNDRAISER	($8.75)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0209	FUNDRAISER	($8.75)	850	850	850	000	0000	1773	203

850.000.0000.1773.203.0210	FUNDRAISER	($8.75)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0211	FUNDRAISER	($620.65)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0219	FUNDRAISER	($29,776.00)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0287	FUNDRAISER	($54.00)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0295	FUNDRAISER	($497.50)	850	850	850	000	0000	1773	203
850.000.0000.1773.203.0302	FUNDRAISER	($2,333.10)	850	850	850	000	0000	1773	203
850.000.0000.1790.202.0111	ACT FEE TAX CREDIT	($1,000.00)	850	850	850	000	0000	1790	202
850.000.0000.1920.110.0006	CONTR/DON PRIV SRC	($782.25)	850	850	850	000	0000	1920	110
850.000.0000.1920.112.0205	CONTR/DON PRIV SRC	($5.00)	850	850	850	000	0000	1920	112
850.000.0000.1920.112.0219	CONTR/DON PRIV SRC	($18.00)	850	850	850	000	0000	1920	112
850.000.0000.1920.114.0219	CONTR/DON PRIV SRC	($200.00)	850	850	850	000	0000	1920	114
850.000.0000.1920.117.0039	CONTR/DON PRIV SRC	($92.57)	850	850	850	000	0000	1920	117
850.000.0000.1920.117.0219	CONTR/DON PRIV SRC	($16.00)	850	850	850	000	0000	1920	117
850.000.0000.1920.202.0025	CONTR/DON PRIV SRC	($250.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0101	CONTR/DON PRIV SRC	($500.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0102	CONTR/DON PRIV SRC	($1,500.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0105	CONTR/DON PRIV SRC	($200.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0106	CONTR/DON PRIV SRC	($1,000.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0107	CONTR/DON PRIV SRC	($1,000.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0111	CONTR/DON PRIV SRC	($3,060.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0115	CONTR/DON PRIV SRC	($250.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0120	CONTR/DON PRIV SRC	($9,107.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0134	CONTR/DON PRIV SRC	($93.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0137	CONTR/DON PRIV SRC	($250.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0151	CONTR/DON PRIV SRC	($57.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0154	CONTR/DON PRIV SRC	($500.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0155	CONTR/DON PRIV SRC	($55.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0159	CONTR/DON PRIV SRC	($282.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0163	CONTR/DON PRIV SRC	($5,230.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0166	CONTR/DON PRIV SRC	($3,567.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0219	CONTR/DON PRIV SRC	($650.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.202.0266	CONTR/DON PRIV SRC	($1,706.00)	850	850	850	000	0000	1920	202
850.000.0000.1920.203.0006	CONTR/DON PRIV SRC	($260.50)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0025	CONTR/DON PRIV SRC	($1,003.73)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0067	CONTR/DON PRIV SRC	($329.07)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0101	CONTR/DON PRIV SRC	($520.00)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0103	CONTR/DON PRIV SRC	($249.94)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0104	CONTR/DON PRIV SRC	($40.00)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0105	CONTR/DON PRIV SRC	($2,870.00)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0110	CONTR/DON PRIV SRC	($4,420.19)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0112	CONTR/DON PRIV SRC	($1,000.00)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0113	CONTR/DON PRIV SRC	($105.75)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0114	CONTR/DON PRIV SRC	($496.70)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0115	CONTR/DON PRIV SRC	($5,378.70)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0120	CONTR/DON PRIV SRC	($1,571.27)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0138	CONTR/DON PRIV SRC	($4,934.14)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0140	CONTR/DON PRIV SRC	($797.17)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0141	CONTR/DON PRIV SRC	($389.27)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0144	CONTR/DON PRIV SRC	($250.00)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0150	CONTR/DON PRIV SRC	($41.26)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0155	CONTR/DON PRIV SRC	($1,001.88)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0165	CONTR/DON PRIV SRC	($231.75)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0166	CONTR/DON PRIV SRC	($4,270.25)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0167	CONTR/DON PRIV SRC	($983.88)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0175	CONTR/DON PRIV SRC	($683.37)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0219	CONTR/DON PRIV SRC	($177.88)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0287	CONTR/DON PRIV SRC	($5.00)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0295	CONTR/DON PRIV SRC	($801.21)	850	850	850	000	0000	1920	203
850.000.0000.1920.203.0302	CONTR/DON PRIV SRC	($6,521.51)	850	850	850	000	0000	1920	203
850.000.0000.1980.000.0000	REF PRIOR YR EXP	($1,410.00)	850	850	850	000	0000	1980	000
850.100.2100.6610.110.0002	GENERAL SUPPLIES	$89.70	850	850	850	100	2100	6610	110
850.100.2100.6610.110.0219	GENERAL SUPPLIES	$486.08	850	850	850	100	2100	6610	110
850.610.2100.6330.114.0177	OTH PROF SERVICES	$250.00	850	850	850	610	2100	6330	114
850.610.2100.6330.114.0219	OTH PROF SERVICES	$1,550.00	850	850	850	610	2100	6330	114
850.610.2100.6330.114.0271	OTH PROF SERVICES	$250.00	850	850	850	610	2100	6330	114
850.610.2100.6330.116.0219	OTH PROF SERVICES	$300.00	850	850	850	610	2100	6330	116
850.610.2100.6330.202.0219	OTH PROF SERVICES	$2,995.70	850	850	850	610	2100	6330	202
850.610.2100.6330.203.0065	OTH PROF SERVICES	$500.00	850	850	850	610	2100	6330	203

850.610.2100.6330.203.0219	OTH PROF SERVICES	$870.00	850	850	850	610	2100	6330	203
850.610.2100.6340.203.0219	TECHNICAL SERVICES	$870.00	850	850	850	610	2100	6340	203
850.610.2100.6442.112.0219	EQUIPMENT RENTAL	$1,140.00	850	850	850	610	2100	6442	112
850.610.2100.6442.116.0219	EQUIPMENT RENTAL	$439.00	850	850	850	610	2100	6442	116
850.610.2100.6442.117.0219	EQUIPMENT RENTAL	$2,266.32	850	850	850	610	2100	6442	117
850.610.2100.6442.118.0219	EQUIPMENT RENTAL	$1,275.00	850	850	850	610	2100	6442	118
850.610.2100.6442.202.0219	EQUIPMENT RENTAL	$639.00	850	850	850	610	2100	6442	202
850.610.2100.6442.203.0175	EQUIPMENT RENTAL	$939.00	850	850	850	610	2100	6442	203
850.610.2100.6550.112.0205	PRINTING & BINDING	$2,724.27	850	850	850	610	2100	6550	112
850.610.2100.6550.116.0205	PRINTING & BINDING	$573.99	850	850	850	610	2100	6550	116
850.610.2100.6550.203.0205	PRINTING & BINDING	$1,775.36	850	850	850	610	2100	6550	203
850.610.2100.6580.203.0140	TRAVEL	$232.36	850	850	850	610	2100	6580	203
850.610.2100.6610.110.0005	GENERAL SUPPLIES	$579.03	850	850	850	610	2100	6610	110
850.610.2100.6610.110.0006	GENERAL SUPPLIES	$1,484.54	850	850	850	610	2100	6610	110
850.610.2100.6610.110.0219	GENERAL SUPPLIES	$298.13	850	850	850	610	2100	6610	110
850.610.2100.6610.112.0150	GENERAL SUPPLIES	$745.80	850	850	850	610	2100	6610	112
850.610.2100.6610.112.0152	GENERAL SUPPLIES	$7,692.55	850	850	850	610	2100	6610	112
850.610.2100.6610.112.0154	GENERAL SUPPLIES	$143.64	850	850	850	610	2100	6610	112
850.610.2100.6610.112.0205	GENERAL SUPPLIES	$437.91	850	850	850	610	2100	6610	112
850.610.2100.6610.112.0219	GENERAL SUPPLIES	$6,969.86	850	850	850	610	2100	6610	112
850.610.2100.6610.114.0177	GENERAL SUPPLIES	$6,658.04	850	850	850	610	2100	6610	114
850.610.2100.6610.114.0219	GENERAL SUPPLIES	$5,925.77	850	850	850	610	2100	6610	114
850.610.2100.6610.114.0271	GENERAL SUPPLIES	$2,652.35	850	850	850	610	2100	6610	114
850.610.2100.6610.115.0002	GENERAL SUPPLIES	($17.50)	850	850	850	610	2100	6610	115
850.610.2100.6610.115.0219	GENERAL SUPPLIES	$5,794.49	850	850	850	610	2100	6610	115
850.610.2100.6610.116.0002	GENERAL SUPPLIES	$273.35	850	850	850	610	2100	6610	116
850.610.2100.6610.116.0205	GENERAL SUPPLIES	$1,200.30	850	850	850	610	2100	6610	116
850.610.2100.6610.116.0219	GENERAL SUPPLIES	$3,011.30	850	850	850	610	2100	6610	116
850.610.2100.6610.117.0039	GENERAL SUPPLIES	$135.17	850	850	850	610	2100	6610	117
850.610.2100.6610.117.0219	GENERAL SUPPLIES	$4,586.84	850	850	850	610	2100	6610	117
850.610.2100.6610.118.0132	GENERAL SUPPLIES	$420.22	850	850	850	610	2100	6610	118
850.610.2100.6610.118.0143	GENERAL SUPPLIES	$446.35	850	850	850	610	2100	6610	118
850.610.2100.6610.118.0154	GENERAL SUPPLIES	$151.34	850	850	850	610	2100	6610	118
850.610.2100.6610.118.0155	GENERAL SUPPLIES	$1,657.06	850	850	850	610	2100	6610	118
850.610.2100.6610.118.0205	GENERAL SUPPLIES	$591.51	850	850	850	610	2100	6610	118
850.610.2100.6610.118.0219	GENERAL SUPPLIES	$2,244.70	850	850	850	610	2100	6610	118
850.610.2100.6610.118.0271	GENERAL SUPPLIES	$1,094.79	850	850	850	610	2100	6610	118
850.610.2100.6610.118.0278	GENERAL SUPPLIES	$2,020.04	850	850	850	610	2100	6610	118
850.610.2100.6610.119.0219	GENERAL SUPPLIES	$1,467.45	850	850	850	610	2100	6610	119
850.610.2100.6610.202.0006	GENERAL SUPPLIES	$298.05	850	850	850	610	2100	6610	202
850.610.2100.6610.202.0025	GENERAL SUPPLIES	$353.46	850	850	850	610	2100	6610	202
850.610.2100.6610.202.0026	GENERAL SUPPLIES	$2,005.07	850	850	850	610	2100	6610	202
850.610.2100.6610.202.0134	GENERAL SUPPLIES	$271.83	850	850	850	610	2100	6610	202
850.610.2100.6610.202.0137	GENERAL SUPPLIES	$105.65	850	850	850	610	2100	6610	202
850.610.2100.6610.202.0140	GENERAL SUPPLIES	$658.92	850	850	850	610	2100	6610	202
850.610.2100.6610.202.0151	GENERAL SUPPLIES	$426.12	850	850	850	610	2100	6610	202
850.610.2100.6610.202.0155	GENERAL SUPPLIES	$1,511.07	850	850	850	610	2100	6610	202
850.610.2100.6610.202.0165	GENERAL SUPPLIES	$87.04	850	850	850	610	2100	6610	202
850.610.2100.6610.202.0166	GENERAL SUPPLIES	$1,130.24	850	850	850	610	2100	6610	202
850.610.2100.6610.202.0176	GENERAL SUPPLIES	$204.21	850	850	850	610	2100	6610	202
850.610.2100.6610.202.0205	GENERAL SUPPLIES	$2,996.97	850	850	850	610	2100	6610	202
850.610.2100.6610.202.0219	GENERAL SUPPLIES	$2,735.44	850	850	850	610	2100	6610	202
850.610.2100.6610.203.0006	GENERAL SUPPLIES	$681.91	850	850	850	610	2100	6610	203
850.610.2100.6610.203.0025	GENERAL SUPPLIES	$1,042.84	850	850	850	610	2100	6610	203
850.610.2100.6610.203.0067	GENERAL SUPPLIES	$474.84	850	850	850	610	2100	6610	203
850.610.2100.6610.203.0140	GENERAL SUPPLIES	$2,626.51	850	850	850	610	2100	6610	203
850.610.2100.6610.203.0141	GENERAL SUPPLIES	$111.02	850	850	850	610	2100	6610	203
850.610.2100.6610.203.0165	GENERAL SUPPLIES	$1,218.86	850	850	850	610	2100	6610	203
850.610.2100.6610.203.0166	GENERAL SUPPLIES	$140.87	850	850	850	610	2100	6610	203
850.610.2100.6610.203.0175	GENERAL SUPPLIES	$5,024.41	850	850	850	610	2100	6610	203
850.610.2100.6610.203.0176	GENERAL SUPPLIES	$600.00	850	850	850	610	2100	6610	203
850.610.2100.6610.203.0205	GENERAL SUPPLIES	$1,136.23	850	850	850	610	2100	6610	203
850.610.2100.6610.203.0211	GENERAL SUPPLIES	$100.31	850	850	850	610	2100	6610	203
850.610.2100.6610.203.0219	GENERAL SUPPLIES	$15,006.02	850	850	850	610	2100	6610	203
850.610.2100.6613.110.0005	FUNDRAISER EXPENSE	$1,110.00	850	850	850	610	2100	6613	110
850.610.2100.6613.110.0219	FUNDRAISER EXPENSE	$1,543.67	850	850	850	610	2100	6613	110
850.610.2100.6613.112.0152	FUNDRAISER EXPENSE	$6,679.77	850	850	850	610	2100	6613	112
850.610.2100.6613.112.0219	FUNDRAISER EXPENSE	$1,801.34	850	850	850	610	2100	6613	112

850.610.2100.6613.114.0177	FUNDRAISER EXPENSE	$5,693.29	850	850	850	610	2100	6613	114
850.610.2100.6613.114.0271	FUNDRAISER EXPENSE	$1,248.39	850	850	850	610	2100	6613	114
850.610.2100.6613.115.0219	FUNDRAISER EXPENSE	$2,532.82	850	850	850	610	2100	6613	115
850.610.2100.6613.118.0219	FUNDRAISER EXPENSE	$4,551.41	850	850	850	610	2100	6613	118
850.610.2100.6613.118.0271	FUNDRAISER EXPENSE	$2,760.00	850	850	850	610	2100	6613	118
850.610.2100.6613.202.0137	FUNDRAISER EXPENSE	$1,721.49	850	850	850	610	2100	6613	202
850.610.2100.6613.202.0159	FUNDRAISER EXPENSE	$472.00	850	850	850	610	2100	6613	202
850.610.2100.6613.202.0166	FUNDRAISER EXPENSE	$1,920.00	850	850	850	610	2100	6613	202
850.610.2100.6613.202.0219	FUNDRAISER EXPENSE	$2,295.00	850	850	850	610	2100	6613	202
850.610.2100.6613.203.0155	FUNDRAISER EXPENSE	$923.50	850	850	850	610	2100	6613	203
850.610.2100.6643.202.0006	INSTRUCTIONAL AIDS	$644.28	850	850	850	610	2100	6643	202
850.610.2100.6643.202.0219	INSTRUCTIONAL AIDS	$702.65	850	850	850	610	2100	6643	202
850.610.2100.6643.203.0006	INSTRUCTIONAL AIDS	$2,816.01	850	850	850	610	2100	6643	203
850.610.2100.6643.203.0155	INSTRUCTIONAL AIDS	$307.22	850	850	850	610	2100	6643	203
850.610.2100.6731.110.0006	FURN & EQUIPMENT	$296.46	850	850	850	610	2100	6731	110
850.610.2100.6731.112.0205	FURN & EQUIPMENT	$316.75	850	850	850	610	2100	6731	112
850.610.2100.6731.114.0177	FURN & EQUIPMENT	$2,423.47	850	850	850	610	2100	6731	114
850.610.2100.6731.114.0219	FURN & EQUIPMENT	$151.96	850	850	850	610	2100	6731	114
850.610.2100.6731.114.0271	FURN & EQUIPMENT	$116.75	850	850	850	610	2100	6731	114
850.610.2100.6731.117.0219	FURN & EQUIPMENT	$365.33	850	850	850	610	2100	6731	117
850.610.2100.6731.119.0205	FURN & EQUIPMENT	$324.12	850	850	850	610	2100	6731	119
850.610.2100.6731.202.0205	FURN & EQUIPMENT	$920.96	850	850	850	610	2100	6731	202
850.610.2100.6731.202.0219	FURN & EQUIPMENT	$673.37	850	850	850	610	2100	6731	202
850.610.2100.6731.203.0205	FURN & EQUIPMENT	$2,674.83	850	850	850	610	2100	6731	203
850.610.2100.6737.114.0219	TECHNOLOGY	$277.73	850	850	850	610	2100	6737	114
850.610.2100.6810.112.0152	DUES AND FEES	$180.00	850	850	850	610	2100	6810	112
850.610.2100.6810.114.0177	DUES AND FEES	$690.00	850	850	850	610	2100	6810	114
850.610.2100.6810.202.0155	DUES AND FEES	$1,685.00	850	850	850	610	2100	6810	202
850.610.2100.6810.202.0159	DUES AND FEES	$90.00	850	850	850	610	2100	6810	202
850.610.2100.6810.202.0160	DUES AND FEES	$120.00	850	850	850	610	2100	6810	202
850.610.2100.6810.202.0165	DUES AND FEES	$385.00	850	850	850	610	2100	6810	202
850.610.2100.6810.202.0166	DUES AND FEES	$1,200.00	850	850	850	610	2100	6810	202
850.610.2100.6810.202.0219	DUES AND FEES	$2,400.00	850	850	850	610	2100	6810	202
850.610.2100.6810.203.0006	DUES AND FEES	$1,245.00	850	850	850	610	2100	6810	203
850.610.2100.6810.203.0155	DUES AND FEES	$250.00	850	850	850	610	2100	6810	203
850.610.2100.6810.203.0205	DUES AND FEES	$610.00	850	850	850	610	2100	6810	203
850.610.2100.6810.203.0219	DUES AND FEES	$250.00	850	850	850	610	2100	6810	203
850.610.2100.6890.112.0205	MISC EXPENDITURES	$1,000.00	850	850	850	610	2100	6890	112
850.610.2100.6890.112.0219	MISC EXPENDITURES	$840.34	850	850	850	610	2100	6890	112
850.610.2100.6890.116.0219	MISC EXPENDITURES	$294.15	850	850	850	610	2100	6890	116
850.610.2100.6890.117.0039	MISC EXPENDITURES	$509.66	850	850	850	610	2100	6890	117
850.610.2100.6890.202.0151	MISC EXPENDITURES	$1,368.50	850	850	850	610	2100	6890	202
850.610.2100.6890.202.0166	MISC EXPENDITURES	$6,323.65	850	850	850	610	2100	6890	202
850.610.2100.6890.202.0219	MISC EXPENDITURES	$2,587.50	850	850	850	610	2100	6890	202
850.610.2100.6890.203.0140	MISC EXPENDITURES	$26.54	850	850	850	610	2100	6890	203
850.610.2100.6890.203.0155	MISC EXPENDITURES	$505.00	850	850	850	610	2100	6890	203
850.610.2100.6890.203.0163	MISC EXPENDITURES	$194.48	850	850	850	610	2100	6890	203
850.610.2100.6890.203.0166	MISC EXPENDITURES	$9,610.00	850	850	850	610	2100	6890	203
850.610.2100.6890.203.0176	MISC EXPENDITURES	$410.00	850	850	850	610	2100	6890	203
850.610.2100.6890.203.0219	MISC EXPENDITURES	$7,753.93	850	850	850	610	2100	6890	203
850.610.2100.6891.118.0143	REFUND	$240.00	850	850	850	610	2100	6891	118
850.610.2100.6891.118.0158	REFUND	$300.00	850	850	850	610	2100	6891	118
850.610.2190.6890.110.0005	MISC EXPENDITURES	$243.25	850	850	850	610	2190	6890	110
850.610.2190.6890.114.0177	MISC EXPENDITURES	$588.00	850	850	850	610	2190	6890	114
850.610.2190.6890.114.0271	MISC EXPENDITURES	$18,243.51	850	850	850	610	2190	6890	114
850.610.2190.6890.118.0143	MISC EXPENDITURES	$1,887.00	850	850	850	610	2190	6890	118
850.610.2190.6890.118.0163	MISC EXPENDITURES	$379.70	850	850	850	610	2190	6890	118
850.610.2190.6890.118.0278	MISC EXPENDITURES	$150.00	850	850	850	610	2190	6890	118
850.610.2190.6890.202.0166	MISC EXPENDITURES	$3,500.00	850	850	850	610	2190	6890	202
850.610.2190.6890.203.0138	MISC EXPENDITURES	$7,059.12	850	850	850	610	2190	6890	203
850.610.2190.6890.203.0175	MISC EXPENDITURES	$1,506.32	850	850	850	610	2190	6890	203
850.610.2610.6441.202.0167	RENTING LAND/BLDGS	$86.00	850	850	850	610	2610	6441	202
850.610.2610.6441.202.0219	RENTING LAND/BLDGS	$1,000.00	850	850	850	610	2610	6441	202
850.620.1100.6122.203.0110	COACHING ADDENDUMS/STIPENDS	$1,600.00	850	850	850	620	1100	6122	203
850.620.1100.6125.203.0114	EXTRA DUTY STIPENDS	$750.00	850	850	850	620	1100	6125	203
850.620.1100.6221.203.0114	SOC SEC - OASDI	$46.51	850	850	850	620	1100	6221	203
850.620.1100.6222.203.0114	MEDICARE-HOSP INS	$10.88	850	850	850	620	1100	6222	203
850.620.1100.6231.203.0114	STATE RETIREMENT	$91.05	850	850	850	620	1100	6231	203

850.620.1100.6232.203.0114	LNG-TRM DISABILITY	$1.12	850	850	850	620	1100	6232	203
850.620.1100.6260.203.0114	WORKERS' COMP	$5.85	850	850	850	620	1100	6260	203
850.620.1100.6580.203.0102	TRAVEL	$330.20	850	850	850	620	1100	6580	203
850.620.1100.6610.114.0120	GENERAL SUPPLIES	$1,458.96	850	850	850	620	1100	6610	114
850.620.1100.6610.202.0101	GENERAL SUPPLIES	$5,784.95	850	850	850	620	1100	6610	202
850.620.1100.6610.202.0102	GENERAL SUPPLIES	$1,316.72	850	850	850	620	1100	6610	202
850.620.1100.6610.202.0105	GENERAL SUPPLIES	$603.20	850	850	850	620	1100	6610	202
850.620.1100.6610.202.0111	GENERAL SUPPLIES	$15,127.45	850	850	850	620	1100	6610	202
850.620.1100.6610.202.0112	GENERAL SUPPLIES	$1,230.01	850	850	850	620	1100	6610	202
850.620.1100.6610.202.0114	GENERAL SUPPLIES	$1,178.29	850	850	850	620	1100	6610	202
850.620.1100.6610.202.0120	GENERAL SUPPLIES	$5,700.34	850	850	850	620	1100	6610	202
850.620.1100.6610.202.0155	GENERAL SUPPLIES	$969.38	850	850	850	620	1100	6610	202
850.620.1100.6610.203.0101	GENERAL SUPPLIES	$15,569.23	850	850	850	620	1100	6610	203
850.620.1100.6610.203.0102	GENERAL SUPPLIES	$885.35	850	850	850	620	1100	6610	203
850.620.1100.6610.203.0104	GENERAL SUPPLIES	$5,988.08	850	850	850	620	1100	6610	203
850.620.1100.6610.203.0105	GENERAL SUPPLIES	$2,393.15	850	850	850	620	1100	6610	203
850.620.1100.6610.203.0110	GENERAL SUPPLIES	$4,029.17	850	850	850	620	1100	6610	203
850.620.1100.6610.203.0111	GENERAL SUPPLIES	$8,676.43	850	850	850	620	1100	6610	203
850.620.1100.6610.203.0112	GENERAL SUPPLIES	$1,346.73	850	850	850	620	1100	6610	203
850.620.1100.6610.203.0114	GENERAL SUPPLIES	$13,279.30	850	850	850	620	1100	6610	203
850.620.1100.6610.203.0115	GENERAL SUPPLIES	$581.91	850	850	850	620	1100	6610	203
850.620.1100.6610.203.0120	GENERAL SUPPLIES	$2,835.96	850	850	850	620	1100	6610	203
850.620.1100.6610.203.0167	GENERAL SUPPLIES	$1,138.31	850	850	850	620	1100	6610	203
850.620.1100.6610.203.0302	GENERAL SUPPLIES	$8,271.41	850	850	850	620	1100	6610	203
850.620.1100.6613.114.0120	FUNDRAISER EXPENSE	$3,208.80	850	850	850	620	1100	6613	114
850.620.1100.6613.118.0120	FUNDRAISER EXPENSE	$304.30	850	850	850	620	1100	6613	118
850.620.1100.6613.202.0101	FUNDRAISER EXPENSE	$3,020.00	850	850	850	620	1100	6613	202
850.620.1100.6613.202.0111	FUNDRAISER EXPENSE	$505.00	850	850	850	620	1100	6613	202
850.620.1100.6613.203.0110	FUNDRAISER EXPENSE	$10,800.00	850	850	850	620	1100	6613	203
850.620.1100.6613.203.0167	FUNDRAISER EXPENSE	$3,720.00	850	850	850	620	1100	6613	203
850.620.1100.6643.202.0101	INSTRUCTIONAL AIDS	$2,955.74	850	850	850	620	1100	6643	202
850.620.1100.6731.202.0111	FURN & EQUIPMENT	$1,202.96	850	850	850	620	1100	6731	202
850.620.1100.6731.203.0101	FURN & EQUIPMENT	$9,780.95	850	850	850	620	1100	6731	203
850.620.1100.6733.203.0111	CAPITAL EQUIPMENT OVER $5,000	$12,895.00	850	850	850	620	1100	6733	203
850.620.1100.6890.118.0120	MISC EXPENDITURES	$50.00	850	850	850	620	1100	6890	118
850.620.1100.6890.202.0101	MISC EXPENDITURES	$4,950.00	850	850	850	620	1100	6890	202
850.620.1100.6890.202.0102	MISC EXPENDITURES	$2,758.00	850	850	850	620	1100	6890	202
850.620.1100.6890.202.0105	MISC EXPENDITURES	$280.00	850	850	850	620	1100	6890	202
850.620.1100.6890.202.0111	MISC EXPENDITURES	$1,619.88	850	850	850	620	1100	6890	202
850.620.1100.6890.202.0113	MISC EXPENDITURES	$946.41	850	850	850	620	1100	6890	202
850.620.1100.6890.203.0102	MISC EXPENDITURES	$3,953.81	850	850	850	620	1100	6890	203
850.620.1100.6890.203.0103	MISC EXPENDITURES	$3,857.94	850	850	850	620	1100	6890	203
850.620.1100.6890.203.0104	MISC EXPENDITURES	$400.00	850	850	850	620	1100	6890	203
850.620.1100.6890.203.0105	MISC EXPENDITURES	$1,636.92	850	850	850	620	1100	6890	203
850.620.1100.6890.203.0106	MISC EXPENDITURES	$4,420.15	850	850	850	620	1100	6890	203
850.620.1100.6890.203.0107	MISC EXPENDITURES	$2,089.20	850	850	850	620	1100	6890	203
850.620.1100.6890.203.0110	MISC EXPENDITURES	$1,480.00	850	850	850	620	1100	6890	203
850.620.1100.6890.203.0111	MISC EXPENDITURES	$4,945.80	850	850	850	620	1100	6890	203
850.620.1100.6890.203.0112	MISC EXPENDITURES	$1,631.15	850	850	850	620	1100	6890	203
850.620.1100.6890.203.0114	MISC EXPENDITURES	$8,103.04	850	850	850	620	1100	6890	203
850.620.1100.6890.203.0115	MISC EXPENDITURES	$8,167.44	850	850	850	620	1100	6890	203
850.620.1100.6890.203.0155	MISC EXPENDITURES	$850.00	850	850	850	620	1100	6890	203
850.620.1900.6125.203.0110	EXTRA DUTY STIPENDS	$1,600.00	850	850	850	620	1900	6125	203
850.620.1900.6221.203.0110	SOC SEC - OASDI	$99.20	850	850	850	620	1900	6221	203
850.620.1900.6222.203.0110	MEDICARE-HOSP INS	$23.20	850	850	850	620	1900	6222	203
850.620.1900.6250.203.0110	UNEMP INSURANCE	$0.80	850	850	850	620	1900	6250	203
850.620.1900.6260.203.0110	WORKERS' COMP	$12.48	850	850	850	620	1900	6260	203
850.620.2100.6610.203.0104	GENERAL SUPPLIES	$2,937.55	850	850	850	620	2100	6610	203
855.000.0000.0103.000.0000	CASH ON DEP W/TREA	$2,511,158.42	855	855	855	000	0000	0103	000
855.000.0000.0330.000.0000	UNRESERVED FND BAL	($2,484,686.14)	855	855	855	000	0000	0330	000
855.000.0000.1510.000.0000	INTEREST ON INVEST	($93,437.55)	855	855	855	000	0000	1510	000
855.000.0000.1970.000.0000	SV PROV OTH FUNDS	($6,715,260.84)	855	855	855	000	0000	1970	000
855.000.0000.1990.000.0000	MISCELLANEOUS OTHER REVENUE	($1,278.50)	855	855	855	000	0000	1990	000
855.100.2510.6210.500.0000	EMPLOYEE INSURANCE	$6,782,640.36	855	855	855	100	2510	6210	500
855.100.2510.6891.500.0000	REFUND	$864.25	855	855	855	100	2510	6891	500
856.000.0000.0104.000.0000	CASH IN BANK ACH ACCOUNT	($1,806.50)	850	850	856	000	0000	0104	000
856.000.0000.0221.000.0000	SAL & WAGES (GROSS)	$296.23	850	850	856	000	0000	0221	000
856.000.0000.0330.000.0000	UNRESERVED FND BAL	$1,510.27	850	850	856	000	0000	0330	000

857.000.0000.0102.000.0000	CASH IN BANK TAX ACCOUNT	$522,399.31	850	850	857	000	0000	0102	000
857.000.0000.0214.000.0000	DUE TO STATE	($3,409.81)	850	850	857	000	0000	0214	000
857.000.0000.0245.000.0000	STATE RET CONTR	($7,108.63)	850	850	857	000	0000	0245	000
857.000.0000.0247.000.0000	VOL DEDUCTIONS	($123.80)	850	850	857	000	0000	0247	000
857.000.0000.0330.000.0000	UNRESERVED FND BAL	($511,757.07)	850	850	857	000	0000	0330	000
955.000.0000.0103.000.0000	CASH ON DEP W/TREA	$616.00	955	955	955	000	0000	0103	000
955.000.0000.0330.000.0000	UNRESERVED FND BAL	($616.00)	955	955	955	000	0000	0330	000
955.000.0000.1990.000.0000	MISCELLANEOUS OTHER REVENUE	($350,865.50)	955	955	955	000	0000	1990	000
955.800.1000.6561.202.0000	TUITION-OTH AZ DIST	$104,307.00	955	955	955	800	1000	6561	202
955.800.1000.6561.203.0000	TUITION-OTH AZ DIST	$246,202.50	955	955	955	800	1000	6561	203
955.800.1000.6561.204.0000	TUITION-OTH AZ DIST	$356.00	955	955	955	800	1000	6561	204

Primary Unit Code	Final Unit Code
500	500
500	500
500	500

202	202	**161**				
203	203	**162**				
112	112	**163**				
112	112	**164**				
114	114	**165**				
115	115	**166**				
117	117	**167**				
500	500	**168**				
202	202	**169**				
203	203	**170**	0	$0.00	0	
500	500	**171**				
500	500	**172**				
500	500	**173**				
110	110	**174**				
111	111	**175**				
112	112	**176**				
114	114	**177**				
115	115	**178**				
115	115	**179**				
116	116	**180**				
117	117	**181**				
118	118	**182**				
119	119	**183**				
119	119	**184**				
202	202	**185**				
203	203	**186**				
500	500	**187**				
207	207	**188**				
500	500	**189**				
110	110	**190**	(14)	($13.58)	(14)	
111	111	**191**				
112	112	**192**				
114	114	**193**				
115	115	**194**				
115	115	**195**				
116	116	**196**				
117	117	**197**				
118	118	**198**				
119	119	**199**				
119	119	**200**	0	$0.00	0	
500	500	**201**				
202	202	**202**				
203	203	**203**				
500	500	**204**				
207	207	**205**				
500	500	**206**				
500	500	**207**				
500	500	**208**				
110	110	**209**				
111	111	**210**	0	$0.00	0	
112	112	**211**				
114	114	**212**				
115	115	**213**				
115	115	**214**				
116	116	**215**				
117	117	**216**				
118	118	**217**				
119	119	**218**				
119	119	**219**				
500	500	**220**	(1,570)	$24.70	25	
202	202	**221**				
203	203	**222**				
500	500	**223**				
207	207	**224**				
500	500	**225**				
500	500	**226**				
500	500	**227**				
110	110	**228**				

Beginning fund balances for funds 161 through 169 are included on the line for Fund 160, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 171 through 189 are included on the line for Fund 170, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 191 through 199 are included on the line for Fund 190, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 201 through 209 are included on the line for Fund 200, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 211 through 219 are included on the line for Fund 210, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 221 through 229 are included on the line for Fund 220, as these funds are all reported in a single line on Page 5.

111	111	229				
112	112	230	0	$0.00	0	
114	114	231				
115	115	232				
115	115	233				
116	116	234				
117	117	235				
118	118	236				
119	119	237				
119	119	238				
500	500	239				
202	202	240	0	$0.00	0	
203	203	241				
500	500	242				
207	207	243				
500	500	244				
500	500	245				
500	500	246				
110	110	247				
111	111	248				
112	112	249				
114	114	250	0	$0.00	0	
115	115	251				
115	115	252				
116	116	253				
117	117	254				
118	118	255				
119	119	256				
119	119	257				
500	500	258				
202	202	259				
203	203	260	(6,016)	($6,015.83)	(6,016)	
500	500	261				
207	207	262				
500	500	263				
500	500	264				
500	500	265				
110	110	266				
111	111	267				
112	112	268				
114	114	269				
115	115	270				
116	116	271				
117	117	272				
119	119	273				
202	202	274				
203	203	275				
500	500	276				
110	110	277				
111	111	278				
112	112	279				
114	114	280	(348)	($348.75)	(349)	
115	115	281				
116	116	282				
117	117	283				
118	118	284				
119	119	285				
500	500	286				
202	202	287				
203	203	288				
500	500	289				
207	207	290	39,509	$39,509.83	39,510	
500	500	291				
500	500	292				
500	500	293				
110	110	294				
111	111	295				
112	112	296				

Beginning fund balances for funds 231 through 239 are included on the line for Fund 230, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 241 through 249 are included on the line for Fund 240, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 251 through 259 are included on the line for Fund 250, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 261 through 279 are included on the line for Fund 260, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 281 through 289 are included on the line for Fund 280, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 291 through 299 are included on the line for Fund 290, as these funds are all reported in a single line on Page 5.

112	112	**297**				
114	114	**298**				
115	115	**299**				
115	115	**300**	(341,896)	($157,468.07)	(157,468)	
116	116	**301**				
117	117	**302**				
118	118	**303**				
119	119	**304**				
119	119	**305**				
500	500	**306**				
202	202	**307**				
203	203	**308**				
500	500	**309**				
207	207	**310**				
500	500	**311**				
500	500	**312**				
500	500	**313**				
500	500	**314**				
112	112	**315**				
202	202	**316**				
500	500	**317**				
500	500	**318**				
500	500	**319**				
500	500	**320**				
500	500	**321**				
110	110	**322**				
111	111	**323**				
112	112	**324**				
114	114	**325**				
115	115	**326**				
116	116	**327**				
117	117	**328**				
118	118	**329**				
119	119	**330**				
202	202	**331**				
203	203	**332**				
207	207	**333**				
500	500	**334**				
500	500	**335**				
110	110	**336**				
112	112	**337**				
114	114	**338**				
115	115	**339**				
116	116	**340**				
117	117	**341**				
118	118	**342**				
119	119	**343**				
202	202	**344**				
500	500	**345**				
112	112	**346**				
114	114	**347**				
115	115	**348**				
116	116	**349**	13,594	$0.00	0	
117	117	**350**				
118	118	**351**				
112	112	**352**				
202	202	**353**	0	$0.00	0	
203	203	**354**				
112	112	**355**				
117	117	**356**				
119	119	**357**				
500	500	**358**				
500	500	**359**				
110	110	**360**				
111	111	**361**				
112	112	**362**				
114	114	**363**				
115	115	**364**				

Beginning fund balances for funds 301 through 399, except funds 349, 353, 374 and 378, are included on the line for Fund 300, as these funds are all reported in a single line on Page 5.

Funds 349, 353, 374 and 378 are reported separately below and on their own lines on Page 5.

116	116	**365**			
117	117	**366**			
118	118	**367**			
119	119	**368**			
202	202	**369**			
203	203	**370**			
500	500	**371**			
110	110	**372**			
115	115	**373**			
116	116	**374**	(51,671)	($51,670.98)	(51,671)
110	110	**375**			
111	111	**376**			
112	112	**377**			
114	114	**378**	0	$0.00	0
115	115	**379**			
116	116	**380**			
117	117	**381**			
119	119	**382**			
203	203	**383**			
110	110	**384**			
112	112	**385**			
116	116	**386**			
118	118	**387**			
203	203	**388**			
110	110	**389**			
111	111	**390**			
112	112	**391**			
114	114	**392**			
115	115	**393**			
116	116	**394**			
117	117	**395**			
118	118	**396**			
119	119	**397**			
202	202	**398**			
203	203	**399**			
110	110	**400**	(532)	($532.25)	(532)
111	111	**410**	(320,996)	($136,406.17)	(136,406)
112	112	**420**	0	$0.00	0
114	114	**425**	0	$0.00	0
115	115	**430**	0	$0.00	0
116	116	**435**	0	$0.00	0
117	117	**450**	0	$0.00	0
118	118	**456**	0	$0.00	0
119	119	**460**	0	$0.00	0
500	500	**465**	300,522	$115,932.83	115,933
202	202	**466**			
203	203	**467**			
500	500	**468**			
500	500	**469**			
500	500	**470**			
110	110	**471**			
111	111	**472**			
112	112	**473**			
114	114	**474**			
115	115	**475**			
116	116	**476**			
117	117	**477**			
118	118	**478**			
119	119	**479**			
500	500	**480**			
202	202	**481**			
203	203	**482**			
500	500	**483**			
500	500	**484**			
500	500	**485**			
110	110	**486**			
111	111	**487**			
112	112	**488**			

Beginning fund balances for funds 466 through 499 are included on the line for Fund 465, as these funds are all reported in a single line on Page 5.

114	114	**489**				
115	115	**490**				
116	116	**491**				
117	117	**492**				
118	118	**493**				
119	119	**494**				
500	500	**495**				
202	202	**496**				
203	203	**497**				
500	500	**498**				
500	500	**499**				
110	110	**500**	514,004	$514,003.62	514,004	
111	111	**510**	1,900,610	$1,901,242.26	1,901,242	
112	112	**515**	83,315	$83,315.17	83,315	
114	114	**520**	162,705	$162,704.35	162,704	
115	115	**525**	384,973	$381,475.30	381,475	
116	116	**526**	333,937	$330,010.80	330,011	
117	117	**530**	15,000	$15,000.00	15,000	
118	118	**535**	41,586	$41,585.34	41,585	
119	119	**540**	(1,437)	($1,436.65)	(1,437)	
500	500	**545**	0	$0.00	0	
202	202	**550**	72,600	$72,599.70	72,600	
203	203	**555**	9,504	$9,503.94	9,504	
500	500	**565**	866	$866.29	866	
500	500	**570**	438,549	$438,549.30	438,549	
112	112	**575**	0	$0.00	0	
110	110	**580**	0	$0.00	0	
111	111	**585**	0	$0.00	0	
112	112	**590**	40,751	$40,750.55	40,751	
114	114	**595**	4,738	$4,738.14	4,738	
115	115	**596**	1,066,853	$1,066,853.60	1,066,854	
116	116	**597**	0	$0.00	0	
117	117	**610**	3,968,324	$3,955,325.94	3,955,326	
118	118	**620**	0	$0.00	0	
119	119	**630**	0	$0.00	0	
202	202	**639**	0	$0.00	0	
203	203	**650**	0	$0.00	0	
500	500	**660**	0	$0.00	0	
110	110	**665**	1,027,288	$782,618.66	782,619	
111	111	**686**	0	$0.00	0	
112	112	**691**	(106,773)	($78,457.00)	(78,457)	
114	114	**695**	0	$0.00	0	
115	115	**699**	0	$0.00	0	
116	116	**700**	1,061,117	$1,074,672.46	1,074,672	
117	117	**720**	0	$0.00	0	
118	118	**750**	0	$0.00	0	
119	119	**800**	0	$510,246.80	510,247	
500	500	**801**				
202	202	**802**				
203	203	**803**				
500	500	**804**				
500	500	**805**				
500	500	**806**				
500	500	**807**				
117	117	**808**				
500	500	**809**				
500	500	**810**				
116	116	**811**				
500	500	**812**				
116	116	**813**				
500	500	**814**				
116	116	**815**				
500	500	**816**				
116	116	**817**				
500	500	**818**				
116	116	**819**				
117	117	**820**				
500	500	**821**				

Beginning fund balances for funds 800 through 849 are included on the line for Fund 800, as these funds are all reported in a single line on Page 6.

500	500	**822**			
500	500	**823**			
116	116	**824**			
117	117	**825**			
500	500	**826**			
500	500	**827**			
500	500	**828**			
116	116	**829**			
117	117	**830**			
500	500	**831**			
500	500	**832**			
116	116	**833**			
117	117	**834**			
500	500	**835**			
500	500	**836**			
116	116	**837**			
500	500	**838**			
500	500	**839**			
500	500	**840**			
116	116	**841**			
117	117	**842**			
500	500	**843**			
500	500	**844**			
500	500	**845**			
116	116	**846**			
500	500	**847**			
110	110	**848**			
111	111	**849**			
112	112	**850**	543,103	$536,539.85	536,540
115	115	**855**	2,484,686	$2,484,686.14	2,484,686
116	116	**865**	511,757	$0.00	0
117	117	**900**	0	$616.00	616
203	203	**901**			
207	207	**902**			
500	500	**903**			
500	500	**904**			
111	111	**905**			
500	500	**906**			
500	500	**907**			
110	110	**908**			
112	112	**909**			
114	114	**910**			
115	115	**911**			
116	116	**912**			
117	117	**913**			
118	118	**914**			
119	119	**915**			
202	202	**916**			
203	203	**917**			
500	500	**918**			
110	110	**919**			
112	112	**920**			
114	114	**921**			
115	115	**922**			
116	116	**923**			
118	118	**924**			
203	203	**925**			
110	110	**926**			
112	112	**927**			
114	114	**928**			
115	115	**929**			
116	116	**930**			
117	117	**931**			
118	118	**932**			
119	119	**933**			
202	202	**934**			
203	203	**935**			
500	500	**936**			

Beginning fund balances for funds 900 through 949 are included on the line for Fund 900, as these funds are all reported in a single line on Page 6.

110	110	**937**			
112	112	**938**			
114	114	**939**			
115	115	**940**			
116	116	**941**			
117	117	**942**			
118	118	**943**			
119	119	**944**			
202	202	**945**			
203	203	**946**			
500	500	**947**			
110	110	**948**			
112	112	**949**			
114	114	**950**			
115	115	**951**			
116	116	**952**			
117	117	**953**			
118	118	**954**			
119	119	**955**			
202	202	**956**			
203	203	**957**			
500	500	**958**			
110	110	**959**			
112	112	**960**			
114	114	**961**			
115	115	**962**			
116	116	**963**			
117	117	**964**			
118	118	**965**			
119	119	**966**			
202	202	**967**			
203	203	**968**			
500	500	**969**			
500	500	**970**			
110	110	**971**			
112	112	**972**			
114	114	**973**			
115	115	**974**			
116	116	**975**			
117	117	**976**			
118	118	**977**			
119	119	**978**			
202	202	**979**			
203	203	**980**			
500	500	**981**			
500	500	**982**			
110	110	**983**			
112	112	**984**			
114	114	**985**			
115	115	**986**			
116	116	**987**			
117	117	**988**			
118	118	**989**			
119	119	**990**			
202	202	**991**			
203	203	**992**			
500	500	**993**			
110	110	**994**			
112	112	**995**			
114	114	**996**			
115	115	**997**			
116	116	**998**			
117	117	**999**			
118	118	**Other**	(1,510)	$796,721.52	796,722
119	119	**COVID**	(181,464)	($178,710.81)	(178,711)
202	202				
203	203				
500	500				

The total beginning fund balance for any funds to be reported on line 39 on Page 6 must be designated as Other in the Rollup Fund column and entered in cell Q540 below.

110	110
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
110	110
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
500	500
112	112
110	110
112	112
118	118
119	119
202	202
203	203
500	500
500	500
114	114
118	118
202	202
203	203
118	118
202	202
118	118
202	202
203	203
110	110
112	112
114	114
118	118
119	119
202	202
203	203
500	500
500	500
110	110
112	112
114	114
118	118
119	119
202	202
203	203
500	500
500	500
500	500
110	110
112	112
114	114
118	118
119	119
202	202

203	203
500	500
500	500
500	500
110	110
112	112
114	114
118	118
119	119
202	202
203	203
500	500
500	500
110	110
112	112
114	114
118	118
119	119
202	202
203	203
500	500
500	500
500	500
110	110
112	112
114	114
118	118
119	119
202	202
203	203
500	500
500	500
500	500
110	110
112	112
114	114
118	118
119	119
202	202
203	203
500	500
500	500
500	500
500	500
202	202
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
111	111
114	114
118	118
119	119
111	111
114	114
116	116
119	119
203	203
500	500

110	110
111	111
112	112
114	114
116	116
117	117
118	118
119	119
203	203
500	500
110	110
111	111
112	112
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203

500	500
112	112
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
500	500

500	500
500	500
500	500
500	500
500	500
112	112
500	500
500	500
500	500
500	500
500	500
114	114
115	115
202	202
500	500
500	500
115	115
114	114
115	115
202	202
500	500
500	500
114	114
115	115
202	202
500	500
500	500
114	114
115	115
500	500
500	500
114	114
115	115
500	500
500	500
202	202
500	500
500	500
114	114
115	115
202	202
500	500
114	114
115	115
202	202
500	500
500	500
500	500
500	500
500	500
110	110
112	112
114	114
115	115
116	116
118	118
119	119
202	202
203	203
115	115
116	116
119	119
110	110
112	112
115	115
118	118
119	119
203	203

110	110
112	112
114	114
115	115
116	116
118	118
119	119
203	203
110	110
112	112
114	114
115	115
116	116
118	118
119	119
203	203
110	110
112	112
114	114
115	115
116	116
118	118
119	119
202	202
203	203
110	110
112	112
114	114
115	115
116	116
118	118
119	119
202	202
203	203
110	110
114	114
115	115
116	116
118	118
119	119
202	202
203	203
110	110
114	114
115	115
116	116
118	118
119	119
202	202
203	203
112	112
110	110
112	112
114	114
115	115
116	116
118	118
119	119
202	202
203	203
110	110
112	112
114	114
115	115
116	116
118	118
119	119
202	202

203	203
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
500	500
202	202
203	203
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
110	110
112	112
115	115
116	116
500	500
110	110
112	112
115	115
116	116
500	500
110	110
112	112
115	115
116	116
500	500
500	500
110	110
112	112
115	115
116	116
500	500
500	500

110	110
112	112
115	115
116	116
500	500
110	110
112	112
115	115
116	116
500	500
110	110
112	112
115	115
116	116
500	500
110	110
112	112
115	115
116	116
500	500
500	500
500	500

202	202
202	202
203	203
500	500
207	207
110	110
112	112
207	207
110	110
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
112	112
115	115
112	112
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
116	116
117	117
118	118
119	119
202	202
202	202
203	203
500	500
207	207
110	110
111	111
112	112
114	114
115	115
116	116
116	116
117	117
118	118
119	119
202	202

202	202
203	203
500	500
207	207
500	500
110	110
111	111
112	112
114	114
115	115
116	116
116	116
117	117
118	118
119	119
202	202
202	202
203	203
500	500
207	207
500	500
110	110
111	111
112	112
114	114
115	115
116	116
116	116
117	117
118	118
119	119
202	202
202	202
203	203
500	500
207	207
110	110
111	111
112	112
114	114
115	115
116	116
116	116
117	117
118	118
119	119
202	202
202	202
203	203
500	500
207	207
114	114
110	110
111	111
112	112
114	114
115	115
116	116
116	116
117	117
118	118
119	119
202	202
202	202
203	203
500	500
207	207
110	110

111	111
112	112
114	114
115	115
116	116
116	116
117	117
118	118
119	119
202	202
202	202
203	203
500	500
207	207
500	500
500	500
110	110
111	111
112	112
114	114
116	116
118	118
207	207
207	207
112	112
117	117
202	202
203	203
114	114
116	116
202	202
203	203
500	500
203	203
500	500
114	114
116	116
202	202
203	203
500	500
114	114
116	116
202	202
203	203
500	500
114	114
116	116
202	202
203	203
500	500
114	114
116	116
202	202
203	203
500	500
116	116
202	202
114	114
116	116
202	202
203	203
500	500
114	114
116	116
202	202
203	203
500	500
202	202

202	202
203	203
207	207
202	202
500	500
500	500
500	500

500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
112	112
114	114
116	116
117	117
118	118
119	119
203	203
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500

500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
110	110
112	112
114	114
115	115
116	116
118	118
202	202
203	203
500	500
500	500
114	114
115	115
116	116
118	118
119	119
202	202
203	203
500	500
500	500
110	110
111	111
112	112
500	500
114	114
115	115
116	116
117	117
118	118
119	119
500	500
202	202
203	203
500	500
111	111
115	115
116	116
117	117
202	202
500	500
500	500
500	500
110	110

111	111
112	112
112	112
114	114
117	117
118	118
500	500
500	500
500	500
110	110
111	111
112	112
500	500
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
207	207
500	500
500	500
500	500
500	500
500	500
110	110
111	111
112	112
500	500
114	114
115	115
118	118
119	119
500	500
202	202
203	203
500	500
110	110
111	111
112	112
500	500
114	114
115	115
116	116
117	117
118	118
119	119
500	500
202	202
203	203
500	500
116	116

117	117
117	117
500	500
500	500
110	110
111	111
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
202	202
500	500
500	500
500	500
202	202
203	203
203	203
202	202
203	203
202	202
203	203
202	202
203	203
202	202
203	203
202	202
203	203
202	202
203	203
202	202
203	203
203	203
118	118
203	203
114	114
118	118
202	202
203	203
500	500
118	118
203	203
114	114
118	118
202	202
203	203
500	500
114	114
118	118
202	202
203	203
500	500
114	114
118	118
202	202
203	203
500	500
114	114
118	118
202	202
203	203

500	500
202	202
203	203
500	500
114	114
118	118
202	202
203	203
500	500
114	114
118	118
202	202
203	203
500	500
114	114
118	118
202	202
203	203
500	500
118	118
202	202
203	203
500	500
114	114
118	118
202	202
500	500
114	114
116	116
118	118
202	202
203	203
500	500
114	114
116	116
118	118
202	202
203	203
500	500
114	114
116	116
118	118
202	202
203	203
500	500
114	114
116	116
118	118
202	202
203	203
500	500
114	114
116	116
118	118
202	202
203	203
500	500
116	116
202	202
203	203
114	114
116	116
118	118
202	202
203	203
500	500
114	114
116	116

118	118
202	202
203	203
500	500
202	202
118	118
202	202
203	203
500	500
202	202
203	203
500	500
202	202
203	203
500	500
202	202
203	203
500	500
202	202
203	203
500	500
202	202
203	203
500	500
203	203
202	202
203	203
500	500
500	500
500	500
500	500
500	500
202	202
203	203
203	203
203	203
202	202
203	203
202	202
203	203
202	202
203	203
202	202
203	203
202	202
203	203
500	500
110	110
111	111
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
110	110
111	111
112	112
114	114
115	115

116	116
117	117
118	118
119	119
202	202
203	203
111	111
114	114
117	117
118	118
119	119
202	202
500	500
110	110
111	111
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
110	110
111	111
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
111	111
112	112
114	114
115	115
116	116
118	118
119	119
202	202
203	203
500	500
110	110
111	111
111	111
112	112
114	114

115	115
116	116
118	118
119	119
202	202
203	203
500	500
111	111
116	116
119	119
202	202
110	110
111	111
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
111	111
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
110	110
111	111
112	112
114	114
115	115
117	117
118	118
119	119
202	202
203	203
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118

119	119
202	202
203	203
111	111
114	114
117	117
119	119
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
110	110
111	111
112	112
114	114
115	115
116	116

117	117
118	118
119	119
202	202
203	203
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
116	116
500	500
500	500
500	500
116	116
500	500
116	116
500	500
116	116
500	500
116	116
500	500
116	116
116	116
500	500
116	116
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
112	112
115	115
202	202
500	500
112	112
115	115
202	202
500	500
112	112
115	115
202	202
500	500
112	112
115	115
202	202
500	500
112	112
115	115
202	202
500	500
112	112
115	115

202	202
500	500
112	112
115	115
202	202
112	112
115	115
202	202
500	500
500	500
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
119	119
110	110
111	111
112	112
114	114
115	115
116	116
117	117
119	119
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
119	119
202	202
203	203
500	500
110	110
111	111

112	112
114	114
115	115
116	116
117	117
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203

500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
111	111
114	114
202	202
111	111
114	114
202	202
111	111
114	114
202	202
111	111
202	202
111	111
202	202
114	114
111	111
114	114
202	202
500	500
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
500	500
500	500
112	112
115	115
500	500
112	112
115	115
112	112

115	115
500	500
112	112
115	115
500	500
112	112
115	115
500	500
112	112
115	115
500	500
500	500
112	112
115	115
112	112
115	115
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
202	202
203	203
202	202
203	203
202	202
203	203
202	202
203	203
202	202
203	203

202	202
203	203
202	202
203	203
202	202
203	203

203	203
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
500	500
500	500
500	500

110	110
112	112
115	115
116	116
119	119
112	112
115	115
110	110
112	112
115	115
116	116
119	119
110	110
112	112
115	115
116	116
119	119
110	110
112	112
115	115
116	116
119	119
110	110
112	112
115	115
116	116
119	119
110	110
112	112
115	115
116	116
119	119
112	112
110	110
112	112
115	115
116	116
119	119
110	110
112	112
115	115
116	116
119	119
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
110	110
112	112
115	115
118	118
202	202
203	203
110	110
112	112
115	115
118	118

202	202
203	203
110	110
112	112
115	115
118	118
202	202
203	203
110	110
112	112
115	115
118	118
202	202
203	203
110	110
112	112
115	115
118	118
202	202
203	203
112	112
203	203
110	110
112	112
118	118
202	202
203	203
110	110
112	112
115	115
118	118
202	202
203	203
500	500
500	500
118	118
202	202
118	118
202	202
118	118
202	202
118	118
202	202
118	118
202	202
118	118
118	118
202	202
202	202
500	500
500	500
500	500
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
114	114
116	116
118	118
202	202
202	202

202	202
202	202
202	202
202	202
202	202
203	203
118	118
202	202
202	202
202	202
203	203
114	114
116	116
118	118
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
114	114
116	116
118	118
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
114	114
116	116
118	118
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
114	114
116	116
118	118
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
114	114
116	116
118	118

202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
114	114
116	116
118	118
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
202	202
202	202
203	203
202	202
114	114
116	116
118	118
202	202
202	202
202	202
203	203
203	203
202	202
203	203
116	116
202	202
203	203
114	114
114	114
116	116
116	116
118	118
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
118	118
114	114
114	114
116	116
116	116
118	118
202	202
202	202
202	202

202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
114	114
114	114
116	116
116	116
118	118
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
114	114
116	116
116	116
118	118
202	202
202	202
202	202
202	202
203	203
114	114
116	116
116	116
118	118
202	202
202	202
202	202
202	202
203	203
114	114
114	114
116	116
118	118
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
114	114
114	114
116	116
116	116
118	118
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202

202	202
202	202
203	203
500	500
500	500
500	500
500	500
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
205	205
207	207
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
205	205
207	207
500	500
202	202
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
207	207
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
207	207
500	500

110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
207	207
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
207	207
500	500
110	110
112	112
114	114
116	116
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
205	205
207	207
500	500
112	112
500	500
110	110
111	111
111	111
112	112
114	114

115	115
116	116
117	117
118	118
119	119
202	202
203	203
207	207
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
207	207
500	500
110	110
111	111
111	111
112	112
114	114
115	115
116	116
118	118
119	119
202	202
203	203
500	500
110	110
111	111
111	111
112	112
114	114
115	115
116	116
118	118
119	119
202	202
203	203
500	500
110	110
111	111
111	111
112	112
114	114
115	115
116	116
118	118
119	119
202	202
203	203
500	500
110	110
111	111
111	111
112	112
114	114
115	115
116	116
118	118
119	119
202	202

203	203
500	500
111	111
114	114
119	119
202	202
110	110
111	111
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
207	207
500	500
117	117
117	117
117	117
117	117
117	117
117	117
500	500
500	500
500	500
500	500
500	500
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
207	207
110	110
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203

500	500
207	207
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
207	207
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
207	207
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
207	207
110	110
112	112
114	114
116	116
202	202
203	203
500	500
110	110
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119

202	202
203	203
500	500
207	207
202	202
500	500
117	117
118	118
117	117
118	118
117	117
118	118
117	117
118	118
117	117
118	118
117	117
118	118
117	117
118	118
117	117
118	118
118	118
203	203
118	118
203	203
118	118
203	203
118	118
203	203
118	118
203	203
118	118
203	203
118	118
203	203
118	118
203	203
110	110
111	111
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
207	207
500	500
500	500
110	110
111	111
111	111
112	112
114	114
116	116
117	117
118	118
119	119
202	202
203	203
110	110
111	111
111	111
112	112

114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
110	110
111	111
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
110	110
111	111
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
110	110
111	111
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
110	110
111	111
111	111
112	112
114	114
116	116
117	117
118	118
119	119
202	202
203	203
110	110
111	111
111	111
112	112
114	114

115	115
116	116
117	117
118	118
119	119
202	202
203	203
207	207
500	500
500	500
112	112
115	115
112	112
115	115
112	112
115	115
112	112
115	115
112	112
115	115
112	112
115	115
112	112
115	115
112	112
115	115
110	110
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
110	110
112	112
115	115
116	116
117	117
118	118
202	202
110	110
112	112
115	115
116	116
117	117
118	118
202	202
110	110
112	112
115	115
116	116
117	117
118	118
202	202
110	110
112	112
115	115
116	116
117	117
118	118
202	202
110	110
112	112
114	114
115	115
116	116

117	117
118	118
119	119
202	202
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
202	202
202	202
202	202

500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
110	110
112	112
114	114
114	114
115	115
118	118
118	118
119	119
202	202
500	500
500	500
110	110
110	110
111	111
112	112
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
202	202
500	500
110	110
110	110
111	111
112	112
112	112
114	114
114	114
115	115
115	115
116	116
117	117
118	118
118	118
119	119
202	202
202	202
500	500
500	500
110	110
110	110
111	111
112	112
112	112
114	114
114	114
115	115
115	115
116	116
117	117
118	118
118	118

119	119
202	202
202	202
500	500
500	500
110	110
110	110
111	111
112	112
112	112
114	114
114	114
115	115
115	115
116	116
117	117
118	118
118	118
119	119
202	202
202	202
500	500
500	500
110	110
110	110
111	111
112	112
112	112
114	114
114	114
115	115
115	115
116	116
117	117
118	118
118	118
119	119
202	202
202	202
500	500
500	500
110	110
110	110
111	111
112	112
112	112
114	114
114	114
115	115
115	115
116	116
117	117
118	118
118	118
119	119
119	119
202	202
202	202
500	500
110	110
110	110
111	111
112	112
112	112
114	114
114	114
115	115
115	115

116	116
117	117
118	118
118	118
119	119
119	119
202	202
202	202
500	500
500	500
114	114
500	500
114	114
110	110
114	114
115	115
203	203
114	114
119	119
500	500
111	111
115	115
117	117
119	119
111	111
115	115
117	117
119	119
111	111
114	114
115	115
117	117
119	119
111	111
114	114
115	115
117	117
119	119
119	119
500	500
111	111
114	114
115	115
117	117
119	119
119	119
500	500
111	111
114	114
115	115
117	117
119	119
119	119
111	111
114	114
115	115
117	117
119	119
119	119
500	500
111	111
114	114
115	115
117	117
119	119
119	119
500	500
111	111

114	114
115	115
117	117
119	119
119	119
500	500
110	110
111	111
111	111
114	114
114	114
500	500
116	116
118	118
202	202
203	203
116	116
203	203
116	116
202	202
118	118
202	202
203	203
110	110
111	111
114	114
116	116
118	118
202	202
203	203
110	110
111	111
111	111
114	114
114	114
116	116
118	118
202	202
203	203
500	500
110	110
111	111
111	111
114	114
114	114
116	116
118	118
202	202
203	203
500	500
110	110
111	111
111	111
114	114
114	114
116	116
118	118
202	202
203	203
500	500
110	110
111	111
111	111
114	114
114	114
116	116
118	118
202	202

203	203
500	500
110	110
116	116
110	110
114	114
116	116
118	118
202	202
203	203
500	500
110	110
111	111
111	111
114	114
114	114
116	116
118	118
202	202
203	203
500	500
119	119
500	500
110	110
111	111
112	112
112	112
117	117
119	119
112	112
500	500
114	114
115	115
117	117
202	202
203	203
114	114
114	114
115	115
202	202
203	203
114	114
115	115
202	202
114	114
115	115
202	202
203	203
114	114
115	115
202	202
203	203
114	114
115	115
202	202
203	203
114	114
115	115
202	202
203	203
114	114
115	115
202	202
203	203

114	114
115	115
202	202
203	203
202	202
202	202
202	202
202	202
202	202
202	202
202	202
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
114	114
114	114
500	500
114	114
500	500
114	114
500	500
114	114
500	500
114	114
500	500
114	114
500	500
500	500
110	110
112	112
203	203
110	110
112	112
203	203
110	110
112	112
203	203
110	110
112	112
203	203
110	110
112	112
203	203
112	112
203	203
112	112
203	203
110	110
112	112
203	203
112	112
114	114
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119

202	202
203	203
110	110
112	112
114	114
115	115
116	116
119	119
202	202
203	203
110	110
112	112
114	114
115	115
116	116
119	119
202	202
203	203
110	110
112	112
114	114
115	115
116	116
119	119
202	202
203	203
110	110
112	112
114	114
115	115
116	116
119	119
202	202
203	203
110	110
112	112
114	114
115	115
116	116
119	119
202	202
203	203
110	110
112	112
114	114
115	115
116	116
119	119
202	202
203	203
110	110
112	112
114	114
115	115
116	116
119	119
202	202
203	203
117	117
117	117

117	117
117	117
117	117
117	117
117	117
117	117
117	117
117	117
117	117
117	117
500	500
500	500
500	500
500	500
110	110
112	112
500	500
500	500
500	500
112	112
110	110
112	112
500	500
500	500
500	500
110	110
112	112
500	500
500	500
500	500
110	110
112	112
500	500
500	500
500	500
110	110
112	112
500	500
500	500
500	500
112	112
110	110
112	112
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
117	117
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500

500	500
115	115
114	114
115	115
114	114
115	115
114	114
115	115
114	114
115	115
114	114
115	115
114	114
115	115
114	114
115	115
115	115
500	500
203	203
500	500
500	500
203	203
500	500
203	203
500	500
203	203
500	500
203	203
500	500
203	203
500	500
203	203
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
118	118
500	500
500	500
118	118
500	500
118	118
500	500
118	118
500	500
118	118
500	500
500	500
500	500
118	118
500	500
500	500
500	500
500	500
500	500

500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
114	114
116	116
500	500
114	114
116	116
500	500
114	114
116	116
500	500
114	114
116	116
500	500
114	114
116	116
500	500
500	500
114	114
116	116
500	500
115	115
115	115
115	115
115	115
115	115
115	115
500	500
500	500
500	500
500	500
500	500
500	500
116	116
117	117
116	116
116	116
117	117
116	116
117	117
116	116
117	117
116	116
117	117
116	116
116	116
117	117
116	116
117	117
116	116
116	116
117	117
116	116
117	117
116	116
117	117
116	116
117	117
116	116
116	116
117	117

116	116
117	117
116	116
117	117
116	116
117	117
116	116
117	117
116	116
117	117
116	116
117	117
116	116
116	116
116	116
116	116
116	116
117	117
116	116
117	117
116	116
117	117
116	116
117	117
116	116
117	117
116	116
116	116
116	116
116	116
117	117
116	116
117	117
116	116
117	117
117	117
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
111	111
114	114
117	117
119	119
207	207

500	500
500	500
111	111
114	114
117	117
119	119
207	207
500	500
111	111
119	119
500	500
111	111
119	119
500	500
111	111
119	119
500	500
111	111
119	119
500	500
111	111
114	114
117	117
119	119
207	207
500	500
111	111
114	114
117	117
119	119
207	207
500	500
500	500
500	500
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
111	111
112	112
114	114
117	117
118	118
119	119
202	202
203	203
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
114	114
117	117

110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
111	111
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118

119	119
202	202
203	203
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
112	112
115	115
116	116
118	118
202	202
500	500
118	118
112	112
115	115
116	116
118	118
112	112
116	116
118	118
500	500
500	500
112	112
115	115
116	116
118	118
202	202
500	500
500	500
112	112
115	115
116	116
118	118
202	202
500	500
500	500
112	112
115	115
116	116
118	118
202	202
500	500
500	500
112	112
115	115
116	116
118	118
202	202
500	500
500	500
500	500
112	112
115	115
116	116
118	118
202	202
500	500

112	112
115	115
116	116
118	118
202	202
500	500
500	500
500	500
500	500
500	500
110	110
111	111
115	115
118	118
119	119
500	500
500	500
202	202
500	500
500	500
500	500
500	500
500	500

500	500
500	500
500	500
500	500
500	500
111	111
500	500
500	500
500	500
500	500
500	500
500	500
111	111
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
202	202
203	203
202	202
203	203
203	203
203	203
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500

500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
111	111
114	114
119	119
500	500
111	111
119	119
500	500
111	111
114	114
119	119
500	500
111	111
114	114
119	119
111	111
114	114
119	119
500	500
111	111
114	114
119	119
500	500
111	111
114	114
119	119
500	500
111	111
114	114
119	119
500	500
111	111
114	114
119	119
500	500
111	111
114	114
119	119
500	500
500	500
500	500
500	500
500	500
500	500

500	500
500	500
500	500

116	116
117	117
118	118
119	119
202	202
203	203
207	207
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
207	207
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
207	207
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
207	207
202	202
203	203
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
205	205
207	207
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
205	205
207	207
500	500

205	205
205	205
205	205
205	205
205	205
205	205
205	205
205	205
500	500
119	119
119	119
119	119
500	500
119	119
500	500
119	119
500	500
119	119
500	500
119	119
119	119
500	500
114	114
500	500
110	110
111	111
112	112
114	114
115	115
116	116
118	118
119	119
202	202
203	203
205	205
207	207
500	500
500	500
110	110
112	112
119	119
110	110
111	111
112	112
115	115
116	116
117	117
119	119
207	207
500	500
110	110
111	111
112	112
115	115
116	116
117	117
118	118
119	119
202	202
203	203
207	207
500	500
500	500
110	110
111	111
112	112
114	114
115	115

117	117
118	118
119	119
202	202
203	203
207	207
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
205	205
207	207
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
205	205
207	207
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
205	205
207	207
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
205	205
207	207
500	500
500	500

207	207
110	110
111	111
112	112
114	114
116	116
117	117
118	118
119	119
202	202
203	203
205	205
207	207
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
205	205
207	207
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
114	114
118	118
203	203
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
115	115
119	119
203	203
207	207
207	207
207	207
115	115
119	119
207	207
115	115
119	119
203	203
207	207
115	115
119	119
203	203
207	207

115	115
119	119
207	207
115	115
119	119
207	207
203	203
115	115
119	119
203	203
207	207
115	115
119	119
203	203
207	207
500	500
500	500
500	500

114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
500	500
500	500
500	500
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
500	500
500	500
500	500
111	111
111	111
111	111

111	111
500	500
500	500
111	111
111	111
111	111
111	111
117	117
111	111
500	500
500	500
112	112
112	112
112	112

112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
116	116
202	202
116	116
202	202
116	116
202	202
116	116
202	202
116	116
202	202
116	116
202	202
116	116
202	202
116	116
202	202
116	116
202	202
500	500
500	500
500	500
500	500
500	500
111	111
111	111

111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
500	500
500	500
500	500
115	115
115	115
115	115
115	115
115	115
115	115
115	115
115	115
115	115
115	115
115	115
115	115
115	115
115	115
115	115
115	115
116	116
117	117
115	115
115	115
115	115
116	116
117	117
116	116
115	115
116	116
117	117
117	117
115	115
116	116
117	117
115	115
116	116
117	117
115	115
117	117
115	115
117	117
116	116
115	115
116	116
117	117
115	115
116	116
117	117
115	115
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500

500	500
500	500
500	500
500	500
500	500
114	114
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
202	202
500	500
119	119
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
111	111
500	500
500	500
118	118
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
110	110

110	110
111	111
112	112
112	112
114	114
114	114
114	114
115	115
115	115
116	116
116	116
116	116
117	117
118	118
118	118
118	118
119	119
119	119
202	202
202	202
202	202
202	202
203	203
203	203
203	203
203	203
500	500
500	500
500	500
500	500
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
110	110
110	110
111	111
112	112
112	112
114	114
114	114
114	114
115	115
115	115
116	116
116	116
116	116
117	117
118	118
118	118
118	118
119	119
119	119
202	202
202	202
202	202
202	202
203	203
203	203

203	203
203	203
500	500
500	500
500	500
110	110
111	111
112	112
114	114
114	114
114	114
115	115
116	116
117	117
118	118
118	118
203	203
500	500
202	202
110	110
111	111
112	112
114	114
114	114
115	115
116	116
117	117
117	117
118	118
118	118
119	119
202	202
202	202
202	202
203	203
203	203
203	203
207	207
500	500
500	500
500	500
119	119
119	119
119	119
119	119
119	119
119	119
119	119
119	119
202	202
112	112
118	118
110	110
111	111
112	112
114	114
115	115
116	116
117	117
119	119
202	202
203	203
500	500
110	110
112	112
117	117
202	202
203	203

112	112
114	114
117	117
203	203
500	500
202	202
114	114
116	116
118	118
203	203
112	112
114	114
118	118
202	202
203	203
112	112
112	112
110	110
115	115
110	110
111	111
112	112
114	114
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
112	112
114	114
116	116
117	117
203	203
203	203
110	110
114	114
117	117
203	203
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
110	110
112	112
117	117
500	500
110	110
114	114
114	114
110	110
202	202
111	111
117	117
115	115
203	203

114	114
118	118
110	110
118	118
202	202
114	114
118	118
202	202
203	203
114	114
118	118
202	202
203	203
114	114
118	118
202	202
203	203
114	114
118	118
202	202
203	203
114	114
118	118
202	202
203	203
114	114
118	118
202	202
203	203
114	114
118	118
202	202
203	203
202	202
114	114
202	202
203	203
118	118
203	203
202	202
203	203
114	114
116	116
118	118
114	114
118	118
202	202
203	203
202	202
114	114
203	203
203	203
114	114
118	118
202	202
203	203
114	114
202	202
203	203
202	202
203	203
114	114
114	114
118	118
202	202
203	203
203	203
114	114

114	114
118	118
202	202
203	203
114	114
114	114
118	118
202	202
203	203
118	118
202	202
203	203
118	118
202	202
203	203
114	114
114	114
118	118
202	202
203	203
114	114
114	114
118	118
202	202
203	203
118	118
116	116
202	202
202	202
500	500
110	110
112	112
112	112
114	114
114	114
114	114
115	115
115	115
116	116
116	116
117	117
118	118
118	118
118	118
119	119
202	202
202	202
202	202
203	203
203	203
203	203
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
110	110
111	111
112	112
114	114

114	114
114	114
115	115
115	115
116	116
116	116
117	117
118	118
118	118
118	118
119	119
202	202
202	202
202	202
203	203
203	203
203	203
500	500
500	500
112	112
116	116
112	112
112	112
112	112
112	112
112	112
116	116
112	112
116	116
114	114
116	116
202	202
112	112
203	203
114	114
116	116
202	202
202	202
114	114
118	118
112	112
112	112
112	112
112	112
112	112
112	112
500	500
203	203
202	202
202	202
203	203
202	202
110	110
114	114
202	202
202	202
202	202
202	202
202	202
202	202
115	115
203	203
203	203
119	119
119	119
119	119
119	119
119	119

119	119
119	119
203	203
202	202
118	118
203	203
118	118
203	203
118	118
118	118
202	202
203	203
203	203
114	114
203	203
114	114
118	118
202	202
203	203
203	203
114	114
118	118
203	203
203	203
202	202
203	203
203	203
202	202
500	500
500	500
500	500
500	500
500	500
202	202
202	202
202	202
202	202
202	202
202	202
203	203
203	203
203	203
202	202
203	203
202	202
202	202
202	202
203	203
203	203
202	202
203	203
203	203
202	202
203	203
203	203
202	202
202	202
202	202
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
112	112

114	114
115	115
203	203
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
202	202
202	202
202	202
202	202
202	202
202	202
203	203
500	500
202	202
202	202
202	202
202	202
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
500	500
500	500
202	202
203	203
202	202
202	202
203	203
202	202
202	202
203	203

500	500
202	202
203	203
500	500
202	202
203	203
500	500
202	202
203	203
500	500
202	202
203	203
202	202
203	203
500	500
202	202
202	202
203	203
500	500
202	202
202	202
203	203
500	500
202	202
202	202
202	202
202	202
202	202
203	203
202	202
203	203
203	203
202	202
203	203
202	202
203	203
202	202
203	203
203	203
202	202
203	203
203	203
202	202
203	203
202	202
203	203
203	203
203	203
202	202
203	203
203	203
203	203
203	203
202	202
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
202	202
203	203

202	202
203	203
203	203
202	202
203	203
202	202
202	202
203	203
202	202
203	203
202	202
202	202
203	203
202	202
203	203
203	203
202	202
202	202
202	202

203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
202	202
202	202
203	203
202	202
203	203
202	202
203	203
202	202
203	203
202	202
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
202	202
202	202
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
202	202
203	203
202	202
203	203
203	203
202	202
203	203
203	203
202	202
203	203
202	202
202	202
202	202
203	203
202	202
203	203
202	202
202	202
203	203
202	202
203	203
202	202
500	500
500	500
203	203
203	203

202	202
203	203
203	203
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
203	203
207	207
500	500
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
500	500
500	500
118	118
500	500
110	110
111	111
112	112
114	114
116	116
117	117
118	118
119	119
202	202
203	203
207	207
500	500
500	500
500	500
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
207	207
500	500
500	500
110	110
111	111
112	112
114	114
115	115
116	116
118	118

119	119
202	202
203	203
500	500
114	114
117	117
500	500
500	500
114	114
203	203
500	500
500	500
207	207
207	207
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
112	112
115	115
202	202
500	500
500	500
500	500
500	500
500	500
111	111
117	117
202	202
500	500
500	500
116	116
118	118
202	202
203	203
118	118
202	202
203	203
500	500
500	500
110	110
112	112
202	202
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500

500	500
500	500
500	500
203	203
114	114
202	202
203	203
203	203
203	203
500	500
500	500
500	500
500	500
500	500
500	500
500	500
112	112
117	117
202	202
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
110	110
110	110
110	110
110	110
110	110
110	110
110	110
110	110
110	110
110	110
110	110
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
114	114
114	114
114	114
114	114
114	114
114	114
114	114
114	114
114	114
114	114
114	114
114	114
115	115
115	115
115	115
115	115

115	115
115	115
115	115
115	115
115	115
115	115
115	115
115	115
116	116
116	116
116	116
116	116
116	116
116	116
116	116
116	116
117	117
117	117
118	118
118	118
118	118
118	118
118	118
118	118
118	118
118	118
118	118
118	118
118	118
118	118
118	118
118	118
119	119
119	119
119	119
119	119
119	119
119	119
202	202
202	202
202	202

202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
203	203
203	203

203	203
203	203
203	203
110	110
112	112
114	114
115	115
116	116
117	117
118	118
119	119
202	202
203	203
110	110
110	110
110	110
110	110
110	110
110	110
110	110
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
112	112
114	114
114	114
114	114
114	114
114	114
114	114
114	114
114	114
114	114
115	115
115	115
115	115
116	116
116	116
116	116
116	116
116	116
116	116
117	117
117	117
117	117
118	118
118	118
118	118
118	118
118	118
118	118
118	118
118	118
118	118
119	119
119	119
119	119
119	119
202	202
202	202

202	202
202	202
202	202

110	110
112	112
112	112
112	112
114	114
114	114
114	114
114	114
114	114
115	115
116	116
116	116
116	116
117	117
117	117
118	118
118	118
118	118
118	118
118	118
118	118
118	118
119	119
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
203	203
203	203

203	203
203	203
203	203
203	203
203	203
203	203
202	202
110	110
112	112
112	112
114	114
117	117
117	117
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
203	203
203	203
203	203
203	203

203	203
203	203
112	112
116	116
117	117
118	118
202	202
203	203
112	112
116	116
203	203
203	203
110	110
110	110
110	110
112	112
112	112
112	112
112	112
112	112
114	114
114	114
114	114
115	115
115	115
116	116
116	116
116	116
117	117
117	117
118	118
118	118
118	118
118	118
118	118
118	118
118	118
118	118
119	119
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
110	110
110	110
112	112
112	112

114	114
114	114
115	115
118	118
118	118
202	202
202	202
202	202
202	202
203	203
202	202
202	202
203	203
203	203
110	110
112	112
114	114
114	114
114	114
117	117
119	119
202	202
202	202
203	203
114	114
112	112
114	114
202	202
202	202
202	202
202	202
202	202
202	202
203	203
203	203
203	203
203	203
112	112
112	112
116	116
117	117
202	202
202	202
202	202
203	203
203	203
203	203
203	203
203	203
203	203
118	118
118	118
110	110
114	114
114	114
118	118
118	118
118	118
202	202
203	203
203	203
202	202
202	202
203	203
203	203
203	203
203	203
203	203

203	203
203	203
203	203
114	114
202	202
202	202
202	202
202	202
202	202
202	202
202	202
202	202
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
114	114
118	118
202	202
202	202
203	203
203	203
202	202
202	202
203	203
203	203
118	118
202	202
202	202
202	202
202	202
202	202
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
203	203
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500

500	500
500	500
500	500
500	500
500	500
500	500
500	500
500	500
202	202
203	203
500	500

Page	Reference	Instructions	Significant Change
General – Instructions		These instructions are provided to help school districts prepare the annual financial report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related forms after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys. Districts should follow the General Instructions below **prior** to uploading records to the Accounting Data tab. Instructions for uploading accounting records are included in a separate document titled "Data Uploading Instructions". This file has also been included in the AFR packet.	
General – Reconciling		All revenues, expenditures, and fund balances presented on the AFR must agree with the district's final accounting records for the year ended June 30, 2024. Before completing the AFR, districts must reconcile their accounting records to the County School Superintendent's (CSS) records after the CSS has reconciled to the County Treasurer. (Districts in the accounting responsibility program must reconcile to the County Treasurer before completing the AFR.) Accrued revenues and expenditures at June 30, 2024, not recorded by the CSS should be identified as reconciling items on the reconciliation and must be included in the revenues and expenditures reported in the AFR.	
General – Budget Amounts		Budget amounts should be taken from the district's most recently revised, adopted FY 2024 expenditure budget, which has been submitted to ADE. All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.	
General – Beginning Fund Balances		The beginning balance for each fund at July 1, 2023, automatically pulls from the fund's ending balance reported on the AFR for FY 2023. If an ending fund balance was reported incorrectly on the FY 2023 AFR for any fund, districts should compute the beginning balance for such funds as follows: Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/23. Plus: Accrued revenues as of 6/30/23, received during the 60-day period following 6/30/23. Less: Payments made during the 60-day period following 6/30/23, for goods and services received on or before 6/30/23, but not paid for by that date. This calculated amount should be entered for the appropriate fund in the Calculated CY Beginning Fund Balance column (Column Q) on the Accounting Data tab. Lines that report amounts for multiple funds should enter a single amount for the calculated beginning fund balance for **all** funds reported on that line. For example, line 1 on page 5 reports amounts for Funds 100-139. The total calculated beginning fund balance for funds 100-139 should be entered on the line for Fund 100 on the Accounting Data tab. Similarly, districts reporting amounts on line 33 on page 6 would enter the total calculated beginning fund balance for all funds on the "Other" line on the Accounting Data tab. Districts should maintain documentation for the calculation of any amounts entered in the Calculated CY Beginning Fund Balance column.	
General – Reporting Sub-funds		**Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR.** For example, if the District uses a sub-fund such as 611 to account for its capital override, that sub-fund's activity should be included in the amounts reported for Fund 610—Unrestricted Capital Outlay. After the district's accounting records have been uploaded to the Accounting Data tab, all sub-funds and non-bolded fund codes (if any) will be identified by red shading in the Final Fund column. **Districts must identify the appropriate bolded fund number for reporting purposes for each sub-fund and non-bolded fund prior to submitting the AFR files to ADE and the district's CSS.** All bold fund numbers are listed on column O on the Accounting Data tab.	
General – Revenues		Revenues must include cash receipts through June 30, 2024, and accrued revenues received during the 60-day encumbrance period following fiscal year-end. Examples of accrued revenues are: 1) Federal reimbursements received for meals served in FY 2024. 2) Property taxes collected for levies of prior fiscal years. 3) Tuition received for students attending the district during FY 2024. 4) FY 2024 CSF revenues received. 5) FY 2024 state aid apportionment rollover payments made in the beginning of July 2024 (FY 2025), pursuant to Laws 2023, Ch. 133, §122. In addition, revenues must include any cash receipts of FY 2024 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2023 Statewide recalculation adjustments made in September 2024, as described in School Finance Memorandum 24-017.	
General – Expenditures		Expenditures must include cash disbursements through June 30, 2024, and payments made after fiscal year-end, but prior to August 30, 2024, for goods and services received on or before June 30, 2024.	

Page	Reference	Instructions	Significant Change
General – Coding Errors		Corrections identified on the Coding Errors page are required when they meet or exceed 10% of the related reporting. Miscodings that exceed this threshold are highlighted in pink. Transactions coded to unallowable fund/object combination are highlighted in purple. Districts should make journal entries in their accounting records for these corrections. After correcting their accounting records, districts should upload the corrected records to the Accounting Data tab as described in the Data Uploading Instructions document. Districts are encouraged to address **all** related corrections in future coding, other than issues related to rounding error (i.e., amounts generally less than $10).	
Cover	Name, County, CTDS Number	The district name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the School portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.	
Cover	Alert	An Alert will appear on the Cover of the AFR when commonly missed areas of the AFR are not completed. The Alert will disappear as the related areas of the AFR are completed. Districts should complete all areas of the AFR that apply to their district operations, whether or not an item is listed in the Alert. This Alert does not replace the need for a separate district employee to review the AFR for accuracy and completeness.	
1	Footnotes 1 and 3	The beginning and ending fund balances for the M&O Fund should include the amount of the M&O Fund revolving account cash balance at July 1, 2023, and June 30, 2024, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).	
1	Footnote 4	Debt Service Fund expenditures reported on line 43 should include principal, interest, and related debt costs paid from the Debt Service Fund. Report the portion of Debt Service Fund total actual expenditures that were for interest costs in footnote (4).	
1	Line 16	Districts receiving transportation fees from other government sources within Arizona should report those revenues on this line. Districts should have increased their M&O budget capacity for these amounts on page 7, line 8i of the expenditure budget.	
1	Lines 5-17 General Tuition Guidance	Districts charging tuition for full-day kindergarten or preschool programs should not record such revenues in the M&O or UCO funds. These tuition revenues should be recorded in the Community School Fund (520) on page 6 of the AFR.	
1	Line 25	Include revenues received from the State that can be used for any legal purpose without restriction, such as the district's portion of the FY 2024 $75,000,000 from 2016 Prop 123 additional funding. **Do not include** state equalization or additional state aid amounts as they are reported on lines 26 and 27.	
1	Lines 26 and 27	The amounts reported on these lines should be compared to the total state equalization assistance and total additional state aid amounts through payment 13 as shown on the district's most recent BSA 64 report. Reconciling these amounts to the BSA report will help districts ensure that all appropriate revenues are included in the correct FY's accounting records.	
1	Line 31	**Do not include** Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5. See line 42 for instructions for reporting transfers from the Impact Aid Fund.	
1	Line 42	This line should include Impact Aid monies transferred to the M&O or UCO Funds. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O or UCO Funds to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate the amount levied as property taxes.	
1	Line 45	Total expenditures for the M&O and UCO Funds are pulled from page 2, line 32 and page 4, line 10, respectively.	
3	General	Expenditures coded to the Classroom Site Fund (CSF) (010) that would have caused the district to exceed the CSF Budget Limit should be reclassified to the M&O or other appropriate fund before the AFR is completed.	
3	Line 7	Report expenditures for teacher liability insurance premiums made from Fund 010.	
3	Line 9	Report **allowable** CSF amounts for Function 3300—Community Service Operations on these lines. For example, if a district included a community school program, such as preschool for children without disabilities, as a CSF-eligible program related to its educational mission, expenditures for certified teacher salaries and related expenses **allowable under CSF** would be reported here.	
4	UCO Override Line 1	Enter the actual expenditure amounts from any Unrestricted Capital Outlay Override authorized by A.R.S. §15-481. Amounts included on line 1 must also be included on lines 2-9, as appropriate. If the district records its Unrestricted Capital Outlay Override expenditures in a fund other than Fund 610, the district should enter 610 in the Rollup Fund column on the Accounting Data tab for that fund.	
4	UCO Fund Expenditures Lines 2-9	All expenditures from the UCO Fund including Joint Career and Technical Education and Vocational Education Center, as reported on page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3, are included on these lines.	

Page	Reference	Instructions	Significant Change
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, 695, & 620	In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-12 must be reported from the UCO (610), Bond Building (630), New School Facilities (695), and Adjacent Ways (620) funds. **The amounts reported on lines 2-12 may not include all expenditures of these funds as shown on line 1.** Total expenditures for the UCO Fund are reported in the UCO Fund Expenditures table at the top of page 4. Total expenditures for the UCO, Bond Building, and Adjacent Ways funds are reported on page 1, line 43. Total expenditures in the New School Facilities Fund are reported on page 6, line 30. In addition, the detailed expenditures reported in lines 2-12 must be **separately** entered as new construction or renovation on lines 14-16. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-12, the amount should be entered as "Other." Therefore, the total budgeted and actual expenditures for each fund reported on line 13 must agree to the total amounts reported on line 17, by fund.	
4	New construction cost per square foot	Enter the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 610, 630, 695, and 620. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the anticipated total cost of all projects upon completion by the anticipated total square footage of all projects upon completion. For projects that were completed during the fiscal year, districts should calculate the cost per square foot by dividing the total actual cost of all projects upon completion by the total actual square footage of all projects.	
4	Capital Assets, Lines 1-3	Enter the total costs (before depreciation), by asset classification, for all assets recorded on the capital assets list as of June 30, 2024. Assets with costs below $5,000 should not be included on the capital assets list or in amounts reported here unless the district's governing board has established a capitalization threshold of less than $5,000. Do not include stewardship list items in these amounts.	
4	Capital Assets, Line 4	Enter the total cost of construction in progress as of June 30, 2024. This amount will not appear on the capital assets list as of June 30, 2024, as these amounts are not recorded on the list until the project(s) is completed.	
5	Federal Projects, Lines 1-20 and 22	Formulas will pull amounts on these lines for all funds indicated for each line, up to the first fund indicated on the line below it. For example, line 1 will pull data from funds 100 through 139 for ESEA Title I—Helping Disadvantaged Children, line 2 will pull data from funds 140 though 159 for ESEA Title II—Professional Development and Technology, and line 3 will pull data from funds 160 through 169 for ESEA Title IV—ESEA Title IV—21st Century Schools, and so on. Districts using funds for internal management purposes numbered from 100 through 299 that are not related to the specific areas indicated on each line should identify the correct fund in the Rollup Fund column on the Accounting Data tab to ensure proper reporting on the AFR. If the fund does not relate to any of the areas identified on lines 1 through 18 and 20, it should be included on line 19 with Other Federal Projects. In this case, districts should enter a rollup fund in the 300 through 399 range (other than Funds 349, 353, 374 and 378).	Updated column K with a drop-down fund type list, to allow districts to identify the appropriate fund type for all funds listed in column A. (See instructions for the fund type designations in the Summary tab instructions, cell C105, below.)
		All Federal COVID-19 relief grants recorded in the 300 through 399 fund range should be included on lines 19 and 22. Funds 227—ARP-IDEA Preschool and 228—ARP IDEA Basic should be included on lines 8 and 22. **COVID fund rollup instructions:** 1. On the accounting data tab column G, select all Federal COVID-19 relief grants recorded in the 300 through 399 fund range including those with assigned fund numbers (Fund 336—ESSER II and Fund 346—ESSER III). In column F, select "COVID" from the bottom of the dropdown menu as the designated rollup fund. 2. **DO NOT** select any rollup fund for Funds 227—ARP-IDEA Preschool and 228—ARP-IDEA Basic. For further assistance with this item please contact the Auditor General's Accountability Services Division at (602) 977-2796.	
5	Net Other Financing Sources and Uses Including Transfers	Amounts received from other financing sources and transfers-in (object codes in the 5000 range) are separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 5. All amounts in both columns are shown as positive numbers. Amounts pulled into these columns will also pull into Net Other Financing Sources and Uses Including Transfers in column G. If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column G. In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.	

Page	Reference	Instructions	Significant Change
5	State Projects, Lines 23-32	Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. Districts should identify the appropriate bold-level fund in the Rollup Fund column on the Accounting Data tab. For example, if the district uses a sub-fund such as 401 to account for a portion of its vocational education monies, that sub-fund's activity should be included in the amounts reported on line 20, Fund 400—Vocational Education. In this case, the district should select Fund 400 as the Rollup Fund for all amounts coded to fund 401 on the Accounting Data tab. For state projects, amounts will pull into each line for only the fund number indicated on that line. For example, line 23 will pull only amounts for Fund 400—Vocational Education, line 24 will only pull amounts for Fund 410—Early Childhood Block Grant, and so on. If the fund does not relate to any of the areas identified on lines 23 through 32, it should be included on line 33 with Other State Projects. In this case, districts should enter a rollup fund in the 465 through 499 range.	
6	Net Other Financing Sources and Uses Including Transfers	Amounts received from other financing sources and transfers-in (object codes in the 5000 range) are separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 6. All amounts in both columns are shown as positive numbers. Amounts entered in these columns will also pull into Net Other Financing Sources and Uses Including Transfers in column F. If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column F.	
6	Other Funds—School Plant Line 5	Actual expenditures made in the School Plant Fund (500) in accordance with A.R.S. §15-1102. Districts that established sub-funds for School Plant in funds 501-504, to account for monies received that were restricted for different purposes by statute, should enter 500 in the Rollup Fund column on the Accounting Data tab for these funds.	
6	Other Funds—Indirect Costs Line 17	Indirect Costs Fund revenues should only consist of interest earned on any existing balance in the fund. Interest earned on monies in federal funds that is not required to be reverted should be reported in the respective federal fund on page 5. If a district chooses to transfer interest to the Indirect Costs Fund, it should be coded as a Transfer-in (object 5200).	
6	Other Funds—-New School Facilities Line 31	Actual expenditures for the New School Facilities (695) Fund includes all expenditures from this fund, which may exceed the detailed expenditures reported on page 4.	
6	Other Funds—Lines 33,34, and 36-39	Districts must manually enter budgeted expenditures for the following funds: 750—Permanent Funds, Trust and Custodial—800-849, Employee Insurance Program Withholding—855, State and Income Tax Withholding—865 and Enterprise Funds—900-949, and any funds identified as "Other" in the Rollup Fund column on the Accounting Data tab.	
6	Other Line 39	Districts with any funds in their accounting records that are not properly included elsewhere in the AFR, (e.g., Fund 080—Student Success and 457—Results-based funding), should enter the word “other” (without quotation marks) in the Rollup Fund column of the Accounting Data tab to have the amounts for those funds also included on this line.	Laws 2023, Chapter 142, §2 repealed A.R.S. §15-249.08, which had established Fund 457—Results-based funding and required separate reporting of the Fund's activities in the AFR.
6	Internal Service Funds 950-989, Lines 1 through 4	Districts must manually enter amounts for beginning fund balance, revenues, actual expenditures, other financing sources including transfers-in, and other financing uses including transfers-out for these lines.	
6	Internal Service Funds—IGAs Line 2	If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.	
6	Instructional Improvement Fund 020 Detailed Expenditures	Districts must manually enter detailed actual expenditure amounts for teacher compensation increases, class size reduction, dropout prevention programs, and/or instructional improvement programs in accordance with A.R.S. §15-979. Any district that did not have Instructional Improvement Fund expenditures during the fiscal year must indicate this by selecting the checkbox below the Instructional Improvement table.	
6	Arizona Industry Credentials Incentive Fund 597 Detailed Expenditures	Districts must manually enter the detailed actual expenditure amounts for the following costs in accordance with A.R.S. §15-249.15: 1. Instructional costs and professional development for a career technical education program teacher to become a certifying professional for an approved certificate, credential, or license. 2. To offset the students' cost of certification, credentialing, or licensure. 3. Developmental costs related to creating, expanding or improving an approved site of a certificate, credential, or license career technical education program or course. 4. Instructional hardware, software, or supplies required for the certification, credentialing, or licensure. 5. Career exploration in any school grade and awareness activities for parents, students, and the community for the approved sectors.	
7	General	Page 7 includes several sections that are independent from one another and serve separate purposes. Be sure to read any instructions available for each individual section, as some expenditures may be reported in more than one section.	

Page	Reference	Instructions	Significant Change
7	Section A—Bonds and Short-term Debt	This information is included in the AFR to assist with Form 33 reporting to the National Center for Education Statistics. For more information on Form 33, please refer to the Page 9 General instructions below. Bonds—Report beginning and ending balances for all general obligation bonds, revenue bonds, refunding bonds, and certificates of participation. Report all such debt issued during the fiscal year on line 2. Report all principal payments made on such debt during the fiscal year on line 3. Any amount reported on line 3 **must** be entered as a negative number (with a minus sign). Short-term Debt—Report beginning and ending balances for interest-bearing debt with a term of one year or less such as bank revolving lines of credit, tax anticipation notes, and other short-term debt. Districts with short-term debt activity during the fiscal year but no balances at the beginning or end of the fiscal year should report 0 on lines 5 and 6. **DO NOT INCLUDE** lease agreements, financed purchase agreements, compensated absences, accounts payable, and other noninterest bearing obligations in amounts reported in this section.	
7	Section C— Liabilities in Excess of the Budget	If the actual expenditures incurred in excess of the budget were less than the amount approved by the county, include only the actual expenditures incurred in excess of the budget in this section, **not** the amount approved by the county.	
7	Section D—Current Expenditures by Category	A.R.S. §15-255 requires the Superintendent of Public Instruction's Annual Report to include total current expenditures per pupil and separate per pupil amounts by type of district for (1) classroom instruction excluding classroom supplies, (2) classroom supplies, (3) district and school administration, (4) support services—students, and (5) all other support services and operations. ADE will calculate the "per pupil" amounts based on the total current expenditures reported on lines 1 through 5 in this section. The Every Student Succeeds Act (ESSA) requires the reporting of current expenditures from federal funds. On line 7, districts should report the portion of total current expenditures calculated on line 6 that were made from federal funds, excluding those intended to replace local tax revenues (funds 100 through 399, **excluding** applicable impact aid fund monies). Current expenditures include expenditures from all funds for elementary and secondary education (e.g., M&O, CSF, Auxiliary Operations, Extracurricular Activities Tax Credit, most federal and state projects, etc., for PSD-12). Current expenditures do not include expenditures for tuition paid to other Arizona school districts, capital (land and improvements, buildings and improvements, furniture, equipment, technology, vehicles), Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and non-PSD-12 school programs appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers).	
7	Section E—Other long-term debt	On lines 1 and 2, report principal and interest expenditures for financed purchase and lease agreements and more than 12-month noninstructional software subscriptions. On lines 3 and 4, report principal and interest expenditures for more than 12- month instructional software subscriptions. Answer yes or no on line 5 to indicate whether the district entered into any new financed purchase, lease, or more than 12-month software subscription agreements during the fiscal year.	
7	Section G—Rewards, Discounts, Incentives, and Other Financial Considerations Received from Credit Card Companies	A.R.S. §35-391 requires districts to report the amount of any reward, discount, incentive or other financial consideration received as a result of making payments to vendors with a credit card. For this requirement, credit card is defined as: (a) Any instrument or device, whether known as a credit card, charge card, credit plate, courtesy card or identification card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in obtaining money, goods, services or anything else of value, either on credit or in possession or in consideration of an undertaking or guaranty by the issuer of the payment of a check drawn by the cardholder, on a promise to pay in part or in full at a future time, whether or not all or any part of the indebtedness represented by this promise to make deferred payment is secured or unsecured. (b) Any debit card, electronic benefit transfer card or other access instrument or device, other than a check that is signed by the holder or other authorized signatory on the deposit account, that draws monies from a deposit account in order to obtain money, goods, services or anything else of value. (c) Any stored value card, smart card or other instrument or device that enables a person to obtain goods, services or anything else of value through the use of value stored on the instrument or device. (d) The number assigned to an instrument or device described in subdivision (a), (b) or (c) of this paragraph even if the physical instrument or device is not used or presented.	

Page	Reference	Instructions	Significant Change
7	Section H—Cash and Investments held at fiscal year end	ADE will use this information to complete Form 33, issued by the National Center for Education Statistics (NCES). NCES's instructions for these amounts indicate that districts should report ending balance amounts of cash and investments (at market value) for the following funds: **Sinking funds** – funds containing reserves held specifically for redemption of long-term debt. **Bond funds** – funds containing unexpended proceeds of bond issues that were being held pending their disbursement. **Other funds** – all other funds, **exclude** any employee retirement funds. Include cash balances; cash on hand; certificates of deposit; federal securities; state and local government securities; mortgages; and corporate stocks, bonds, and notes. **Exclude** accounts receivable, value of real property, and all nonsecurity assets. For more information on Form 33, please refer to the Page 9 General instruction below.	
7	Section I—Average Teacher Salary	Enter the average teacher salary of all teachers employed in FY 2024. Each district should be consistent in the type of salary information included in this table and in the budget form table from year to year. An optional comment box is available to provide any additional detail regarding the average teacher salary calculation.	
7	Section J—Certified Staff Salaries and FTE—Salaries Lines 1-6	Report total salaries paid to certified staff from Funds 001-799 (excluding 575) for substitute teachers, classroom teachers (separated into different types of salary payment), and other certified staff. Do not report amounts for staff contracted/leased through a third party. See the instructions below for more detailed information on the amounts to report on each line. An error message will appear in cell O44 if the total amount entered on lines 1 through 6 for certified staff salaries does not agree to the total salaries coded to Objects 6100-6149 in Funds 001 through 799 (excluding 575).	
7	Line 1	Amounts paid to short- or long-term substitutes (optional object codes-Substitute Teachers— 6105-6109).	
7	Line 2	Amounts paid to classroom teachers for their primary teaching duties, including Classroom Site Fund base salary payments (optional object codes-Classroom Teacher Base Salaries— 6110-6114).	
7	Line 2 (a)	Amounts paid to classroom teachers for their primary teaching duties, including Classroom Site Fund base salary payments, in their first 3 years of classroom instruction experience as defined by A.R.S. §15-941(E).	
7	Line 2 (b)	Amounts paid to classroom teachers for their primary teaching duties, including Classroom Site Fund base salary payments, in their 4th year or later of classroom experience as defined by A.R.S. §15-941(E).	
7	Line 3	Amounts paid to classroom teachers based on the teacher's performance ratings or defined goal's achievement, including Classroom Site Fund performance payments (optional object codes -Classroom Teacher Performance Pay—6115-6119).	
7	Line 4	Amounts paid to classroom teachers, in addition to their base salary payments, that do not require the employee to perform additional duties (e.g., retention, hard-to-fill positions, class size, specific certification endorsements, and signing or other incentive stipends) (optional object codes- Classroom Teacher Payment Not Related to Additional Duties—6120-6129).	
7	Line 5	Amounts paid to classroom teachers, in addition to their base salary payments, that require additional duties to be performed (e.g., department/chair lead, tutoring, summer school, advisors, coaches, and teaching additional periods or classes beyond base contract requirements, such as teaching a class in place of the normal teacher preparation period) (optional object codes-Classroom Teacher Payment Related to Additional Duties—6130-6139).	
7	Line 6	Amounts paid to certified staff other than classroom teachers, such as administrators, counselors, and other certified staff. Functions can be used to differentiate between positions (optional object codes-Other Certified Staff—6140-6149).	
7	Section 7—Certified Staff Salaries and FTE—FTE Lines 2a-2b	Report classroom teacher full-time equivalent (FTE) staff for the staff whose salaries are included in the "Salaries" column. Do not include more than 1 FTE for a single staff member or a single position. Include partial FTE for any position that was only filled for part of the year (e.g., report .75 for a position that was vacant for .25 of the school year). Certified staff that teach in community service (e.g., daycare or preschool for students without IEPs) or adult education programs should be included. Substitute teachers and retirees returning to work as leased staff through a third party should **not** be included.	
8	Section B— M&O Fund Special Education Programs by Type	Report all M&O Fund monies spent for special education (Programs 200 and 300) operational expenditures in the Actual column. Documentation supporting the cost allocation method should be retained at the district and should include the reasoning behind the allocation, a list of the programs, the number of teachers and students by program, and all computation work sheets. **Districts should report actual total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications.** The amounts entered on line 1 and line 10 are used by ADE in the calculation of maintenance of effort. State statute also includes the programs listed on lines 2-8 in the M&O Fund Special Education Subsection for budgetary purposes. The total expenditures for all of these programs on line 9 must agree to the total M&O Fund, Programs 200 and 300 expenditures reported on page 2, line 24.	

Page	Reference	Instructions	Significant Change
8	Section D—Expenditures for Audit Services	Do not include the costs of non-audit services such as consulting and application fees paid for submission of district's Annual Comprehensive Financial Report to ASBO and GFOA for certification or fees for preparation of the Meritorious Budget Award application to ASBO in the nonfederal or federal audit services actual expenditures in this section. On Line D.1, enter the actual M&O Fund expenditures paid in FY 2024 related to nonfederal program and compliance audits. On Line D.2, enter the total actual federal audit service expenditures paid in FY 2024 from all funds.	
8	Sections E—Performance Pay	Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on this line.	
8	Section F—Tuition	Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on **paid tuition invoices.**	Modified table to remove Type 03 tuition per Laws 2022, Ch. 285.
9	General	The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) and Form 33 issued by the National Center for Education Statistics. Data from NPEFS is used to calculate a state per pupil expenditure amount that is used in the formula for allocating a number of federal program funds to states and school districts, including: Title I, Impact Aid, and Indian Education. Other programs make use of state per pupil expenditure data indirectly because their allocation formulas are based, in whole, or in part, on state Title I allocations. The NPEFS and Form 33 data are also used by researchers and government policymakers to address important education policy and research issues.	
9	Additional Information for NPEFS Reporting	**All** expenditures from **funds 001 through 799 (excluding 575) are reported in this section**. The sum of total expenditures included on lines 13, 16, and 17 should be used as a check figure against the total expenditures for these funds in the districts' accounting records. Expenditures from Funds 800 and above are not reported in this table as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds and are not reported in this level of detail in the NPEFS.	
9	Programs 700-900 Expenditure Detail	The total expenditures reported in this table for programs 700-900 should agree to the total expenditures reported in the "Programs 700-900" column in the table above.	
9	Property Detail for Function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 16 for the "Property" column in the table above.	
9	Technology Detail	Do **not** include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture in this table.	
9	Teacher Salaries Lines 1-5	Report base salaries (including CSF Performance Pay), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and retired and returned to work as contract/leased teachers from all funds for the specified programs. **Do not include salaries paid to instructional aides or assistants or any noncertified teachers.** If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program. An error message will appear above the table if the total amount entered on lines 1 through 5 for certified teachers or certified substitutes does not agree to the total salaries coded to Functions 1000-1899 in Funds 001 through 799 (excluding 575), as displayed in Cell Q33. If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.	
9	Other Items—Textbooks Line 6	Report expenditures for textbooks, periodicals, and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.	
9	CTED Districts Only, Lines 1 through 3	To assist ADE in collecting accurate information for the NPEFS, CTED districts should report all amounts recorded in object codes 6591—Services Purchased from Other Arizona Districts, 6870—Pass-through Payments, and 6880—Sub-awards from all funds and all functions on these lines.	

Page	Reference	Instructions	Significant Change
9	Revenue from selected federal sources, Lines 1 through 4	To assist ADE in collecting accurate information for the NPEFS, districts should report revenues received from selected federal sources listed in lines 1 through 4: 1. Student Support and Academic Enrichment Grants (subgrants from States only) (ESEA IV-A-1, section 4105) The purpose of the Title IV-A Student Support and Academic Enrichment (SSAE) grant is to improve students' academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students. Additional information is available at the following link:	
		https://www.azed.gov/titleiv-a/	
		2. 21st Century Community Learning Centers (subgrants from States only—excludes awards under national activities) (ESEA IV-B) 21st Century Community Learning Centers (21st CCLC) Title IV-B program is funded by a federal grant from the U.S. Department of Education and administered by the Arizona Department of Education. Additional information is available at the following link:	
		https://www.azed.gov/21stcclc/federal-and-state-regulations/	
		3. Rural education - Rural and Low-Income School program (RLIS) (ESEA V-B-2, section 5221) Title V-B-2 is to provide for equity in cases where rural or low-income schools receive allocations insufficient for their needs and are at a competitive disadvantage for other grants. For additional information on completing this line, please contact ADE using the email address below:	
		RLISInbox@azed.gov	
		4. Rural education - Small, Rural School Achievement program (SRSA) (ESEA V-B-1, section 5211) The Small, Rural School Grant Program (SRSA), CFDA no. 84.358A, authorizes the U.S. Secretary of Education to award formula grants directly to eligible LEAs (i.e., those LEAs eligible under the alternative uses of funds program) to carry out activities authorized under other specified Federal programs. Additional information is available at the following link:	
		https://www.azed.gov/titlei/reap/	
		For support assistance for Federal and State Grants, please contact the Arizona Department of Education's Grants Management Team:	
		https://www.azed.gov/grants-management/contact/	
9	Impact Aid Revenues	Districts that received Impact Aid revenues during the fiscal year that were intended to replace local tax revenues should enter that amount in this cell. Include only amounts used or transferred to M&O or UCO Fund to reduce or eliminate taxes levied, not all Impact Aid received. The amount will be deducted from the amount reported for salaries paid from federal funds in cell B25. Districts that did <u>not</u> receive Impact Aid revenues that were intended to replace local tax revenues should enter a 0.	
10	Current Expenditures from COVID-19 federal relief funds, Line 11	Current expenditures from COVID-19 federal relief projects table populates with function and object data from the Accounting data tab. Generally, line 11 should not show negative amounts. Any negative amounts displayed on line 11 will be highlighted with yellow shading. Districts must ensure that the Accounting Data tab was completed according to the instructions in cell C31 above to identify the appropriate funds as "COVID" in the rollup fund column for the formulas that populate the table to work correctly.	
10	Technology Detail	This table reports technology-related expenditures from COVID-19 federal relief funds. Formulas will pull amounts from the Accounting Data tab for total technology spending and classroom technology (functions 1000, 2100, and 2200) spending on lines 1 through 10, as applicable. Lines 8 and 9 must be completed manually (see the instruction below).	
10	Technology Detail, line 8	Enter the total amount for instructional software coded to objects 6641—Library Books, 6642—Textbooks, and 6643—Instructional Aids. These purchases should be coded to functions 1000 or 2200; therefore, the amount entered in the total spending column will pull to the classroom spending column on this line.	
10	Technology Detail, line 9	Enter the total principal and interest expenditures for more than 12-month noninstructional software subscriptions coded to object codes 6832 and 6842, respectively. Do not include amounts paid for leases and financed purchases of nontechnology-related equipment.	
10	COVID-19 federal relief funds	Districts must manually enter total award and spending information for the various COVID-19 grants listed in lines 1 through 6 of this table. Districts can refer to the Auditor General's COVID-19 Spending Special Report Followup, Dashboard B, for previously reported grant award and prior year spending information, when completing this table. Detailed instructions regarding the amounts that should be included in each row and column are included below.	
		https://www.azauditor.gov/District_charter_ADE_COVID-19_spending_special_report_FY_2022	
10	COVID-19 federal relief funds, line 1	Report information for monies received from the district's Elementary and Secondary School Emergency Relief I Fund (ESSER I) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	

Page	Reference	Instructions	Significant Change
10	COVID-19 federal relief funds, line 2	Report information for monies received from the district's Elementary and Secondary School Emergency Relief II Fund (ESSER II) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	
10	COVID-19 federal relief funds, line 3	Report information for monies received from the district's Elementary and Secondary School Emergency Relief III Fund (ESSER III) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	
10	COVID-19 federal relief funds, line 4	Report information for monies received from the Governor's Emergency Education Relief (GEER) Fund here. Examples of programs distributed from GEER include the Acceleration Academy Grant, Beat the Odds Leadership Academy Grant, and Teach for America Grant. Do not report Enrollment Stabilities Grant (ESG) information on this line. ESG should be reported on line 5, Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program.	
10	COVID-19 federal relief funds, line 5	Report information for monies received from the Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program.	
10	COVID-19 federal relief funds, line 6	Report all other information for COVID-related monies received that cannot be appropriately reported on lines 1 through 5 of this table. Include other grants identified by ADE, the Governor's Office, and other agencies for which the district has federal reporting responsibilities. DO NOT INCLUDE AMOUNTS RECEIVED AS A VENDOR OR BENEFICIARY. Examples of grants identified by ADE include: ARP-IDEA grants (USFR Chart of Accounts funds 227 and 228) ARP Homeless grants ARP school and community grants Food service awards	
		Grants identified by the Governor's Office include: Expansion and Innovation Fund microgrants Project Momentum Civic Innovation Education Plus-Up 100 Day In-Person Reimbursement AZ OnTrack Summer Camp Grants identified by other agencies include: Arizona Department of Emergency and Military Affairs (DEMA) FEMA Public Assistance Program Emergency Connectivity Fund Arizona Department of Economic Security (DES) See School District Chart of Accounts FAQ #21 for more information. A link to the FAQ page is included below.	
		Chart of Accounts FAQ #21	
10	COVID-19 federal relief funds, Total Award (all fiscal years)	Enter all known awards to date, awarded both before and after June 30, 2024. If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds. For further assistance with this item, please contact the Auditor General's Accountability Services Division at (602) 977-2796 or email asd@azauditor.gov.	
10	COVID-19 federal relief funds, FY 2020 through FY 2023 Expenditures and Other Financing Uses	Enter the combined FY 2020 through FY 2023 expenditures and indirect costs transfers-out amounts. If the amount should be zero, enter 0. If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds.	
10	COVID-19 federal relief funds, FY 2024 Expenditures and Other Financing Uses	Enter FY 2024 expenditures and indirect costs transfers-out for each listed fund rounded to the nearest whole number (no decimals). If the amount is zero, enter 0. If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds. Total expenses on line 7 should agree to the amount displayed in cell G47.	
10	COVID-19 federal relief funds, Amount Remaining to Spend/ Conditional formatting	The amounts in this column calculate automatically based on columns D, E, and F on each line. Any negative amounts, will be highlighted in yellow. To correct negative amounts in these cells, verify that spending reported in columns E through F does not exceed the total award reported in column D. All amounts entered into this form should be rounded to the nearest whole dollar. This column may also show negative amounts if cents are entered in the award or spending columns. For further assistance with this issue, please contact the Auditor General's Accountability Services Division at (602) 977-2796 or email asd@azauditor.gov.	
Summary	General	The Summary condenses the information in the AFR for publication. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary.	Added new lines to the Summary to separately report fund details for 660—Condemnation, 665—Energy and Water Savings, Gifts and Donation—530 and Gifts and Donation—Capital—650.

Page	Reference	Instructions	Significant Change
Summary	ADM	Obtain total Attending ADM for FY 2023 and FY 2024 from ADE's ADM30 reports, available on ADE's website.	
Summary	Fund Types	Districts must identify a fund type in column K for all funds based on the funds resources, specific restriction, commitments and assignments. The fund type designation will allow the each funds' balance amounts to pull to the appropriate column on the Fund Balance Reserve tab. Column K is prefilled for certain funds that are typically identified as 1 particular type. However, districts have option to select another fund type from the drop down list, if needed. District's may refer to USFR section V-Fund Accounting, for guidance on fund type designations.	Updated column K with a drop-down fund type list, to allow districts to identify the appropriate fund type for all funds listed in column A.
Summary	Federal Projects	Total of Funds 100-399 as reported on AFR page 5, Federal Projects, line 21.	
Summary	State Projects	Total of Funds 400-499 as reported on AFR page 5, State Projects, line 34.	
Summary	Other Funds	Total Other Funds as reported on AFR page 6, line 39.	
Fund Balance Reserve	Section A General	Section A presents the prior year's and current year's ending fund balances by fund type and provides space for districts to report FY 2024 ending fund balance details that identify how districts plan to use those monies in future years. See the Summary tab, General Fund column, to identify which funds are included in the General Fund for financial statement reporting purposes.	
Fund Balance Reserve	Section A Line 1	This line pulls in prior year ending fund balances from the Summary tab by fund type. Districts must complete the Summary tab, Fund Type column. If any ending fund balances were reported incorrectly on the prior year AFR, districts should enter the calculated beginning fund balance on the Accounting Data tab, column Q, as described in the instruction on row 5 above. This includes any errors or audit adjustments identified in the District's FY 2023 audit.	
Fund Balance Reserve	Section A Line 2	This line pulls in current year ending fund balances from the Summary tab by fund type. Districts must complete the Summary tab, Fund Type column, to identify funds reported in the General, Capital Projects, Special Revenue and Debt Service funds for financial statement reporting purposes. See instructions on row C108 above for additional information.	
Fund Balance Reserve	Section A Line 3	For all fund balances reported on line 2, districts must report the amount attributable to the specific purposes listed which identify how districts plan to use the monies in future years. Amounts reported on lines 3.a through 3.j must equal the total fund balance reported on line 2. Specific instructions for lines 3.a through 3.h. are included below. Two rows are provided to describe other fund balance purposes not already listed. Districts must specify the purpose for amounts included on the other lines in column B.	
Fund Balance Reserve	Section A Line 3.a	For funds with a negative FY 2024 ending fund balance as shown on the Summary tab, enter the negative fund balance amount on this line in the applicable fund type column. These funds have deficit balances because expenditures exceeded available resources from current revenues and prior year fund balance and reduce the amount of resources available in future years.	
Fund Balance Reserve	Section A Line 3.b	For budget-controlled funds only, report any positive cash balances the District has accumulated in excess of the applicable funds' related budget capacity. Districts should compare fund balances in the M&O, UCO, Adjacent Ways, Classroom Site, and State and federal grant funds to unexpended budget limits to determine the excess cash amounts that should be entered on this line. District's may need to consider whether fund balance is misallocated between the M&O and UCO Funds if one fund reports excess fund balance, while the other reports a fund balance deficit.	
Fund Balance Reserve	Section A Line 3.c	Report amounts the District plans to spend to support FY 2025 budgeted spending after using all available FY 2025 revenues. Any nonspendable amounts included in fund balance such as prepaid assets and inventories should be included in this line if the District plans to use them up in FY 2025. Otherwise, such nonspendable assets should be included on the lines below based on the District's plan to use them to benefit a future year, as applicable.	
Fund Balance Reserve	Section A Lines 3.d through j	Report accumulated fund balance amounts that will not be used to finance current budget year expenditures and their intended future purposes on lines 3.d through 3.j. Amounts needed to support current budget year expenditures should have been reported on line 3.c. See specific instructions for lines 3.d through 3.j below.	
Fund Balance Reserve	Section A Lines 3.d	Report amounts set aside for future debt service principal and interest payments on long-term debt.	
Fund Balance Reserve	Section A Lines 3.e	Report amounts set aside for the future purchase of land, buildings, building improvements, improvements other than buildings, equipment, or other acquisitions that will be capitalized. Additionally, this category may include funds set aside for long-term planned maintenance projects or future replacement of equipment.	
Fund Balance Reserve	Section A Lines 3.f	Report restricted cash and investments held with ASRS or in an irrevocable 115 trust for future years' retirement contribution payments (i.e., the ASRS Contribution Prepayment Program). Amounts the District is holding with ASRS or in an irrevocable 115 trust and plans to amortize and apply to the current year's required pension contribution payments should be included on line 3.c.	
Fund Balance Reserve	Section A Lines 3.g	Report amounts maintained in an established self-insurance or other post-employment benefit (OPEB) internal service fund for the financing of certain health benefits (comprehensive, major medical, dental) to eligible employees and their dependents.	
Fund Balance Reserve	Section A Lines 3.h	Report amounts set aside to manage cash flows in future budget years to cover such things as revenue shortfalls, emergencies, and/or other unforeseen circumstances.	
Fund Balance Reserve	Section B General	Section B provides information about any process or policy the District uses to establish targeted (goal) fund balance reserve amounts.	

Page	Reference	Instructions	Significant Change
Fund Balance Reserve	Section B Table 2	If the District answered question B.1 "Yes," complete this table to describe the District's specific FY 2024 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts. Districts should display information in this table in a way that best reflects its process or policies. It may combine all or multiple funds on one line or use individual lines for specific funds if varying methods are used to establish target balance reserve levels for different funds. Methods used can also include a variety of information. For example, a District may establish project balance reserve levels based on a certain percentage of revenue, spending, or its RCL; minimum and maximum targeted balances may also be described. If the District establishes targeted fund balance reserve amounts based on the Government Finance Officers Association (GFOA) Fund Balance Guidelines or governmental reserve guidelines or best practices, that may also be described here.	
Fund Balance Reserve	Section B Line 3	Districts should use this space to describe any planned actions related to its fund balance amounts going forward including increasing reserves that do not meet targeted levels or using excess amounts held in reserve beyond the adopted targeted reserve level. Also, describe any planned actions to change targeted reserve levels or formally adopt policies related to reserve levels, if not already in place. This space may also be used to describe why amounts are maintained for the purposes reported in section A, and more detailed information on the District's plans for using maintained fund balances in future years. If the District's ending balance is negative, describe actions planned to eliminate the deficits (negative amounts).	
School Listing Tab	Name, County, CTDS Number	Enter the District name, CTDS number, and County. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the school portion of the number in the heading of this tab. Enter school-level information for each school within the District including school names, school CTDS numbers, and unweighted attending student counts. **All districts must enter the school-level information for each school site, including districts with only 1 school.** As school names are added to the tab, the primary unit code cell for that school will shade red until a primary unit code is entered, as described below. The CTDS numbers should not contain any slashes, dashes, etc., and must be exactly nine digits. 100th-day (or 200th-day) student counts should be used to report each school's unweighted attending student count. Districts can refer to AzEDS ADM-15 Report. Enter the applicable unit code(s) in column E used to code expenditures at the school level for each school, as well as the unit code(s) used to code expenditures to the District, Private Schools, and related to payments for or on behalf of member districts (for CTEDs only). If more than one unit code was used for a school, separate each unit code with a comma. For example (100, 101, 102). Assign a primary unit code for each school in column F. Each school listed on the school listing tab must have a 3-digit, primary unit code entered in column F. See the description of primary unit code below for more information.	
School Listing Tab	Primary Unit Code	**Primary Unit Code** Because the formulas in the School-Level Reporting form are set to assign only one unit code to each school and one unit code each to Districtwide, Private Schools, and CTED member districts, if applicable, districts must enter a Primary Unit Code in column F. If more than one unit code was used in column E, the Primary Unit Code must also be entered in the Accounting Data tab in column L for any line associated with a unit code not included in the list of Primary Unit codes.	

DISTRICT NAME Kingman Unified School District **COUNTY** Mohave **CTDS NUMBER** 080220000

FOOD SERVICE

		FUND 510 ACTUAL	
BEGINNING FUND BALANCE (1)	1.	1,901,242	1.
REVENUES			
1500 Investment Income	2.	71,484	2.
1600 Food Service	3.	72,139	3.
Other Local _____	4.	0	4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	2,604,306	5.
4900 Revenue for/on Behalf of the District	6.	0	6.
TOTAL REVENUE (lines 2-6)	7.	2,747,928	7.
5000 Other Financing Sources and Fund Transfers-In	8.	0	8.
TOTAL AVAILABLE (lines 1, 7, and 8)	9.	4,649,170	9.

A. Number of operating months: 11

B. Number of Meals Served	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	184,116	493,523	0	1,127
b. Program Adults/Adult Workers	0	0	0	0
c. Other	0	0	2,031	0
2. Served at Other Locations				
a. Reimbursable Meals Only	0	0	0	0
b. Program Adults/Adult Workers	0	0	0	0
c. Other	0	0	0	0

* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal Prices	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.00	0.00	0.00	
2. Reduced lunch	0.00	0.00	0.00	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	1.00	1.00	1.00	2.75
5. Paid lunch	3.50	3.50	3.50	4.75
6. Paid snack	0.00	0.00	0.00	0.00

D. Special Milk Program

Charge to children per ½ pint milk unit: $0.00

Number of ½ pint milk units served to children: 0

		FOOD SERVICE FUND 510 BUDGET	FOOD SERVICE FUND 510 ACTUAL	M&O EXPENDITURES FUND 001 ACTUAL	CAPITAL EXPENDITURES FUND 610 ACTUAL	
EXPENDITURES						
6150 Classified Salaries	10.		45,830	0	0	10.
6200 Employee Benefits	11.		19,355	0	0	11.
6400 Purchased Property Services	12.		19,472	56,365	0	12.
6570 Food Service Management	13.		2,438,602	0		13.
6591 Services Purchased from Other AZ Districts	14.		0	0		14.
6610 General Supplies (Nonfood Items)	15.		5,265	0	0	15.
6620 Energy	16.		26,126	0		16.
6631 USDA Commodities (Excluding Freight)	17.		0			17.
6632 USDA Commodities (Freight Only)	18.		9,570			18.
6633 Other Food	19.		873			19.
6634 Storage Costs for USDA Commodities	20.		0			20.
6700 Property (Excluding 6731-39)	21.				0	21.
6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under $5,000	22.		18,495		0	22.
6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing $5,000 or more	23.		129,843		0	23.
6832 and 6842 Other Principal and Interest	24.		0		0	24.
Other Expenditures_____	25.		46,306	457	0	25.
TOTAL EXPENDITURES (lines 10-25)	26.	3,000,000	2,759,737	56,822	0	26.
6910 Indirect Costs Transfers-Out	27.		35,376			27.
6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)	28.		0			28.
TOTAL EXPENDITURES & OTHER USES (lines 26-28)	29.		2,795,114			29.
ENDING FUND BALANCE (line 9 minus line 29) (1)	30.		1,854,057			30.

F. Services purchased from the M&O Fund to repair and maintain food service property owned, rented, or used by the district (function 2600).

6400 Purchased Property Services: 0

E. Detail of Food Service Management Company Expenditures

Classified Salaries	
Employee Benefits	
Supplies and Materials (Nonfood)	
Food	
Management Fee	
Other	
Total (must equal total of amounts on line 13 above)	0

(1) Includes Food Service Fund revolving account cash balance of $ _____ at 7/1/23 or $2,939 at 6/30/24, as applicable.

IF THE FOOD SERVICE AFR IS NOT SUBMITTED BY OCTOBER 15, REIMBURSEMENTS FOR CHILD NUTRITION WILL BE WITHHELD UNTIL AN ACCURATE AND ***COMPLETE*** AFR IS SUBMITTED

Report only those revenues and expenditures that are attributable to the operation of the Food Service Program. Documentation must be available for all information on this report. **If you have any questions about the Food Service Program only, please contact Health & Nutrition Services (HNS) at (602) 542-8700**.

Line	Reference	Instruction
1	Beginning Fund Balance	Report the ending fund balance recorded on the 2023 AFR, if it was recorded correctly. Otherwise, the beginning fund balance can be computed as follows: --Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) on June 30, 2022. --Plus: Accrued revenues as of June 30, 2023, received during the 60-day period following June 30, 2022. --Less: Payments made during the 60-day period following June 30, 2023, for goods and services received on or before June 30, 2023, but not paid for by that date.
	REVENUES	
2	1500 - Investment Income	Report the amount of interest earned in the Food Service Fund (510).
3	1600 - Food Service	Report the revenue for dispensing food to students and adults, including the School Lunch, Regular and Severe Need Breakfast, Special Milk, Reimbursable After School Care Snack, Summer Food, and Child Care Food Programs. This line should include any revenue received for the Food Service Program that cannot be attributed to any other revenue line. **Do not include federal reimbursements here, include them on line 5.**
4	Other Local	Report revenue from local sources not accounted for elsewhere. If you report a revenue on this line, indicate the revenue object code on the blank provided.
5	4500 - Restricted Revenue Received from the Federal Government through the State	Report the reimbursements received from Child Nutrition Programs (CNP) based on the claims for the reporting year (July 1, 2023 - June 30, 2024). Include all food service programs [School Lunch, Regular and Severe Need Breakfast, Special Milk, Reimbursable After School Care Snack, Summer Food, and Child Care Food Programs]. Report revenues received for Supply Chain Assistance Funds (for schools to purchase unprocessed or minimally processed domestic food products) and for Local Foods for Schools (Arizona's 'Try it Local' Program) for the reporting year (July 1, 2023 - June 30, 2024).
6	4900 - Revenue for/on Behalf of the District	Report the value of United States Department of Agriculture (USDA) commodities received by the district on this line, using the value as set by ADE based on the November 15th USDA Commodity Pricing Report, **excluding freight**. Cash in Lieu of Commodities must also be reported by districts receiving cash funds from the USDA Food Distribution **instead** of commodities. **HNS has provided additional guidance on where to obtain the revenue amounts to be reported for USDA Commodities at the link below:** https://www.azed.gov/sites/default/files/2022/09/How%20to%20Complete%20USDA%20Foods%20AFR%20Calculations.pdf
8	5000 - Other Financing Sources including Fund Transfers-In	Report amounts received from other financing sources and transfers-in (object codes in the 5000 range). **NOTE: There are currently no authorized transfers to the Food Service Fund.**

Line	Reference	Instruction
	EXPENDITURES	
	General	In the M&O and Capital Expenditures columns, enter only the food service portion of expenditures that are included in the amounts reported for the M&O and Unrestricted Capital Outlay (UCO) Funds on AFR pages 2 and 4, respectively. For M&O Expenditures, include M&O Fund expenditures for repair and maintenance of food service equipment recorded in function 2600 and all other M&O type expenditures recorded in function 3100. For Capital Expenditures, include UCO Fund expenditures for equipment charged to function 3100, for the acquisition or construction of land, buildings, and related improvements for the food service program charged to function 4000, and leases, financed purchase agreement, and software subscriptions (more than 12-months) for the food service program charged to function 5000.
	General	**It is imperative that all M&O and UCO Fund expenditures for food services are reported. The expenditures reported in these columns are confirmation of the district's compliance with the State Matching requirement [Code of Federal Regulations Title 7, Part 210.17(a)].**
10	6150 - Classified Salaries	Report the salaries for all personnel whose job function is attributed to food service. **For employees performing more than one job function, report only the portion related to food service tasks.** Report amounts in the Capital Purchases column for salaries related to food service construction (coded to function 4000), if any.
11	6200 - Employee Benefits	Report the portion of employee benefit expenditures for personnel whose salaries have been reported on line 10, Classified Salaries. Report amounts in the Capital Purchases column for employee benefits related to food service construction (coded to function 4000), if any.
12	6400 - Purchased Property Services	Report the cost of services purchased to rent property or equipment (function code 3100), or to operate (function code 3100), repair (function code 2600), and maintain (function code 2600) food service property owned, rented, or used by the district. Report amounts in the Capital Expenditures column for food service construction (function code 4000) or rental of equipment or buildings for food service, if any.
13	6570 - Food Service Management	If the district contracted with a Food Service Management Company (FSMC), report the total amount charged by the FSMC on this line and **complete section E – Detail of FSMC Expenditures.**
14	6591 - Services Purchased from Other Arizona Districts	Report payments to another district within the state for services rendered related to the food service program.
15	6610 - General Supplies (Nonfood Items)	Report the cost of purchasing all supplies for the operation of the food service program including freight and tax. **Do not** report any food purchases on this line. Report amounts in the Capital Expenditures column for supplies related to food service construction (coded to function 4000), if any.
16	6620 - Energy	Report the cost for utilities (electric, gas, etc.) on this line **only** if there are separate utility meters for the food service area. If one meter serves the cafeteria and classrooms for instance, the utilities expenditure will be computed as an indirect cost. The HNS office uses each district's unrestricted indirect cost rate established by the Department of Education for FY 2023. **Do not report pro rated utility bills.**
17	6631 - USDA Commodities (Excluding Freight)	Report the value of donated USDA commodities, using the value as set by ADE based on the November 15th USDA Commodity Pricing Report, **excluding freight charges**. Do **not include storage and processing charges** in this amount. This amount should equal the value of USDA commodities included on revenue line 6, **4900 – Revenue for/on Behalf of the District less any cash payments received from USDA in place of commodities.** **HNS has provided additional guidance on where to obtain the expenditure amounts to be reported for USDA Commodities at the link below:** https://www.azed.gov/sites/default/files/2022/09/How%20to%20Complete%20USDA%20Foods%20AFR%20Calculations.pdf
18	6632 - USDA Commodities (Freight only)	Report the cost of freight for USDA commodities only. USDA commodities storage charges are reported on line 20.
19	6633 - Other Food	Report all expenditures for food **except** USDA commodities. Only processing charges for USDA commodities should be included here.

Line	Reference	Instruction
20	6634 - Storage Costs for USDA Commodities	Report expenditures for the storage costs related to USDA Commodities.
21	6700 - Property (excluding 6731-39)	Report expenditures for acquiring land or existing buildings in the Capital Expenditures column. Expenditures for constructing buildings or land and building improvements that are used for food service should be reported on lines 10-12 and 15, as applicable. **Food Service Fund monies may not be used to buy land or buildings or to erect buildings.**
22 and 23	Furniture and Equipment, Vehicles, and Technology	Items reported here include, but are not limited to, chairs, tables, mixers, vehicles and equipment used to transport food, and computers and software used to manage food service operations.
22	6731-32, 6734-35, 6737-38 - Furniture and Equipment, Vehicles, and Technology costing less than $5,000	Report the cost of furniture, equipment, vehicles, or technology (examples above) purchased for the food services area **costing less than $5,000**.
23	6733, 6736, 6739 - Furniture and Equipment, Vehicles, and Technology costing $5,000 or more	Report the cost of furniture, equipment, vehicles, or technology (examples above) purchased for the food services area **costing $5,000 or more**.
24	6832-6843 Other Principal and Interest	Report principal and interest expenditures leases and financed purchase agreements or more than 12-month noninstructional software subscriptions related to the food service program.
25	Other Expenditures	Report all other expenditures related to the food service program not recorded elsewhere, such as interest on bonds, capital leases, etc.
27	6910 - Indirect Costs Transfers-Out	Report all monies transferred to the Indirect Costs Fund (570) from the Food Service Fund (510) based on an approved indirect cost rate.
28	6900 - Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)	Report all amounts from other financing uses and transfers-out (object codes in the 6900 range, excluding 6910). Transfers to the Indirect Costs Fund based on an approved indirect cost rate (object 6910) should be reported on line 26. **NOTE: Other than the indirect cost transfers reported on line 26, there are currently no authorized transfers from the Food Service Fund.**
	SECTION A	**Number of Operating Months**
		Report the number of months the district's Food Service program was in operation.
	SECTION B	**Number of Meals Served**
1 & 2	Served at District Locations/Served at Other Locations	Meals served at the district should include all meals served on the district premises. Meals served at other locations should include meals served at nearby charter schools, private schools, or other school districts.
a.	Reimbursable Meals Only	Report the number of reimbursable meals served.
b.	Program Adults/Adult Workers	Report the number of meals served to program adults and adult food service workers.
c.	Other	Report the number of all other meals served not eligible to be included on lines a or b, including non-program adults.
	Breakfasts	Report breakfast meals served during an established breakfast period, typically for the purposes of an approved USDA School Breakfast Program in this column.
	Lunches/Suppers	Report lunch meals served during an established lunch period, typically for the purposes of an approved USDA National School Lunch Program in this column. Report supper meals served in the evening for the purposes of an approved USDA Summer Food Service Program if applicable in this column.
	A La Carte	Any food items sold that are not appropriate to include in the breakfast, lunch/supper, or snack column should be reported in the a la carte column. Report these as equivalent meal counts by totaling the dollar amount of such sales, and dividing by the free lunch reimbursement rate.
	Snacks	Report snack meals served after the school day has ended, typically for the purposes of an approved After School Care Snack Program in this column.

Line	Reference	Instruction
	SECTION C	**Meal Prices**
		Report the per meal/snack amount charged to children and adults as indicated. Please enter zero if no charge applies.
	SECTION D	**Special Milk Program**
		Report the per half-pint carton charge to children and the number of half-pint units served to children.
	SECTION E	**Detail of Food Service Management Company Expenditures**
		Report the breakdown of expenditures related to the use of a food service management company. The total reported in this section must agree with the amount on line 13.
	SECTION F	**Detail for services purchased from the M&O Fund**
		Report services purchased from the M&O Fund to repair and maintain food service property owned, rented, or used by the district (function 2600, object 6400). This amount will be pulled into Expenditures line 12, in the M&O Fund column.
	For Comparison Only	**Prior Year Number of Meals Served**
		This section has been included for comparison purposes only. Districts should compare the amounts reported in Section B for reasonableness to the amounts reported for the prior fiscal year as pulled from the prior year Food Service AFR Page. This section is not included in the printable area.

Kingman Unified School District #20

SUPERINTENDENT
Dr. Gretchen Dorner

3033 MacDonald Ave
Kingman, AZ 86409
Phone: (928) 753-5678
Fax: (928) 753-6910

March 6, 2025

A.R.S 15-915 request of FY 2024 AFR Revision

I am requesting changes to the FY2023 AFR for Kingman Unified School District. The CTD # for the district is 080220000. These changes are to correct understated revenues, incorrect expenditures, and fund balances.

Cover	cell	WX43	was changed from	$	3,905,592.00	to	$	3,906,713.00
Page 1	cell	E6	was changed from	$	4,182,511.00	to	$	4,161,512.00
Page 1	cell	F6	was changed from	$	3,968,326.00	to	$	3,955,326.00
Page 1	cell	I6	was changed from	$	1,061,116.00	to	$	1,074,672.00
Page 1	cell	F25	was changed from	$	376,420.00	to	$	468,195.00
Page 1	cell	I25	was changed from	$	153,383.00	to	$	173,812.00
Page 1	cell	E26	was changed from	$	144,176.00	to	$	158,169.00
Page 1	cell	F26	was changed from	$	800.00	to	$	1,085.00
Page 1	cell	I26	was changed from	$	-	to	$	1.00
Page 1	cell	E27	was changed from	$	18,710,531.00	to	$	18,724,524.00
Page 1	cell	F27	was changed from	$	3,632,764.00	to	$	3,724,824.00
Page 1	cell	I27	was changed from	$	6,893,914.00	to	$	6,914,344.00
Page 1	cell	E35	was changed from	$	26,298,905.00	to	$	31,954,935.00
Page 1	cell	F35	was changed from	$	4,640,983.00	to	$	5,342,938.00
Page 1	cell	J35	was changed from	$	1.00	to	$	-
Page 1	cell	E36	was changed from	$	2,551,537.00	to	$	3,206,307.00
Page 1	cell	F36	was changed from	$	450,271.00	to	$	531,533.00
Page 1	cell	J37	was changed from	$	8,444,019.00	to	$	8,468,071.00
Page 1	cell	F38	was changed from	$	1.00	to	$	-
Page 1	cell	E39	was changed from	$	31,162,072.00	to	$	37,472,872.00
Page 1	cell	F39	was changed from	$	5,091,255.00	to	$	5,874,471.00
Page 1	cell	J39	was changed from	$	8,444,018.00	to	$	8,468,070.00

Kingman Unified School District #20

SUPERINTENDENT
Dr. Gretchen Dorner

3033 MacDonald Ave
Kingman, AZ 86409
Phone: (928) 753-5678
Fax: (928) 753-6910

Page 1	cell	J44	was changed from	$	10,780,909.00	to	$	10,847,673.00
Page 1	cell	J47	was changed from	$	79,716.00	to	$	146,510.00
Page 1	cell	J48	was changed from	$	-	to	$	1.00
Page 1	cell	J49	was changed from	$	11,425,496.00	to	$	11,559,055.00
Page 1	cell	E51	was changed from	$	49,885,806.00	to	$	56,210,599.00
Page 1	cell	F51	was changed from	$	8,726,349.00	to	$	9,601,625.00
Page 1	cell	I51	was changed from	$	6,893,914.00	to	$	6,914,344.00
Page 1	cell	E55	was changed from	$	54,068,317.00	to	$	60,372,111.00
Page 1	cell	F55	was changed from	$	12,694,675.00	to	$	13,556,951.00
Page 1	cell	I55	was changed from	$	7,955,030.00	to	$	7,989,016.00
Page 1	cell	F56	was changed from	$	3,905,592.00	to	$	3,906,713.00
Page 1	cell	F58	was changed from	$	3,905,592.00	to	$	3,906,713.00
Page 1	cell	E59	was changed from	$	2,018,923.00	to	$	8,322,558.00
Page 1	cell	F59	was changed from	$	8,789,083.00	to	$	9,650,238.00
Page 1	cell	I59	was changed from	$	1,108,780.00	to	$	1,142,766.00
Page 2	cell	E8	was changed from	$	4,868,795.00	to	$	4,876,163.00
Page 2	cell	J8	was changed from	$	17,804,085.00	to	$	17,811,453.00
Page 2	cell	D11	was changed from	$	1,500,381.00	to	$	1,504,808.00
Page 2	cell	E11	was changed from	$	581,958.00	to	$	570,536.00
Page 2	cell	J11	was changed from	$	2,289,694.00	to	$	2,282,699.00
Page 2	cell	E12	was changed from	$	48,579.00	to	$	48,658.00
Page 2	cell	J12	was changed from	$	426,094.00	to	$	426,173.00
Page 2	cell	E13	was changed from	$	955,068.00	to	$	954,895.00
Page 2	cell	J13	was changed from	$	3,551,770.00	to	$	3,551,597.00
Page 2	cell	D22	was changed from	$	19,415,532.00	to	$	19,419,959.00
Page 2	cell	E22	was changed from	$	7,663,783.00	to	$	7,659,635.00
Page 2	cell	J22	was changed from	$	37,015,095.00	to	$	37,015,374.00
Page 2	cell	F36	was changed from	$	112,438.00	to	$	112,318.00

Kingman Unified School District #20

SUPERINTENDENT
Dr. Gretchen Dorner

3033 MacDonald Ave
Kingman, AZ 86409
Phone: (928) 753-5678
Fax: (928) 753-6910

Page 2	cell	J36	was changed from	$	3,868,711.00	to	$ 3,868,591.00
Page 2	cell	D46	was changed from	$	27,424,229.00	to	$ 27,428,656.00
Page 2	cell	E46	was changed from	$	10,861,930.00	to	$ 10,857,782.00
Page 2	cell	F46	was changed from	$	9,961,155.00	to	$ 9,961,035.00
Page 2	cell	J46	was changed from	$	50,935,671.00	to	$ 50,935,830.00
Page 3	cell	E9	was changed from	$	215,879.00	to	$ 219,844.00
Page 3	cell	E10	was changed from	$	6,435,159.00	to	$ 6,439,124.00
Page 3	cell	E21	was changed from	$	6,435,159.00	to	$ 6,439,124.00
Page 3	cell	P21	was changed from	$	7,288,067.00	to	$ 7,292,032.00
Page 4	cell	G12	was changed from	$	725.00	to	$ 1,846.00
Page 4	cell	L12	was changed from	$	2,419.00	to	$ 3,540.00
Page 4	cell	G19	was changed from	$	980,932.00	to	$ 982,053.00
Page 4	cell	L19	was changed from	$	3,905,592.00	to	$ 3,906,713.00
Page 4	cell	E35	was changed from	$	207,068.00	to	$ 208,189.00
Page 4	cell	E40	was changed from	$	2,058,650.00	to	$ 2,059,771.00
Page 4	cell	E44	was changed from	$	2,058,650.00	to	$ 2,059,771.00
Page 4	cell	E45	was changed from	$	2,058,650.00	to	$ 2,059,771.00
Page 4	cell	H50	was changed from	$	8,911,450.00	to	$ 8,928,241.00
Page 4	cell	H51	was changed from	$	146,302,220.00	to	$ 139,739,734.00
Page 4	cell	H53	was changed from	$	37,399,197.00	to	$ 23,245,673.00
Page 5	cell	H54	was changed from	$	124,250.00	to	$ -
Page 4	cell	H56	was changed from	$	192,737,117.00	to	$ 171,913,648.00
Page 5	cell	F9	was changed from	$	2,583,668.00	to	$ 2,584,118.00
Page 5	cell	I9	was changed from	$	2,513,328.00	to	$ 2,507,308.00
Page 5	cell	J9	was changed from	$	(6,045.00)	to	$ 425.00
Page 5	cell	F10	was changed from	$	169,018.00	to	$ 170,111.00
Page 5	cell	J10	was changed from	$	1,713.00	to	$ 2,806.00
Page 5	cell	F11	was changed from	$	199,124.00	to	$ 199,240.00

Kingman Unified School District #20

SUPERINTENDENT
Dr. Gretchen Dorner

3033 MacDonald Ave
Kingman, AZ 86409
Phone: (928) 753-5678
Fax: (928) 753-6910

Page 5	cell	F16	was changed from	$	1,794,901.00	to	$	1,856,309.00
Page 5	cell	J16	was changed from	$	(62,198.00)	to	$	805.00
Page 5	cell	F20	was changed from	$	246,059.00	to	$	185,431.00
Page 5	cell	J20	was changed from	$	59,790.00	to	$	(838.00)
Page 5	cell	I21	was changed from	$	68,374.00	to	$	67,252.00
Page 5	cell	J21	was changed from	$	(2,233.00)	to	$	(1,111.00)
Page 5	cell	F22	was changed from	$	566,467.00	to	$	566,508.00
Page 5	cell	J22	was changed from	$	44,084.00	to	$	44,125.00
Page 5	cell	E23	was changed from	$	13,594.00	to	$	-
Page 5	cell	F25	was changed from	$	79,716.00	to	$	146,510.00
Page 5	cell	J25	was changed from	$	(144,638.00)	to	$	(77,844.00)
Page 5	cell	E27	was changed from	$	(164,780.00)	to	$	(157,468.00)
Page 5	cell	F27	was changed from	$	3,330,046.00	to	$	3,335,532.00
Page 5	cell	I27	was changed from	$	3,811,481.00	to	$	3,804,114.00
Page 5	cell	J27	was changed from	$	(644,875.00)	to	$	(624,710.00)
Page 5	cell	E29	was changed from	$	(209,479.00)	to	$	(214,166.00)
Page 5	cell	F29	was changed from	$	9,047,085.00	to	$	9,121,845.00
Page 5	cell	I29	was changed from	$	9,463,801.00	to	$	9,449,292.00
Page 5	cell	J29	was changed from	$	(750,652.00)	to	$	(666,070.00)
Page 5	cell	E31	was changed from	$	(177,116.00)	to	$	(178,711.00)
Page 5	cell	F31	was changed from	$	3,172,512.00	to	$	3,218,727.00
Page 5	cell	G31	was changed from	$	1,367.00	to	$	-
Page 5	cell	I31	was changed from	$	3,804,119.00	to	$	3,846,825.00
Page 5	cell	J31	was changed from	$	(807,356.00)	to	$	(806,809.00)
Page 5	cell	E37	was changed from	$	(320,996.00)	to	$	(136,406.00)
Page 5	cell	F37	was changed from	$	373,307.00	to	$	397,359.00
Page 5	cell	J37	was changed from	$	(370,029.00)	to	$	(161,387.00)
Page 5	cell	E45	was changed from	$	1,097,244.00	to	$	115,933.00

Kingman Unified School District #20

SUPERINTENDENT
Dr. Gretchen Dorner

3033 MacDonald Ave
Kingman, AZ 86409
Phone: (928) 753-5678
Fax: (928) 753-6910

Page 5	cell	I45	was changed from	$	922,142.00	to	$ 618,411.00
Page 5	cell	J45	was changed from	$	529,552.00	to	$ (148,028.00)
Page 5	cell	E46	was changed from	$	775,716.00	to	$ (21,005.00)
Page 5	cell	F46	was changed from	$	787,085.00	to	$ 811,137.00
Page 5	cell	I46	was changed from	$	1,412,664.00	to	$ 1,108,933.00
Page 5	cell	J46	was changed from	$	159,523.00	to	$ (309,415.00)
Page 5	cell	E48	was changed from	$	566,237.00	to	$ (235,171.00)
Page 5	cell	F48	was changed from	$	9,834,170.00	to	$ 9,932,982.00
Page 5	cell	I48	was changed from	$	10,876,465.00	to	$ 10,558,225.00
Page 5	cell	J48	was changed from	$	(591,129.00)	to	$ (975,485.00)
Page 6	cell	E7	was changed from	602217		to	$ 602,997.00
Page 6	cell	I7	was changed from	2795440		to	$ 2,796,220.00
Page 6	cell	E13	was changed from	155349		to	$ 152,679.00
Page 6	cell	I13	was changed from	134492		to	$ 131,822.00
Page 6	cell	E14	was changed from	297487		to	$ 298,776.00
Page 6	cell	I14	was changed from	378967		to	$ 380,294.00
Page 6	cell	E15	was changed from	88710		to	$ 88,387.00
Page 6	cell	I15	was changed from	311812		to	$ 311,489.00
Page 6	cell	D17	was changed from	82440		to	$ 41,585.00
Page 6	cell	I17	was changed from	96326		to	$ 55,471.00
Page 6	cell	E29	was changed from	614175		to	$ 614,320.00
Page 6	cell	I29	was changed from	808583		to	$ 808,728.00
Page 6	cell	D34	was changed from	1027288		to	$ 782,619.00
Page 6	cell	I34	was changed from	1580876		to	$ 1,336,207.00
Page 6	cell	D36	was changed from	-106773		to	$ (78,457.00)
Page 6	cell	I36	was changed from	-28316		to	$ -
Page 6	cell	E42	was changed from	442046		to	$ 443,331.00
Page 6	cell	I42	was changed from	528425		to	$ 529,710.00

Kingman Unified School District #20

SUPERINTENDENT
Dr. Gretchen Dorner

3033 MacDonald Ave
Kingman, AZ 86409
Phone: (928) 753-5678
Fax: (928) 753-6910

Page 6	cell	D46	was changed from	$	-	to	$	796,722.00
Page 6	cell	I46	was changed from	$	-	to	$	796,722.00
Page 7	cell	F30	was changed from	$	32,240,338.77	to	$	32,240,301.64
Page 7	cell	F32	was changed from	$	6,426,616.66	to	$	6,426,522.24
Page 7	cell	F33	was changed from	$	7,841,457.81	to	$	7,841,457.81
Page 7	cell	F35	was changed from	$	19,843,438.78	to	$	19,830,303.46
Page 7	cell	F36	was changed from	$	68,687,610.00	to	$	68,674,343.00
Page 7	cell	F37	was changed from	$	5,132,317.48	to	$	5,118,935.39
Page 7	cell	F38	was changed from	$	63,555,293.00	to	$	63,555,408.00
Page 7	cell	L36	was changed from	$	4,436,357.00	to	$	5,788,085.00
Page 7	cell	L37	was changed from	$	12,740,646.00	to	$	11,388,918.00
Page 7	cell	L38	was changed from	$	1,310,188.00	to	$	1,302,188.00
Page 7	cell	L39	was changed from	$	2,256,865.00	to	$	571,058.00
Page 7	cell	L40	was changed from	$	1,040,316.00	to	$	1,332,336.00
Page 7	cell	L41	was changed from	$	3,910,720.00	to	$	5,312,190.00
Page 7	cell	M36	was changed from	$	85.61	to	$	132.46
Page 7	cell	M37	was changed from	$	263.00	to	$	216.00
Page 7	cell	M48	was changed from	$	26,895,312.00	to	$	26,894,995.00
Page 9	cell	C26	was changed from	$	31,861,895.00	to	$	31,866,609.00
Page9	cell	D13	was changed from	$	1,156,800.00	to	$	1,144,061.00
Page 9	cell	D14	was changed from	$	66,759.00	to	$	66,838.00
Page 9	cell	D15	was changed from	$	1,100,027.00	to	$	1,099,853.00
Page 9	cell	D24	was changed from	$	13,614,511.00	to	$	13,601,680.00
Page 9	cell	D25	was changed from	$	1,816,388.00	to	$	1,807,574.00
Page 9	cell	D26	was changed from	$	11,798,123.00	to	$	11,794,106.00
Page 9	cell	E17	was changed from	$	7,089,270.00	to	$	7,032,905.00
Page 9	cell	E20	was changed from	$	2,473,301.00	to	$	2,529,666.00
Page 9	cell	E25	was changed from	$	2,634,030.00	to	$	2,668,923.00

Kingman Unified School District #20

SUPERINTENDENT
Dr. Gretchen Dorner

3033 MacDonald Ave
Kingman, AZ 86409
Phone: (928) 753-5678
Fax: (928) 753-6910

Page 9	cell	E26	was changed from	$	10,627,478.00	to	$	10,592,465.00
Page 9	cell	F25	was changed from	$	474,815.00	to	$	474,400.00
Page 9	cell	F26	was changed from	$	4,704,530.00	to	$	4,704,945.00
Page 9	cell	G25	was changed from	$	664,034.00	to	$	661,872.00
Page 9	cell	G26	was changed from	$	1,516,753.00	to	$	1,518,915.00
Page 9	cell	H25	was changed from	$	1,223.00	to	$	1,219.00
Page 9	cell	H26	was changed from	$	261,693.00	to	$	261,697.00
Page 9	cell	L25	was changed from	$	29,553.00	to	$	29,510.00
Page 9	cell	L26	was changed from	$	262,773.00	to	$	262,816.00
Page 9	cell	N10	was changed from	$	35,498,023.00	to	$	35,497,986.00
Page 9	cell	N13	was changed from	$	4,672,429.00	to	$	4,659,414.00
Page 9	cell	N14	was changed from	$	477,181.00	to	$	477,260.00
Page 9	cell	N15	was changed from	$	4,172,195.00	to	$	4,172,021.00
Page 9	cell	N17	was changed from	$	8,577,149.00	to	$	8,520,784.00
Page 9	cell	N18	was changed from	$	4,351,671.00	to	$	4,351,551.00
Page 9	cell	N20	was changed from	$	2,752,752.00	to	$	2,809,117.00
Page 9	cell	N24	was changed from	$	72,079,864.00	to	$	72,066,597.00
Page 9	cell	N25	was changed from	$	10,518,476.00	to	$	10,536,901.00
Page 9	cell	N26	was changed from	$	61,561,388.00	to	$	61,529,696.00
Page 10	cell	C10	was changed from	$	571,691.00	to	$	571,686.00
Page 10	cell	C11	was changed from	$	581,457.00	to	$	590,813.00
Page 10	cell	C21	was changed from	$	1,519,806.00	to	$	1,529,156.00
Page 10	cell	D11	was changed from	$	257,821.00	to	$	259,013.00
Page 10	cell	D21	was changed from	$	632,923.00	to	$	634,116.00
Page 10	cell	E11	was changed from	$	(32,149.00)	to	$	(28,649.00)
Page 10	cell	E21	was changed from	$	961,601.00	to	$	965,101.00
Page 10	cell	F10	was changed from	$	-	to	$	1,497.00
Page 10	cell	F21	was changed from	$	75,587.00	to	$	77,084.00

Kingman Unified School District #20

SUPERINTENDENT
Dr. Gretchen Dorner

3033 MacDonald Ave
Kingman, AZ 86409
Phone: (928) 753-5678
Fax: (928) 753-6910

Page 10	cell	G10	was changed from	$	9,398.00	to	$	36,264.00
Page 10	cell	G21	was changed from	$	81,842.00	to	$	108,708.00
Page 10	cell	H11	was changed from	$	-	to	$	300.00
Page 10	cell	H21	was changed from	$	-	to	$	300.00
Page 10	cell	N10	was changed from	$	817,787.00	to	$	846,145.00
Page 10	cell	N11	was changed from	$	880,258.00	to	$	894,606.00
Page 10	cell	N21	was changed from	$	3,804,119.00	to	$	3,846,825.00
Page 10	cell	D29	was changed from	$	9,398.00	to	$	35,479.00
Page 10	cell	E29	was changed from	$	9,398.00	to	$	35,479.00
Page 10	cell	D37	was changed from	$	81,842.00	to	$	108,708.00
Page 10	cell	F46	was changed from	$	-	to	$	42,711.00
Page 10	cell	F47	was changed from	$	3,804,119.00	to	$	3,846,825.00
Page 10	cell	F49	was changed from	$	3,804,119.00	to	$	3,846,825.00
Page 10	cell	G46	was changed from	$	254,131.00	to	$	211,420.00
Page 10	cell	G47	was changed from	$	7,802,072.00	to	$	7,759,366.00
Summary	cell	B18	was changed from	$	4,182,511.00	to	$	4,161,512.00
Summary	cell	B21	was changed from	$	3,968,326.00	to	$	3,955,326.00
Summary	cell	B26	was changed from	$	1,027,288.00	to	$	782,619.00
Summary	cell	B28	was changed from	$	(209,479.00)	to	$	(214,166.00)
Summary	cell	B29	was changed from	$	775,716.00	to	$	(21,005.00)
Summary	cell	B34	was changed from	$	1,900,611.00	to	$	1,901,242.00
Summary	cell	B41	was changed from	$	82,440.00	to	$	41,585.00
Summary	cell	B56	was changed from	$	1,061,116.00	to	$	1,074,672.00
Summary	cell	B58	was changed from	$	(106,773.00)	to	$	(78,457.00)
Summary	cell	B63	was changed from	$	-	to	$	796,722.00
Summary	cell	C18	was changed from	$	49,885,806.00	to	$	56,210,599.00
Summary	cell	C19	was changed from	$	6,435,159.00	to	$	6,439,124.00
Summary	cell	C21	was changed from	$	8,726,349.00	to	$	9,601,625.00

Kingman Unified School District #20

SUPERINTENDENT
Dr. Gretchen Dorner

3033 MacDonald Ave
Kingman, AZ 86409
Phone: (928) 753-5678
Fax: (928) 753-6910

Summary	cell	C28	was changed from	$	9,047,085.00	to	$	9,121,845.00
Summary	cell	C29	was changed from	$	787,085.00	to	$	811,137.00
Summary	cell	C34	was changed from	$	2,717,147.00	to	$	2,747,928.00
Summary	cell	C35	was changed from	$	37,772.00	to	$	37,768.00
Summary	cell	C36	was changed from	$	155,349.00	to	$	152,679.00
Summary	cell	C37	was changed from	$	297,487.00	to	$	298,776.00
Summary	cell	C38	was changed from	$	88,710.00	to	$	88,387.00
Summary	cell	C53	was changed from	$	614,175.00	to	$	614,320.00
Summary	cell	C56	was changed from	$	6,893,914.00	to	$	6,914,344.00
Summary	cell	C60	was changed from	$	442,046.00	to	$	443,331.00
Summary	cell	G11	was changed from	$	37,015,095.00	to	$	37,015,374.00
Summary	cell	G13	was changed from	$	3,868,711.00	to	$	3,868,591.00
Summary	cell	G18	was changed from	$	50,935,671.00	to	$	50,935,830.00
Summary	cell	G21	was changed from	$	3,905,592.00	to	$	3,906,713.00
Summary	cell	G28	was changed from	$	9,463,801.00	to	$	9,449,292.00
Summary	cell	G29	was changed from	$	1,412,664.00	to	$	805,202.00
Summary	cell	G37	was changed from	$	299,995.00	to	$	299,957.00
Summary	Cell	I18	was changed from	$	2,018,923.00	to	$	8,322,558.00
Summary	Cell	G63	was changed from	$	-	to	$	303.731.00
Summary	cell	I19	was changed from	$	7,288,067.00	to	$	7,292,032.00
Summary	cell	I20	was changed from	$	2,795,440.00	to	$	2,796,220.00
Summary	cell	I21	was changed from	$	8,789,083.00	to	$	9,650,238.00
Summary	cell	I26	was changed from	$	1,580,876.00	to	$	1,336,207.00
Summary	cell	I28	was changed from	$	(750,652.00)	to	$	(666,070.00)
Summary	cell	I29	was changed from	$	159,523.00	to	$	(5,684.00)
Summary	cell	I34	was changed from	$	1,822,646.00	to	$	1,854,057.00
Summary	cell	I35	was changed from	$	109,673.00	to	$	109,669.00
Summary	cell	I36	was changed from	$	134,492.00	to	$	131,822.00

Kingman Unified School District #20

SUPERINTENDENT
Dr. Gretchen Dorner

3033 MacDonald Ave
Kingman, AZ 86409
Phone: (928) 753-5678
Fax: (928) 753-6910

Summary	cell	I37	was changed from	$	378,967.00	to	$	380,294.00
Summary	cell	I38	was changed from	$	311,812.00	to	$	311,489.00
Summary	cell	I41	was changed from	$	96,326.00	to	$	55,471.00
Summary	cell	I53	was changed from	$	808,583.00	to	$	808,728.00
Summary	cell	I56	was changed from	$	1,108,780.00	to	$	1,142,766.00
Summary	cell	I58	was changed from	$	(28,316.00)	to	$	-
Summary	cell	I60	was changed from	$	528,425.00	to	$	529,710.00
Summary	cell	I63	was changed from	$	-	to	$	492,991.00
FundBalance	cell	C11	was changed from	$	2,018,923.00	to	$	8,322,558.00
FundBalance	cell	C20	was changed from	$	2,018,923.00	to	$	8,322,558.00
FundBalance	cell	C23	was changed from	$	2,018,923.00	to	$	8,322,558.00
FundBalance	cell	D11	was changed from	$	8,789,083.00	to	$	9,650,238.00
FundBalance	cell	D15	was changed from	$	5,147,459.00	to	$	2,147,459.00
FundBalance	cell	D20	was changed from	$	3,641,624.00	to	$	7,502,779.00
FundBalance	cell	D23	was changed from	$	8,789,083.00	to	$	9,650,238.00
FundBalance	cell	E9	was changed from	$	478,925.00	to	$	439,415.00
FundBalance	cell	E11	was changed from	$	445,472.00	to	$	401,388.00
FundBalance	cell	E15	was changed from	$	445,472.00	to	$	401,388.00
FundBalance	cell	E23	was changed from	$	445,472.00	to	$	401,388.00
FundBalance	cell	I9	was changed from	$	(106,773.00)	to	$	(78,457.00)
FundBalance	cell	I11	was changed from	$	(28,316.00)	to	$	-
FundBalance	cell	I13	was changed from	$	(28,316.00)	to	$	-
FundBalance	cell	I23	was changed from	$	(28,316.00)	to	$	-
FundBalance	cell	J11	was changed from	$	4,765,369.00	to	$	7,292,032.00
FundBalance	cell	J15	was changed from	$	7,288,067.00	to	$	-
FundBalance	cell	J20	was changed from	$	7,288,067.00	to	$	7,292,032.00
FundBalance	cell	J23	was changed from	$	7,288,067.00	to	$	7,292,032.00
FundBalance	cell	K9	was changed from	$	526,727.00	to	$	(235,171.00)

Kingman Unified School District #20

SUPERINTENDENT
Dr. Gretchen Dorner

3033 MacDonald Ave
Kingman, AZ 86409
Phone: (928) 753-5678
Fax: (928) 753-6910

FundBalance	cell	K11	was changed from	$	(635,213.00)	to	$	(975,485.00)
FundBalance	cell	K13	was changed from	$	(635,213.00)	to	$	(975,485.00)
FundBalance	cell	K23	was changed from	$	(635,213.00)	to	$	(975,485.00)
FundBalance	cell	L9	was changed from	$	8,928,224.00	to	$	9,440,053.00
FundBalance	cell	L11	was changed from	$	9,703,369.00	to	$	10,246,518.00
FundBalance	cell	L15	was changed from	$	9,703,369.00	to	$	10,246,518.00
FundBalance	cell	L23	was changed from	$	9,703,369.00	to	$	10,246,518.00
FundBalance	cell	M9	was changed from	$	1,061,116.00	to	$	1,074,672.00
FundBalance	cell	M11	was changed from	$	1,108,780.00	to	$	1,142,766.00
FundBalance	cell	M16	was changed from	$	1,108,780.00	to	$	1,142,766.00
FundBalance	cell	M23	was changed from	$	1,108,780.00	to	$	1,142,766.00
FundBalance	cell	Q9	was changed from	$	23,805,657.00	to	$	23,523,951.00
FundBalance	cell	Q11	was changed from	$	28,691,397.00	to	$	36,081,247.00
FundBalance	cell	Q13	was changed from	$	(663,529.00)	to	$	(975,485.00)
FundBalance	cell	Q15	was changed from	$	22,585,599.00	to	$	12,796,597.00
FundBalance	cell	Q16	was changed from	$	1,108,780.00	to	$	1,142,766.00
FundBalance	cell	Q20	was changed from	$	5,660,547.00	to	$	23,117,369.00
FundBalance	cell	Q23	was changed from	$	28,691,397.00	to	$	36,081,247.00

Thank you,

Gretchen Dorner
Superintendent

Margot Jones
Business Manager/Director of Finance
928-753-5678
mjones@kusd.org

Kingman Unified School District #20

SUPERINTENDENT
Dr. Gretchen Dorner

3033 MacDonald Ave
Kingman, AZ 86409
Phone: (928) 753-5678
Fax: (928) 753-6910

March 6, 2025

A.R.S 15-915 request of FY 2024 Food Service AFR Revision

I am requesting changes to the FY2024 Food Service AFR for Kingman Unified School District. The CTD # for the district is 080220000. These changes are to correct understated revenues and incorrect fund balances.

Food Service AFR	cell	D7	was changed from	$1,900,610.66	to	$1,901,242.00
Food Service AFR	cell	D10	was changed from	$74,287.80	to	$72,138.63
Food Service AFR	cell	D12	was changed from	$2,571,375.07	to	$2,604,305.71
Food Service AFR	cell	D14	was changed from	$2,717,146.77	to	$2,747,928.24
Food Service AFR	cell	D16	was changed from	$4,617,757.43	to	$4,649,170.24
Food Service AFR	cell	O30	was changed from	$1,822,644.80	to	$1,854,056.71

Thank you,

Gretchen Dorner
Superintendent

Margot Jones
Business Manager/Director of Finance
928-753-5678
mjones@kusd.org

Memorandum

To: KUSD Governing Board

From: Margot Jones, Executive Director of Business and Finance

RE: AFR Revisions

FOR AGENDA

- Approve AFR Revisions

FOR PACKET

The district's AFR and Food Service AFR were revised to reflect the reconciliation work we've been doing. Changes made were to correct understated revenues, incorrect expenditures, and incorrect fund balances. A copy of the AFRs and the letters stating which cells were changed and by what amount were included in your packet.

Memorandum

To: KUSD Governing Board

From: Margot Jones, Executive Director of Business and Finance

RE: FY24 Audit

FOR AGENDA

- Accept all audit reports and the USFR compliance questionnaire by roll call vote

FOR PACKET

ARS 15-914 (H): *"A school district governing board or a charter school governing body shall publicly accept all audits and compliance questionnaires by roll call vote."*

Audited reports were included in your board packet, including the Annual Financial Report, Governance Communication letter, Single Audit Report, USFR Compliance Questionnaire, and Corrective Action Plan.

The financial report gets into district cashflow, liabilities, capital assets, depreciation, and changes in our financial position, however when we discuss the audit or audit findings, we are generally referring to the USFR Compliance Questionnaire.

The USFR Compliance Questionnaire is what our auditors use to test our compliance with the USFR. It has over 190 questions we get tested on for the audit. The auditors will request specific samples for each question to test us on our compliance. Within each question, there can be thousands of points of data to test. For example, in FY24 we had over 3600 purchase orders placed district wide. For each purchase order there can be a dozen ways to receive a finding based on timing of the purchase order requested compared to date of purchase, paying before a confirmation of items received, quotes matching final payment, or defined time period stated on the purchase order. The same for procurement, payroll, and student attendance—there are thousands of data points that can trigger a finding. I don't say this as an excuse to have findings, there is always room for improvement, but we've made great progress compared to the last couple years' audits.

Of these 190 questions, we had findings on 17, including after the fact purchase orders, not reimbursing mileage correctly, inadequate justifications for choosing vendors for expenditures over $10,000, absences and student membership not properly calculated, missing A4 and W4 forms from several personnel files, and several users having too much access in Visions accounting modules.

Our auditors did note a material weakness in our financial reporting and reconciliation. They noted cash balances were not reconciled by individual treasurer funds, including between district funds. This wasn't a surprise finding, we've known this was a weakness, we hired consultants to help but ultimately wasn't able to correct this during last fiscal year.

We have actively been working on updating policies and procedures since our FY22 and FY23 corrective action plans with the auditor general's office so we could show compliance. We passed the corrective action plan in October 2024, qualified as compliant with the USFR at the January Arizona State Board of Education board meeting, and I have verified that on March 21, our 3% non-compliance withholding has been returned.

Overall, I think this audit shows our progress and improvements made towards recovery. The corrective action plan from our auditors should be the final step. Again, we've known our monthly reconciliation was a weakness and have been working with the county during this fiscal year so we don't repeat our mistakes. I'm confident that if there are any additional corrective action plans that result from this audit, we will quickly make the necessary corrections.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
KINGMAN, ARIZONA

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2024

3033 MacDonald Avenue | Kingman, AZ 86401

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
KINGMAN, ARIZONA

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2024

Issued by:

Business and Finance Department

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2024

FINANCIAL SECTION

Independent Auditors' Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	
Governmental-wide Financial Statements	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements	
Governmental Funds - Balance Sheet	14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	15
Governmental Funds - Statement of Revenues, Expenditures, and Changes in Fund Balances	16
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	17
Notes to the Basic Financial Statements	18

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of the Proportionate Share of the Net Pension Liability and Contributions	37
Budgetary Comparison Schedule for the General Fund (Budgetary Basis)	38
Budgetary Comparison Schedule for the Classroom Site Fund	39
Budgetary Comparison Schedule for the Special Projects Fund	40
Notes to the Required Supplementary Information	41

STATISTICAL SECTION

Enrollment	42
Property Valuations	43
Net Assessed Valuation by Property Classification	44
Net Assessed Property Values of Major Taxpayers	45
Property Tax Levies and Collections	46
Tax Rate Data	47
General Obligation Bonded Debt Outstanding	48
Debt Limitation	49
Direct and Overlapping General Obligation Bonded Debt Ratios	50

FINANCIAL SECTION

CWDL

INDEPENDENT AUDITORS' REPORT

Governing Board
Kingman Unified School District No. 20
Kingman, Arizona

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kingman Unified School District No. 20 (District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Kingman Unified School District No. 20, as of June 30, 2024, and the respective changes in financial position 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 the District 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.

Responsibilities of Management for the Financial Statements

The District's 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 the District'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 opinions. 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 the District'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 the District'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, pension schedules, and budgetary comparison information, as listed within the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual financial report. The other information is comprised of the statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2025, on our consideration of the District'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 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 District's internal control over financial reporting and compliance.

Mesa, Arizona
March 21, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Kingman Unified School District No. 20 (District), we offer the readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2024.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $62.3 million (net position). The District's total net position increased by $18.9 million.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $42.5 million, an increase of $14.9 million in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $25.4 million, or 44% of total General Fund expenditures.
- The District's net capital assets decreased $3.7 million due to depreciation expenses exceeding capital additions.
- The District's long-term liabilities decreased $12.2 million or 13% due to a decrease in the pension liability and decrease in bonds and lease payable due to the current year's principal payments on the District's bonds and leases.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private sector business.

The *Statement of Net Position* presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes to 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 (e.g., uncollected taxes and earned but, unused vacation leave).

The government-wide financial statements distinguish functions of the District that are principally supported by property taxes and intergovernmental revenues (governmental activities). The governmental activities of the District are for public education.

The government-wide financial statements can be found immediately following this MD&A.

Fund Financial Statements
A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All the funds of the District are classified as governmental funds.

Governmental Funds **–** Governmental funds are used to account for essentially the same functions 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 the balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government'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 government'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 District maintains nine individual governmental funds. Information is presented separately in the governmental fund *Balance Sheet* and in the governmental fund *Statement of Revenues, Expenditures, and Changes in Fund Balances* for the General Fund, Classroom Site Fund, and Special Projects Fund, which are considered to be major funds. Data from the other six governmental funds are combined into a single aggregated presentation.

An operating budget for expenditures is prepared, and adopted by the District each fiscal year for the General, Special Revenue, Debt Service, and Capital Projects Funds. Budgetary control is ultimately exercised at the fund level. Budgetary control is maintained through the use of periodic reports that compare actual expenditures against budgeted amounts. The expenditure budget can be revised annually, per Arizona Revised Statutes. The District also maintains an encumbrance accounting system as one technique of maintaining budgetary control. Encumbered amounts lapse at year-end. An annual budget of revenue from all sources is not prepared.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

The basic governmental fund financial statements can be found on pages 14 – 17 of this report.

Notes to the Basic Financial Statements
The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 18 – 36 of this report.

Required Supplementary Information Other than MD&A
The District reports a multi-year schedule of the District's proportionate share of net pension liability on page 37.

Governments have the option of presenting the General Fund and major special revenue budgetary statements as part of the basic financial statements or as required supplementary information (RSI) other than the MD&A. The District has elected to present the General Fund, Classroom Site Fund, and Special Projects Fund budgetary comparison schedules as RSI other than the MD&A which can be found on pages 38 – 40. Notes to the RSI are presented after the budgetary comparison schedules on page 41.

Other Information
The statistical section includes selected tax and debt information on a multi-year basis. The statistical section can be found on pages 42 – 50 of this report.

Government-Wide Financial Analysis
As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $62.3 million at the close of the most recent fiscal year.

A summary of the District's statement of net position is presented below:

	Governmental Activities		
	2024	**2023**	**Net Change**
ASSETS			
Current and other assets	$ 47,684,032	$ 32,707,116	$ 14,976,916
Capital assets	99,782,924	103,526,599	(3,743,675)
Total Assets	147,466,956	136,233,715	11,233,241
DEFERRED OUTFLOWS	5,322,080	7,736,858	(2,414,778)
Total Assets and Deferred Outflows	152,789,036	143,970,573	8,818,463
LIABILITIES			
Current liabilities	2,331,541	1,793,061	538,480
Long-term liabilities	82,575,800	94,746,719	(12,170,919)
Total Liabilities	84,907,341	96,539,780	(11,632,439)
DEFERRED INFLOWS	5,580,486	4,060,894	1,519,592
Total Liabilities and Deferred Inflows	90,487,827	100,600,674	(10,112,847)
NET POSITION			
Net investment in capital assets	61,892,677	58,427,260	3,465,417
Restricted	18,406,644	15,801,213	2,605,431
Unrestricted	(17,998,112)	(30,858,574)	12,860,462
Total Net Position	$ 62,301,209	$ 43,369,899	$ 18,931,310

By far the largest portion of the District's net position reflects its investment in capital assets (e.g., land, buildings, improvements, vehicles, equipment, and furniture), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District'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 District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the District was able to report positive balances in the investment in capital assets and restricted net position. The District reported a negative balance in unrestricted net position due to the District's reporting of its proportionate share of the net pension/OPEB liability (asset) for its cost-sharing pension plan required under Governmental Accounting Standards Board (GASB) Statement No. 68 and Governmental Accounting Standards Board (GASB) Statement No. 75.

Additional information on the District's net pension/OPEB liabilities can be found in Note 10 of this report.

Overall, net position increased $18.9 million, or 44%. Key elements of this increase are indicated as follows:

	Governmental Activities		
	2024	**2023**	**Net Change**
REVENUES			
Program revenues:			
Charges for services	$ 2,027,732	$ 2,352,631	$ (324,899)
Operating grants and contributions	20,631,818	21,167,765	(535,947)
Capital grants and contributions	678,769	78,457	600,312
General revenues:			
Property taxes	28,262,479	25,735,968	2,526,511
State equalization and additional state aid	46,071,323	35,381,741	10,689,582
County equalization	15,533	84,701	(69,168)
Interest and other	1,829,787	1,080,149	749,638
Total Revenues	99,517,441	85,881,412	13,636,029
EXPENSES			
Instruction	38,436,388	38,459,138	(22,750)
Support Services:			
Students and instructional staff	12,799,376	13,284,707	(485,331)
Administration	9,016,271	8,768,557	247,714
Operation and maintenance of plant	10,173,275	9,696,216	477,059
Operation of noninstructional services	3,825,395	3,132,956	692,439
Student transportation	5,478,981	6,057,199	(578,218)
Interest on long-term debt	856,445	1,100,800	(244,355)
Total Expenses	80,586,131	80,499,573	86,558
Change in net position	18,931,310	5,381,839	13,549,471
Net Position - Beginning	43,369,899	37,988,060	5,381,839
Net Position - Ending	$ 62,301,209	$ 43,369,899	$ 18,931,310

Program Revenues
The District reported a decrease in charges for services of $0.3 million which was not considered significant.

Operating grants and contributions decreased $0.5 million due to a decrease in state and federal grant funding.

The increase of $0.6 million (765%) in capital grants and contributions was related to increased repair and improvement projects from the ADOA's School Facilities Division.

General Revenues
The District experienced a 10% increase in property tax revenue as a result of an increase in the tax levy and property values.

State and county equalization and additional state aid increased $10.7 million (30%) due to increases in the state funding formula.

Interest and other income increased $0.7 million due to increased interest rates and cash held on deposit with the county treasurer.

The District's expenses decreased by $0.1 million in the current year. The District's mission is to provide an appropriate and outstanding educational experience for every student served within budget constraints. The decrease was mainly due to decreases in salaries and related benefits, repairs and maintenance, fuel, and furniture and equipment. The decreases within these categories were offset by increases in purchased professional services and food service management.

FINANCIAL ANALYSIS OF THE GOVERNMENT FUNDS
As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of $42.5 million, an increase of $14.9 million in comparison with the prior year. Approximately 60% of this total amount ($25.4 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remaining fund balance is restricted to indicate that it is not available for new spending.

Fund balances as of June 30, 2024, and the changes in fund balances from the prior year are summarized below:

	Balance	Increase (Decrease) From 2022-23
GOVERNMENTAL FUND		
General Fund	$ 25,481,866	$ 12,212,322
Classroom Site Fund	7,292,033	2,526,664
Special Projects Fund	499,365	(125,763)
Nonmajor Governmental Funds	9,221,407	237,545
Total Governmental Fund Balances	$ 42,494,671	$ 14,850,768

The General Fund continues to experience a positive net change in fund balance. For the fiscal year ended June 30, 2024, the General Fund had an increase in fund balance of $12.2 million. This increase is due to an increase in property tax revenue collected in the current year as well as an increase in state equalization.

The increase of $2.5 million in the Classroom Site Fund was due to revenues exceeding current year spending based on the District's Classroom Site Fund plan.

The decrease of $0.1 million in the Special Projects Fund was not considered significant.

The increase in the Nonmajor Governmental Funds increased by $0.2 million due to the increase in energy and water saving funding relative to current year expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget totaled $8.0 million. In Arizona, school districts build their original "adopted" budget based on a projection of the coming fiscal year's 100th day average daily attendance. In May, the District is allowed to increase or decrease its budget for differences between expected and actual student growth. The budget increase was allocated among various line items in regular education and special education. There were increases in instruction of $2.9 million, support services – student of $2.4 million, and operations and maintenance of plant of $1.8 million. Budgetary basis General Fund expenditures were $9.1 million less than budget during the fiscal year. Budgetary basis expenditures were 15% less than budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2024, amounts to $99.8 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings and improvements, vehicles, furniture, and equipment. The net decrease in the District's investment in capital assets for the current fiscal year was 4%.

Major capital asset events during the current fiscal year included the following projects:

- Roof projects.
- Remodel projects.
- School buses and other District vehicles.
- Technology equipment and upgrades.
- Surveillance system
- Water heater improvements.

Capital asset activity as of June 30, 2024, is summarized below:

	Governmental Activities		
	2024	2023	Net Change
CAPITAL ASSETS			
Land	$ 1,803,093	$ 1,803,093	$ -
Construction in progress	745,494	78,457	667,037
Land improvements	2,711,641	3,013,542	(301,901)
Buildings & improvements	84,785,261	87,987,658	(3,202,397)
Vehicles, equipment, and furniture	9,705,305	10,413,662	(708,357)
Right-to-use lease assets:			
Vehicles, equipment, and furniture	32,130	230,187	(198,057)
Total Capital Assets	$ 99,782,924	$ 103,526,599	$ (3,743,675)

Additional information on the District's capital assets can be found in Note 6 of this report.

Long-Term Debt

At end of the current fiscal year, the District's debt included compensated absences, finance purchased, leases payable, bonds payable, and the net pension/OPEB liabilities. The District's bonded debt decreased by an amount of $5.9 million during the current fiscal year. The decrease was due to regularly scheduled principal payments. Compensated absences decreased $71,050 during the current year. Financed purchases decreased by $1.0 million due to scheduled principal payments in accordance with the financed purchase agreements. Lease payable decreased by $0.2 million due to scheduled principal payments. The net pension liability decreased $4.3 million. Changes in the Net Pension/OPEB liabilities can be found in Note 10 to the basic financial statements.

	Governmental Activities		
	2024	2023	Net Change
LONG-TERM LIABILITIES			
General obligation bonds	$ 13,025,000	$ 18,925,000	$ (5,900,000)
Unamortized premium	1,418,464	2,127,695	(709,231)
Financed purchase	22,864,404	23,816,457	(952,053)
Leases payable	32,130	230,187	(198,057)
Compensated absences	1,233,753	1,304,803	(71,050)
Net pension liability	43,966,604	48,315,406	(4,348,802)
Net OPEB liability	35,445	27,171	8,274
Total Long-term Liabilities	$ 82,575,800	$ 94,746,719	$ (12,170,919)

The state constitution limits the amount of total outstanding bonded indebtedness of a unified school district to 30% of its net full cash value. The current constitutional debt limitation for the District is $247.1 million, which is significantly in excess of the District's outstanding bonded debt.

State statutes limit the borrowing capacity on Class B bonded debt to the greater of $1,500 per student or 20% of the net full cash valuation. Class B bonds are those bonds authorized at elections held after December 31, 1998. The current Class B bonded legal debt margin for the District is $173.4 million. As of June 30, 2024, the District was under its legal debt limit for Class B bonds by $160.4 million.

Additional information on the District's long-term debt can be found in Note 7 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Changes in Average Daily Membership.
- Inflationary factors and increases in utility and operating costs.
- Federal and State grant funding and related requirements and timelines.

The above factors were considered in preparing the District's budget for the 2024-25 fiscal year.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the resources it receives. If you have questions about this report or need additional information, contact the Business and Finance Department, Kingman Unified School District No. 20, 3033 MacDonald Avenue, Kingman, Arizona 86401 or via the District's website www.kusd.org.

BASIC FINANCIAL STATEMENTS

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities
ASSETS	
Cash and investments	$ 31,441,333
Property taxes receivable	1,788,996
Intergovernmental receivable	12,893,663
Accounts receivable	4,706
Deposits	2,769
Inventory	97,461
Net OPEB asset	1,455,104
Capital assets, not depreciated	2,548,587
Capital assets, net of accumulated depreciation	97,234,337
Total Assets	147,466,956
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	5,060,997
Deferred outflows related to OPEB	261,083
Total Deferred Outflows of Resources	5,322,080
LIABILITIES	
Accounts payable	1,367,239
Accrued wages and benefits	964,302
Long-term liabilities:	
Due within one year	7,387,685
Due in more than one year	75,188,115
Total Liabilities	84,907,341
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	4,855,107
Deferred inflows related to OPEB	725,379
Total Deferred Inflows of Resources	5,580,486
NET POSITION	
Net investment in capital assets	61,892,677
Restricted:	
Net OPEB asset	1,455,104
Teacher compensation and other qualified programs (A.R.S. 15-977)	7,292,033
Instructional improvement programs	2,796,219
Federal and state instructional programs	499,365
Food service	1,855,718
Civic center	109,670
Community programs	131,823
Vocational educational programs	808,727
Extracurricular activities	311,489
Student activities	529,710
Debt service	1,229,705
Other programs	1,387,081
Unrestricted	(17,998,112)
Total Net Position	$ 62,301,209

See accompanying Notes to the Basic Financial Statements

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2024

Function/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary Government:					
Governmental Activities:					
Instruction	$ 38,436,388	$ 806,970	$ 15,773,137	$ -	$ (21,856,281)
Support services:					
Students	8,150,374	436,310	-	-	(7,714,064)
Instructional staff	4,649,002	94,791	2,490,626	-	(2,063,585)
General administration	1,370,022	17,607	1,503,442	-	151,027
School administration	4,189,588	52,726	60,083	-	(4,076,779)
Business and other support services	3,456,661	50,154	413,351	-	(2,993,156)
Operation and maintenance of plant	10,173,275	135,156	293,852	678,769	(9,065,498)
Student transportation	5,478,981	230,226	81,789	-	(5,166,966)
Operation of noninstructional services	3,825,395	203,792	15,538	-	(3,606,065)
Interest on long-term debt	856,445	-	-	-	(856,445)
Total	$ 80,586,131	$ 2,027,732	$ 20,631,818	$ 678,769	(57,247,812)
		General revenues:			
		Property taxes			28,262,479
		Grants and contributions not restricted to specific programs:			
		State equalization and additional state aid			46,071,323
		County equalization			15,533
		Investment earnings			1,161,443
		Other			668,344
		Total general revenues			76,179,122
		Change in net position			18,931,310
		Net position - beginning			43,369,899
		Net position - ending			$ 62,301,209

See accompanying Notes to the Basic Financial Statements

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	General Fund	Classroom Site Fund	Special Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	$ 15,621,815	$ 7,292,040	$ -	$ 8,527,478	$ 31,441,333
Receivables:					
Property taxes	1,375,114	-	-	413,882	1,788,996
Intergovernmental	10,624,974	-	1,019,466	1,249,223	12,893,663
Accounts receivable	222	-	-	4,484	4,706
Deposits	1,108	-	-	1,661	2,769
Due from other funds	230,596	-	-	-	230,596
Inventory	36,196	-	-	61,265	97,461
Total Assets	$ 27,890,025	$ 7,292,040	$ 1,019,466	$ 10,257,993	$ 46,459,524
LIABILITIES					
Accounts payable	$ 707,550	$ -	$ 217,465	$ 442,224	$ 1,367,239
Accrued wages	624,836	7	72,040	267,419	964,302
Due to other funds	-	-	230,596	-	230,596
Total Liabilities	1,332,386	7	520,101	709,643	2,562,137
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	1,075,773	-	-	326,943	1,402,716
FUND BALANCES					
Nonspendable	36,196	-	-	61,265	97,461
Restricted	-	7,292,033	499,365	9,160,142	16,951,540
Unassigned	25,445,670	-	-	-	25,445,670
Total Fund Balances	25,481,866	7,292,033	499,365	9,221,407	42,494,671
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 27,890,025	$ 7,292,040	$ 1,019,466	$ 10,257,993	$ 46,459,524

See accompanying Notes to the Basic Financial Statements

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Total Fund Balance - Governmental Funds		$ 42,494,671
Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:		
Capital assets:		
In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:		
Capital assets	$ 173,949,809	
Accumulated depreciation	(74,166,885)	99,782,924
Property tax revenue not collected within 60 days subsequent to fiscal year end are reported as deferred inflows of resources in the governmental funds:		1,402,716
Net OPEB asset:		
In governmental funds, postretirement benefits costs are recognized as expenditures in the period they are paid. In the government-wide statements, they are recognized in the period they are incurred. The net OPEB asset at the end of the period was:		1,455,104
Long-term liabilities:		
In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:		
General obligation bonds	(13,025,000)	
Unamortized premiums	(1,418,464)	
Financed purchase liability	(22,864,404)	
Leases payable	(32,130)	
Net pension liability	(43,966,604)	
Net OPEB liability	(35,445)	
Compensated absences	(1,233,753)	(82,575,800)
Deferred outflows and inflows of resources relating to pensions:		
In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:		
Deferred outflows of resources relating to pensions:	5,060,997	
Deferred inflows of resources relating to pensions:	(4,855,107)	
Deferred outflows of resources relating to OPEB ASRS:	261,083	
Deferred inflows of resources relating to OPEB ASRS:	(725,379)	(258,406)
Total Net Position - Governmental Activities		$ 62,301,209

See accompanying Notes to the Basic Financial Statements

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
FISCAL YEAR ENDED JUNE 30, 2024

	General Fund	Classroom Site Fund	Special Projects Fund	Debt Service Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	$ 21,763,272	$ -	$ -		$ 6,733,146	$ 28,496,418
Intergovernmental	47,268,526	6,219,280	9,804,915		4,022,610	67,315,331
Tuition	441,237	-	-		747,040	1,188,277
Charges for services	63,403	-	-		-	63,403
Food sales	-	-	-		72,138	72,138
Auxiliary operations	282,934	-	-		-	282,934
Student activities	-	-	-		420,980	420,980
Contributions and donations	5,000	-	-		77,112	82,112
Investment earnings	541,189	215,881	-		404,373	1,161,443
Other	619,285	3,966	8,064		37,029	668,344
Total Revenues	70,984,846	6,439,127	9,812,979		12,514,428	99,751,380
EXPENDITURES						
Current						
Instruction	27,247,091	3,905,220	3,967,872		950,097	36,070,280
Support services:						
Students	5,667,117	-	2,083,633		509,763	8,260,513
Instructional staff	3,292,345	-	1,138,801		228,263	4,659,409
General administration	1,276,222	-	50,904		-	1,327,126
School administration	3,821,827	-	350,201		-	4,172,028
Business and other support services	3,155,842	-	248,326		9,591	3,413,759
Operations and maintenance of plant	8,373,861	-	58,162		39,637	8,471,660
Student transportation	4,104,109	-	324		247,114	4,351,547
Operations of noninstructional services	149,126	7,243	408,747		3,148,980	3,714,096
Debt service:						
Principal	589,110	-	280,000		6,181,000	7,050,110
Interest and fiscal charges	118,086	-	252,360		1,195,230	1,565,676
Capital outlay:						
Facilities acquisition	55,967	-	984,341		678,769	1,719,077
Total Expenditures	57,850,703	3,912,463	9,823,671		13,188,444	84,775,281
Excess (Deficiency) of Revenues Over Expenditures	13,134,143	2,526,664	(10,692)		(674,016)	14,976,099
Other Financing Sources (Uses)						
Transfers in	161,201	-	10,754		1,085,005	1,256,960
Transfers out	(1,095,759)	-	(125,825)		(35,376)	(1,256,960)
Net Financing Sources (Uses)	(934,558)	-	(115,071)		1,049,629	-
NET CHANGE IN FUND BALANCE	12,199,585	2,526,664	(125,763)		375,613	14,976,099
Fund Balance - Beginning, previously reported	13,305,170	4,765,369	617,818	1,159,085	7,796,461	27,643,903
Aggregate amount of adjustments to and restatements fo beginning fund balance	(35,626)		7,310	(1,159,085)	1,187,401	-
Fund Balance - Beginning, As Restated	13,269,544	4,765,369	625,128		8,983,862	27,643,903
Increase/(decrease) in inventories	12,737	-	-		(138,068)	(125,331)
Fund Balance - Ending	$ 25,481,866	$ 7,292,033	$ 499,365		$ 9,221,407	$ 42,494,671

See accompanying Notes to the Basic Financial Statements

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2024

Net Change in Fund Balances - Governmental Funds		$ 14,976,099
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:		
In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense.		
Expenditures for capital outlay:	$ 2,315,908	
Depreciation expense:	(5,540,574)	(3,224,666)
In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported.		(519,009)
Some revenues reported in the governmental funds that did not provide current financial resources in prior years have been recognized previously in the statement of activities and therefore are not reported as revenues in the statement of activities.		
Property taxes		(233,939)
Governmental funds report pension contributions as expenditures when made. However, in the statement of activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows and inflows of resources related to pensions.		
Pension contributions		4,067,527
Pension expense		(4,051,430)
OPEB contributions		86,524
OPEB expense		125,144
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. The issuance of long-term debt increases long-term liabilities on the statement of net position and the repayment of principal on long-term debt reduces long-term debt on the statement of net position.		
Principal payment on school improvement bonds		5,900,000
Amortization of bond premium		709,231
Financed purchase payment		952,053
Lease payment		198,057
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Net decrease (increase) in compensated absences		71,050
Change in inventories balances		(125,331)
Change in Net Position of Governmental Activities		$ 18,931,310

See accompanying Notes to the Basic Financial Statements

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Kingman Unified School District No. 20 (District) have been prepared in conformity with accounting principles generally accepted in the United States of America applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). A summary of the District's more significant accounting policies follows.

For the year ended June 30, 2024, the District implemented the provision of GASB Statement No. 100, *Accounting Changes and Error Corrections*. Information about the quantitative effects on beginning balances of each accounting change and error correction is now required to be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Reporting Entity

The District is a special-purpose government that a separately elected governing body governs. It is legally separate from and fiscally independent of other state and local governments. Furthermore, there are no component units combined with the District for financial statement presentation purposes, and it is not included in any other governmental reporting entity. Consequently, the District's financial statements present only the funds of those organizational entities for which its elected governing board is financially accountable.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the *Statement of Net Position* and the *Statement of Activities*) report information on all of the nonfiduciary activities of the primary government. The effect of interfund activity has been removed from these statements. *Governmental activities*, which are normally supported by taxes and intergovernmental revenues are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The District had no business-type activities during the fiscal year.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Major individual governmental funds are reported as separate columns in the fund financial statements.

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 when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting, except expenditures related to compensated absences and claims and judgments, which are recorded only when payment is due. However, since debt service resources are provided during the current year for payment of long-term principal and interest due early in the following year (within one month), the expenditures and related liabilities have been recognized in the Debt Service Fund.

Property taxes, intergovernmental grants and aid, tuition, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

Major Governmental Funds

The *General Fund* is the District's primary operating fund. It accounts for all resources used to finance District maintenance and operation except those required to be accounted for in other funds. For budget purposes, it is described as the Maintenance and Operation Fund by Arizona Revised Statutes (A.R.S.) and is budgeted within five subsections titled regular education programs, special education programs, pupil transportation, dropout prevention, and K-3 reading program.

The *Classroom Site Fund* accounts for the revenues and expenditures of State apportioned educational sales tax monies.

The *Special Projects Fund* accounts for the revenues and expenditures of state and federally funded projects.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use for governmental activities, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

Arizona Revised Statutes (A.R.S.) requires the District to deposit certain cash with the County Treasurer. That cash is pooled for investment purposes, except for cash in the Debt Service and Bond Building Funds, which are invested separately. As required by statute, interest earned by the Bond Building Fund is recorded in the Debt Service Fund.

A.R.S. authorize the District to invest public monies in the State and County Treasurer's investment pools; U.S. Treasury obligations; specified state and local government bonds; and interest-earning investment contracts such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories.

Statute authorizes the District to deposit monies of Auxiliary Operations and Student Activities in bank accounts. Monies in these funds may also be invested. In addition, statute authorizes the District to maintain various bank accounts such as clearing accounts to temporarily deposit receipts before they are transmitted to the County Treasurer; revolving accounts to pay minor disbursements; and withholding accounts for taxes, employee insurance programs, and federal savings bonds. Some of these bank accounts may be interest bearing.

Statute does not include any requirements for credit risk, concentration of credit risk, interest rate risk, or foreign currency risk. Statute requires collateral for deposits of monies at 102% of all deposits not covered by federal depository insurance.

The State Board of Investments provides oversight for the State Treasurer's pools, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant's position in the pool approximates the value of that participant's pool shares. No comparable oversight is provided for the County Treasurer's investment pool, and that pool's structure does not provide for shares.

Property Taxes Receivables

Mohave County levies real and personal property taxes on or before the third Monday in August that become due and payable in two equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May. However, a lien against real and personal property assessments attaches on the first day of January preceding assessment and levy thereof.

The District does not report a reserve for uncollectible property taxes as they are considered 100 percent collectible due to the County attaching a lien against all amounts past due as noted above.

Intergovernmental Receivable

Intergovernmental receivables are comprised of state equalization ($9,817,997), instructional improvement ($231,004), federal grants ($1,570,181), school facilities board ($406,258), and other ($868,223).

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity (Continued)

Deposits
Deposits in the amount of $2,769 represents cash deposits with Mohave Educational Services in the food service cooperative and the Trust.

Prepaids
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The costs of prepaid items are accounted for using the consumption method (expensed when consumed).

Capital Assets
Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year.

Property, plant, and equipment purchased or acquired is carried at historical cost or estimated historical cost. Contributed assets are recorded at acquisition value. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on a straight-line basis over the following estimated useful lives:

Asset Class	Years
Land improvements	10-50 years
Building and improvements	5-50 years
Vehicles, equipment, furniture	5-20 years

Deferred Outflows of Resources
In addition to assets, the statement of financial position may report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Interfund Receivables and Payables
The District records short-term borrowings as due to and due from other funds. The due to and due from other funds are recorded to eliminate deficit cash balances in individual funds.

Compensated Absences
The liability for compensated absences reported in the government-wide financial statements consists of unpaid, accumulated leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, liabilities, Deferred Inflows of Resources and Net Position or Equity (Continued)

Long-Term Obligations
In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. In the fund financial statements, the issuance of debt is recorded as another financing source. Premiums and discounts are recorded as other financing sources/uses, respectively in the fund financial statements and are recorded net of the debt in the government-wide financial statements and amortized over the life of the bond.

Deferred Inflows of Resources
In addition to liabilities, the statement of financial position may report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Pension and Other Postemployment Benefit Plans
For purposes of measuring the net pension and total other postemployment benefit (OPEB) liabilities, related deferred outflows of resources and deferred inflows of resources, and related expenses, information about the pension and OPEB plans' fiduciary net position and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Estimates
The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Net Position
In the government-wide financial statements, net position is reported in three categories: net investment in capital assets; restricted net position; and unrestricted net position. The net investment in capital assets is separately reported because the District's capital assets make up a significant portion of total net position. Restricted net position account for the portion of net position restricted by parties outside the District. Unrestricted net position is the remaining net position not included in the previous two categories.

Fund Balance
Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted, committed, assigned, and unassigned fund balance classifications.

The District did not report committed or assigned fund balances during the current year.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, liabilities, Deferred Inflows of Resources and Net Position or Equity (Continued)

Fund Balance (Continued)

Restricted fund balances are those that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, or laws and regulations. The committed fund balances are self-imposed limitations approved by the District's Governing Board, which is the highest level of decision- making authority within the District. Only the District Governing Board can remove or change the constraints placed on committed fund balances through formal board action at a public meeting. Fund balances must be committed prior to fiscal year-end. Assigned fund balances are resources constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. The District's Governing Board has not authorized any management officials to make assignments of resources for a specific purpose.

The unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

The District has not adopted a spending priority policy. When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, in accordance with GASB 54, the District uses restricted fund balance first. For the disbursement of unrestricted fund balances, the District follows the spending policy described in GASB 54 to use committed amounts first, followed by assigned amounts, and lastly unassigned amounts.

The District has classified its fund balances as follows:

	General Fund	Classroom Site Fund	Special Projects Fund	Non-Major Governmental Funds	Total Governmental Activities
Nonspendable					
Inventory	$ 36,196	$ -	$ -	$ 61,265	$ 97,461
Restricted					
Teacher compensation and other qualified programs (A.R.S. 15-977)	-	7,292,033	-	-	7,292,033
Instructional improvement programs	-	-	-	2,796,219	2,796,219
Federal and state instructional programs	-	-	499,365	-	499,365
Food service	-	-	-	1,855,718	1,855,718
Civic center	-	-	-	109,670	109,670
Community programs	-	-	-	131,823	131,823
Vocational educational programs	-	-	-	808,727	808,727
Extracurricular activities	-	-	-	311,489	311,489
Student activities	-	-	-	529,710	529,710
Debt service	-	-	-	1,229,705	1,229,705
Other programs	-	-	-	1,387,081	1,387,081
Total restricted	-	7,292,033	499,365	9,160,142	16,951,540
Unassigned	25,445,670	-	-	-	25,445,670
Total	$ 25,481,866	$ 7,292,033	$ 499,365	$ 9,221,407	$ 42,494,671

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The District adopts an annual operating budget for expenditures for all governmental fund types on essentially the same modified accrual basis of accounting used to record actual expenditures (See Notes to Required Supplementary Information for exceptions). The Governing Board presents a proposed budget to the Superintendent of Public Instruction and County School Superintendent on or by July 5. The Governing Board legally adopts the final budget by July 15, after a public hearing has been held. Once adopted the budget can be increased or decreased only for specific reasons set forth in the A.R.S. All appropriations lapse at year-end.

Budgetary control over expenditures is exercised at the fund level. However, the General Fund is budgeted within five subsections (see preceding description of General Fund), any of which may be over-expended with the prior approval of the Governing Board at a public meeting, providing the expenditures for all subsections do not exceed the General Fund's total budget. The dropout prevention program subsection of the General Fund budget was exceeded by $5,505. This over expenditure was offset by budget capacity in other General Fund subsections.

NOTE 3 – DEPOSITS AND INVESTMENTS

Deposits and investments at June 30, 2024 consist of the following:

Deposits:	
Cash in bank	$ 146,409
Investments:	
Cash on deposit with county treasurer	31,294,924
Total deposits and investments	$ 31,441,333

Deposits

Custodial Credit Risk – Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to the District. The District does not have a deposit policy for custodial credit risk. On June 30, 2024, the carrying amount of the District's deposits was $146,409, and the bank balance was $142,225. On June 30, 2024 the entire bank balance was covered by federal depository insurance.

Investments

At June 30, 2024, the District's investments were reported at fair value. The District's investments consisted of only cash on deposit with the County Treasurer.

Custodial Credit Risk – The District's investment in the County Treasurer's investment pools represents a proportionate interest in those pools' portfolios; however, the District's portion is not identified with any specific investment and is not subject to custodial credit risk.

Interest Rate Risk – The District does not have a formal investment policy regarding interest rate risk; however, the District manages its exposure to declines in fair values by limiting the average maturity of its investment portfolio to one year or less.

Credit Risk – The District does not have a formal investment policy regarding credit risk. However, the District is prohibited by state law from investing in investments other than State and County Treasurer's investment pools, U.S. Treasury obligations, specified state and local government bonds and interest-earning investment contracts such as savings accounts, certificates of deposit, and repurchase agreements. The District's investment in the County Treasurer's investment pool did not receive a credit quality rating from a national rating agency.

NOTE 4 – UNAVAILABLE REVENUES

Property taxes are recognized as revenues in the fiscal year they are levied in the government-wide financial statements and represent a reconciling item between the government-wide and fund financial statements. In the fund financial statements property taxes are recognized as revenues in the fiscal year they are levied and collected or if they are collected within 60 days subsequent to fiscal year-end. Property taxes not collected within 60 days subsequent to fiscal year-end or collected in advance of the fiscal year for which they are levied are reported as deferred inflows of resources. Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year the District reported $1,075,733 and $326,943 within the General Fud and Nonmajor Governmental Funds, respectively, for delinquent property taxes that have been earned but not yet received as unavailable revenues.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

As of June 30, 2024, the District reported the following interfund receivables and payables:

	Due from other funds
Due to other funds	General Fund
Special Projects Fund	$ 230,596

The above interfund receivable and payable was due to cash shortfalls at June 30, 2024. Cash will be received subsequent to June 30, 2024, to repay the short-term borrowings.

Interfund transfers for the year ended June 30, 2024, consisted of the following:

	Transfer from			
Transfer to	General Fund	Special Projects Fund	Nonmajor Governmental Funds	Total
General Fund	$ -	$ 125,825	35,376	$ 161,201
Special Projects Fund	10,754	-	-	10,754
Nonmajor Governmental Funds	1,085,005	-	-	1,085,005
Total	$ 1,095,759	$ 125,825	$ 35,376	$ 1,256,960

Transfers were made to record indirect costs transferred to the indirect cost pool for various federal grants from the Special Projects Fund and Nonmajor Governmental Funds to the General Fund. In addition, a transfer was made from the Nonmajor Governmental Funds to the General Fund for energy and water saving project payments. Lastly, transfers were made from the General Fund to the Special Projects Fund to close inactive grant funds.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance July 01, 2023	Additions	Deductions and Adjsutments	Balance June 30, 2024
Capital assets not being depreciated				
Land	$ 1,803,093	$ -	$ -	$ 1,803,093
Construction in progress	78,457	667,037	-	745,494
Total capital assets not being depreciated	1,881,550	667,037	-	2,548,587
Capital assets being depreciated				
Land improvements	7,112,422	12,726	-	7,125,148
Buildings and improvements	147,020,661	581,795	(751,661)	146,850,795
Vehicles, equipment, and furniture	21,470,380	1,054,350	(5,634,011)	16,890,719
Right-to-use lease assets:				
Vehicles, equipment, and furniture	792,458	-	(257,898)	534,560
Total capital assets being depreciated	176,395,921	1,648,871	(6,643,570)	171,401,222
Less accumulated depreciation				
Land improvements	(4,098,880)	(314,627)	-	(4,413,507)
Buildings and improvements	(59,033,003)	(3,774,315)	741,784	(62,065,534)
Vehicles, equipment, and furniture	(11,056,718)	(1,253,575)	5,124,879	(7,185,414)
Right-to-use lease assets:				
Vehicles, equipment, and furniture	(562,271)	(198,057)	257,898	(502,430)
Total accumulated depreciation	(74,750,872)	(5,540,574)	6,124,561	(74,166,885)
Total capital assets, being depreciated, net	101,645,049	(3,891,703)	(519,009)	97,234,337
Governmental activities capital assets, net	$ 103,526,599	$ (3,224,666)	$ (519,009)	$ 99,782,924

Depreciation/amortization expenses was charged to governmental functions as follows:

Governmental Activities:	
Instruction	$ 2,612,759
Support Services:	
Students	19,612
Instructional Staff	9,825
General Administration	43,509
School Administration	37,506
Business and Other Support Services	189,824
Operations and Maintenance of Plant	1,599,708
Student Transportation	922,752
Operation of Noninstructional Services	105,079
	$ 5,540,574

As of June 30, 2024, the District reported the following construction commitments:

	Governmental activities	
Project	Spent-to-date	Estimated remaining
Mt. Tipton Elementary Roof Project	$ 78,457	$ 1,870,529
Palo Christi Remodel	667,037	846,715
Total	$ 745,494	$ 2,717,244

NOTE 7 – LONG-TERM OBLIGATIONS

Compensated Absences

Compensated absences are paid from various funds in the same proportion that those funds pay payroll costs. During fiscal year June 30, 2024, the District paid for compensated absences from the General Fund.

General Obligation Bonds Payable

The District's bonded debt consisted of the following outstanding refunding revenue bonds. The bonds are noncallable with interest payable semiannually. Revenues recorded in the Debt Service Fund are used to pay bonded debt.

General obligation bonds currently outstanding are as following at June 30, 2024:

Purpose	Interest Rate	Maturity	Original Issue	Balance
Governmental Activities:				
Refunding Bonds, Series 2016	2.0 - 5.0%	7/1/2024-26	$ 40,805,000	$ 13,025,000

Debt service requirements on bonds payable at June 30, 2024 are as follows:

	Governmental Activities	
Year ended, June 30,	Principal	Interest
2025	$ 6,250,000	$ 651,250
2026	6,775,000	338,750
Total	$ 13,025,000	$ 990,000

Financed Purchase Payable

The District acquired school buses and energy system improvements under the provisions of financed purchase agreements for a total purchase price of $27,852,510.

Annual debt service requirement to maturity on financed purchase agreements at year end are summarized as follows:

	Governmental Activities	
Year ended, June 30,	Principal	Interest
2025	$ 982,180	$ 621,259
2026	1,057,696	586,559
2027	1,137,247	549,459
2028	1,219,894	509,829
2029	1,307,690	467,540
2030-2034	5,850,697	1,765,681
2035-2039	7,547,000	978,587
2040-2041	3,762,000	103,307
Total	$ 22,864,404	$ 5,582,221

NOTE 7 – LONG-TERM OBLIGATIONS (CONTINUED)

Lease Payable

The District has acquired 35 vehicles under the provisions of a lease agreement to lease the vehicles for 48 months.

The total amount of lease assets and the related accumulated amortization are as follows:

	Governmental Activities
Asset:	
Total intangible right-to-use lease assets	$ 792,458
Less: accumulated depreciation	(760,328)
Total	$ 32,130

The following schedule details minimum lease payments to maturity for the District's leases payable at June 30, 2024:

Year Ending June 30:	Governmental Activities
2025	$ 32,130
Total	32,130

Changes in long-term liabilities for the year ended June 30, 2024 are as follows:

	Balance July 01, 2023	Additions	Deductions	Balance June 30, 2024	Due Within One Year
General obligation bonds	$ 18,925,000	$ -	$ (5,900,000)	$ 13,025,000	$ 6,250,000
Unamortized premium	2,127,695	-	(709,231)	1,418,464	-
Financed purchase	23,816,457	-	(952,053)	22,864,404	982,180
Leases payable	230,187	-	(198,057)	32,130	32,130
Compensated absences	1,304,803	362,346	(433,396)	1,233,753	123,375
Net pension liability	48,315,406	-	(4,348,802)	43,966,604	-
Net OPEB liability	27,171	8,274	-	35,445	-
Total	$ 94,746,719	$ 370,620	$ (12,541,539)	$ 82,575,800	$ 7,387,685

NOTE 8 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Arizona School Risk Retention Trust, Inc (ASRRT), together with other school districts in the state. ASRRT is a public entity risk pool currently operating as a common risk management and insurance program for member school districts. The District pays an annual premium to ASRRT for its general insurance coverage. The agreement provides that ASRRT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts.

For employee health and dental insurance the District participates in the Kairos Health Arizona. The trust is a public entity risk-sharing and insurance purchasing pool. If the pool becomes either insolvent or is otherwise unable to discharge its legal liabilities and other obligations, the District may be assessed an additional amount not to exceed the original required annual contribution to the pool.

The District is a member of the Arizona School Alliance for Workers' Compensation, Inc. (the Alliance). The Alliance was established in 1996 and is structured as a self-insurance pool that is owned and governed by its members. The agreement provides that the Alliance will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts.

For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior fiscal years.

NOTE 9 – CONTINGENT LIABILITIES

Federal grants - In the normal course of operations, the District receives grant funds from various federal agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of audits of grant funds is not believed by District officials to be material.

Litigation - Each year the District receives notices of claims for damages occurring generally from negligence, bodily injury, breach of contract, and other legal matters. The filing of such claims commences a statutory period for initiating a lawsuit against the District arising therefrom. The District has comprehensive general liability insurance with the ASRRT. The District is not aware of any litigation that might result in a materially adverse outcome.

NOTE 10 – PENSION AND OTHER POST EMPLOYMENT BENEFITS (OPEB) PLANS

Cost Sharing Pension Plan

At June 30, 2024, the District reported the following related to pension and OPEB plans to which it contributes:

	Cost-sharing pension plan	Cost-sharing OPEB plan	Total
Net (assets)	$ -	$ 1,455,104	$ 1,455,104
Net pension liability	43,966,604	35,445	44,002,049
Deferred outflows of resources	5,060,997	261,083	5,322,080
Deferred inflows of resources	4,855,107	725,379	5,580,486
Pension expense	4,051,430	(125,144)	3,926,286

Arizona State Retirement System

Plan Description

District employees participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing, multiple-employer defined benefit pension plan; a cost-sharing, multiple-employer defined benefit health insurance premium benefit (OPEB); and a cost-sharing, multiple-employer defined benefit long- term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2, and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its Web site at www.azasrs.gov.

Benefits Provided

The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Retirement Initial Membership Date:	
	Before July 1, 2011	On or After July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years, age 62 5 years, age 50* Any years, age 65	30 years, age 55 25 years, age 60 10 years, age 62 5 years, age 50* Any years, age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

**With actuarially reduced benefits.*

NOTE 10 – PENSION AND OTHER POST EMPLOYMENT BENEFITS (OPEB) PLANS (CONTINUED)

Arizona State Retirement System (Continued)

Benefits Provided (Continued)
Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earning. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from $100 per month to $260 per month depending on the age of the member and dependents. For members with 5 to 9 years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999, are limited to 30 years of service or the service on record as of the effective disability date if their service is greater than 30 years.

Contributions
In accordance with State statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2024, statute required active ASRS members to contribute at the actuarially determined rate of 12.29% (12.14% for retirement and 0.15% for long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 12.29% (12.03% for retirement, 0.11% for health insurance premium benefit, and 0.15% for long-term disability) of the active members' annual covered payroll. In addition, the District was required by statute to contribute at the actuarially determined rate of 9.99% (9.94% for retirement and 0.05% for long-term disability) of annual covered payroll of retired members who worked for the District in positions that an employee who contributes to the ASRS would typically fill.

The District's contributions to the pension, health insurance premium benefit, and long-term disability plans for the year ended June 30, 2024, were $4,067,527, $37,193, and $49,331, respectively.

During fiscal year 2024, the District paid for pension and OPEB contributions as follows: 75% from the General Fund, 9% from the Classroom Site Fund, 14% from the Special Projects Fund, and 2% from nonmajor governments funds.

NOTE 10 – PENSION AND OTHER POST EMPLOYMENT BENEFITS (OPEB) PLANS (CONTINUED)

Arizona State Retirement System (Continued)

Liability

On June 30, 2024, the District reported the following asset and liabilities for its proportionate share of the ASRS' net pension/OPEB asset or liability:

	Net (Assets) Liability
Pension	$ 43,966,604
Health insurance premium benefit	(1,455,104)
Long-term disability	35,445
Total Pension/OPEB (Assets) Liability	$ 42,546,945

The net asset and net liabilities were measured as of June 30, 2023. The total liability used to calculate the net asset or net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2022, to the measurement date of June 30, 2023.

The District's proportion of the net asset or net liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2023, and the change from its proportions measured as of June 30, 2022, were:

	District % Proportion June 30, 2023	Increase (Decrease) from June 30, 2022
Pension	0.27171%	-0.02430%
Health insurance premium benefit	0.26950%	-0.02319%
Long-term disability	0.27050%	-0.02369%

Expense

For the year ended June 30, 2024, the District recognized the following pension and OPEB expense:

	Pension/OPEB Expense
Pension	$ 4,051,430
Health insurance premium benefit	(160,174)
Long-term disability	35,030
Total Pension/OPEB expense:	$ 3,926,286

NOTE 10 – PENSION AND OTHER POST EMPLOYMENT BENEFITS (OPEB) PLANS (CONTINUED)

Arizona State Retirement System (Continued)

Deferred Outflows/Inflows of Resources

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	Pension	Health Insurance Premium Benefit	Long-Term Disability
Differences between expected and actual experience	$ 993,470	$ 61,403	$ 32,003
Changes of assumptions or other inputs	-	-	9,354
Changes in proportion and differences between contributions and proportionate share of contributions	-	60,855	10,944
Contributions subsequent to the measurement date	4,067,527	37,193	49,331
Total	$ 5,060,997	$ 159,451	$ 101,632

	Deferred Inflows of Resources		
	Pension	Health Insurance Premium Benefit	Long-Term Disability
Differences between expected and actual experience	$ -	$ 542,644	$ 19,950
Changes of assumptions or other inputs	-	28,956	51,595
Net difference between projected and actual earnings on pension plan investments	1,555,577	63,911	2,837
Changes in proportion and differences between contributions and proportionate share of contributions	3,299,530	2,638	12,848
Total	$ 4,855,107	$ 638,149	$ 87,230

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as an increase of the net asset or a reduction of the net liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions and OPEB will be recognized in expenses as follows:

	Deferred Outflows (Inflows) of Resources		
Year Ending June 30:	Pension	Health Insurance Premium Benefit	Long-Term Disability
2025	(2,425,889)	(229,383)	$ (3,153)
2026	(2,918,895)	(253,267)	(9,003)
2027	1,676,452	(19,637)	1,295
2028	(193,305)	(21,142)	(9,704)
2029	-	7,538	(9,968)
Thereafter	-	-	(4,396)
Total	$ (3,861,637)	$ (515,891)	$ (34,929)

NOTE 10 – PENSION AND OTHER POST EMPLOYMENT BENEFITS (OPEB) PLANS (CONTINUED)

Arizona State Retirement System (Continued)

Actuarial Assumptions

The significant actuarial assumptions used to measure the total pension liability are as follows:

	Pensions	Health Insurance Premium Benefit	Long-Term Disability
Actuarial valuation date	June 30, 2022	June 30, 2022	June 30, 2022
Actuarial roll forward date	June 30, 2023	June 30, 2023	June 30, 2023
Actuarial cost method	Entry age normal	Entry age normal	Entry age normal
Investment rate of return	7.0%	7.0%	7.0%
Projected salary increases	2.9-8.4%	Not applicable	Not applicable
Inflation rate	2.3%	2.3%	2.3%
Permanent base increases	Included	Not applicable	Not applicable
Mortality rates	2017 SRA Scale U-MP	2017 SRA Scale U-MP	Not applicable
Recovery rates	Not applicable	Not applicable	2012 GLDT

Actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial study for the 5-year period ended June 30, 2020.

The long-term expected rate of return on ASRS pension plan investments was determined to be 7.0% using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return
Public equity	44%	3.50%
Credit	23%	5.90%
Real estate	17%	5.90%
Private equity	10%	6.70%
Interest rate sensitive	6%	1.50%
Total	100%	

NOTE 10 – PENSION AND OTHER POST EMPLOYMENT BENEFITS (OPEB) PLANS (CONTINUED)

Arizona State Retirement System (Continued)

Discount Rate

At June 30, 2023, the discount rate used to measure the ASRS total pension/OPEB liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

Sensitivity of the District's Proportionate Share of the ASRS Net Pension Liability to Changes in the Discount Rate

The following table presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.0%) or 1 percentage point higher (8.0%) than the current rate.

	Proportionate share of the net liability (asset)		
		Current	
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
Pension	$ 65,855,515	$ 43,966,604	$ 25,715,124
Health insurance premium benefit	(1,017,054)	(1,455,104)	(1,827,348)
Long-term disability	51,833	35,445	19,324

Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued ASRS financial report.

Contributions Payable

The District's accrued payroll and employee benefits included $79,474 of outstanding pension and OPEB contributions payable to ASRS for the year ended June 30, 2024.

NOTE 11 – RECLASSIFICATION OF FUND BALANCES

Correction of an Error – As of July 1, 2023, the District recorded a restatement of fund balance to move prior year expenditures in the Special Projects Fund and Building Renewal Grant Fund to the General Fund, to clear out inactive funds.

Change within the Financial Reporting Entity – The Debt Service Fund previously met the criteria to be reported as a major governmental fund. However, effective July 1, 2023, the fund did not meet the criteria to be reported as a major fund and is reported as a nonmajor fund for the fiscal year ended June 30, 2024.

The effects of the matters noted above resulted in restatements of beginning fund balances as follow:

Governmental Funds	Fund balance as previously stated	Change Within the Financial Reporting Entity	Correction of Errors	Fund balance as restated
General Fund	$ 13,305,170	$ -	$ (35,626)	$ 13,269,544
Classroom Site Fund	4,765,369	-	-	4,765,369
Special Projects Fund	617,818	-	7,310	625,128
Debt Service Fund	1,159,085	(1,159,085)	-	-
Non-Major Governmental Funds	7,796,461	1,159,085	28,316	8,983,862
Total governmental funds	$ 27,643,903	$ -	$ -	$ 27,643,903

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MD&A

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY AND CONTRIBUTIONS
COST-SHARING PENSION PLAN
JUNE 30, 2024

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	Reporting Fiscal Year (Measurement Date)									
	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Proportion of the net pension liability	0.27171%	0.29601%	0.31334%	0.30194%	0.28631%	0.27247%	0.26133%	0.26311%	0.28145%	0.28839%
Proportionate share of the net pension liability	$ 43,966,604	$ 48,315,406	$ 41,171,485	$ 52,315,695	$ 41,661,436	$ 37,999,976	$ 40,710,120	$ 42,468,597	$ 43,839,497	$ 42,914,582
Covered payroll	$ 37,501,614	$36,733,281	$ 36,397,292	$ 34,044,485	$ 31,012,695	$ 27,454,692	$ 25,961,734	$ 25,439,545	$ 26,706,359	$ 27,361,205
Proportionate share of the net pension liability as a percentage of its covered payroll	117.24%	131.53%	113.12%	153.67%	134.34%	138.41%	156.81%	166.94%	164.15%	156.84%
Plan fiduciary net position as a percentage of the total pension liability	75.47%	74.26%	78.58%	69.33%	73.24%	73.40%	69.92%	67.06%	68.35%	69.49%

SCHEDULE OF CONTRIBUTIONS

	Reporting Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 4,067,527	$ 4,206,008	$ 4,231,693	$ 4,095,118	$ 3,765,262	$ 3,391,547	$ 2,956,313	$ 2,674,194	$ 2,622,305	$ 2,693,636
Contributions in relation to the actuarially determined contribution	4,067,527	4,206,008	4,231,693	4,095,118	3,765,262	3,391,547	2,956,313	2,674,194	2,622,305	2,693,636
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 37,135,241	$ 37,501,614	$ 36,733,281	$ 36,397,292	$ 34,044,485	$ 31,012,695	$ 27,454,692	$ 25,961,734	$ 25,439,545	$ 26,706,359
Contributions as a percentage of covered payroll	10.95%	11.22%	11.52%	11.25%	11.06%	10.94%	10.77%	10.30%	10.31%	10.09%

See accompanying Notes to Required Supplementary Information

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL GENERAL FUND – BUDGETARY BASIS
YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual Budgetary Basis	Variances - Final to Actual
	Original	Final		
REVENUES				
Property taxes	$ -	$ -	$ 18,514,936	$ 18,514,936
Intergovernmental	-	-	40,210,055	40,210,055
Tuition	-	-	83,163	83,163
Investment earnings	-	-	1,108	1,108
Other	-	-	168,503	168,503
Total Revenues	-	-	58,977,765	58,977,765
EXPENDITURES				
Regular education:				
Instruction	18,303,000	22,438,753	17,829,418	4,609,335
Support services - students	3,155,250	3,311,622	2,669,806	641,816
Support services - instructional staff	2,457,500	2,670,911	2,282,695	388,216
Support services - general administration	688,943	1,530,173	1,276,039	254,134
Support services - school administration	4,356,530	3,909,888	3,551,599	358,289
Support services - central services	1,392,850	1,525,016	1,294,032	230,984
Operations and maintenance of plant	7,718,373	9,472,047	8,273,609	1,198,438
Operation of noninstructional services	104,625	115,354	149,126	(33,772)
School-sponsored cocurricular activities	81,000	83,977	40,504	43,473
School-sponsored athletics	475,000	730,352	465,677	264,675
Total regular education	38,733,071	45,788,093	37,832,505	7,955,588
Special education:				
Instruction	7,407,500	6,135,926	5,707,235	428,691
Support services - students	1,147,500	3,367,113	2,906,852	460,261
Support services - instructional staff	607,500	736,002	829,479	(93,477)
Support services - school administration	147,450	141,372	215,137	(73,765)
Support services - central services	-	100	1,146	(1,046)
Total special education	9,309,950	10,380,513	9,659,849	720,664
Pupil transportation:				
Student transportation services	4,167,700	4,187,966	3,868,590	319,376
Dropout prevention program:	71,550	71,550	77,055	(5,505)
K-3 reading program:				
Instruction	543,100	383,883	314,968	68,915
Total Expenditures	52,825,371	60,812,005	51,752,967	9,059,038
Excess (Deficiency) of Revenues Over Expenditures	(52,825,371)	(60,812,005)	7,224,798	68,036,803
Fund Balance - Beginning	-	-	5,286,434	5,286,434
Decrease in inventories	-	-	12,737	12,737
Fund Balance - Ending	$ (52,825,371)	$ (60,812,005)	$ 11,428,210	$ 72,240,215

See accompanying Notes to Required Supplementary Information

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL CLASSROOM SITE FUND
YEAR ENDED JUNE 30, 2024

	Budgeted Amounts			
	Original	**Final**	**Actual**	**Variances -**
REVENUES				
Intergovernmental	$ -	$ -	$ 6,219,280	$ 6,219,280
Investment earnings	-	-	215,881	215,881
Other	-	-	3,966	3,966
Total Revenues	-	-	6,439,127	6,439,127
EXPENDITURES				
Regular education:				
Instruction	6,600,788	8,014,035	3,286,353	4,727,682
Operation of noninstructional servi	14,548	17,663	7,243	10,420
Total regular education	6,615,336	8,031,698	3,293,596	4,738,102
Special education:				
Instruction	1,243,022	1,509,157	618,867	890,290
Total Expenditures	7,858,358	9,540,855	3,912,463	5,628,392
Excess (Deficiency) of Revenues Over Expenditures	(7,858,358)	(9,540,855)	2,526,664	12,067,519
NET CHANGE IN FUND BALANCE	(7,858,358)	(9,540,855)	2,526,664	12,067,519
Fund Balance - Beginning	-	-	4,765,369	4,765,369
Fund Balance - Ending	$ (7,858,358)	$ (9,540,855)	$ 7,292,033	$ 16,832,888

See accompanying Notes to Required Supplementary Information

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL SPECIAL PROJECTS FUND
YEAR ENDED JUNE 30, 2024

	Budgeted Amounts			
	Original	**Final**	**Actual**	**Variances -**
REVENUES				
Intergovernmental	$ -	$ -	$ 9,804,915	$ 9,804,915
Other	-	-	8,064	8,064
Total Revenues	-	-	9,812,979	9,812,979
EXPENDITURES				
Regular education:				
Instruction	2,710,586	2,710,586	1,550,299	1,160,287
Support services - students	1,990,592	1,990,592	1,138,504	852,088
Support services - instructional staff	361,353	361,353	206,673	154,680
Support services - general administration	89,002	89,002	50,904	38,098
Support services - school administration	584,618	584,618	334,368	250,250
Support services - central services	405,515	405,515	231,931	173,584
Operations and maintenance of plant	101,692	101,692	58,162	43,530
Operation of noninstructional services	714,665	714,665	408,747	305,918
Total regular education	6,958,023	6,958,023	3,979,588	2,978,435
Special education:				
Instruction	4,226,951	4,226,951	2,417,573	1,809,378
Support services - students	1,652,490	1,652,490	945,129	707,361
Support services - instructional staff	1,629,758	1,629,758	932,128	697,630
Support services - school administration	27,683	27,683	15,833	11,850
Support services - central services	28,665	28,665	16,395	12,270
Total special education	7,565,547	7,565,547	4,327,058	3,238,489
Pupil transportation:				
Student transportation services	566	566	324	242
Debt service:				
Principal	489,560	489,560	280,000	209,560
Interest and fiscal charges	441,233	441,233	252,360	188,873
Total debt service	930,793	930,793	532,360	398,433
Capital outlay				
Facilities acquisition	1,721,049	1,721,049	984,341	736,708
Total Expenditures	17,175,978	17,175,978	9,823,671	7,352,307
Excess (Deficiency) of Revenues Over Expenditures	(17,175,978)	(17,175,978)	(10,692)	17,165,286
Other Financing Sources (Uses):				
Transfer in	-	-	10,754	10,754
Transfers out	-	-	(125,825)	(125,825)
Net Financing Sources (Uses)	-	-	(115,071)	(115,071)
NET CHANGE IN FUND BALANCE	(17,175,978)	(17,175,978)	(125,763)	17,050,215
Fund Balance - Beginning	-	-	625,128	625,128
Fund Balance - Ending	$ (17,175,978)	$ (17,175,978)	$ 499,365	$ 17,675,343

See accompanying Notes to Required Supplementary Information

NOTE 1 – AVAILABILITY OF OPEB INFORMATION

Information related to the District's OPEB was not presented as amounts were insignificant.

NOTE 2 – BUDGETARY BASIS OF ACCOUNTING

The District's adopted budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America, with the following exception:

1) The General Fund as reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances includes the District's Maintenance and Operation Fund in addition to several other District funds as required by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*; however, for budgetary purposes, the District prepares a separate Maintenance and Operation Fund budget.

The following adjustments are necessary to present actual revenues, expenditures, other financing sources and uses, beginning fund balance and ending fund balance on a budgetary basis in order to present only the activity of the District's Maintenance and Operation Fund for budgetary purposes.

	General Fund				
	Total Revenues	Total Expenditures	Other Financing Sources and Uses	Fund balance beginning of year	Fund balance end of year
Statement of revenues, expenditures and changes in fund balance	$ 70,984,846	$ 57,850,703	$ (921,821)	$ 13,269,544	$ 25,481,866
Non-maintenance and operation activity included in the General Fund	(12,007,081)	(6,097,736)	(161,201)	(7,983,110)	(14,053,656)
Schedule of revenues, expenditures, and changes in fund balance - budget to actual	$ 58,977,765	$ 51,752,967	$ (1,083,022)	$ 5,286,434	$ 11,428,210

STATISTICAL SECTION
(UNAUDITED)

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
ENROLLMENT
LAST TEN FISCAL YEARS
(UNAUDITED)

Average Daily Membership (ADM) 100-Day Count	
Fiscal Year Ended June 30	**ADM**
2024	6,741
2023	6,605
2022	6,520
2021	6,075
2020	6,522
2019	6,515
2018	6,398
2017	6,390
2016	6,352
2015	6,326

The District's 100-day ADM for the year ending June 30, 2024, was 6,741 students. The District has 27 principals and administrators, 326 certified teachers, and 397 classified support personnel. This creates an overall student to teacher ratio of 20:1

Source: Arizona Department of Education ADM20 report for attendance and SDER30 for employee data.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
PROPERTY VALUATIONS
JUNE 30, 2024
(UNAUDITED)

Property Valuations

The following table lists the various property valuations for the District for fiscal year 2023-24. As used herein, "Estimated Net Full Cash Value" is the Full Cash Value net of the estimated Full Cash Value of property exempt from taxation.

Property Valuations for Fiscal Year 2023-24		
Estimated Net Full Cash Value	$	7,239,457,934
Net Assessed Full Cash Value		866,943,956
Net Assessed Limited Property Value		607,095,124

Source: State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
NET ASSESSED VALUATION BY PROPERTY CLASSIFICATION
JUNE 30, 2024
(UNAUDITED)

Net Assessed Limited Property Values by Property Classification
Fiscal Year 2023-24

Legal Class	Description	Net Assessed Limited Property Value	Percent of Total
1	Commercial, industrial, utilities & mines	$ 209,385,967	34.49%
2	Agricultural and vacant	81,147,606	13.37%
3	Residential (owner occupied)	226,472,291	37.30%
4	Residential (Rental Occupied)	83,693,275	13.79%
5	Railroad	6,337,105	1.04%
6	Historical & Environmental	56,559	0.01%
9	Railroad	2,321	0.00%
	Totals	$ 607,095,124	100.00%

Source: State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
NET ASSESSED PROPERTY VALUES OF MAJOR TAXPAYERS
JUNE 30, 2024
(UNAUDITED)

Net Assessed Property Values of Major Taxpayers
Fiscal Year 2023-24

Description	Net Assessed Limited Property Value	Percentage of Total Net Assessed Limited Property Calue
UNISOURCE ENERGY CORPORATIO (EPF)	$ 40,518,793	6.67%
GRIFFITH ENERGY LLC (GRIFFTH-KINGMAN)	12,729,585	2.10%
MOHAVE COUNTY WIND, LLC	12,339,690	2.03%
TRANSWESTERN PIPELINE COMPANY LLC	5,025,119	0.83%
BNSF RAILWAY COMPANY	4,949,330	0.82%
HUALAPAI VALLEY FARM LLC	4,423,277	0.73%
NUCOR STEEL KINGMAN LLC	2,946,486	0.49%
CITIZEN'S RURAL DIVISION	2,933,610	0.48%
LINDE GAS & EQUIPMENT INC	2,873,499	0.47%
WAL-MART STORES INC	2,635,565	0.43%
Totals	$ 91,374,954	15.05%

Source: Mohave County Treasurer's Office.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
PROPERTY TAX LEVIES AND COLLECTIONS
FISCAL YEAR ENDING JUNE 30, 2024, AND FOUR YEARS PRIOR
MODIFIED ACCRUAL BASIS OF ACCOUNTING
(UNAUDITED)

	Current Collections					
Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Amount	Percentage of Current Taxes Collected	Delinquent Tax Collections	Total Collections	Collections as a Percentage of the Levy
2024	$ 28,370,949	$ 27,252,905	96.06%	-	27,252,905	96.06%
2023	25,450,056	24,450,831	96.04%	864,425	25,315,256	99.47%
2022	24,607,995	23,541,607	95.67%	963,509	24,505,116	99.58%
2021	22,931,590	22,045,798	96.14%	818,807	22,864,605	99.71%
2020	21,334,636	20,477,675	95.98%	799,762	21,277,437	99.73%

Source: Mohave County Treasurer's records and District records.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
TAX RATE DATE
FISCAL YEAR ENDING JUNE 30, 2024, AND FOUR YEARS PRIOR
(UNAUDITED)

	Current Collections		
Fiscal Year Ended June 30	**Primary**	**Secondary**	**Total**
2024	4.1732	1.1010	5.2742
2023	3.8652	1.1414	5.0066
2022	3.9984	1.2402	5.2386
2021	3.8776	1.3883	5.2659
2020	3.8417	1.2704	5.1121

Source: *Property Tax Rates and Assessed Values*, Arizona Tax Research Association and Mohave County Department of Finance.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
GENERAL OBLIGATION BONDED DEBT OUTSTANDING
JUNE 30, 2024
(UNAUDITED)

Issue/Series	Original Amount	Interest Rates	Remaining Maturity Dates	Balance Outstanding June 30, 2024	Due Within One Year
Refunding Bonds, Series 2016	$ 40,805,000	2.0-5.0%	7/1/24-26	$ 13,025,000	$ 6,250,000

Source: The District's financial records.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
DEBT LIMITATION
JUNE 30, 2024
(UNAUDITED)

Legal Debt Margin Calculation for Fiscal Year 2024:

Net full cash assessed value	$ 866,943,956
	30%
Debt limit (30% of assessed value)	260,083,187
Less: Net debt applicable to limit	(13,025,000)
Legal debt margin	$ 247,058,187

Class B Bond Legal Debt Margin Calculation for Fiscal Year 2023:

Net full cash assessed value	$ 866,943,956
	20%
Debt limit (20% of assessed value)	173,388,791
Less: Net debt applicable to limit	(13,025,000)
Legal debt margin	$ 160,363,791

Source: The District's financial records and State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT RATIOS
JUNE 30, 2024
(UNAUDITED)

	Per Capital Net Debt Pop. Est.	Net Assessed Limited Property Value	Estimated Full Limited Property Cash Value
	34,669	$ 607,095,124	$ 7,239,457,934
Net Direct General Obligation Bonded Debt ($13,025,000)	$ 375.70	2.15%	0.18%
Net Direct and Overlapping General Obligation Bonded Debt ($13,025,000)	$ 375.70	2.15%	0.18%

CWDL

Governing Board
Kingman Unified School District No. 20
Kingman, Arizona

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kingman Unified School District No. 20 (District) for the year ended June 30, 2024, and have issued our report thereon dated March 21, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility in Relation to the Financial Statement Audit
As communicated in our engagement letter dated July 1, 2024, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your 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 entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Kingman Unified School District No. 20 solely for the purpose of 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 the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material weaknesses, material noncompliance, and other matters noted during our audit in a separate letter to you dated March 21, 2025.

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 and our firm have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified
We have identified the following significant risks: 1) Risk of revenue being recognized and recorded in the proper period as well as for fraud risk concerns, 2) Risk related to the accounting estimate of useful lives of capital assets and related depreciation methods, 3) Risk of improperly recorded year-end activity, including those transactions within the encumbrance period. 4) Risk of improperly recorded year-end activity and cash reconciliations with the County Treasurer. These significant risks have been identified and related test work was performed over these areas on a risk-based audit approach.

Qualitative Aspects of the Entity's Significant Accounting Practices

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Kingman Unified School District No. 20 are described in Note 1 to the financial statements. The District adopted the provisions of GASB Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*, during the current year. The implementation made changes to the presentation of the financial statements which included restatements if there were changes to major funds. The District presented these changes within the Statement of Revenues, Expenditures, and Changes in Fund Balances during the current fiscal year.

We noted no transactions entered into by Kingman Unified School District No. 20 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the useful lives of capital assets is based on an analysis of the assets' condition and the District's previous experience. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no financial statement disclosures that were particularly sensitive during the current fiscal year.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected 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 trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. We noted no uncorrected misstatements during the current fiscal year.

Corrected Misstatements
In addition, professional standards require us to communicate to you all material and corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material audit adjustments were brought to management's attention, and management agreed with them:

- Material audit adjustments were necessary to convert the District's accounting records from the cash basis of accounting to the modified accrual basis of accounting for governmental funds, including recording activity within the encumbrance period. Additionally, conversion entries were recorded by the auditors to convert the modified accrual basis of accounting governmental funds to the government-wide financial statements.

Disagreements with Management
For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representation
We will request certain representations from management that are to be included in the management representation letter dated the date of the finalized audit report.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the application of an accounting principle to Kingman Unified School District No. 20's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Kingman Unified School District No. 20's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters
We applied certain limited procedures to required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

Restriction on Use

This information is intended solely for the information and use of the governing board and management of Kingman Unified School District No. 20 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

March 21, 2025
Mesa, Arizona

CWDL

See what's possible.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20

SINGLE AUDIT REPORT

Fiscal Year Ended June 30, 2024

480-608-1750
www.cwdl.com

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
SINGLE AUDIT REPORT
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2024

CONTENTS

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* 1

Independent Auditor's Report on Compliance For Each Major Program on Internal Control Over Compliance and Report on the Schedule of Expenditures of Federal Awards as Required by the Uniform Guidance 3

Schedule of Expenditures of Federal Awards 6
Notes to the Schedule of Expenditures of Federal Awards 7

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditors' Results 8
Section II - Financial Statement Findings 9
Section III - Federal Award Findings and Questioned Costs 10
Summary Schedule of Prior Audit Findings 11

CWDL

INDEPENDENT AUDITORS' 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*

Governing Board of
Kingman Unified School District No. 20
Kingman, Arizona

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, each major fund, and the aggregate remaining fund information of Kingman Unified School District No. 20 (District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 21, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be significant deficiencies. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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 amounts. 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 Audit Standards*.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit that are presented in its corrective action. The District is responsible for preparing a corrective action plan to address each finding. The District's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

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 entity'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mesa, Arizona
March 21, 2025

CWDL

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AS REQUIRED BY THE UNIFORM GUIDANCE

Governing Board of
Kingman Unified School District No. 20
Kingman, Arizona

Report on Compliance for Each Major Federal Program

We have audited Kingman Unified School District No. 20.'s (District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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 audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 District'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 type of compliance requirement of a federal program 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 type of compliance requirement of a federal program 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 type of compliance requirement of a federal program 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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated March 21, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mesa, Arizona
March 21, 2025

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster	Federal Assistance Listing Number	Additional Award Identification (Optional)	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture:					
Passed through The Arizona Department of Education:					
Child Nutrition Cluster:					
School Breakfast Program	10.553		ADE E009-0001	$ 455,024	$ -
National School Lunch Program	10.555		ADE E009-0001	1,902,264	-
Commodities - Food Distribution Noncash	10.555		ADE E009-0001	216,641	-
Supply Chain Assistance	10.555	COVID-19	ADE E009-0001	204,796	-
Summer Food Service Program	10.559		ADE E009-0001	42,222	-
Subtotal Child Nutrition Cluster				2,820,947	-
Total U. S. Department of Agriculture				2,820,947	-
U.S. Federal Communications Commission:					
Passed through the Universal Service Administrative Company					
Emergency Connectivity Fund Program	32.009	COVID-19	Unknown	29,080	-
Total U. S. Federal Communications Commission				29,080	-
U.S. Department of Education:					
Passed through the Arizona Department of Education:					
Title I - LEAs	84.010		24FT1TTI-411361-01A	2,338,552	-
Comprehensive Support and Improvement Grant	84.010		24FECSIM-411361-01A	36,652	-
Targeted Support and Improvement Grant	84.010		24FETSIG-411361-01A	33,714	-
Special Education Cluster (IDEA):					
IDEA Basic Grant Entitlement	84.027A		24ICSGBA-411361-01A	1,776,194	-
IDEA Preschool	84.173A		24ICSGPR-411361-01A	36,632	-
ARP - IDEA Basic	84.027X	COVID-19	23FARPIB-311361-01A	42,710	-
Subtotal Special Education Cluster (IDEA)				1,855,536	-
Career and Technical Education - Vocational Education	84.048		24FCTDBG-411361-08A	180,252	-
Twenty-First Century Community Learning Centers	84.287		24FCCLC2-411361-16C	153,400	-
Rural and Low-Income Schools	84.358		24FTIRLC-411361-04A	132,434	-
English Language Acquisition State Grant	84.365		24FELLEP-411361-10A	11,597	-
Title II - Improving Teacher Quality	84.367		24FT1TII-411361-03A	167,302	-
Student Support & Academic Enrichment	84.424		24FT4TIV-411361-01A	59,738	-
ARP - Homeless II Entitlement	84.425W	COVID-19	22FAHIIE-211361-01A	67,254	-
Education Stabilization Fund - ESSER II	84.425D	COVID-19	21FESSII-111361-01A	75,587	-
Education Stabilization Fund - ESSER III	84.425U	COVID-19	21FESIII-111361-01A	3,728,535	-
Subtotal Education Stabilization Fund				3,871,376	-
Total U. S. Department of Education				8,840,553	-
Total Federal Expenditures				$ 11,690,580	$ -

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the District's federal grant activity for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 – FEDERAL ASSISTANCE LISTING NUMBERS

The program titles and federal assistance numbers were obtained from the federal or pass-through grantor.

NOTE 4 - NON-CASH ASSISTANCE

Food donations as reported for the Child Nutrition Cluster represents the amount of donated food used during the fiscal year ended June 30, 2024. Commodities are valued at fair value at the time of donation.

NOTE 5 - INDIRECT COST RATE

The District did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FISCAL YEAR ENDED JUNE 30, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Is a going concern emphasis-of-matter paragraph included in the auditors' report?	No
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified not considered to be material weaknesses?	None noted
Non-compliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None noted
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

Federal Assistance Numbers	Name of Federal Program of Cluster
10.553, 10.555, 10.559	Child Nutrition Cluster
84.425D, 84.425U, 84.425W	Education Stabilization Fund - COVID-19

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualified as low-risk auditee?	No

SECTION II - FINANCIAL STATEMENT FINDINGS

2024-001 RECONCILING CASH WITH THE COUNTY TREASURER

Type of Finding: Material Weakness in Internal Control Over Financial Reporting
Repeat Finding: Same as finding 2023-001.

Condition: According to generally accepted accounting principles (GAAP), District management is responsible for establishing and maintaining internal controls over financial reporting, to include controls over the District's accounting records and general ledger transactions. These internal control procedures should include a process to properly reconcile cash held with the county treasurer monthly. These reconciliations should identify and resolve reconciling items. The District should also ensure cash reconciliations are reviewed and approved by someone other than the preparer. These reconciliations should be prepared in a timely manner.

Context: Cash balances were not reconciled by individual treasurer funds which could include reconciling items between District funds. The reconciliations provided were not always reviewed and approved by someone other than the preparer.

Criteria: Generally accepted accounting principles (GAAP), the Uniform System of Financial Records (USFR), and internal control procedures.

Effect: Noncompliance with the USFR, or errors in financial reporting from unidentified cash reconciling items could go uncorrected that would lead to material weaknesses within the financial statements.

Cause: Management oversight and a change in management.

Recommendation: To strengthen internal controls, the District should evaluate its cash reconciliation processes to more easily identify those items that need to be corrected within the District's general ledger when compared to the county treasurer. Old reconciling items should be identified as corrected and removed from the reconciliation or should be corrected accordingly. In addition, a process should be implemented to easily identify treasurer transfers that have been posted within the District's ledger, but need to be posted at the treasurer, since all expenditure activity is accounted for within the District's operating account at the treasurer.

Cash reconciliations should also be reviewed and approved by someone other than the preparer.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

SUMMARY SCHEDULE ON PRIOR YEAR FINDINGS

Finding 2023-001 Reconciling Cash with the County Treasurer
Finding Type: Material Weakness, Noncompliance

CONDITION

Cash balances were not reconciled by individual treasurer funds which could include reconciling items between District funds. The reconciliations provided were not always reviewed and approved by someone other than the preparer.

Status: Not corrected, similar to current year finding 2024-001.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
KINGMAN, ARIZONA

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2024

3033 MacDonald Avenue | Kingman, AZ 86401

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
KINGMAN, ARIZONA

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2024

Issued by:

Business and Finance Department

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2024

FINANCIAL SECTION

Independent Auditors' Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	
Governmental-wide Financial Statements	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements	
Governmental Funds - Balance Sheet	14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	15
Governmental Funds - Statement of Revenues, Expenditures, and Changes in Fund Balances	16
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	17
Notes to the Basic Financial Statements	18

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of the Proportionate Share of the Net Pension Liability and Contributions	37
Budgetary Comparison Schedule for the General Fund (Budgetary Basis)	38
Budgetary Comparison Schedule for the Classroom Site Fund	39
Budgetary Comparison Schedule for the Special Projects Fund	40
Notes to the Required Supplementary Information	41

STATISTICAL SECTION

Enrollment	42
Property Valuations	43
Net Assessed Valuation by Property Classification	44
Net Assessed Property Values of Major Taxpayers	45
Property Tax Levies and Collections	46
Tax Rate Data	47
General Obligation Bonded Debt Outstanding	48
Debt Limitation	49
Direct and Overlapping General Obligation Bonded Debt Ratios	50

FINANCIAL SECTION

CWDL

INDEPENDENT AUDITORS' REPORT

Governing Board
Kingman Unified School District No. 20
Kingman, Arizona

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kingman Unified School District No. 20 (District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Kingman Unified School District No. 20, as of June 30, 2024, and the respective changes in financial position 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 the District 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.

Responsibilities of Management for the Financial Statements

The District's 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 the District'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 opinions. 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 the District'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 the District'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, pension schedules, and budgetary comparison information, as listed within the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual financial report. The other information is comprised of the statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2025, on our consideration of the District'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 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 District's internal control over financial reporting and compliance.

Mesa, Arizona
March 21, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Kingman Unified School District No. 20 (District), we offer the readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2024.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $62.3 million (net position). The District's total net position increased by $18.9 million.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $42.5 million, an increase of $14.9 million in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $25.4 million, or 44% of total General Fund expenditures.
- The District's net capital assets decreased $3.7 million due to depreciation expenses exceeding capital additions.
- The District's long-term liabilities decreased $12.2 million or 13% due to a decrease in the pension liability and decrease in bonds and lease payable due to the current year's principal payments on the District's bonds and leases.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private sector business.

The *Statement of Net Position* presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes to 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 (e.g., uncollected taxes and earned but, unused vacation leave).

The government-wide financial statements distinguish functions of the District that are principally supported by property taxes and intergovernmental revenues (governmental activities). The governmental activities of the District are for public education.

The government-wide financial statements can be found immediately following this MD&A.

Fund Financial Statements
A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All the funds of the District are classified as governmental funds.

Governmental Funds **–** Governmental funds are used to account for essentially the same functions 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 the balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government'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 government'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 District maintains nine individual governmental funds. Information is presented separately in the governmental fund *Balance Sheet* and in the governmental fund *Statement of Revenues, Expenditures, and Changes in Fund Balances* for the General Fund, Classroom Site Fund, and Special Projects Fund, which are considered to be major funds. Data from the other six governmental funds are combined into a single aggregated presentation.

An operating budget for expenditures is prepared, and adopted by the District each fiscal year for the General, Special Revenue, Debt Service, and Capital Projects Funds. Budgetary control is ultimately exercised at the fund level. Budgetary control is maintained through the use of periodic reports that compare actual expenditures against budgeted amounts. The expenditure budget can be revised annually, per Arizona Revised Statutes. The District also maintains an encumbrance accounting system as one technique of maintaining budgetary control. Encumbered amounts lapse at year-end. An annual budget of revenue from all sources is not prepared.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

The basic governmental fund financial statements can be found on pages 14 – 17 of this report.

Notes to the Basic Financial Statements
The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 18 – 36 of this report.

Required Supplementary Information Other than MD&A
The District reports a multi-year schedule of the District's proportionate share of net pension liability on page 37.

Governments have the option of presenting the General Fund and major special revenue budgetary statements as part of the basic financial statements or as required supplementary information (RSI) other than the MD&A. The District has elected to present the General Fund, Classroom Site Fund, and Special Projects Fund budgetary comparison schedules as RSI other than the MD&A which can be found on pages 38 – 40. Notes to the RSI are presented after the budgetary comparison schedules on page 41.

Other Information
The statistical section includes selected tax and debt information on a multi-year basis. The statistical section can be found on pages 42 – 50 of this report.

Government-Wide Financial Analysis
As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $62.3 million at the close of the most recent fiscal year.

A summary of the District's statement of net position is presented below:

	Governmental Activities		
	2024	**2023**	**Net Change**
ASSETS			
Current and other assets	$ 47,684,032	$ 32,707,116	$ 14,976,916
Capital assets	99,782,924	103,526,599	(3,743,675)
Total Assets	147,466,956	136,233,715	11,233,241
DEFERRED OUTFLOWS	5,322,080	7,736,858	(2,414,778)
Total Assets and Deferred Outflows	152,789,036	143,970,573	8,818,463
LIABILITIES			
Current liabilities	2,331,541	1,793,061	538,480
Long-term liabilities	82,575,800	94,746,719	(12,170,919)
Total Liabilities	84,907,341	96,539,780	(11,632,439)
DEFERRED INFLOWS	5,580,486	4,060,894	1,519,592
Total Liabilities and Deferred Inflows	90,487,827	100,600,674	(10,112,847)
NET POSITION			
Net investment in capital assets	61,892,677	58,427,260	3,465,417
Restricted	18,406,644	15,801,213	2,605,431
Unrestricted	(17,998,112)	(30,858,574)	12,860,462
Total Net Position	$ 62,301,209	$ 43,369,899	$ 18,931,310

By far the largest portion of the District's net position reflects its investment in capital assets (e.g., land, buildings, improvements, vehicles, equipment, and furniture), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District'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 District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the District was able to report positive balances in the investment in capital assets and restricted net position. The District reported a negative balance in unrestricted net position due to the District's reporting of its proportionate share of the net pension/OPEB liability (asset) for its cost-sharing pension plan required under Governmental Accounting Standards Board (GASB) Statement No. 68 and Governmental Accounting Standards Board (GASB) Statement No. 75.

Additional information on the District's net pension/OPEB liabilities can be found in Note 10 of this report.

Overall, net position increased $18.9 million, or 44%. Key elements of this increase are indicated as follows:

	Governmental Activities		
	2024	**2023**	**Net Change**
REVENUES			
Program revenues:			
Charges for services	$ 2,027,732	$ 2,352,631	$ (324,899)
Operating grants and contributions	20,631,818	21,167,765	(535,947)
Capital grants and contributions	678,769	78,457	600,312
General revenues:			
Property taxes	28,262,479	25,735,968	2,526,511
State equalization and additional state aid	46,071,323	35,381,741	10,689,582
County equalization	15,533	84,701	(69,168)
Interest and other	1,829,787	1,080,149	749,638
Total Revenues	99,517,441	85,881,412	13,636,029
EXPENSES			
Instruction	38,436,388	38,459,138	(22,750)
Support Services:			
Students and instructional staff	12,799,376	13,284,707	(485,331)
Administration	9,016,271	8,768,557	247,714
Operation and maintenance of plant	10,173,275	9,696,216	477,059
Operation of noninstructional services	3,825,395	3,132,956	692,439
Student transportation	5,478,981	6,057,199	(578,218)
Interest on long-term debt	856,445	1,100,800	(244,355)
Total Expenses	80,586,131	80,499,573	86,558
Change in net position	18,931,310	5,381,839	13,549,471
Net Position - Beginning	43,369,899	37,988,060	5,381,839
Net Position - Ending	$ 62,301,209	$ 43,369,899	$ 18,931,310

Program Revenues
The District reported a decrease in charges for services of $0.3 million which was not considered significant.

Operating grants and contributions decreased $0.5 million due to a decrease in state and federal grant funding.

The increase of $0.6 million (765%) in capital grants and contributions was related to increased repair and improvement projects from the ADOA's School Facilities Division.

General Revenues
The District experienced a 10% increase in property tax revenue as a result of an increase in the tax levy and property values.

State and county equalization and additional state aid increased $10.7 million (30%) due to increases in the state funding formula.

Interest and other income increased $0.7 million due to increased interest rates and cash held on deposit with the county treasurer.

The District's expenses decreased by $0.1 million in the current year. The District's mission is to provide an appropriate and outstanding educational experience for every student served within budget constraints. The decrease was mainly due to decreases in salaries and related benefits, repairs and maintenance, fuel, and furniture and equipment. The decreases within these categories were offset by increases in purchased professional services and food service management.

FINANCIAL ANALYSIS OF THE GOVERNMENT FUNDS
As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of $42.5 million, an increase of $14.9 million in comparison with the prior year. Approximately 60% of this total amount ($25.4 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remaining fund balance is restricted to indicate that it is not available for new spending.

Fund balances as of June 30, 2024, and the changes in fund balances from the prior year are summarized below:

	Balance	Increase (Decrease) From 2022-23
GOVERNMENTAL FUND		
General Fund	$ 25,481,866	$ 12,212,322
Classroom Site Fund	7,292,033	2,526,664
Special Projects Fund	499,365	(125,763)
Nonmajor Governmental Funds	9,221,407	237,545
Total Governmental Fund Balances	$ 42,494,671	$ 14,850,768

The General Fund continues to experience a positive net change in fund balance. For the fiscal year ended June 30, 2024, the General Fund had an increase in fund balance of $12.2 million. This increase is due to an increase in property tax revenue collected in the current year as well as an increase in state equalization.

The increase of $2.5 million in the Classroom Site Fund was due to revenues exceeding current year spending based on the District's Classroom Site Fund plan.

The decrease of $0.1 million in the Special Projects Fund was not considered significant.

The increase in the Nonmajor Governmental Funds increased by $0.2 million due to the increase in energy and water saving funding relative to current year expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget totaled $8.0 million. In Arizona, school districts build their original "adopted" budget based on a projection of the coming fiscal year's 100th day average daily attendance. In May, the District is allowed to increase or decrease its budget for differences between expected and actual student growth. The budget increase was allocated among various line items in regular education and special education. There were increases in instruction of $2.9 million, support services – student of $2.4 million, and operations and maintenance of plant of $1.8 million. Budgetary basis General Fund expenditures were $9.1 million less than budget during the fiscal year. Budgetary basis expenditures were 15% less than budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2024, amounts to $99.8 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings and improvements, vehicles, furniture, and equipment. The net decrease in the District's investment in capital assets for the current fiscal year was 4%.

Major capital asset events during the current fiscal year included the following projects:

- Roof projects.
- Remodel projects.
- School buses and other District vehicles.
- Technology equipment and upgrades.
- Surveillance system
- Water heater improvements.

Capital asset activity as of June 30, 2024, is summarized below:

	Governmental Activities		
	2024	2023	Net Change
CAPITAL ASSETS			
Land	$ 1,803,093	$ 1,803,093	$ -
Construction in progress	745,494	78,457	667,037
Land improvements	2,711,641	3,013,542	(301,901)
Buildings & improvements	84,785,261	87,987,658	(3,202,397)
Vehicles, equipment, and furniture	9,705,305	10,413,662	(708,357)
Right-to-use lease assets:			
Vehicles, equipment, and furniture	32,130	230,187	(198,057)
Total Capital Assets	$ 99,782,924	$ 103,526,599	$ (3,743,675)

Additional information on the District's capital assets can be found in Note 6 of this report.

Long-Term Debt

At end of the current fiscal year, the District's debt included compensated absences, finance purchased, leases payable, bonds payable, and the net pension/OPEB liabilities. The District's bonded debt decreased by an amount of $5.9 million during the current fiscal year. The decrease was due to regularly scheduled principal payments. Compensated absences decreased $71,050 during the current year. Financed purchases decreased by $1.0 million due to scheduled principal payments in accordance with the financed purchase agreements. Lease payable decreased by $0.2 million due to scheduled principal payments. The net pension liability decreased $4.3 million. Changes in the Net Pension/OPEB liabilities can be found in Note 10 to the basic financial statements.

	Governmental Activities		
	2024	2023	Net Change
LONG-TERM LIABILITIES			
General obligation bonds	$ 13,025,000	$ 18,925,000	$ (5,900,000)
Unamortized premium	1,418,464	2,127,695	(709,231)
Financed purchase	22,864,404	23,816,457	(952,053)
Leases payable	32,130	230,187	(198,057)
Compensated absences	1,233,753	1,304,803	(71,050)
Net pension liability	43,966,604	48,315,406	(4,348,802)
Net OPEB liability	35,445	27,171	8,274
Total Long-term Liabilities	$ 82,575,800	$ 94,746,719	$ (12,170,919)

The state constitution limits the amount of total outstanding bonded indebtedness of a unified school district to 30% of its net full cash value. The current constitutional debt limitation for the District is $247.1 million, which is significantly in excess of the District's outstanding bonded debt.

State statutes limit the borrowing capacity on Class B bonded debt to the greater of $1,500 per student or 20% of the net full cash valuation. Class B bonds are those bonds authorized at elections held after December 31, 1998. The current Class B bonded legal debt margin for the District is $173.4 million. As of June 30, 2024, the District was under its legal debt limit for Class B bonds by $160.4 million.

Additional information on the District's long-term debt can be found in Note 7 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Changes in Average Daily Membership.
- Inflationary factors and increases in utility and operating costs.
- Federal and State grant funding and related requirements and timelines.

The above factors were considered in preparing the District's budget for the 2024-25 fiscal year.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the resources it receives. If you have questions about this report or need additional information, contact the Business and Finance Department, Kingman Unified School District No. 20, 3033 MacDonald Avenue, Kingman, Arizona 86401 or via the District's website www.kusd.org.

BASIC FINANCIAL STATEMENTS

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities
ASSETS	
Cash and investments	$ 31,441,333
Property taxes receivable	1,788,996
Intergovernmental receivable	12,893,663
Accounts receivable	4,706
Deposits	2,769
Inventory	97,461
Net OPEB asset	1,455,104
Capital assets, not depreciated	2,548,587
Capital assets, net of accumulated depreciation	97,234,337
Total Assets	147,466,956
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	5,060,997
Deferred outflows related to OPEB	261,083
Total Deferred Outflows of Resources	5,322,080
LIABILITIES	
Accounts payable	1,367,239
Accrued wages and benefits	964,302
Long-term liabilities:	
Due within one year	7,387,685
Due in more than one year	75,188,115
Total Liabilities	84,907,341
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	4,855,107
Deferred inflows related to OPEB	725,379
Total Deferred Inflows of Resources	5,580,486
NET POSITION	
Net investment in capital assets	61,892,677
Restricted:	
Net OPEB asset	1,455,104
Teacher compensation and other qualified programs (A.R.S. 15-977)	7,292,033
Instructional improvement programs	2,796,219
Federal and state instructional programs	499,365
Food service	1,855,718
Civic center	109,670
Community programs	131,823
Vocational educational programs	808,727
Extracurricular activities	311,489
Student activities	529,710
Debt service	1,229,705
Other programs	1,387,081
Unrestricted	(17,998,112)
Total Net Position	$ 62,301,209

See accompanying Notes to the Basic Financial Statements

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2024

Function/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary Government:					
Governmental Activities:					
Instruction	$ 38,436,388	$ 806,970	$ 15,773,137	$ -	$ (21,856,281)
Support services:					
Students	8,150,374	436,310	-	-	(7,714,064)
Instructional staff	4,649,002	94,791	2,490,626	-	(2,063,585)
General administration	1,370,022	17,607	1,503,442	-	151,027
School administration	4,189,588	52,726	60,083	-	(4,076,779)
Business and other support services	3,456,661	50,154	413,351	-	(2,993,156)
Operation and maintenance of plant	10,173,275	135,156	293,852	678,769	(9,065,498)
Student transportation	5,478,981	230,226	81,789	-	(5,166,966)
Operation of noninstructional services	3,825,395	203,792	15,538	-	(3,606,065)
Interest on long-term debt	856,445	-	-	-	(856,445)
Total	$ 80,586,131	$ 2,027,732	$ 20,631,818	$ 678,769	(57,247,812)
		General revenues:			
		Property taxes			28,262,479
		Grants and contributions not restricted to specific programs:			
		State equalization and additional state aid			46,071,323
		County equalization			15,533
		Investment earnings			1,161,443
		Other			668,344
		Total general revenues			76,179,122
		Change in net position			18,931,310
		Net position - beginning			43,369,899
		Net position - ending			$ 62,301,209

See accompanying Notes to the Basic Financial Statements

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	General Fund	Classroom Site Fund	Special Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	$ 15,621,815	$ 7,292,040	$ -	$ 8,527,478	$ 31,441,333
Receivables:					
Property taxes	1,375,114	-	-	413,882	1,788,996
Intergovernmental	10,624,974	-	1,019,466	1,249,223	12,893,663
Accounts receivable	222	-	-	4,484	4,706
Deposits	1,108	-	-	1,661	2,769
Due from other funds	230,596	-	-	-	230,596
Inventory	36,196	-	-	61,265	97,461
Total Assets	$ 27,890,025	$ 7,292,040	$ 1,019,466	$ 10,257,993	$ 46,459,524
LIABILITIES					
Accounts payable	$ 707,550	$ -	$ 217,465	$ 442,224	$ 1,367,239
Accrued wages	624,836	7	72,040	267,419	964,302
Due to other funds	-	-	230,596	-	230,596
Total Liabilities	1,332,386	7	520,101	709,643	2,562,137
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	1,075,773	-	-	326,943	1,402,716
FUND BALANCES					
Nonspendable	36,196	-	-	61,265	97,461
Restricted	-	7,292,033	499,365	9,160,142	16,951,540
Unassigned	25,445,670	-	-	-	25,445,670
Total Fund Balances	25,481,866	7,292,033	499,365	9,221,407	42,494,671
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 27,890,025	$ 7,292,040	$ 1,019,466	$ 10,257,993	$ 46,459,524

See accompanying Notes to the Basic Financial Statements

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Total Fund Balance - Governmental Funds		$ 42,494,671
Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:		
Capital assets:		
In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:		
Capital assets	$ 173,949,809	
Accumulated depreciation	(74,166,885)	99,782,924
Property tax revenue not collected within 60 days subsequent to fiscal year end are reported as deferred inflows of resources in the governmental funds:		1,402,716
Net OPEB asset:		
In governmental funds, postretirement benefits costs are recognized as expenditures in the period they are paid. In the government-wide statements, they are recognized in the period they are incurred. The net OPEB asset at the end of the period was:		1,455,104
Long-term liabilities:		
In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:		
General obligation bonds	(13,025,000)	
Unamortized premiums	(1,418,464)	
Financed purchase liability	(22,864,404)	
Leases payable	(32,130)	
Net pension liability	(43,966,604)	
Net OPEB liability	(35,445)	
Compensated absences	(1,233,753)	(82,575,800)
Deferred outflows and inflows of resources relating to pensions:		
In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:		
Deferred outflows of resources relating to pensions:	5,060,997	
Deferred inflows of resources relating to pensions:	(4,855,107)	
Deferred outflows of resources relating to OPEB ASRS:	261,083	
Deferred inflows of resources relating to OPEB ASRS:	(725,379)	(258,406)
Total Net Position - Governmental Activities		$ 62,301,209

See accompanying Notes to the Basic Financial Statements

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
FISCAL YEAR ENDED JUNE 30, 2024

	General Fund	Classroom Site Fund	Special Projects Fund	Debt Service Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	$ 21,763,272	$ -	$ -		$ 6,733,146	$ 28,496,418
Intergovernmental	47,268,526	6,219,280	9,804,915		4,022,610	67,315,331
Tuition	441,237	-	-		747,040	1,188,277
Charges for services	63,403	-	-		-	63,403
Food sales	-	-	-		72,138	72,138
Auxiliary operations	282,934	-	-		-	282,934
Student activities	-	-	-		420,980	420,980
Contributions and donations	5,000	-	-		77,112	82,112
Investment earnings	541,189	215,881	-		404,373	1,161,443
Other	619,285	3,966	8,064		37,029	668,344
Total Revenues	70,984,846	6,439,127	9,812,979		12,514,428	99,751,380
EXPENDITURES						
Current						
Instruction	27,247,091	3,905,220	3,967,872		950,097	36,070,280
Support services:						
Students	5,667,117	-	2,083,633		509,763	8,260,513
Instructional staff	3,292,345	-	1,138,801		228,263	4,659,409
General administration	1,276,222	-	50,904		-	1,327,126
School administration	3,821,827	-	350,201		-	4,172,028
Business and other support services	3,155,842	-	248,326		9,591	3,413,759
Operations and maintenance of plant	8,373,861	-	58,162		39,637	8,471,660
Student transportation	4,104,109	-	324		247,114	4,351,547
Operations of noninstructional services	149,126	7,243	408,747		3,148,980	3,714,096
Debt service:						
Principal	589,110	-	280,000		6,181,000	7,050,110
Interest and fiscal charges	118,086	-	252,360		1,195,230	1,565,676
Capital outlay:						
Facilities acquisition	55,967	-	984,341		678,769	1,719,077
Total Expenditures	57,850,703	3,912,463	9,823,671		13,188,444	84,775,281
Excess (Deficiency) of Revenues Over Expenditures	13,134,143	2,526,664	(10,692)		(674,016)	14,976,099
Other Financing Sources (Uses)						
Transfers in	161,201	-	10,754		1,085,005	1,256,960
Transfers out	(1,095,759)	-	(125,825)		(35,376)	(1,256,960)
Net Financing Sources (Uses)	(934,558)	-	(115,071)		1,049,629	-
NET CHANGE IN FUND BALANCE	12,199,585	2,526,664	(125,763)		375,613	14,976,099
Fund Balance - Beginning, previously reported	13,305,170	4,765,369	617,818	1,159,085	7,796,461	27,643,903
Aggregate amount of adjustments to and restatements fo beginning fund balance	(35,626)		7,310	(1,159,085)	1,187,401	-
Fund Balance - Beginning, As Restated	13,269,544	4,765,369	625,128		8,983,862	27,643,903
Increase/(decrease) in inventories	12,737	-	-		(138,068)	(125,331)
Fund Balance - Ending	$ 25,481,866	$ 7,292,033	$ 499,365		$ 9,221,407	$ 42,494,671

See accompanying Notes to the Basic Financial Statements

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2024

Net Change in Fund Balances - Governmental Funds		$ 14,976,099
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:		
In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense.		
Expenditures for capital outlay:	$ 2,315,908	
Depreciation expense:	(5,540,574)	(3,224,666)
In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported.		(519,009)
Some revenues reported in the governmental funds that did not provide current financial resources in prior years have been recognized previously in the statement of activities and therefore are not reported as revenues in the statement of activities.		
Property taxes		(233,939)
Governmental funds report pension contributions as expenditures when made. However, in the statement of activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows and inflows of resources related to pensions.		
Pension contributions		4,067,527
Pension expense		(4,051,430)
OPEB contributions		86,524
OPEB expense		125,144
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. The issuance of long-term debt increases long-term liabilities on the statement of net position and the repayment of principal on long-term debt reduces long-term debt on the statement of net position.		
Principal payment on school improvement bonds		5,900,000
Amortization of bond premium		709,231
Financed purchase payment		952,053
Lease payment		198,057
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Net decrease (increase) in compensated absences		71,050
Change in inventories balances		(125,331)
Change in Net Position of Governmental Activities		$ 18,931,310

See accompanying Notes to the Basic Financial Statements

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Kingman Unified School District No. 20 (District) have been prepared in conformity with accounting principles generally accepted in the United States of America applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). A summary of the District's more significant accounting policies follows.

For the year ended June 30, 2024, the District implemented the provision of GASB Statement No. 100, *Accounting Changes and Error Corrections*. Information about the quantitative effects on beginning balances of each accounting change and error correction is now required to be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Reporting Entity

The District is a special-purpose government that a separately elected governing body governs. It is legally separate from and fiscally independent of other state and local governments. Furthermore, there are no component units combined with the District for financial statement presentation purposes, and it is not included in any other governmental reporting entity. Consequently, the District's financial statements present only the funds of those organizational entities for which its elected governing board is financially accountable.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the *Statement of Net Position* and the *Statement of Activities*) report information on all of the nonfiduciary activities of the primary government. The effect of interfund activity has been removed from these statements. *Governmental activities*, which are normally supported by taxes and intergovernmental revenues are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The District had no business-type activities during the fiscal year.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Major individual governmental funds are reported as separate columns in the fund financial statements.

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 when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting, except expenditures related to compensated absences and claims and judgments, which are recorded only when payment is due. However, since debt service resources are provided during the current year for payment of long-term principal and interest due early in the following year (within one month), the expenditures and related liabilities have been recognized in the Debt Service Fund.

Property taxes, intergovernmental grants and aid, tuition, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

Major Governmental Funds

The *General Fund* is the District's primary operating fund. It accounts for all resources used to finance District maintenance and operation except those required to be accounted for in other funds. For budget purposes, it is described as the Maintenance and Operation Fund by Arizona Revised Statutes (A.R.S.) and is budgeted within five subsections titled regular education programs, special education programs, pupil transportation, dropout prevention, and K-3 reading program.

The *Classroom Site Fund* accounts for the revenues and expenditures of State apportioned educational sales tax monies.

The *Special Projects Fund* accounts for the revenues and expenditures of state and federally funded projects.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use for governmental activities, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

Arizona Revised Statutes (A.R.S.) requires the District to deposit certain cash with the County Treasurer. That cash is pooled for investment purposes, except for cash in the Debt Service and Bond Building Funds, which are invested separately. As required by statute, interest earned by the Bond Building Fund is recorded in the Debt Service Fund.

A.R.S. authorize the District to invest public monies in the State and County Treasurer's investment pools; U.S. Treasury obligations; specified state and local government bonds; and interest-earning investment contracts such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories.

Statute authorizes the District to deposit monies of Auxiliary Operations and Student Activities in bank accounts. Monies in these funds may also be invested. In addition, statute authorizes the District to maintain various bank accounts such as clearing accounts to temporarily deposit receipts before they are transmitted to the County Treasurer; revolving accounts to pay minor disbursements; and withholding accounts for taxes, employee insurance programs, and federal savings bonds. Some of these bank accounts may be interest bearing.

Statute does not include any requirements for credit risk, concentration of credit risk, interest rate risk, or foreign currency risk. Statute requires collateral for deposits of monies at 102% of all deposits not covered by federal depository insurance.

The State Board of Investments provides oversight for the State Treasurer's pools, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant's position in the pool approximates the value of that participant's pool shares. No comparable oversight is provided for the County Treasurer's investment pool, and that pool's structure does not provide for shares.

Property Taxes Receivables

Mohave County levies real and personal property taxes on or before the third Monday in August that become due and payable in two equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May. However, a lien against real and personal property assessments attaches on the first day of January preceding assessment and levy thereof.

The District does not report a reserve for uncollectible property taxes as they are considered 100 percent collectible due to the County attaching a lien against all amounts past due as noted above.

Intergovernmental Receivable

Intergovernmental receivables are comprised of state equalization ($9,817,997), instructional improvement ($231,004), federal grants ($1,570,181), school facilities board ($406,258), and other ($868,223).

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity (Continued)

Deposits
Deposits in the amount of $2,769 represents cash deposits with Mohave Educational Services in the food service cooperative and the Trust.

Prepaids
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The costs of prepaid items are accounted for using the consumption method (expensed when consumed).

Capital Assets
Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year.

Property, plant, and equipment purchased or acquired is carried at historical cost or estimated historical cost. Contributed assets are recorded at acquisition value. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on a straight-line basis over the following estimated useful lives:

Asset Class	Years
Land improvements	10-50 years
Building and improvements	5-50 years
Vehicles, equipment, furniture	5-20 years

Deferred Outflows of Resources
In addition to assets, the statement of financial position may report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Interfund Receivables and Payables
The District records short-term borrowings as due to and due from other funds. The due to and due from other funds are recorded to eliminate deficit cash balances in individual funds.

Compensated Absences
The liability for compensated absences reported in the government-wide financial statements consists of unpaid, accumulated leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, liabilities, Deferred Inflows of Resources and Net Position or Equity (Continued)

Long-Term Obligations
In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. In the fund financial statements, the issuance of debt is recorded as another financing source. Premiums and discounts are recorded as other financing sources/uses, respectively in the fund financial statements and are recorded net of the debt in the government-wide financial statements and amortized over the life of the bond.

Deferred Inflows of Resources
In addition to liabilities, the statement of financial position may report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Pension and Other Postemployment Benefit Plans
For purposes of measuring the net pension and total other postemployment benefit (OPEB) liabilities, related deferred outflows of resources and deferred inflows of resources, and related expenses, information about the pension and OPEB plans' fiduciary net position and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Estimates
The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Net Position
In the government-wide financial statements, net position is reported in three categories: net investment in capital assets; restricted net position; and unrestricted net position. The net investment in capital assets is separately reported because the District's capital assets make up a significant portion of total net position. Restricted net position account for the portion of net position restricted by parties outside the District. Unrestricted net position is the remaining net position not included in the previous two categories.

Fund Balance
Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted, committed, assigned, and unassigned fund balance classifications.

The District did not report committed or assigned fund balances during the current year.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, liabilities, Deferred Inflows of Resources and Net Position or Equity (Continued)

Fund Balance (Continued)

Restricted fund balances are those that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, or laws and regulations. The committed fund balances are self-imposed limitations approved by the District's Governing Board, which is the highest level of decision- making authority within the District. Only the District Governing Board can remove or change the constraints placed on committed fund balances through formal board action at a public meeting. Fund balances must be committed prior to fiscal year-end. Assigned fund balances are resources constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. The District's Governing Board has not authorized any management officials to make assignments of resources for a specific purpose.

The unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

The District has not adopted a spending priority policy. When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, in accordance with GASB 54, the District uses restricted fund balance first. For the disbursement of unrestricted fund balances, the District follows the spending policy described in GASB 54 to use committed amounts first, followed by assigned amounts, and lastly unassigned amounts.

The District has classified its fund balances as follows:

	General Fund	Classroom Site Fund	Special Projects Fund	Non-Major Governmental Funds	Total Governmental Activities
Nonspendable					
Inventory	$ 36,196	$ -	$ -	$ 61,265	$ 97,461
Restricted					
Teacher compensation and other qualified programs (A.R.S. 15-977)	-	7,292,033	-	-	7,292,033
Instructional improvement programs	-	-	-	2,796,219	2,796,219
Federal and state instructional programs	-	-	499,365	-	499,365
Food service	-	-	-	1,855,718	1,855,718
Civic center	-	-	-	109,670	109,670
Community programs	-	-	-	131,823	131,823
Vocational educational programs	-	-	-	808,727	808,727
Extracurricular activities	-	-	-	311,489	311,489
Student activities	-	-	-	529,710	529,710
Debt service	-	-	-	1,229,705	1,229,705
Other programs	-	-	-	1,387,081	1,387,081
Total restricted	-	7,292,033	499,365	9,160,142	16,951,540
Unassigned	25,445,670	-	-	-	25,445,670
Total	$ 25,481,866	$ 7,292,033	$ 499,365	$ 9,221,407	$ 42,494,671

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The District adopts an annual operating budget for expenditures for all governmental fund types on essentially the same modified accrual basis of accounting used to record actual expenditures (See Notes to Required Supplementary Information for exceptions). The Governing Board presents a proposed budget to the Superintendent of Public Instruction and County School Superintendent on or by July 5. The Governing Board legally adopts the final budget by July 15, after a public hearing has been held. Once adopted the budget can be increased or decreased only for specific reasons set forth in the A.R.S. All appropriations lapse at year-end.

Budgetary control over expenditures is exercised at the fund level. However, the General Fund is budgeted within five subsections (see preceding description of General Fund), any of which may be over-expended with the prior approval of the Governing Board at a public meeting, providing the expenditures for all subsections do not exceed the General Fund's total budget. The dropout prevention program subsection of the General Fund budget was exceeded by $5,505. This over expenditure was offset by budget capacity in other General Fund subsections.

NOTE 3 – DEPOSITS AND INVESTMENTS

Deposits and investments at June 30, 2024 consist of the following:

Deposits:	
Cash in bank	$ 146,409
Investments:	
Cash on deposit with county treasurer	31,294,924
Total deposits and investments	$ 31,441,333

Deposits

Custodial Credit Risk – Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to the District. The District does not have a deposit policy for custodial credit risk. On June 30, 2024, the carrying amount of the District's deposits was $146,409, and the bank balance was $142,225. On June 30, 2024 the entire bank balance was covered by federal depository insurance.

Investments

At June 30, 2024, the District's investments were reported at fair value. The District's investments consisted of only cash on deposit with the County Treasurer.

Custodial Credit Risk – The District's investment in the County Treasurer's investment pools represents a proportionate interest in those pools' portfolios; however, the District's portion is not identified with any specific investment and is not subject to custodial credit risk.

Interest Rate Risk – The District does not have a formal investment policy regarding interest rate risk; however, the District manages its exposure to declines in fair values by limiting the average maturity of its investment portfolio to one year or less.

Credit Risk – The District does not have a formal investment policy regarding credit risk. However, the District is prohibited by state law from investing in investments other than State and County Treasurer's investment pools, U.S. Treasury obligations, specified state and local government bonds and interest-earning investment contracts such as savings accounts, certificates of deposit, and repurchase agreements. The District's investment in the County Treasurer's investment pool did not receive a credit quality rating from a national rating agency.

NOTE 4 – UNAVAILABLE REVENUES

Property taxes are recognized as revenues in the fiscal year they are levied in the government-wide financial statements and represent a reconciling item between the government-wide and fund financial statements. In the fund financial statements property taxes are recognized as revenues in the fiscal year they are levied and collected or if they are collected within 60 days subsequent to fiscal year-end. Property taxes not collected within 60 days subsequent to fiscal year-end or collected in advance of the fiscal year for which they are levied are reported as deferred inflows of resources. Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year the District reported $1,075,733 and $326,943 within the General Fud and Nonmajor Governmental Funds, respectively, for delinquent property taxes that have been earned but not yet received as unavailable revenues.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

As of June 30, 2024, the District reported the following interfund receivables and payables:

	Due from other funds
Due to other funds	General Fund
Special Projects Fund	$ 230,596

The above interfund receivable and payable was due to cash shortfalls at June 30, 2024. Cash will be received subsequent to June 30, 2024, to repay the short-term borrowings.

Interfund transfers for the year ended June 30, 2024, consisted of the following:

	Transfer from			
Transfer to	General Fund	Special Projects Fund	Nonmajor Governmental Funds	Total
General Fund	$ -	$ 125,825	35,376	$ 161,201
Special Projects Fund	10,754	-	-	10,754
Nonmajor Governmental Funds	1,085,005	-	-	1,085,005
Total	$ 1,095,759	$ 125,825	$ 35,376	$ 1,256,960

Transfers were made to record indirect costs transferred to the indirect cost pool for various federal grants from the Special Projects Fund and Nonmajor Governmental Funds to the General Fund. In addition, a transfer was made from the Nonmajor Governmental Funds to the General Fund for energy and water saving project payments. Lastly, transfers were made from the General Fund to the Special Projects Fund to close inactive grant funds.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance July 01, 2023	Additions	Deductions and Adjsutments	Balance June 30, 2024
Capital assets not being depreciated				
Land	$ 1,803,093	$ -	$ -	$ 1,803,093
Construction in progress	78,457	667,037	-	745,494
Total capital assets not being depreciated	1,881,550	667,037	-	2,548,587
Capital assets being depreciated				
Land improvements	7,112,422	12,726	-	7,125,148
Buildings and improvements	147,020,661	581,795	(751,661)	146,850,795
Vehicles, equipment, and furniture	21,470,380	1,054,350	(5,634,011)	16,890,719
Right-to-use lease assets:				
Vehicles, equipment, and furniture	792,458	-	(257,898)	534,560
Total capital assets being depreciated	176,395,921	1,648,871	(6,643,570)	171,401,222
Less accumulated depreciation				
Land improvements	(4,098,880)	(314,627)	-	(4,413,507)
Buildings and improvements	(59,033,003)	(3,774,315)	741,784	(62,065,534)
Vehicles, equipment, and furniture	(11,056,718)	(1,253,575)	5,124,879	(7,185,414)
Right-to-use lease assets:				
Vehicles, equipment, and furniture	(562,271)	(198,057)	257,898	(502,430)
Total accumulated depreciation	(74,750,872)	(5,540,574)	6,124,561	(74,166,885)
Total capital assets, being depreciated, net	101,645,049	(3,891,703)	(519,009)	97,234,337
Governmental activities capital assets, net	$ 103,526,599	$ (3,224,666)	$ (519,009)	$ 99,782,924

Depreciation/amortization expenses was charged to governmental functions as follows:

Governmental Activities:	
Instruction	$ 2,612,759
Support Services:	
Students	19,612
Instructional Staff	9,825
General Administration	43,509
School Administration	37,506
Business and Other Support Services	189,824
Operations and Maintenance of Plant	1,599,708
Student Transportation	922,752
Operation of Noninstructional Services	105,079
	$ 5,540,574

As of June 30, 2024, the District reported the following construction commitments:

	Governmental activities	
Project	Spent-to-date	Estimated remaining
Mt. Tipton Elementary Roof Project	$ 78,457	$ 1,870,529
Palo Christi Remodel	667,037	846,715
Total	$ 745,494	$ 2,717,244

NOTE 7 – LONG-TERM OBLIGATIONS

Compensated Absences

Compensated absences are paid from various funds in the same proportion that those funds pay payroll costs. During fiscal year June 30, 2024, the District paid for compensated absences from the General Fund.

General Obligation Bonds Payable

The District's bonded debt consisted of the following outstanding refunding revenue bonds. The bonds are noncallable with interest payable semiannually. Revenues recorded in the Debt Service Fund are used to pay bonded debt.

General obligation bonds currently outstanding are as following at June 30, 2024:

Purpose	Interest Rate	Maturity	Original Issue	Balance
Governmental Activities:				
Refunding Bonds, Series 2016	2.0 - 5.0%	7/1/2024-26	$ 40,805,000	$ 13,025,000

Debt service requirements on bonds payable at June 30, 2024 are as follows:

	Governmental Activities	
Year ended, June 30,	Principal	Interest
2025	$ 6,250,000	$ 651,250
2026	6,775,000	338,750
Total	$ 13,025,000	$ 990,000

Financed Purchase Payable

The District acquired school buses and energy system improvements under the provisions of financed purchase agreements for a total purchase price of $27,852,510.

Annual debt service requirement to maturity on financed purchase agreements at year end are summarized as follows:

	Governmental Activities	
Year ended, June 30,	Principal	Interest
2025	$ 982,180	$ 621,259
2026	1,057,696	586,559
2027	1,137,247	549,459
2028	1,219,894	509,829
2029	1,307,690	467,540
2030-2034	5,850,697	1,765,681
2035-2039	7,547,000	978,587
2040-2041	3,762,000	103,307
Total	$ 22,864,404	$ 5,582,221

NOTE 7 – LONG-TERM OBLIGATIONS (CONTINUED)

Lease Payable

The District has acquired 35 vehicles under the provisions of a lease agreement to lease the vehicles for 48 months.

The total amount of lease assets and the related accumulated amortization are as follows:

	Governmental Activities
Asset:	
Total intangible right-to-use lease assets	$ 792,458
Less: accumulated depreciation	(760,328)
Total	$ 32,130

The following schedule details minimum lease payments to maturity for the District's leases payable at June 30, 2024:

Year Ending June 30:	Governmental Activities
2025	$ 32,130
Total	32,130

Changes in long-term liabilities for the year ended June 30, 2024 are as follows:

	Balance July 01, 2023	Additions	Deductions	Balance June 30, 2024	Due Within One Year
General obligation bonds	$ 18,925,000	$ -	$ (5,900,000)	$ 13,025,000	$ 6,250,000
Unamortized premium	2,127,695	-	(709,231)	1,418,464	-
Financed purchase	23,816,457	-	(952,053)	22,864,404	982,180
Leases payable	230,187	-	(198,057)	32,130	32,130
Compensated absences	1,304,803	362,346	(433,396)	1,233,753	123,375
Net pension liability	48,315,406	-	(4,348,802)	43,966,604	-
Net OPEB liability	27,171	8,274	-	35,445	-
Total	$ 94,746,719	$ 370,620	$ (12,541,539)	$ 82,575,800	$ 7,387,685

NOTE 8 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Arizona School Risk Retention Trust, Inc (ASRRT), together with other school districts in the state. ASRRT is a public entity risk pool currently operating as a common risk management and insurance program for member school districts. The District pays an annual premium to ASRRT for its general insurance coverage. The agreement provides that ASRRT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts.

For employee health and dental insurance the District participates in the Kairos Health Arizona. The trust is a public entity risk-sharing and insurance purchasing pool. If the pool becomes either insolvent or is otherwise unable to discharge its legal liabilities and other obligations, the District may be assessed an additional amount not to exceed the original required annual contribution to the pool.

The District is a member of the Arizona School Alliance for Workers' Compensation, Inc. (the Alliance). The Alliance was established in 1996 and is structured as a self-insurance pool that is owned and governed by its members. The agreement provides that the Alliance will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts.

For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior fiscal years.

NOTE 9 – CONTINGENT LIABILITIES

Federal grants - In the normal course of operations, the District receives grant funds from various federal agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of audits of grant funds is not believed by District officials to be material.

Litigation - Each year the District receives notices of claims for damages occurring generally from negligence, bodily injury, breach of contract, and other legal matters. The filing of such claims commences a statutory period for initiating a lawsuit against the District arising therefrom. The District has comprehensive general liability insurance with the ASRRT. The District is not aware of any litigation that might result in a materially adverse outcome.

NOTE 10 – PENSION AND OTHER POST EMPLOYMENT BENEFITS (OPEB) PLANS

Cost Sharing Pension Plan

At June 30, 2024, the District reported the following related to pension and OPEB plans to which it contributes:

	Cost-sharing pension plan	Cost-sharing OPEB plan	Total
Net (assets)	$ -	$ 1,455,104	$ 1,455,104
Net pension liability	43,966,604	35,445	44,002,049
Deferred outflows of resources	5,060,997	261,083	5,322,080
Deferred inflows of resources	4,855,107	725,379	5,580,486
Pension expense	4,051,430	(125,144)	3,926,286

Arizona State Retirement System

Plan Description

District employees participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing, multiple-employer defined benefit pension plan; a cost-sharing, multiple-employer defined benefit health insurance premium benefit (OPEB); and a cost-sharing, multiple-employer defined benefit long- term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2, and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its Web site at www.azasrs.gov.

Benefits Provided

The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Retirement Initial Membership Date:	
	Before July 1, 2011	On or After July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years, age 62 5 years, age 50* Any years, age 65	30 years, age 55 25 years, age 60 10 years, age 62 5 years, age 50* Any years, age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

**With actuarially reduced benefits.*

NOTE 10 – PENSION AND OTHER POST EMPLOYMENT BENEFITS (OPEB) PLANS (CONTINUED)

Arizona State Retirement System (Continued)

Benefits Provided (Continued)
Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earning. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from $100 per month to $260 per month depending on the age of the member and dependents. For members with 5 to 9 years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999, are limited to 30 years of service or the service on record as of the effective disability date if their service is greater than 30 years.

Contributions
In accordance with State statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2024, statute required active ASRS members to contribute at the actuarially determined rate of 12.29% (12.14% for retirement and 0.15% for long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 12.29% (12.03% for retirement, 0.11% for health insurance premium benefit, and 0.15% for long-term disability) of the active members' annual covered payroll. In addition, the District was required by statute to contribute at the actuarially determined rate of 9.99% (9.94% for retirement and 0.05% for long-term disability) of annual covered payroll of retired members who worked for the District in positions that an employee who contributes to the ASRS would typically fill.

The District's contributions to the pension, health insurance premium benefit, and long-term disability plans for the year ended June 30, 2024, were $4,067,527, $37,193, and $49,331, respectively.

During fiscal year 2024, the District paid for pension and OPEB contributions as follows: 75% from the General Fund, 9% from the Classroom Site Fund, 14% from the Special Projects Fund, and 2% from nonmajor governments funds.

NOTE 10 – PENSION AND OTHER POST EMPLOYMENT BENEFITS (OPEB) PLANS (CONTINUED)

Arizona State Retirement System (Continued)

Liability

On June 30, 2024, the District reported the following asset and liabilities for its proportionate share of the ASRS' net pension/OPEB asset or liability:

	Net (Assets) Liability
Pension	$ 43,966,604
Health insurance premium benefit	(1,455,104)
Long-term disability	35,445
Total Pension/OPEB (Assets) Liability	$ 42,546,945

The net asset and net liabilities were measured as of June 30, 2023. The total liability used to calculate the net asset or net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2022, to the measurement date of June 30, 2023.

The District's proportion of the net asset or net liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2023, and the change from its proportions measured as of June 30, 2022, were:

	District % Proportion June 30, 2023	Increase (Decrease) from June 30, 2022
Pension	0.27171%	-0.02430%
Health insurance premium benefit	0.26950%	-0.02319%
Long-term disability	0.27050%	-0.02369%

Expense

For the year ended June 30, 2024, the District recognized the following pension and OPEB expense:

	Pension/OPEB Expense
Pension	$ 4,051,430
Health insurance premium benefit	(160,174)
Long-term disability	35,030
Total Pension/OPEB expense:	$ 3,926,286

NOTE 10 – PENSION AND OTHER POST EMPLOYMENT BENEFITS (OPEB) PLANS (CONTINUED)

Arizona State Retirement System (Continued)

Deferred Outflows/Inflows of Resources

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	Pension	Health Insurance Premium Benefit	Long-Term Disability
Differences between expected and actual experience	$ 993,470	$ 61,403	$ 32,003
Changes of assumptions or other inputs	-	-	9,354
Changes in proportion and differences between contributions and proportionate share of contributions	-	60,855	10,944
Contributions subsequent to the measurement date	4,067,527	37,193	49,331
Total	$ 5,060,997	$ 159,451	$ 101,632

	Deferred Inflows of Resources		
	Pension	Health Insurance Premium Benefit	Long-Term Disability
Differences between expected and actual experience	$ -	$ 542,644	$ 19,950
Changes of assumptions or other inputs	-	28,956	51,595
Net difference between projected and actual earnings on pension plan investments	1,555,577	63,911	2,837
Changes in proportion and differences between contributions and proportionate share of contributions	3,299,530	2,638	12,848
Total	$ 4,855,107	$ 638,149	$ 87,230

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as an increase of the net asset or a reduction of the net liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions and OPEB will be recognized in expenses as follows:

	Deferred Outflows (Inflows) of Resources		
Year Ending June 30:	Pension	Health Insurance Premium Benefit	Long-Term Disability
2025	(2,425,889)	(229,383)	$ (3,153)
2026	(2,918,895)	(253,267)	(9,003)
2027	1,676,452	(19,637)	1,295
2028	(193,305)	(21,142)	(9,704)
2029	-	7,538	(9,968)
Thereafter	-	-	(4,396)
Total	$ (3,861,637)	$ (515,891)	$ (34,929)

NOTE 10 – PENSION AND OTHER POST EMPLOYMENT BENEFITS (OPEB) PLANS (CONTINUED)

Arizona State Retirement System (Continued)

Actuarial Assumptions

The significant actuarial assumptions used to measure the total pension liability are as follows:

	Pensions	Health Insurance Premium Benefit	Long-Term Disability
Actuarial valuation date	June 30, 2022	June 30, 2022	June 30, 2022
Actuarial roll forward date	June 30, 2023	June 30, 2023	June 30, 2023
Actuarial cost method	Entry age normal	Entry age normal	Entry age normal
Investment rate of return	7.0%	7.0%	7.0%
Projected salary increases	2.9-8.4%	Not applicable	Not applicable
Inflation rate	2.3%	2.3%	2.3%
Permanent base increases	Included	Not applicable	Not applicable
Mortality rates	2017 SRA Scale U-MP	2017 SRA Scale U-MP	Not applicable
Recovery rates	Not applicable	Not applicable	2012 GLDT

Actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial study for the 5-year period ended June 30, 2020.

The long-term expected rate of return on ASRS pension plan investments was determined to be 7.0% using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return
Public equity	44%	3.50%
Credit	23%	5.90%
Real estate	17%	5.90%
Private equity	10%	6.70%
Interest rate sensitive	6%	1.50%
Total	100%	

NOTE 10 – PENSION AND OTHER POST EMPLOYMENT BENEFITS (OPEB) PLANS (CONTINUED)

Arizona State Retirement System (Continued)

Discount Rate

At June 30, 2023, the discount rate used to measure the ASRS total pension/OPEB liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

Sensitivity of the District's Proportionate Share of the ASRS Net Pension Liability to Changes in the Discount Rate

The following table presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.0%) or 1 percentage point higher (8.0%) than the current rate.

	Proportionate share of the net liability (asset)		
		Current	
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
Pension	$ 65,855,515	$ 43,966,604	$ 25,715,124
Health insurance premium benefit	(1,017,054)	(1,455,104)	(1,827,348)
Long-term disability	51,833	35,445	19,324

Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued ASRS financial report.

Contributions Payable

The District's accrued payroll and employee benefits included $79,474 of outstanding pension and OPEB contributions payable to ASRS for the year ended June 30, 2024.

NOTE 11 – RECLASSIFICATION OF FUND BALANCES

Correction of an Error – As of July 1, 2023, the District recorded a restatement of fund balance to move prior year expenditures in the Special Projects Fund and Building Renewal Grant Fund to the General Fund, to clear out inactive funds.

Change within the Financial Reporting Entity – The Debt Service Fund previously met the criteria to be reported as a major governmental fund. However, effective July 1, 2023, the fund did not meet the criteria to be reported as a major fund and is reported as a nonmajor fund for the fiscal year ended June 30, 2024.

The effects of the matters noted above resulted in restatements of beginning fund balances as follow:

Governmental Funds	Fund balance as previously stated	Change Within the Financial Reporting Entity	Correction of Errors	Fund balance as restated
General Fund	$ 13,305,170	$ -	$ (35,626)	$ 13,269,544
Classroom Site Fund	4,765,369	-	-	4,765,369
Special Projects Fund	617,818	-	7,310	625,128
Debt Service Fund	1,159,085	(1,159,085)	-	-
Non-Major Governmental Funds	7,796,461	1,159,085	28,316	8,983,862
Total governmental funds	$ 27,643,903	$ -	$ -	$ 27,643,903

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MD&A

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY AND CONTRIBUTIONS
COST-SHARING PENSION PLAN
JUNE 30, 2024

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	Reporting Fiscal Year (Measurement Date)									
	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Proportion of the net pension liability	0.27171%	0.29601%	0.31334%	0.30194%	0.28631%	0.27247%	0.26133%	0.26311%	0.28145%	0.28839%
Proportionate share of the net pension liability	$ 43,966,604	$ 48,315,406	$ 41,171,485	$ 52,315,695	$ 41,661,436	$ 37,999,976	$ 40,710,120	$ 42,468,597	$ 43,839,497	$ 42,914,582
Covered payroll	$ 37,501,614	$36,733,281	$ 36,397,292	$ 34,044,485	$ 31,012,695	$ 27,454,692	$ 25,961,734	$ 25,439,545	$ 26,706,359	$ 27,361,205
Proportionate share of the net pension liability as a percentage of its covered payroll	117.24%	131.53%	113.12%	153.67%	134.34%	138.41%	156.81%	166.94%	164.15%	156.84%
Plan fiduciary net position as a percentage of the total pension liability	75.47%	74.26%	78.58%	69.33%	73.24%	73.40%	69.92%	67.06%	68.35%	69.49%

SCHEDULE OF CONTRIBUTIONS

	Reporting Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 4,067,527	$ 4,206,008	$ 4,231,693	$ 4,095,118	$ 3,765,262	$ 3,391,547	$ 2,956,313	$ 2,674,194	$ 2,622,305	$ 2,693,636
Contributions in relation to the actuarially determined contribution	4,067,527	4,206,008	4,231,693	4,095,118	3,765,262	3,391,547	2,956,313	2,674,194	2,622,305	2,693,636
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 37,135,241	$ 37,501,614	$ 36,733,281	$ 36,397,292	$ 34,044,485	$ 31,012,695	$ 27,454,692	$ 25,961,734	$ 25,439,545	$ 26,706,359
Contributions as a percentage of covered payroll	10.95%	11.22%	11.52%	11.25%	11.06%	10.94%	10.77%	10.30%	10.31%	10.09%

See accompanying Notes to Required Supplementary Information

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL GENERAL FUND – BUDGETARY BASIS
YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual Budgetary Basis	Variances - Final to Actual
	Original	Final		
REVENUES				
Property taxes	$ -	$ -	$ 18,514,936	$ 18,514,936
Intergovernmental	-	-	40,210,055	40,210,055
Tuition	-	-	83,163	83,163
Investment earnings	-	-	1,108	1,108
Other	-	-	168,503	168,503
Total Revenues	-	-	58,977,765	58,977,765
EXPENDITURES				
Regular education:				
Instruction	18,303,000	22,438,753	17,829,418	4,609,335
Support services - students	3,155,250	3,311,622	2,669,806	641,816
Support services - instructional staff	2,457,500	2,670,911	2,282,695	388,216
Support services - general administration	688,943	1,530,173	1,276,039	254,134
Support services - school administration	4,356,530	3,909,888	3,551,599	358,289
Support services - central services	1,392,850	1,525,016	1,294,032	230,984
Operations and maintenance of plant	7,718,373	9,472,047	8,273,609	1,198,438
Operation of noninstructional services	104,625	115,354	149,126	(33,772)
School-sponsored cocurricular activities	81,000	83,977	40,504	43,473
School-sponsored athletics	475,000	730,352	465,677	264,675
Total regular education	38,733,071	45,788,093	37,832,505	7,955,588
Special education:				
Instruction	7,407,500	6,135,926	5,707,235	428,691
Support services - students	1,147,500	3,367,113	2,906,852	460,261
Support services - instructional staff	607,500	736,002	829,479	(93,477)
Support services - school administration	147,450	141,372	215,137	(73,765)
Support services - central services	-	100	1,146	(1,046)
Total special education	9,309,950	10,380,513	9,659,849	720,664
Pupil transportation:				
Student transportation services	4,167,700	4,187,966	3,868,590	319,376
Dropout prevention program:	71,550	71,550	77,055	(5,505)
K-3 reading program:				
Instruction	543,100	383,883	314,968	68,915
Total Expenditures	52,825,371	60,812,005	51,752,967	9,059,038
Excess (Deficiency) of Revenues Over Expenditures	(52,825,371)	(60,812,005)	7,224,798	68,036,803
Fund Balance - Beginning	-	-	5,286,434	5,286,434
Decrease in inventories	-	-	12,737	12,737
Fund Balance - Ending	$ (52,825,371)	$ (60,812,005)	$ 11,428,210	$ 72,240,215

See accompanying Notes to Required Supplementary Information

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL CLASSROOM SITE FUND
YEAR ENDED JUNE 30, 2024

	Budgeted Amounts			
	Original	**Final**	**Actual**	**Variances -**
REVENUES				
Intergovernmental	$ -	$ -	$ 6,219,280	$ 6,219,280
Investment earnings	-	-	215,881	215,881
Other	-	-	3,966	3,966
Total Revenues	-	-	6,439,127	6,439,127
EXPENDITURES				
Regular education:				
Instruction	6,600,788	8,014,035	3,286,353	4,727,682
Operation of noninstructional servi	14,548	17,663	7,243	10,420
Total regular education	6,615,336	8,031,698	3,293,596	4,738,102
Special education:				
Instruction	1,243,022	1,509,157	618,867	890,290
Total Expenditures	7,858,358	9,540,855	3,912,463	5,628,392
Excess (Deficiency) of Revenues Over Expenditures	(7,858,358)	(9,540,855)	2,526,664	12,067,519
NET CHANGE IN FUND BALANCE	(7,858,358)	(9,540,855)	2,526,664	12,067,519
Fund Balance - Beginning	-	-	4,765,369	4,765,369
Fund Balance - Ending	$ (7,858,358)	$ (9,540,855)	$ 7,292,033	$ 16,832,888

See accompanying Notes to Required Supplementary Information

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL SPECIAL PROJECTS FUND
YEAR ENDED JUNE 30, 2024

	Budgeted Amounts			
	Original	**Final**	**Actual**	**Variances -**
REVENUES				
Intergovernmental	$ -	$ -	$ 9,804,915	$ 9,804,915
Other	-	-	8,064	8,064
Total Revenues	-	-	9,812,979	9,812,979
EXPENDITURES				
Regular education:				
Instruction	2,710,586	2,710,586	1,550,299	1,160,287
Support services - students	1,990,592	1,990,592	1,138,504	852,088
Support services - instructional staff	361,353	361,353	206,673	154,680
Support services - general administration	89,002	89,002	50,904	38,098
Support services - school administration	584,618	584,618	334,368	250,250
Support services - central services	405,515	405,515	231,931	173,584
Operations and maintenance of plant	101,692	101,692	58,162	43,530
Operation of noninstructional services	714,665	714,665	408,747	305,918
Total regular education	6,958,023	6,958,023	3,979,588	2,978,435
Special education:				
Instruction	4,226,951	4,226,951	2,417,573	1,809,378
Support services - students	1,652,490	1,652,490	945,129	707,361
Support services - instructional staff	1,629,758	1,629,758	932,128	697,630
Support services - school administration	27,683	27,683	15,833	11,850
Support services - central services	28,665	28,665	16,395	12,270
Total special education	7,565,547	7,565,547	4,327,058	3,238,489
Pupil transportation:				
Student transportation services	566	566	324	242
Debt service:				
Principal	489,560	489,560	280,000	209,560
Interest and fiscal charges	441,233	441,233	252,360	188,873
Total debt service	930,793	930,793	532,360	398,433
Capital outlay				
Facilities acquisition	1,721,049	1,721,049	984,341	736,708
Total Expenditures	17,175,978	17,175,978	9,823,671	7,352,307
Excess (Deficiency) of Revenues Over Expenditures	(17,175,978)	(17,175,978)	(10,692)	17,165,286
Other Financing Sources (Uses):				
Transfer in	-	-	10,754	10,754
Transfers out	-	-	(125,825)	(125,825)
Net Financing Sources (Uses)	-	-	(115,071)	(115,071)
NET CHANGE IN FUND BALANCE	(17,175,978)	(17,175,978)	(125,763)	17,050,215
Fund Balance - Beginning	-	-	625,128	625,128
Fund Balance - Ending	$ (17,175,978)	$ (17,175,978)	$ 499,365	$ 17,675,343

See accompanying Notes to Required Supplementary Information

NOTE 1 – AVAILABILITY OF OPEB INFORMATION

Information related to the District's OPEB was not presented as amounts were insignificant.

NOTE 2 – BUDGETARY BASIS OF ACCOUNTING

The District's adopted budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America, with the following exception:

1) The General Fund as reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances includes the District's Maintenance and Operation Fund in addition to several other District funds as required by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*; however, for budgetary purposes, the District prepares a separate Maintenance and Operation Fund budget.

The following adjustments are necessary to present actual revenues, expenditures, other financing sources and uses, beginning fund balance and ending fund balance on a budgetary basis in order to present only the activity of the District's Maintenance and Operation Fund for budgetary purposes.

	General Fund				
	Total Revenues	Total Expenditures	Other Financing Sources and Uses	Fund balance beginning of year	Fund balance end of year
Statement of revenues, expenditures and changes in fund balance	$ 70,984,846	$ 57,850,703	$ (921,821)	$ 13,269,544	$ 25,481,866
Non-maintenance and operation activity included in the General Fund	(12,007,081)	(6,097,736)	(161,201)	(7,983,110)	(14,053,656)
Schedule of revenues, expenditures, and changes in fund balance - budget to actual	$ 58,977,765	$ 51,752,967	$ (1,083,022)	$ 5,286,434	$ 11,428,210

STATISTICAL SECTION
(UNAUDITED)

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
ENROLLMENT
LAST TEN FISCAL YEARS
(UNAUDITED)

Average Daily Membership (ADM) 100-Day Count	
Fiscal Year Ended June 30	**ADM**
2024	6,741
2023	6,605
2022	6,520
2021	6,075
2020	6,522
2019	6,515
2018	6,398
2017	6,390
2016	6,352
2015	6,326

The District's 100-day ADM for the year ending June 30, 2024, was 6,741 students. The District has 27 principals and administrators, 326 certified teachers, and 397 classified support personnel. This creates an overall student to teacher ratio of 20:1

Source: Arizona Department of Education ADM20 report for attendance and SDER30 for employee data.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
PROPERTY VALUATIONS
JUNE 30, 2024
(UNAUDITED)

Property Valuations

The following table lists the various property valuations for the District for fiscal year 2023-24. As used herein, "Estimated Net Full Cash Value" is the Full Cash Value net of the estimated Full Cash Value of property exempt from taxation.

Property Valuations for Fiscal Year 2023-24		
Estimated Net Full Cash Value	$	7,239,457,934
Net Assessed Full Cash Value		866,943,956
Net Assessed Limited Property Value		607,095,124

Source: State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
NET ASSESSED VALUATION BY PROPERTY CLASSIFICATION
JUNE 30, 2024
(UNAUDITED)

Net Assessed Limited Property Values by Property Classification
Fiscal Year 2023-24

Legal Class	Description	Net Assessed Limited Property Value	Percent of Total
1	Commercial, industrial, utilities & mines	$ 209,385,967	34.49%
2	Agricultural and vacant	81,147,606	13.37%
3	Residential (owner occupied)	226,472,291	37.30%
4	Residential (Rental Occupied)	83,693,275	13.79%
5	Railroad	6,337,105	1.04%
6	Historical & Environmental	56,559	0.01%
9	Railroad	2,321	0.00%
	Totals	$ 607,095,124	100.00%

Source: State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
NET ASSESSED PROPERTY VALUES OF MAJOR TAXPAYERS
JUNE 30, 2024
(UNAUDITED)

Net Assessed Property Values of Major Taxpayers
Fiscal Year 2023-24

Description	Net Assessed Limited Property Value	Percentage of Total Net Assessed Limited Property Calue
UNISOURCE ENERGY CORPORATIO (EPF)	$ 40,518,793	6.67%
GRIFFITH ENERGY LLC (GRIFFTH-KINGMAN)	12,729,585	2.10%
MOHAVE COUNTY WIND, LLC	12,339,690	2.03%
TRANSWESTERN PIPELINE COMPANY LLC	5,025,119	0.83%
BNSF RAILWAY COMPANY	4,949,330	0.82%
HUALAPAI VALLEY FARM LLC	4,423,277	0.73%
NUCOR STEEL KINGMAN LLC	2,946,486	0.49%
CITIZEN'S RURAL DIVISION	2,933,610	0.48%
LINDE GAS & EQUIPMENT INC	2,873,499	0.47%
WAL-MART STORES INC	2,635,565	0.43%
Totals	$ 91,374,954	15.05%

Source: Mohave County Treasurer's Office.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
PROPERTY TAX LEVIES AND COLLECTIONS
FISCAL YEAR ENDING JUNE 30, 2024, AND FOUR YEARS PRIOR
MODIFIED ACCRUAL BASIS OF ACCOUNTING
(UNAUDITED)

	Current Collections					
Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Amount	Percentage of Current Taxes Collected	Delinquent Tax Collections	Total Collections	Collections as a Percentage of the Levy
2024	$ 28,370,949	$ 27,252,905	96.06%	-	27,252,905	96.06%
2023	25,450,056	24,450,831	96.04%	864,425	25,315,256	99.47%
2022	24,607,995	23,541,607	95.67%	963,509	24,505,116	99.58%
2021	22,931,590	22,045,798	96.14%	818,807	22,864,605	99.71%
2020	21,334,636	20,477,675	95.98%	799,762	21,277,437	99.73%

Source: Mohave County Treasurer's records and District records.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
TAX RATE DATE
FISCAL YEAR ENDING JUNE 30, 2024, AND FOUR YEARS PRIOR
(UNAUDITED)

	Current Collections		
Fiscal Year Ended June 30	**Primary**	**Secondary**	**Total**
2024	4.1732	1.1010	5.2742
2023	3.8652	1.1414	5.0066
2022	3.9984	1.2402	5.2386
2021	3.8776	1.3883	5.2659
2020	3.8417	1.2704	5.1121

Source: *Property Tax Rates and Assessed Values*, Arizona Tax Research Association and Mohave County Department of Finance.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
GENERAL OBLIGATION BONDED DEBT OUTSTANDING
JUNE 30, 2024
(UNAUDITED)

Issue/Series	Original Amount	Interest Rates	Remaining Maturity Dates	Balance Outstanding June 30, 2024	Due Within One Year
Refunding Bonds, Series 2016	$ 40,805,000	2.0-5.0%	7/1/24-26	$ 13,025,000	$ 6,250,000

Source: The District's financial records.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
DEBT LIMITATION
JUNE 30, 2024
(UNAUDITED)

Legal Debt Margin Calculation for Fiscal Year 2024:

Net full cash assessed value	$ 866,943,956
	30%
Debt limit (30% of assessed value)	260,083,187
Less: Net debt applicable to limit	(13,025,000)
Legal debt margin	$ 247,058,187

Class B Bond Legal Debt Margin Calculation for Fiscal Year 2023:

Net full cash assessed value	$ 866,943,956
	20%
Debt limit (20% of assessed value)	173,388,791
Less: Net debt applicable to limit	(13,025,000)
Legal debt margin	$ 160,363,791

Source: The District's financial records and State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT RATIOS
JUNE 30, 2024
(UNAUDITED)

	Per Capital Net Debt Pop. Est.	Net Assessed Limited Property Value	Estimated Full Limited Property Cash Value
	34,669	$ 607,095,124	$ 7,239,457,934
Net Direct General Obligation Bonded Debt ($13,025,000)	$ 375.70	2.15%	0.18%
Net Direct and Overlapping General Obligation Bonded Debt ($13,025,000)	$ 375.70	2.15%	0.18%

CWDL

See what's possible.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20

SINGLE AUDIT REPORT

Fiscal Year Ended June 30, 2024

480-608-1750
www.cwdl.com

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
SINGLE AUDIT REPORT
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2024

CONTENTS

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* 1

Independent Auditor's Report on Compliance For Each Major Program on Internal Control Over Compliance and Report on the Schedule of Expenditures of Federal Awards as Required by the Uniform Guidance 3

Schedule of Expenditures of Federal Awards 6
Notes to the Schedule of Expenditures of Federal Awards 7

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditors' Results 8
Section II - Financial Statement Findings 9
Section III - Federal Award Findings and Questioned Costs 10
Summary Schedule of Prior Audit Findings 11

CWDL

INDEPENDENT AUDITORS' 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*

Governing Board of
Kingman Unified School District No. 20
Kingman, Arizona

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, each major fund, and the aggregate remaining fund information of Kingman Unified School District No. 20 (District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 21, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be significant deficiencies. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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 amounts. 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 Audit Standards*.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit that are presented in its corrective action. The District is responsible for preparing a corrective action plan to address each finding. The District's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

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 entity'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mesa, Arizona
March 21, 2025

CWDL

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AS REQUIRED BY THE UNIFORM GUIDANCE

Governing Board of
Kingman Unified School District No. 20
Kingman, Arizona

Report on Compliance for Each Major Federal Program

We have audited Kingman Unified School District No. 20.'s (District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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 audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 District'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 type of compliance requirement of a federal program 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 type of compliance requirement of a federal program 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 type of compliance requirement of a federal program 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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated March 21, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mesa, Arizona
March 21, 2025

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster	Federal Assistance Listing Number	Additional Award Identification (Optional)	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture:					
Passed through The Arizona Department of Education:					
Child Nutrition Cluster:					
School Breakfast Program	10.553		ADE E009-0001	$ 455,024	$ -
National School Lunch Program	10.555		ADE E009-0001	1,902,264	-
Commodities - Food Distribution Noncash	10.555		ADE E009-0001	216,641	-
Supply Chain Assistance	10.555	COVID-19	ADE E009-0001	204,796	-
Summer Food Service Program	10.559		ADE E009-0001	42,222	-
Subtotal Child Nutrition Cluster				2,820,947	-
Total U. S. Department of Agriculture				2,820,947	-
U.S. Federal Communications Commission:					
Passed through the Universal Service Administrative Company					
Emergency Connectivity Fund Program	32.009	COVID-19	Unknown	29,080	-
Total U. S. Federal Communications Commission				29,080	-
U.S. Department of Education:					
Passed through the Arizona Department of Education:					
Title I - LEAs	84.010		24FT1TTI-411361-01A	2,338,552	-
Comprehensive Support and Improvement Grant	84.010		24FECSIM-411361-01A	36,652	-
Targeted Support and Improvement Grant	84.010		24FETSIG-411361-01A	33,714	-
Special Education Cluster (IDEA):					
IDEA Basic Grant Entitlement	84.027A		24ICSGBA-411361-01A	1,776,194	-
IDEA Preschool	84.173A		24ICSGPR-411361-01A	36,632	-
ARP - IDEA Basic	84.027X	COVID-19	23FARPIB-311361-01A	42,710	-
Subtotal Special Education Cluster (IDEA)				1,855,536	-
Career and Technical Education - Vocational Education	84.048		24FCTDBG-411361-08A	180,252	-
Twenty-First Century Community Learning Centers	84.287		24FCCLC2-411361-16C	153,400	-
Rural and Low-Income Schools	84.358		24FTIRLC-411361-04A	132,434	-
English Language Acquisition State Grant	84.365		24FELLEP-411361-10A	11,597	-
Title II - Improving Teacher Quality	84.367		24FT1TII-411361-03A	167,302	-
Student Support & Academic Enrichment	84.424		24FT4TIV-411361-01A	59,738	-
ARP - Homeless II Entitlement	84.425W	COVID-19	22FAHIIE-211361-01A	67,254	-
Education Stabilization Fund - ESSER II	84.425D	COVID-19	21FESSII-111361-01A	75,587	-
Education Stabilization Fund - ESSER III	84.425U	COVID-19	21FESIII-111361-01A	3,728,535	-
Subtotal Education Stabilization Fund				3,871,376	-
Total U. S. Department of Education				8,840,553	-
Total Federal Expenditures				$ 11,690,580	$ -

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the District's federal grant activity for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 – FEDERAL ASSISTANCE LISTING NUMBERS

The program titles and federal assistance numbers were obtained from the federal or pass-through grantor.

NOTE 4 - NON-CASH ASSISTANCE

Food donations as reported for the Child Nutrition Cluster represents the amount of donated food used during the fiscal year ended June 30, 2024. Commodities are valued at fair value at the time of donation.

NOTE 5 - INDIRECT COST RATE

The District did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FISCAL YEAR ENDED JUNE 30, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Is a going concern emphasis-of-matter paragraph included in the auditors' report?	No
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified not considered to be material weaknesses?	None noted
Non-compliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None noted
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

Federal Assistance Numbers	Name of Federal Program of Cluster
10.553, 10.555, 10.559	Child Nutrition Cluster
84.425D, 84.425U, 84.425W	Education Stabilization Fund - COVID-19

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualified as low-risk auditee?	No

SECTION II - FINANCIAL STATEMENT FINDINGS

2024-001 RECONCILING CASH WITH THE COUNTY TREASURER

Type of Finding: Material Weakness in Internal Control Over Financial Reporting
Repeat Finding: Same as finding 2023-001.

Condition: According to generally accepted accounting principles (GAAP), District management is responsible for establishing and maintaining internal controls over financial reporting, to include controls over the District's accounting records and general ledger transactions. These internal control procedures should include a process to properly reconcile cash held with the county treasurer monthly. These reconciliations should identify and resolve reconciling items. The District should also ensure cash reconciliations are reviewed and approved by someone other than the preparer. These reconciliations should be prepared in a timely manner.

Context: Cash balances were not reconciled by individual treasurer funds which could include reconciling items between District funds. The reconciliations provided were not always reviewed and approved by someone other than the preparer.

Criteria: Generally accepted accounting principles (GAAP), the Uniform System of Financial Records (USFR), and internal control procedures.

Effect: Noncompliance with the USFR, or errors in financial reporting from unidentified cash reconciling items could go uncorrected that would lead to material weaknesses within the financial statements.

Cause: Management oversight and a change in management.

Recommendation: To strengthen internal controls, the District should evaluate its cash reconciliation processes to more easily identify those items that need to be corrected within the District's general ledger when compared to the county treasurer. Old reconciling items should be identified as corrected and removed from the reconciliation or should be corrected accordingly. In addition, a process should be implemented to easily identify treasurer transfers that have been posted within the District's ledger, but need to be posted at the treasurer, since all expenditure activity is accounted for within the District's operating account at the treasurer.

Cash reconciliations should also be reviewed and approved by someone other than the preparer.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

SUMMARY SCHEDULE ON PRIOR YEAR FINDINGS

Finding 2023-001 Reconciling Cash with the County Treasurer
Finding Type: Material Weakness, Noncompliance

CONDITION

Cash balances were not reconciled by individual treasurer funds which could include reconciling items between District funds. The reconciliations provided were not always reviewed and approved by someone other than the preparer.

Status: Not corrected, similar to current year finding 2024-001.

Kingman Unified School District #20
3033 MacDonald Ave., Kingman, AZ 86401
Phone: (928) 753-5678 Fax (928) 753-6910

Superintendent Dr. Gretchen Dorner

CORRECTIVE ACTION PLAN

U.S. Department of Education
Kingman Unified School District No. 20 respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: July 1, 2023 – June 30, 2024

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

2024-001 RECONCILING CASH WITH THE COUNTY TREASURER
Type of Finding: Material Weakness in Internal Control Over Financial Reporting

Condition: According to generally accepted accounting principles (GAAP), District management is responsible for establishing and maintaining internal controls over financial reporting, to include controls over the District's accounting records and general ledger transactions. These internal control procedures should include a process to properly reconcile cash held with the county treasurer monthly. These reconciliations should identify and resolve reconciling items. The District should also ensure cash reconciliations are reviewed and approved by someone other than the preparer. These reconciliations should be prepared in a timely manner.

Context: Cash balances were not reconciled by individual treasurer funds which could include reconciling items between District funds. The reconciliations provided were not always reviewed and approved by someone other than the preparer.

Corrective Action Plan: Management will review its internal control procedures over cash reconciliations to ensure someone other than the preparer is reviewing and approving the reconciliations. The reconciliations will be prepared on a monthly basis and will ensure all reconciling items are investigated and resolved and any treasurer transfers or District journal entries are prepared and reviewed as needed.

Planned completion date for corrective action plan: For the period ending June 30, 2025.

Name of the contact person responsible for corrective action: Margot Jones, Director of Business and Finance.

CWDL

See what's possible.

KINGMAN UNIFIED SCHOOL DISTRICT NO. 20

UNIFORM SYSTEM OF FINANCIAL RECORDS (USFR) COMPLIANCE QUESTIONNAIRE

Fiscal Year Ended June 30, 2024

480-608-1750
www.cwdl.com

Kingman Unified School District No. 20
Summary of Compliance Findings
Year Ended June 30, 2024

Governing Board/Management

None noted.

Budgeting

BUD01. The budget included all funds as required by A.R.S. §15-905 and followed the form's Submission and Publication Instructions.

No. The following budget submission requirements were not completed or completed timely:

- The District's Proposed Expenditure Budget was signed on 06/14/2023, however, the budget was not filed electronically with the CSS and the Superintendent of Public Instruction until 07/12/2023, seven days after the deadline.
- The District did not post the budget summary and notice of the public hearing and board meeting to ADE. The District did not publish or mail a copy to each household either.

Accounting Records

AR05. The District reconciled cash balances by fund monthly with the CSS or county treasurer's records, as applicable, and properly supported, documented, and dated the reconciliations.

No. Cash balances were not reconciled by individual treasurer fund during the current fiscal year. Documentation to support cash reconciliations were reviewed and approved by someone other than the preparer were not maintained for the reconciliation with monies held at the County Treasurer.

Cash and Revenues

CR24. The District's deposits were made in a timely manner and supported by deposit slips or other deposit transmittal supporting documentation.

No. For five of 40 cash receipts tested, deposits were not made timely. Deposits were made 8-15 days after receipt.

Supplies Inventory

None noted.

Property Control

PC05. The District's capital assets and stewardship items were identified as District property, properly tagged, and included on the corresponding list.

No. For two of 5 items selected from the capital assets list, the asset was not properly tagged.

Kingman Unified School District No. 20
Summary of Compliance Findings
Year Ended June 30, 2024

Expenditures

EXP02. The District monitored budget capacity in budget-controlled funds and cash balances in cash-controlled funds before approving purchase orders (PO) and authorizing expenditures, except as authorized in A.R.S. §§15-207, 15-304, 15-907, and 15-916.

No. Four of 55 Expenditures tested had purchase orders prepared after the goods or services were received. In addition, for two of 55 expenditures tested, one blanket purchase order provided did not have a defined time period and the second blanket purchase order provided had a defined time period of FY22-23.

EXP03. The District's expenditures were made only for allowable District purposes, properly satisfied the specific purposes required for any restricted monies spent, and were adequately supported by documentation required by the USFR.

No. For one of 55 expenditures tested, the District did not provide a receiving report or other indication that the invoice was "Okay to Pay".

EXP06. The District's expenditures made through written quotes or competitively awarded contracts, including cooperative contracts, agreed to quoted amounts or contract pricing and terms.

No. For one of 5 expenditures tested that was based on a contract or written quote, the amount invoiced did not agree to the quoted amount.

Travel

TRA01. The District's travel expenditures (lodging, meals, and incidentals) and mileage reimbursements were for District purposes and reimbursed within the maximum reimbursement amounts established by the Director of the Arizona Department of Administration and in accordance with governing-board-prescribed policies and procedures. Amounts were reimbursed and reported as a taxable employee benefit if no overnight stay or no substantial sleep/rest occurred.

No. For one of 6 mileage reimbursements tested, the reimbursement was not made at the approved ADOA rate. This led to an underpayment of $398.75. The District paid the reimbursement for actual costs spent and not on a per mile basis.

Credit Cards and Purchasing Cards

CPC04. The District issued and tracked possession of all District credit cards and trained employees who make credit card purchases or process transactions on the District's policies and procedures.

No. A signed credit card user agreement was not maintained for one of 23 credit card users tested.

Kingman Unified School District No. 20
Summary of Compliance Findings
Year Ended June 30, 2024

Procurement

PRO01. The District requested at least 3 written quotes for purchases costing at least $10,000 but less than $100,000 and followed the guidelines prescribed by the USFR.

No. For three of 15 vendors tested within the written quotes range, the lowest bidder was not selected and there was no other documentation within the written quote as to how the award was going to be made other than price.

Classroom Site Fund

None noted.

Payroll

PAY06. The District's individual personnel files included all appropriate supporting documentation, as listed on USFR pages VI-H-2 through 4.

No. For four of 25 employees tested, the District didn't maintain an A4 form on file. In addition, for one of 25 employees tested, the District didn't maintain a W4 form on file.

Financial Reporting

None noted.

Student Attendance Reporting

SAR03. The District appropriately tracked and reported student membership and absences.

No. For two of 15 elementary and junior high students tested for partial day attendance, absence were not properly calculated. In addition, for two of 7 high school students tested for partial day attendance, absence were not properly calculated.

SAR04. The District prorated high school students' membership if enrolled in less than 4 subjects.

No. For one of 7 CTED students tested with more than 4 non-CTED courses, the student was reported at .75 instead of 1.0.

SAR15. The entry date in the computerized attendance system agreed to the entry form.

No. For two of 15 student enrollments tested, the entry date in the computerized attendance system did not agree with the entry form.

SAR17. The District obtained and maintained verifiable documentation of Arizona residency for enrolled students, including students in its AOI program. A.R.S. §15-802(B)(1) and ADE's Arizona Residency Documentation Guidelines

No. For one of 15 student enrollments tested, the District did not have verifiable proof of Arizona residency on file.

Kingman Unified School District No. 20
Summary of Compliance Findings
Year Ended June 30, 2024

Information Technology

IT01. The District maintained adequate separation of duties in its IT systems that prevented 1 employee from completing a transaction without additional review and approval procedures.

No. Per review of the District's fiscal year 2023-24 financial software user role listing, the following were noted: One consultant has full access to the Purchasing & Payables module, two other consultants have full access to the Purchasing & Payable, and Payroll modules. One employee has full access to the Purchasing & Payables module, another employee has full access to the Purchasing & Payable, and Payroll modules. It was noted the district updated the user access in its financial system to mitigate these deficiencies after audit inquiries.

Transportation Support

TS01. The District accurately calculated and maintained documentation for miles and students reported on the Transportation Route Report submitted to ADE. A.R.S. §15-922.

No. The miles reported on the TRAN55-1 did not agree with the Districts records. Mileage reported on the TRAN55-1 was 642,036 miles and mileage per the District's records was 664,675 miles, a difference of 22,639 miles.

Records Management

None noted.

General Long-Term Debt

None noted.

Instructions

Arizona Revised Statutes (A.R.S.) §15-271 requires the Arizona Auditor General to inform any school district failing to establish and maintain the requirements prescribed by the *Uniform System of Financial Records for Arizona School Districts* (USFR) that it has 90 days to correct the cited deficiencies. The USFR prescribes the minimum internal control policies and procedures to be used by Arizona school districts for accounting, financial reporting, budgeting, attendance reporting, and various other compliance requirements. To help the Arizona Auditor General determine whether a district has attained an acceptable degree of compliance with USFR requirements, the audit firm must complete this USFR Compliance Questionnaire (Questionnaire).

A.R.S. §§15-213(F) and 15-914(G) require districts to have a systematic review of their purchasing practices and average daily membership (ADM), respectively, performed in conjunction with their annual or biennial financial audit to determine whether the district complied with the applicable State of Arizona procurement and student attendance laws and rules. Auditor completion of the Procurement and Student attendance reporting Questionnaire sections constitutes the required systematic reviews.

Audit firms must gain an understanding of the district's internal controls and obtain and document sufficient, appropriate evidence annually to support each Questionnaire response. These instructions, the Questionnaire questions, and the required review procedures constitute the minimum audit standards for completing the Questionnaire. Required review procedures are included in the Questionnaire and in the "tooltip" next to applicable questions in the web-based auditor submission Questionnaire. The Arizona Auditor General may reject Questionnaires that are not prepared in compliance with the minimum audit standards.

- Audit documentation must describe the procedures performed, items reviewed, and the results of such procedures and reviews to support the auditor's Questionnaire responses and related comments.
- Evidence may be obtained through test work, observation, examination, and client assertion. However, client assertion alone is not adequate evidence to support "Yes" responses on the Questionnaire.
- The audit firm must determine the district reviewed documents and transactions and provided sufficient evidence of approval including manual or electronic signatures or initials and date of review.
- Audit firms must consider population size in determining the number of items to test (i.e., sample, scan, review, examine, or observe), and the items selected should be representative of the population. Therefore, testing 1 transaction, record, or item is not sufficient. The Credit cards and purchasing cards, Procurement, and Student attendance reporting Questionnaire sections prescribe minimum sample sizes for specific questions. Population and samples sizes used for test work should be entered in the fields provided next to the applicable questions throughout the Questionnaire.
- A **"Yes"** response indicates that the audit firm has determined that the district complied with the USFR for that question based on auditor obtained evidence. Several review procedures allow for auditors to determine whether the district implemented compensating controls when recommended USFR procedures could not be implemented due to limited staff size. When compensating controls are found, auditors should answer the question "Yes" and describe in the comments the compensating controls in place to meet the question's objective. However, the Arizona Auditor General makes the final determination of compliance with the USFR based on the evidence presented in the Questionnaire, audit reports, audit documentation, and any other sources of information available.
- A **"No"** response indicates the district did not comply with the USFR for that question. Audit firms must explain the district's deficiency noted for all "No" responses in the comment box below the question. Deficiencies must be described in sufficient detail to enable the Arizona Auditor General to determine the nature and significance of the deficiency for: (a) assessing compliance with the USFR, (b) appropriately describing the deficiency in a report, and (c) testing compliance during a status review. The description should include the number of items tested and the number of exceptions noted, dollar amount of the error, and any other relevant information that would provide context for the deficiency. For deficiencies related to processes required at regular intervals such as monthly bank reconciliations, the description should adequately describe whether the district's

processes did not meet required intervals or were not completed at all. Each deficiency comment should specifically describe how the district did not meet the USFR requirement described in the related question. Cash and revenues questions apply to all the district's cash and revenue, including food service, auxiliary operations, extracurricular activities fees tax credit, and student activities receipts and bank accounts. Comments for "No" responses to these questions should indicate the type of receipt or bank account to which the deficiency applies.

- An **"N/A"** response indicates the district did not have activity related to the USFR requirements for that question. The audit firm **must** explain all "N/A" responses in the comment box below the question, unless the reason for the N/A is obvious.

The questions in the Questionnaire do not address all requirements of the USFR. If the audit firm is aware of noncompliance with a requirement of the USFR that is not addressed in the Questionnaire, including the Arizona Administrative Code (A.A.C.), Title 7, Ch. 2, Articles 10 and 11, (School District Procurement Rules) and the Arizona Department of Education's (ADE) membership and attendance guidelines, the audit firm should include the compliance findings in its reports issued in accordance with Governmental Auditing Standards and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, as applicable.

The audit firm must make the resulting audit documentation supporting the audit firm's Questionnaire responses and comments available on request for the Arizona Auditor General and the ADE's review. To facilitate this review, the audit firm should include in the audit documentation a copy of the Questionnaire with references to the audit procedures performed for each question.

Once the audit firm has completed, reviewed, and signed the Questionnaire, it must submit it electronically to the Arizona Auditor General by following the instructions at the end of the web-based auditor submission Questionnaire. Audit firms should print the file to PDF to create the Questionnaire document to distribute to the district. As required by A.R.S. §15- 914(D), the district must submit the completed Questionnaire with the audit reporting package to the district's county school superintendent's office and ADE.

Governing board/management procedures

Objective: To determine whether the governing board and District management have established and implemented certain procedures as required by statute.

01. The District held governing board meetings in accordance with A.R.S. §§38-431 to 38-431.09, and prepared and retained written minutes and/or recordings. — Yes

02. The District annually provided governing board members and employees guidance on what constitutes a substantial interest and that the conflict-of-interest statutes apply to all District governing board members and employees as a part of their employment. A.R.S. §§38-502, A.R.S. 38-503, and 38-509 — Yes

03. The District annually obtained conflict-of-interest (COI) forms that allowed governing board members and employees to make known and fully disclose a conflict of interest in any contract, sale, purchase, service, or decision, and prior to accepting the forms, management reviewed the information to ensure governing board members and employees properly completed the form and sufficiently disclosed the required information. A.R.S. §§38-502 and 38-503

Yes

04. The District maintained, for public inspection, a special file with all documents necessary to memorialize all governing board members and employees COI disclosures. A.R.S. §38-509

Yes

05. Employees or governing board members with reported conflicts, except as provided in A.R.S. §15-323, refrained from voting upon or otherwise participating in any manner in that contract, sale, purchase, service, or decision of the school district. A.R.S. §§38-502 and 38-503(A) and (B)

Yes

06. The District's management notified the Arizona Auditor General and appropriately resolved all allegations of theft, fraud, or misuse of District monies and assets in a timely manner.

N/A

The District did not have any allegations of theft, fraud, or misuse of District monies and assets during the current fiscal year.

07. The governing board established written personnel and payroll policies and approved employee contracts, wage agreements, salary and wage schedules, and any other agreed-upon terms of employment.

Yes

08. The governing board appointed a student activities treasurer and, if applicable, assistant student activities treasurers. A.R.S. §15-1122

Yes

09. The governing board received monthly Student Activities Fund Reports of Cash Receipts, Disbursements, Transfers, and Cash Balances that were accurately prepared. A.R.S. §15-1123 — Yes

10. The governing board approved student clubs' and organizations' fund-raising events. A.R.S. §15-1121 and AG Opinion I84-018 — Yes

Sample

10

11. The governing board obtained voter approval to construct buildings and purchase or lease school sites, unless otherwise exempted by A.R.S. §15-342(25). — N/A

No such construction or leases entered into during the current fiscal year.

Budgeting

Objective: To determine whether the District's budget preparation processes ensure that the District properly allocates the monies it receives, stays within those budgets, and accurately informs the public about the use of those monies.

01. The budget included all funds as required by A.R.S. §15-905 and followed the form's Budget —Submission and Publication Instructions. — No

The following budget submission requirements were not completed or completed timely:
- The District's Proposed Expenditure Budget was signed on 06/14/2023, however, the budget was not filed electronically with the CSS and the Superintendent of Public Instruction until 07/12/2023, seven days after the deadline.
- The District did not post the budget summary and notice of the public hearing and board meeting to ADE. The District did not publish or mail a copy to each household either.

02. Total budgeted expenditures on the originally adopted budget for the Maintenance and Operation (M&O) and Unrestricted Capital Outlay Funds (UCO) were less than or equal to the budgeted amounts on the published proposed budget and within the general budget limit (GBL) and the unrestricted capital budget limit (UCBL). A.R.S. §15-905(E) — Yes

03. The District revised its budget on or before December 15, if ADE notified the District that its M&O or UCO Fund budgeted expenditures exceeded the GBL or UCBL. A.R.S.§15-905(E). — N/A

Budget revision was not required.

04. The District completed its revised expenditure budget before May 15 and filed it electronically with the Superintendent of Public Instruction by May 18. A.R.S.§15-905(I). — Yes

05. The District reduced the budget by the prior year's overexpenditure (or a portion of the prior year's overexpenditure, as approved by the Superintendent of Public Instruction) or the District began the process to correct its prior year's data that impacts state-aid and/or budget capacity. A.R.S.§§15-905(M) and 15-915 — N/A

The District did not have an overexpenditure in the prior fiscal year.

Accounting records

Objective: To determine whether the District accurately maintains accounting records to provide support for financial information. Test work should indicate the procedures performed to document what processes and controls the District has in place to reduce the risk of undiscovered errors that would affect the reliability of information reported to the public and oversight agencies, such as tracing detailed source documents to the District's trial balance that agree to the financial statements.

01. The District coded transactions in accordance with the USFR Chart of Accounts. — Yes

02. The District sequentially numbered journal entries and retained supporting documentation and evidence that journal entries were signed, dated, and approved by someone other than the preparer. — No

For six of 25 adjusted journal entries reviewed, even though the journal entries were singed by someone other than the preparer, they were not dated to indicate the date they were reviewed.

Population	Sample
706	25

03. The District transferred monies only between funds listed in the USFR §III Chart of Accounts–Authorized Transfers. Yes

Population 6 Sample 6

04. The District documented and dated a monthly review of financial transactions the county school superintendent (CSS) initiated (i.e., revenue postings or journal entries) for propriety, and properly researched and resolved any differences. N/A

The District is an Accounting Responsibility District.

05. The District reconciled cash balances by fund monthly with the CSS or county treasurer's records, as applicable, and properly supported, documented, and dated the reconciliations. No

Cash balances were not reconciled by individual treasurer fund during the current fiscal year. Documentation to support cash reconciliations were reviewed and approved by someone other than the preparer were not maintained for the reconciliation with monies held at the County Treasurer.

06. The District reconciled total revenues, expenditures, expenses, and cash balances (as applicable) by fund, program, function, and object code at least at fiscal year-end with the CSS and the reconciliation was reviewed and properly supported. N/A

The District is an Accounting Responsibility District.

Cash and revenue

Objective: To determine whether the District maintained controls over cash transactions to safeguard monies, protect employees involved in handling monies from accusations of misuse, and reduce the risk of theft or loss. Test work for cash and revenue should document how the processes work, employees involved in those processes, and how the processes were verified.

01. The District maintained only authorized bank accounts as listed in the USFR and did not have any inactive bank accounts. Yes

02. The District used an M&O Fund revolving bank account in accordance with A.R.S. §15-1101. N/A

All "N/A" responses denote no such account was maintained.

03. The District used miscellaneous receipts clearing bank account(s) in accordance with A.R.S. §15-341(A)(20). N/A

04. The District used a Food Service Fund clearing bank account(s) in accordance with USFR page X-F-5 and Arizona Attorney General Opinion I60-35. Yes

05. The District used a Food Service Fund revolving bank account in accordance with A.R.S. §15-1154. N/A

06. The District used an Auxiliary Operations Fund bank account in accordance with A.R.S. §15-1126. N/A

07. The Auxiliary Operations Fund bank or treasurer account deposits included all monies raised in connection with the activities of school bookstores and athletics. A.R.S. §15-1125. Yes

Population	Sample
581	10

08. The extracurricular activities fees tax credit (tax credit) monies were included in the Auxiliary Operations Fund or separately accounted for in an Extracurricular Activities Fees Tax Credit Fund. A.R.S. §15-341(A)(19 and (20) Yes

09. The District used the Auxiliary Operations Fund revolving bank account(s) in accordance with A.R.S. §15-1126. N/A

10. The District used the Student Activities Fund bank account(s) in accordance with A.R.S. §15-1122. N/A

11. The Student Activities Fund monies were deposited in a bank or treasurer account designated as the Student Activities Fund account. Yes

12. The District used the Student Activities Fund revolving bank account in accordance with A.R.S. §15-1124. N/A

13. The District used the federal payroll tax withholdings bank account in accordance with USFR page VI-H-6. Yes

14. The District used the State income tax withholdings bank account in accordance with A.R.S. §15-1222. Yes

15. The District used the employee insurance programs withholdings bank account(s) in accordance with A.R.S. §15-1223. Yes

16. The District used the payroll direct deposits clearing bank account in accordance with A.R.S. §15-1221. Yes

17. The District used the electronic payments clearing bank account in accordance with A.R.S. §15-1221. Yes

18. The District used the grants and gifts to teachers bank account in accordance with A.R.S. §15-1224. N/A

19. The District used the principals' supplies bank account(s) in accordance with A.R.S. §15-354. N/A

20. The use of debit cards was prohibited as a payment method associated with any District bank account. Yes

21. The District paid bank charges from only the M&O Fund revolving bank account, Food Service Fund revolving bank account, Auxiliary Operations Fund bank account, and Auxiliary Operations Fund revolving bank account(s) or, if not, the bank charges were reimbursed from an appropriate District fund or bank account. N/A

No bank fees were noted.

22. The District separated responsibilities for cash-handling and recordkeeping among employees (i.e., receiving, depositing, and recording revenues), to safeguard monies. Yes

23. The District supported deposits with issued receipts, cash receipt summary reports, mail logs, etc., and reconciled sales to amounts collected with summary reports or ticket logs. Yes

Sample

40

24. The District's deposits were made in a timely manner and supported by deposit slips or other deposit transmittal documentation. No

For five of 40 cash receipts tested, deposits were not made timely. Deposits were made 8-15 days after receipt.

Sample

40

25. The District's deposits with the county treasurer were reconciled. Yes

26. The District retained supporting documentation for disbursements from bank accounts. Yes

Sample

15

27. The District safeguarded unused checks. Yes

28. The District safeguarded signature stamps, signature plates, and electronic or digital signatures used for approving accounting transactions, checks, and other District documents to ensure that access was limited to only the employee whose signature they represented. Yes

29. An employee not involved with cash-handling or issuing checks reconciled all District bank accounts monthly, and an employee independent of the cash-handling process reviewed, signed, and dated the monthly bank reconciliations. Yes

30. The District tracked and reconciled the number of meals sold to the total cash collected per day. Yes

Supplies inventory

Objective: To determine whether the District has controls in place to help physically safeguard and report inventories to prevent theft, overstocking, understocking, spoilage, and obsolescence.

01. The District physically safeguarded supply inventories to prevent unauthorized use, theft, damage, and obsolescence and enable accurate financial reporting. Yes

Property control

Objective: To determine whether the District has effective controls to safeguard property from theft and misuse since significant resources are invested in acquiring and maintaining District property. Test work should be completed on a sample basis annually and documented to ensure that land, buildings, and equipment are properly valued, classified, and reported on the stewardship and capital assets lists.

01. The District maintained a capital assets list that included all required information listed in the USFR for all land, land improvements, buildings, building improvements, and equipment with costs that exceed the District's adopted capitalization threshold. Yes

02. The District had security controls in place to help prevent theft, loss, unauthorized use, or damage to District property. Yes

03. The District recorded additions including financed assets on the capital assets list and reconciled capitalized acquisitions to capital expenditures at least annually. Yes

04. The District's stewardship list for items costing at least $1,000 but less than the District's capitalization threshold, including financed assets, included all required information. Yes

05. The District's capital assets and stewardship items were identified as District property, properly tagged, and included on the corresponding list. No

For two of 5 items selected from the capital assets list, the asset was not properly tagged.

06. The District reconciled the current year's June 30 capital assets list to the previous year's June 30 list. Yes

07. The District performed a physical inventory of all equipment at least every 3 years and reconciled the inventory results to the stewardship and capital assets lists upon completion. Yes

Data Entry

May 2024

08. The governing board or authorized designee approved stewardship and capital asset disposals during the fiscal year, and the District removed the assets from the corresponding list and disposed of them in accordance with A.A.C R7-2-1131. Yes

Data entry: Assets were disposed of throughout the fiscal year. We selected the following dates for review. 9/12/23, 4/22/24, 4/29/24, 5/2/24, 5/23/24

Data Entry

See above.

Expenditures

Objective: To determine whether the District has effective controls for expenditures in place to ensure expenditures are for an allowable District purpose. Test work should document processes and controls that demonstrate expenditure transactions are properly approved, are for an amount within budget capacity or available cash, and protect employees from allegations of misuse.

01. The District separated responsibilities for expenditure processing among employees (i.e., voucher preparation, recordkeeping, and authorization). Yes

02. The District monitored budget capacity in budget-controlled funds and cash balances in cash-controlled funds before approving purchase orders (PO) and authorizing expenditures, except as authorized in A.R.S. §§15-207, 15-304, 15-907, and 15-916. No

Four of 55 Expenditures tested had purchase orders prepared after the goods or services were received. In addition, for two of 55 expenditures tested, one blanket purchase order provided did not have a defined time period and the second blanket purchase order provided had a defined time period of FY22-23.

03. The District's expenditures were made only for allowable District purposes, properly satisfied the specific purposes required for any restricted monies spent, and were adequately supported by documentation required by the USFR. No

For one of 55 expenditures tested, the District did not provide a receiving report or other indication that the invoice was "Okay to Pay".

Sample

55

04. The District's extracurricular activities fees tax credit monies were expended only for eligible activities that qualified under A.R.S. §§43-1089.01 and 15-342(24). Yes

Population

87

Sample

10

05. The District's Student Activities Fund disbursements and transfers of monies among student clubs were issued only when cash was available in the student club account and properly authorized by or on behalf of the student members of a particular club and documented in the club minutes. Yes

06. The District agreed invoice amounts to contract pricing and terms and conditions for expenditures made through written quotes or competitively awarded contracts, including cooperative contracts. — No

For one of 5 expenditures tested that was based on a contract or written quote, the amount invoiced did not agree to the quoted amount.

07. The District prepared an Advice of Encumbrance for levy funds based on the list of liabilities for goods or services received but not paid for by June 30, including payroll, and filed it with the CSS by July 18. A.R.S. §15-906 (Districts authorized by A.R.S. §15-914.01 to participate in the accounting responsibility program should perform the duties as described in A.R.S. §15-304.) — Yes

08. The District properly prepared the Career Technical Education District (CTED) Supplanting worksheet and adequately supported that monies received from a CTED were used only for career and technical education and to supplement, rather than supplant, the District's base year career and technical education courses. A.R.S. §15-393 — Yes

09. The District retained fully executed copies of each intergovernmental agreement (IGA) and payments for services were made or received, as applicable. A.R.S. §11-952 — Yes

Travel

Objective: To determine whether the District implemented effective controls to ensure employees and governing board members were traveling for District purposes and travel expenditures and reimbursements complied with the Arizona Department of Administration (ADOA) limits.

01. The District's travel expenditures (lodging, meals, and incidentals) and mileage reimbursements were for District purposes and reimbursed within the maximum reimbursement amounts established by the Director of the ADOA and in accordance with governing-board-prescribed policies and procedures. Amounts were reimbursed and reported as a taxable employee benefit if no overnight stay or no substantial sleep/rest occurred. — No

For one of 6 mileage reimbursements tested, the reimbursement was not made at the approved ADOA rate. This led to an underpayment of $398.75. The District paid the reimbursement for actual costs spent and not on a per mile basis.

Population	Sample
125	20

Credit cards and p-cards

Objective: To determine whether the District has implemented effective controls over credit card and purchasing card (p-card) purchases to help reduce the risk of misuse and unapproved or fraudulent transactions.

01. The District used credit cards. — Yes

Data entry: Chase: 9 cards, Home Depot: 3 cards, Walmart: 8 cards

Data Entry

See above.

02. The District used p-cards. — No

The District did not utilize p-cards.

Data Entry

0

03. The District ensured different employees were responsible for issuing cards; requesting, authorizing, and executing purchases; and payment processing. — Yes

04. The District issued and tracked possession of all District credit cards and trained employees who make credit card purchases or process transactions on the District's policies and procedures. — No

A signed credit card user agreement was not maintained for one of 23 credit card users tested.

05. The District recovered cards immediately from terminated employees. — Yes

06. The District's management periodically reviewed purchases for unauthorized vendors and purchases over approved limits and/or purchases that circumvent the procurement rules and District policies. — Yes

07. The District ensured someone other than a card user reconciled credit card and p-card supporting documentation and billing statements. — Yes

08. The District's card purchases were only for authorized District purposes, within the dollar limits authorized for the employee, and supported by valid receipts or transaction logs that clearly identify the employee making the purchase. — Yes

09. The District paid credit card and p-card statements before the due date to avoid finance charges and late fees. — Yes

Procurement

Objective: To determine whether the District followed the A.A.C. (School District Procurement Rules) and USFR purchasing guidelines to promote fair and open competition among vendors that helps ensure the District is getting the best value for the public monies it spends.

01. The District requested at least 3 written quotes for purchases costing at least $10,000 but less than $100,000 and followed the guidelines prescribed by the USFR. No

For three of 15 vendors tested within the written quotes range, the lowest bidder was not selected and there was no other documentation within the written quote as to how the award was going to be made other than price.

Population	Sample
20	15

02. The District properly procured expenditures that individually or cumulatively totaled over $100,000. Yes

03. The District maintained a list of prospective bidders. A.A.C. R7-2-1023 Yes

04. The District issued solicitations for invitation for bids (IFB) or request for proposals (RFP) during the fiscal year. Yes

05. The District published and, as applicable, provided other adequate notice of the issuance of solicitations. A.A.C. R7-2-1022, R7-2-1024(C), or R7-2-1042(C) Yes

Population	Sample	Data Entry
3	3	2 RFP, and 1 IFB

06. The District issued solicitations at least 14 days before the time and date set for bid opening or the closing date and time for receipt of bids or proposals. A.A.C. R7-2-1024(A) or R7-2-1042(B) Yes

07. The District included all required content in the solicitation, as applicable. A.A.C. R7-2-1024(B) or R7-2-1042(A)

Yes

08. The District recorded the time and date that sealed bids or proposals were received and stored bids or proposals unopened until the time and date set for opening. A.A.C. R7-2-1029 or R7-2-1045

Yes

09. If the District awarded multiple contracts, it established and followed procedures for the use and award of multiple contracts. A.A.C. R7-2-1031(D) and R7-2-1050(C)

N/A

The District did not make any multiple awards.

10. The District evaluated bids/proposals and awarded contracts according to A.A.C. R7-2-1031, R7-2-1032, R7-2-1046(A)(1), or R7-2-1050 and retained documentation to support the award(s).

Yes

11. If the District procured construction projects that used construction-manager-at-risk, design-build, job-order-contracting, or qualified select bidders lists to procure construction services, it complied with the requirements of A.A.C. R7-2-1100 through R7-2-1115.

N/A

No such purchases noted.

12. The District obtained signed procurement disclosure statements for all procurement consultants, members of a procurement advisory group, or evaluation committee involved in each specific procurement process. A.A.C. R7-2-1008

Yes

13. The District prepared the applicable written determinations as required by the specific procurement rule(s). A.A.C. R7-2-1004

Yes

14. The District followed A.R.S. §15-213, and A.A.C. R7-2-1093 for the use of multi-term contracts. Yes

15. The District followed A.A.C. R7-2-1117 through R7-2-1123 for contracts for specified professional services. N/A

No such purchases noted.

16. The District's procurement files included the required information, as applicable. A.A.C. R7-2-1001(97) Yes

17. The District provided training and guidance related to restrictions on soliciting, accepting, or agreeing to accept any personal gift or benefit with a value of $300 or more. A.R.S. §15-213(N) and A.A.C. R7-2-1003 Yes

18. The District used only school district purchasing cooperatives contracts from cooperatives it was a member of or used only lead district contracts that it was listed as a member of in the solicitation or ensured its additional purchases would not have materially increased the volume stated in the original solicitation. A.A.C. R7-2-1191 through R7-2-1195 Yes

19. The District performed due diligence to support the use of each cooperative or lead district contract the District made purchases from during the audit period. A.A.C. R7-2-1191(D) Yes

Data entry: Mohave, SAVE, State, 1GPA

Population	Sample	Data Entry
64	11	See above.

20. The District prepared written determinations for any specified professional services, construction, construction services, or materials purchased through a school purchasing cooperative. A.A.C. R7-2-1004 and A.R.S. §15-213(B)

Yes

21. The District, when acting as a lead district in a procurement, followed the procurement procedures required for competitive sealed bidding or competitive sealed proposals, as applicable, and considered the total estimated volume of purchases for all public procurement units identified in the solicitation. A.A.C. R7-2-1011

N/A

The District did not act as a lead district in any procurement.

Population	Sample	Data Entry
0	0	N/A

22. For all emergency procurements, the District retained a written statement documenting the basis for the emergency, the selection of the particular contractor, and why the price paid was reasonable, and this statement was signed by the individual authorized to initiate emergency procurements. A.A.C. R7-2-1055 and R7-2-1056

N/A

No such purchases noted.

Sample

0

23. The District's governing board approved all sole-source procurements before any purchases were made, and the written determinations were retained in the procurement files. A.A.C. R7-2-1053 and R7-2-1086

Yes

Sample

5

24. For any purchase of services from governing board members or goods or services from District employees, regardless of the expenditure amount, the District followed the School District Procurement Rules, except as authorized by A.R.S. §15-323. — Yes

25. The District followed the School District Procurement Rules for purchases of any supplies, materials, and equipment from governing board members if the purchase exceeded $100,000, or followed the guidelines for written quotes if below the threshold. A.R.S. §38-503(C) — N/A

No such purchases noted.

26. For purchases the District made from General Services Administration (GSA) schedules 70-IT and 84-Law Enforcement, the governing board first authorized the contracts in writing. A.R.S. §15-213(K) and A.A.C. R7-2-1196(C) — N/A

No such purchases noted.

Classroom site fund

Objective: To determine whether the District appropriately spent these State sales tax revenues for teacher pay and programs to support students, such as class size reduction, dropout prevention, and tutoring, as allowed by law.

01. The District's Classroom Site Fund (CSF) expenditures did not exceed its Classroom Site Fund Budget Limit (CSFBL). — Yes

02. The District adopted a performance-based compensation system for at least a portion of its CSF monies and ensured CSF expenditures were made only for allowable purposes listed in A.R.S §15-977. See CSF FAQs. — Yes

03. The District's CSF monies were used to supplement, rather than supplant, existing funding from all other sources (see CSF FAQ 3). — Yes

Payroll

Objective: To determine whether the District has implemented effective controls to reduce the risks associated with payroll expenditures by documenting evidence of review, verification, and approval to ensure employees are appropriately compensated.

01. The District's payroll-processing responsibilities (i.e., adding new employees, adjusting pay, payroll preparation, payroll authorization, and warrant distribution) were separated among employees. — Yes

02. The District established a delayed payroll system for hourly employees that did not delay payments more than 7 business days during its normal 2-week payroll processing cycle and allowed adequate time for payroll adjustments to be made, if needed, between the end of the pay period and the payment date. — Yes

03. The District required employees' contracts or personnel/payroll action forms to document the employees' election for prorated compensation. — Yes

04. The District ensured any adjustments to pay for employees who received prorated wage payments during the year were based on each employee's official rate of pay. — Yes

Population	Sample
123	5

05. The District ensured hourly employees were not paid for more than the actual hours worked to date. — Yes

Population	Sample
348	9

06. The District's individual personnel files included all appropriate supporting documentation, as listed on USFR pages VI-H-2 through 4. — No

For four of 25 employees tested, the District didn't maintain an A4 form on file. In addition, for one of 25 employees tested, the District didn't maintain a W4 form on file.

07. The District ensured that valid fingerprint clearance cards were on file for all required personnel and a method to identify employees whose cards were going to expire was in place. A.R.S. §§15-512, 15-342, and 41-1750(G) — Yes

08. The District enrolled employees who met the Arizona State Retirement System (ASRS) membership criteria, withheld employee contributions, and in a timely manner remitted employee and District contributions in accordance with the ASRS Employer Manual. — Yes

09. The District accurately calculated and in a timely manner remitted the alternative contribution rate payments to ASRS for all applicable positions filled by ASRS retirees. ASRS Alternate Contribution Rate — Yes

10. The District calculated the accrual and use of vacation, sick leave, and compensatory time for all employees in accordance with District accrual rates for specified years of service, maximum amounts to be accrued, and disposition of accrued time upon separation of employment following District policies. — Yes

11. Attendance records were prepared for each pay period for each employee subject to the Fair Labor Standards Act (FLSA) and were approved by the employee and the employee's supervisor. — Yes

12. The District's payroll reports were properly reviewed and approved before processing and distribution to employees. — Yes

Financial reporting

Objective: To determine whether the District properly prepared its financial reports, including its Annual Financial Report (AFR), for the audit year to provide legislative and oversight bodies, investors and creditors, and the public a transparent view of the District's financial position and operational results.

01. Budgeted expenditures reported on the AFR agreed with the District's most recently revised adopted expenditure budget. — Yes

02. The District completed and submitted all parts of the AFR reporting package, including the school-level reporting AFR, using its accounting data in the files and reported additional information required in the forms, such as revenue and expenditure amounts that were not automatically pulled from its accounting and student count data, and maintained applicable supporting documentation. A.R.S. §15-904(F) — Yes

03. The District followed the AFR—Review, Submission, and Publication Instructions. — Yes

04. The District properly prepared the Food Service page of the AFR and reported expenditures from the M&O Fund 001 and Capital Fund 610 that agreed with the District's accounting records. — Yes

05. Detailed source documents were traceable to the District's trial balance that was used to prepare the financial statements. — Yes

06. The District's website included its average teacher salary information required by A.R.S. §15-903(E) and a copy of or a link to the District's page from the most recent Arizona Auditor General District Spending Report A.R.S. §41-1279.03(A)(9) — Yes

07. The District submitted the School District Employee Report (SDER) to ADE, and it was accurate and timely for ADE to calculate the Teacher Experience Index (TEI). A.R.S. §15-941 and School Finance Reports — Yes

08. The District submitted its prior year's audit reports and USFR Compliance Questionnaire to the CSS and ADE. A.R.S. §15-914(D) — Yes

Student attendance reporting

Objective: To determine whether the District has implemented effective controls to report accurate student membership and attendance information to ADE to reduce the risk that the District received an inappropriate amount of State aid and/or local property taxes.

01. +The District's calendar ensured school was in session for the required days and offered students the required instructional hours per grade level, including Arizona Online Instruction (AOI) Programs as prescribed in A.R.S. §§15-808(J)(1), 15-901(A)(1), 15-901.07, and 15-901.08. — Yes

02. If the District had an early (pre-) kindergarten program, the District calculated and submitted membership information for early (pre-) kindergarten students' attendance records for this program only for students with disabilities. A.R.S. §15-901(A)(1)(a)(i) and USFR Memorandum No. 175 — Yes

Sample

5

03. The District appropriately tracked and reported student membership and absences. A.R.S. §15-901 — No

For two of 15 elementary and junior high students tested for partial day attendance, absence were not properly calculated. In addition, for two of 7 high school students tested for partial day attendance, absence were not properly calculated.

Data entry: 3-KG, 15-Elementary and Junior High, and 7-high school

Population	Sample	Data Entry
6741	25	See above.

04. The District prorated high school students' membership if enrolled in less than 4 subjects. — No

For one of 7 CTED students tested with more than 4 non-CTED courses, the student was reported at .75 instead of 1.0.

Sample
7

05. The District was a CTED or CTED member. — Yes

06. The District had an AOI program. A.R.S. §15-808 — Yes

07. For students enrolled in a program provided by a CTED in a facility the District owned or operated (satellite programs), the District reported the actual enrollment for only the District classes the student was enrolled in at the District's school (excluding CTED program classes) under the District's CTDS number. — Yes

Population	Sample
1151	7

08. For students enrolled in a program the CTED provided in a facility the District owned or operated (satellite programs), the District calculated student absences in accordance with ADE's methods based on the number of District classes the student was enrolled in and attended at the District's school (excluding CTED satellite program classes). Yes

Sample

7

09. For CTED satellite programs, the CTED reported actual student enrollment data for only the CTED program classes the student was enrolled in at that member district's satellite location (excluding school district classes). A.R.S. §15-393(O) N/A

The District is not a CTED.

Sample

0

10. For CTEDs that meet for at least 150 minutes (not including any breaks) per class period on a CTED central campus, the CTED reported the membership as 0.75. A.R.S. §15-393(Q) N/A

The District is not a CTED.

Sample

0

11. For students enrolled in both District and in CTED central program courses, the sum of the ADM was no more than 1.75 and the amount claimed by either entity was no more than 1.0. A.R.S. §15-393(Q) Yes

Sample

7

12. The District maintained appropriate documentation and accurately reported students enrolled in CTED programs, including accurately submitting scheduled hours of instruction and community college credits. A.R.S. §15-393

Yes

Sample

7

13. The District maintained appropriate documentation and accurately reported students enrolled in its AOI program, including redetermining the actual full time equivalent (FTE) for each student enrolled in an AOI program following a student's withdrawal or after the end of the school year. A.R.S. §15-808

Yes

Sample

15

14. The District ensured the student's name in the student management system matched the name on the legal document on file. A.R.S §15-828(D).

Yes

Sample

15

15. The entry date in the computerized attendance system agreed to the entry form.

No

For two of 15 student enrollments tested, the entry date in the computerized attendance system did not agree with the entry form.

Population

835

Sample

15

16. The student membership begins on the first day of actual attendance or, for continuing/pre-enrolled students, the first day that classroom instruction was offered, provided that the students actually attend within the first 10 days of school. ADE's External Guideline GE-17 First Day Absence

Yes

17. The District obtained and maintained verifiable documentation of Arizona residency for enrolled students, including students in its AOI program. A.R.S. §15-802(B)(1) and ADE's Updated Residency Guidelines

No

For one of 15 student enrollments tested, the District did not have verifiable proof of Arizona residency on file.

18. The District prepared and retained the Official Notice of Pupil Withdrawal form for each withdrawal, and the forms were signed by a District administrator. A.R.S. §15-827

Yes

19. The District counted students withdrawn for having 10 consecutive unexcused absences in membership only through the last day of actual attendance or excused absence. A.R.S.§15-901(A)(1)

Yes

Population	Sample
132	15

20. The District uploaded membership and absence information to ADE that agreed to the District's computerized system records for the first 100 days of school. A.R.S.§15-901

Yes

21. The District excluded nonresident students from the District's student count and State aid calculations and charged tuition as applicable. A.R.S. §15-823(G) and (L)

Yes

22. The District reported students who completed all high school requirements with the applicable graduation code and used the appropriate year-end status code for all other students. Yes

Sample

7

23. For students participating in distance learning, the District followed attendance procedures defined in a governing-board-adopted ITM. N/A

The District did not have a distance learning plan during the current fiscal year.

Information technology

Objective: To determine whether the District adopted an information technology (IT) security framework that aligned with credible industry standards and implemented controls that provide reasonable assurance that its data is accurate and reliable and protected from unintended exposure and consequences. Test work should determine that the District adopted a framework and controls were operating to protect District and student data.

01. The District maintained adequate separation of duties in its IT systems that prevented 1 employee from completing a transaction without additional review and approval procedures. No

Per review of the District's fiscal year 2023-24 financial software user role listing, the following were noted: One consultant has full access to the Purchasing & Payables module, two other consultants have full access to the Purchasing & Payable, and Payroll modules. One employee has full access to the Purchasing & Payables module, another employee has full access to the Purchasing & Payable, and Payroll modules. It was noted the district updated the user access in its financial system to mitigate these deficiencies after audit inquiries.

02. The District reviewed and documented any system or software changes implemented. Yes

03. The District assessed security risks for its systems and data, implemented appropriate controls to address risks, and provided employees/contractors annual security awareness training. Yes

04. The District immediately and appropriately modified terminated or transferred employees', contractors', or vendors' access to all District systems. Yes

05. The District's computer network, system software and hardware was physically protected from unauthorized access, theft, and environmental hazards. Yes

06. The District scheduled and performed data backup-control procedures for all critical systems at least daily, or more frequently, to ensure uninterrupted operations and minimal loss of data. Yes

07. The District routinely completed software and application updates and operating system patches when they became available. Yes

08. The District had cloud computing, digital learning, and vendor contracts or data-sharing agreements in place with any 3rd parties accessing or hosting District data that addressed controls to support security and processing integrity, and backup procedures if applicable, before data was accessed/shared. Yes

09. The District ensured changes to data in business (i.e., employee information, pay rates) and IT (i.e., user roles, access rights) systems were approved by an authorized individual prior to processing changes. Yes

10. The District enforced data security policies related to passwords and user authentication that aligned with credible industry standards. Yes

11. The District's IT systems generated electronic audit trail reports or change logs with information about electronic transactions that the District reviewed or analyzed regularly to determine transactions' propriety. — Yes

12. The District monitored and reviewed IT system-generated incident or error reports to identify network security threats or other unusual activity and addressed noted issues. — Yes

13. The District had incident response and contingency planning documents in place to restore or resume system services in case of disruption or failure that were reviewed and tested at least annually. — Yes

Transportation support

Objective: To determine whether the District has implemented effective controls for its transportation program to ensure it properly reports its transportation miles and student riders to ADE, which helps to ensure the District receives the appropriate amount of State aid.

01. The District accurately calculated and maintained documentation for miles and students reported on the Transportation Route Report submitted to ADE. A.R.S. §15-922 — No

The miles reported on the TRAN55-1 did not agree with the Districts records. Mileage reported on the TRAN55-1 was 642,036 miles and mileage per the District's records was 664,675 miles, a difference of 22,639 miles.

Records management

Objective: To determine whether the District has implemented effective controls to properly protect and maintain its records, including student and employee data, and that its records were disposed of securely and in accordance with established time frames.

01. The District established and followed policies and procedures to properly protect, maintain, and dispose of personally identifiable information and confidential records, such as student and employee information and social security numbers. Retention Schedules | Arizona State Library (azlibrary.gov) — Yes

General long-term debt

Objective: To determine whether the District is following the laws related to bonds to ensure voters are informed and the District complies with the bond covenants.

01. The District calculated and issued any bonds in accordance with Arizona Revised Statutes and the Arizona Constitution. A.R.S. §15-1021 — N/A

The District did not issue bonds during the current year.

02. The District expended bond proceeds only for voter-authorized purposes and not for items with useful lives less than the average life of the bonds issued or 5 years. A.R.S. §15-1021(F) — N/A

The District did not have a bond building fund.

03. If the District had outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, the governing board transferred the remaining balance to the Debt Service Fund. Otherwise, if the District had no outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, the governing board used the remaining balance to reduce taxes. A.R.S. §15-1024(B) — N/A

The District did not have a bond building fund.

04. The District credited interest or other money earned from investing bond proceeds to the Debt Service Fund unless the voters authorized the interest to be credited to the Bond Building Fund or federal laws or rules require the interest to be used for capital expenditures. A.R.S. §15-1024(C) — N/A

The District did not earn interest on bond proceeds.

All noted instances of any noncompliance with the USFR requirements have been included in the Questionnaire. As required by A.R.S. §15- 914(D), an independent certified public accountant (CPA) must submit the Questionnaire to the Arizona Auditor General.

Preparer	Title	Date
Dennis V Maschke	Partner	03/21/2025

Approve listed Donations:

Manzanita Elementary School:

- McKee Foods donated 700 snacks for Pizza with the Principal and VIP movie event
- KUSD Transportation department donated 30 Easter baskets and 3 boxes of Easter grass

Hualapai Elementary School:

- Safeway (Near Gordon) donated 300 donuts to the Donuts with Dad event
- A parent donated 50 brand new books to the school

Black Mountain School:

- Daughters of American Revolution donated books to the school

Kingman High School

- AZ Sunwest Construction donated $300 to FBLA
- Mother Road Media donated $600 to FAMW
- Safeway donated $3000 to the Band and $1,500 to KHS
- Preston Investments donated $2,000 to the Culinary Club
- Annie's Attic donated $200 to the Culinary Club
- Trebe Claseen, Bad Gass Garage donated a crank shaft and engine stand to FAMW

Lee Williams High School:

- Mohave Eye Center donated $1,500 to the Boys Volleyball
- Arizona Furniture WHSE Mattress and Furniture Properties donated $2,200 to LWHS Band
- McDonald's donated $1,000 to LWHS Band
- Origin Mining Company donated $1,000 to LWHS Band
- Mission Bank donated $220 to the LWHS Band
- Blackbaud Sempra Foundations donated $40 each to the Football, Spritline, and Wrestling Teams
- Annie's Attic donated $1,000 to the Athletics department

Mount Tipton Elementary:

- Daughters of American Revolution donated books to the school
- Interstate Books4School donated 26 books to the school