

Twin Peaks Charter Academy
Supplemental Budget
2009-2010

Twin Peaks Charter Academy

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Agreements with St Vrain Valley School District

1. Economic Plan, Budget, and Annual Audit

1.1 Funding

a. The District will provide 100% of the District per pupil revenues to the Academy for each student enrolled in the Academy. "District per pupil revenues" and "central administrative overhead costs" shall be calculated as defined in C.R.S. §22-30.5-112(2)(a.5)(II). The District will provide the Academy with its proportionate share of state funding for gifted and talented programs, and textbook funding, and will pass through any additional funding provided under C.R.S. §22-54-124. The Academy shall manage this funding so as to ensure that it maintains adequate balances to pay each month's financial obligations as they come due. The District shall withhold the percentage, as determined from actual results for the year ended June 30, 2010, of monthly disbursement to cover the cost of allowed holdbacks and contract services. The District shall provide a detailed final accounting of costs and actual services provided to the Academy by September 30. Any imbalance of funds shall be corrected by October 31.

The Academy shall establish separate funds for capital reserve purposes and for the management of risk related services as required by law, and shall transfer the minimum per pupil amounts to those funds as

The term "enrolled" as used in this provision shall mean:

The number of students used in the 2009-2010 budget for funding in July, August, and September 2009 and; Enrolled in accordance with the requirements of the Finance Act and Department guidelines as of October 1, 2009 for funding in October 2009 through June 2010, except as adjusted by 1.1f.

The payments for July through September 2009 will be adjusted for any enrollment variance between the count used for payment and the preliminary October 1 count. The District will establish the final calculation of Academy enrollment and District per pupil revenues for the period from July 1 through November 30 based on the actual October enrollment count of Academy and District students following certification by the Colorado Department of Education .

b. On or before February 28 of each year of the Contract, the Academy and the District will begin negotiations concerning a successor Contract and funding for the ensuing fiscal year in order that the amounts may be determined in conjunction with the District's and the Academy's budget development and adoption process. As an integral part of such negotiations, the Academy shall provide the District with its best estimates of anticipated enrollment for the subsequent school year along with any approved plans for any increase or decrease of enrollment greater than 10% for the then current enrollment.

c. Any remaining fund balance may be carried forward from year to year. The Academy Board may reallocate funds, as allowable by law, from one budget line item to another.

d. The Academy will use the District mandated account codes as dictated by the Colorado Department of Education.

e. The Academy will reimburse the District for the costs of special education services as a per pupil charge. In accordance with state law, the cost will be calculated as the average per pupil cost incurred by the District of providing the services, multiplied by the number of students enrolled in the Academy. If the Academy provides services directly to students, the cost will be reduced by the amount of direct Academy expenditures commensurate with other District schools, including salary, benefits, supplies and materials, and purchased services.

f. The District will determine, on December 1, 2009: the number of students included in the Academy's October 1 count who have subsequently enrolled in a District school other than the Academy ("A"); and the number of students included in the District's October 1 count, not including Academy students, who have subsequently enrolled in the Academy ("B"). If the difference between A and B is a number greater than five percent (5%) of the Academy's October 1 count, then the District shall prepare and provide to the Academy of school in January 2010, a report reflecting the transfers included in this December count. Any issues or

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concerns with this report shall be resolved by discussion between the parties in January. Beginning February 1, the District shall adjust subsequent monthly payments to the Academy upward or downward to reflect one-half of the per pupil revenue for each net student transfer in excess of five percent (5%) of the Academy's October 1 as compensation for instruction provided to transferring students by the party that received more students. The actual costs of providing instruction to specific students may be greater or less than one-half of the student's per pupil revenues for transfers in excess of the five percent (5%) threshold, but this amount has been reasonably calculated to compensate the receiving party for the cost of providing instruction to a significant number of transfer students.

1.2 Budget. The 2009-2010 Budget

From time-to-time, the Academy may be asked, 30 days notice, to present monthly financial reports to the Board at its work session on the fourth Wednesday of each month. The August presentation must include financial statements for the fiscal year ended June 30, as well as the month of July. The format of the reports must be the same as that used by the District's Financial Services Department.

The Academy shall be responsible for all costs associated with its school operations, including the cost of contracting for goods and services. Services may be purchased by the Academy from the District at cost. Applicable costs will be determined based on the average per pupil cost of providing those services, as provided in state law and regulation.

On or before April 15 of each year, the Academy shall submit to the Board its proposed budget for the following school year for Board review for statutory compliance. The budget shall be prepared in accordance with the state-mandated chart of accounts, utilizing the Charter School Budget Workbook

The Academy shall comply with other procedures established from time to time by the CFO or by the District's Financial Services Department.

1.3 Annual Audit

The Academy agrees to maintain appropriate financial records in accordance with all applicable federal, state, and local laws, rules, and regulations, and make such records available to the District. The District will notify the Academy of the audit time schedule, as soon as it is available, so that the Academy may make appropriate arrangements to accommodate the auditors. The results of the audit and management letter shall be provided to the District in written form within the same statutory time limits required of the District and shall be published and posted as required by law. Should the Academy desire to engage its own auditors, a completed audit report is due to the District no later than August 31 following the fiscal period on which the report is made. Any cost associated with the separate audit of the Academy shall be

1.4 Notification of Requests

Requests made by the District to the Academy for any reports, data, or attendance at meetings outside of those included in this contract shall be made with reasonable amount of time to meet the requested deadline. Whenever reasonably possible, requests shall be made by the District 30 days prior to the requested date of delivery of data or report, or proposed meeting time.

1.5 Bond Issue

If the District enters into discussions regarding possible submission of a bond question to the voters for the November 2008 election the Academy will be invited to participate in such discussions pursuant to C.R.S. §22-30.5-404. Should the Academy choose to submit a capital construction plan to the District's Board, the Board will adhere to the provisions of C.R.S. §22-30.5404 and 405 with respect to such submission.

1.6 Mill Levy Override

If the District places a request for a Mill Levy Override on the ballot in November 2008 and such Override is

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approved by the voters, the District shall allocate a proportionate share of the Mill Levy Override Funds to the Academy based upon the October 1 funded student count for the 2008-2009 year, as certified by the Colorado Department of Education, of the Academy as compared to the District's and for each subsequent year that the 2008 Mill Levy Override is in existence and the Academy remains under the oversight of the District's Board. Such computed amount allocated to the Academy for subsequent years shall not exceed the amount computed for the 2008-2009 fiscal year.

1.7 Acknowledgement

The Academy acknowledges that Paragraphs 7.5 and 7.6 of this contract constitute describing the manner in which the District will support the Academy's long-term facility needs pursuant to C.R.S. §22-

2. Governance and Operation

2.1 TABOR Requirements

The Academy shall comply with applicable provisions of Article X, Section 20 of the Colorado Constitution, also sometimes referred to as the TABOR Amendment. The Academy shall not enter into any agreement that gives rise to multiple -fiscal year direct or indirect debt or other financial obligation, including any lease or lease-purchase agreement, whatsoever on the part of the Academy without the prior express written consent of the District.

2.2 Financial Reports

The Academy will be responsible for submitting a monthly financial report to the CFO of the District no later than the 15th of each month for the budget period ended the month prior. This will include a written revenue and expenditure report with a comparison to budget

If the Academy fails to provide any of the financial reports by the applicable deadline, the District shall give written notice to the Academy stating the financial report due and notifying the Academy of the date the District will begin withholding funds if the report is not received. Pursuant to C.R.S. §22-30.5-112(8), the District may withhold ten percent (10%) of the Academy's monthly payment if the Academy fails to provide any of the reports required within twenty (20) days of receiving such written notice. The District may withhold such funds only until such time as the Academy complies with the financial reporting requirement.

3. Employee Compensation

3.1 PERA Membership

All Academy employees shall be members of the Public Employees' Retirement Association and subject to its requirements. The Academy shall be responsible for the cost of the employer's respective share of any required contributions.

4. Insurance

4.1 Insurance

a. Purchased by Academy. The Academy will purchase insurance protecting the Academy, the Academy Board, employees, and volunteers, and District where appropriate, consisting of commercial general liability insurance and errors and omissions liability insurance (school entity liability insurance) and auto liability insurance. The Academy will also purchase crime insurance and property insurance covering contents and equipment breakdown. The Academy will also purchase statutory workers' compensation insurance coverage and employer's liability insurance. Coverages will be provided with terms and conditions acceptable to the District and underwritten by, insurers that are legally authorized in the State of Colorado and that are rated by A.M. Best Company not lower than "A-VII". Non-rated insurers must be approved by the District (the Colorado School Districts Self Insurance Pool is pre-approved for 2008-2009). The Academy shall notify the District's Risk Manager by May 15 of coverage they intend to purchase and shall District's Risk Manager by August 31. All Academy insurance policies purchased by the Academy shall be endorsed to state that coverage shall not be suspended, voided, cancelled, reduced in coverage or in limits, without 45 days prior written notice by certified mail, return receipt requested, has been given to the District's Risk Manager. The Academy shall notify the District's Risk Manager within 10 days if for any

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reason there is a lapse in insurance coverage. The Academy is solely responsible for any deductibles payable under the policies purchased by the Academy.

b. Purchased by the District. If Academy fails to secure said coverages, the District will arrange for coverage which is consistent with the coverage available to the District itself. Also the District will purchase property insurance to cover the building (Main Street School). With regard to any insurance purchased by the District on behalf of the Academy, the Academy agrees that it will coordinate risk management activities through the District's Risk Management Services office. This will include the prompt reporting of any and all pending or threatened claims, filing of timely notices of claims, cooperating fully with the District in the defense of any claims and complying with all provisions of the Governmental Immunity Act; complying with all provisions of the applicable insurance policies, payment or reimbursement of deductibles on the insurance policies purchased by the District, and full cooperation with the District's and insurer's loss prevention and loss control programs. The Academy shall not compromise, settle, negotiate, or otherwise affect any disposition of potential claims asserted against it without the District's, and/or the District's providing the described insurance coverage, the Academy will reimburse the District for the insurance premiums paid by the District and the hours spent by Risk Management Services staff in securing the insurance coverage. This amount is subject to an annual adjustment at the time the Academy budget is approved. The Academy will provide the District with the underwriting information (e.g., payrolls, student counts, and square footage) required for the calculation of the premiums upon request.

c. Risk Management Services. The Academy agrees to pay to the District a fee for services performed by or coordinated by the District Risk Management Services office. The Academy may contact the District Risk Manager for a quote for services, on an as needed basis. Examples of available services include playground inspections, safety classes, indoor air quality evaluations, ergonomic evaluations, emergency planning, hazardous materials and waste management, claims management, and consultations on high risk activities, safety issues, out-of-state travel, and board policies.

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Assumptions

Supplemental Reading

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Changed PPR from prior year estimate of \$6782.91 per pupil to current year actual of \$6947.31 per pupil.

Changed Capital Reserve allocation from \$298.00 per pupil to actual of \$313.00 per pupil.

Savings and Investment dollars have increased, but percentage yields have decreased, resulting in an expected lower Interest Revenue.

Assumed a 5.7% increase in the Mill Levy Override Revenues per District projections.

Assumes a Transfer of \$200,000 from Colo Trust Acct to Wells Fargo Operating account (based on enrollment projection shortfall).

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Changed classification of Gen Education and Middle School/Specials Curriculum expense to General Supplies expense.

Adjusted Salaries from estimated prior year to approved Salary Schedules and increased FTE's.

Increased PERA Benefits based on actual State % increase effective Jan 2010 - Dec 2010.

Adjusted Benefits to current monthly average.

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Included additional Instructional Program for Middle School Athletics (Prog #1800)

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Included Salaries/Benefits for Instructional Program for Middle School Athletics (Prog #1800)

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School District St. Vrain Valley School District

		ACTUAL FY 2008-2009 July-June	FY 2009 - 2010 APPROVED BUDGET	FY 2009 - 2010 SUPPLEMENT BUDGET	APPROVED BUDGET - SUPPLEMENTA L	COMMENTS
Fund 10: GENERAL FUND REVENUE		555	620	620	-	
Codes	BEGINNING FUND BALANCE--(NOTE:Tabor Reserve earmarked from TPCA reserves; reserves should include all of TPCA reserves; however, per CRS. only 15% of annual budget may come from reserves; see notes GenExp 2, line 255 below)			90,167	90,167	Not included in Preliminary Budget
Source	REVENUE FROM LOCAL SOURCES					
1310	1. Fees from Individuals: (26 students KG @ \$285 for 10 mths less discounts)	68,536	74,100	74,100	-	
1311	2. Summer School/Interterm/Intercession Fees					
1340	3. Fees from Other Sources:					
1500	4. Earnings on Investments	33,566	85,000	25,000	(60,000)	Adj. to actual/avg earnings per month.
1700	5. Pupil Activities:					
1740	6. Fees: Library Fines	155	200	200	-	SALY
1800	7. Community Service Activities	192		850	850	
1851	8. District Services Provided to Charter Schools					
1900	9. Other Revenue from Local Sources	1,670		201,050	201,050	ColoTrust Txfr per enrollmnt projections, SF Pre
1940	10. Instructional Materials Fees (CRS 22-54-105) @\$100/student non free/reduced lunch	52,581	50,900	54,000	3,100	
11.	TOTAL REVENUE FROM LOCAL SOURCES (Sum of lines 1-10)	156,700	210,200	355,200	145,000	
	REVENUE FROM INTERMEDIATE (COUNTY) SOURCES					
2000	12. TOTAL REVENUE FROM INTERMEDIATE (COUNTY) SOURCES	383,326	340,000	405,176	65,176	District est 5.7% Increase from py
	REVENUE FROM STATE SOURCES					
3170	13. Small Attendance Center Aid	0	4,793	5,437	644	Estimated at 8.77/ pupil
14.	TOTAL NET REVENUE FROM STATE SOURCES	-	4,793	5,437	(644)	
	REVENUE FROM OTHER SOURCES					
57XX	15. Allocation to Charter School (fund 11: which rolls back into the general fund) 09-10 budget at 100% ppr of \$6,947.31 per student (projection by SVVSD) \$181 ppr must be earmarked for educational supplies (see CDE for specific object codes)	3,743,794	4,205,404	4,307,332	101,928	Adj to district projctd PPR \$6947.31/student
16.	TOTAL REVENUE FROM OTHER SOURCES	3,743,794	4,205,404	4,307,332	101,928	
17.	TOTAL GENERAL FUND REVENUE - ALL SOURCES (Sum of lines 11,12,14,16)	4,283,819	4,760,397	5,073,145	312,748	
18.	TOTAL GENERAL FUND REVENUE INCLUDING BEGINNING FUND BALANCE (Sum of line 14 plus BFB)	4,283,819	4,760,397	5,163,312	402,915	
56XX	19. Allocation to Capital Reserve or Insurance Reserve (Funds 21, 24, 43 or 64) CRS 22	137,109	184,760	194,060	9,300	
20.	313.00 ppr per CDE for Cap Res & Ins. Mgmt. Add Back insurance (risk magmt)		(40,040)		40,040	
21.	TOTAL ALLOCATIONS (Sum of lines 16-17)	137,109	144,720	194,060	49,340	
22.	NET REVENUE (Line 15 minus line 18)	4,146,711	4,615,677	4,969,252	353,575	

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Fund 10: GENERAL FUND EXPENDITURES	ACTUAL FY 2008-2009 July-June	FY 2009 - 2010 APPROVED BUDGET	FY 2009 - 2010 SUPPLEMENT BUDGET	APPROVED BUDGET - SUPPLEMENTAL	COMMENTS
INSTRUCTIONAL PROGRAM CODES					
<i>Object Codes</i>					
0010 - General Elementary Education					
0600 Printer supplies	0	1,000	1,000	0	
0610 General supplies - KG			400	400	
0610 General supplies - 1st Grade			400	400	
0610 General supplies - 2nd Grade			400	400	
0610 General supplies - 3rd Grade			400	400	
0610 General supplies - 4th Grade			400	400	
0610 General supplies - 5th Grade			400	400	
0640 Books and Periodicals-KG	273	300		(300)	
0640 Books and Periodicals-1st Grade	400	400		(400)	
0640 Books and Periodicals-2nd Grade	311	400		(400)	
0640 Books and Periodicals-3rd Grade	395	400		(400)	
0640 Books and Periodicals-4th Grade	24	400		(400)	
0640 Books and Periodicals-5th Grade	300	300		(300)	
0690 Other Objects: Student Science Material Fees - 4th Grade	0	530	530	0	
0690 Other Objects: Student Science Material Fees - 5th Grade	213	515	515	0	
TOTAL GENERAL ELEMENTARY EDUCATION	1,916	4,245	4,445	200	
0020 - General Middle/Jr. High School Education					
0600 Printer supplies	0	1,000	1,000	0	
0610 General Supplies - Lang Arts			600	600	
0610 General Supplies - Math			600	600	
0610 General Supplies - Social Studies			600	600	
0640 Books and Periodicals-Lang Arts	88	600		(600)	
0640 Books and Periodicals-Math	312	600		(600)	
0640 Books and Periodicals-Social Studies	23	400		(400)	
0690 MS Science Lab Supplies	4,516	2,000	2,000	0	
0735 Non-Capital Equipment: Science Lab	0		3,000	3,000	Addtl Science Lab (new facility)
TOTAL GENERAL MIDDLE/JR.HIGH SCHOOL EDUCATION	4,939	4,600	7,800	3,200	
0060 - General Education					
0100 Salaries-- Leave Bank	0			0	Apprvd Bdgt est addtl 4 FTE @ 38k ea.
0100 Salaries: Teachers (33 FTE's + 4 FTE's = 37 FTE's)	1,312,836	1,179,700	1,570,000	390,300	Adj to actl, incl SO Bon,KY/CG chg,Lic chg
0100 Salaries--Inst Support (4 FTE's)	111,906	152,000	140,000	(12,000)	Adj to actual+
0100 Salaries--Instructional Staff Substitute Costs	24,850	43,200	33,200	(10,000)	Adj per prior year exp
0150 Stipends - Teachers	8,457	0	50,000	50,000	2 ERT dys,Ex Dty,OE,DC,GB,SB,PBS,Mntr
0200 Employee Benefits (14.85% PERA & MEDI) -Teachers	175,208	165,453	240,570	75,117	incr PERA (1/10), incr in total Sal/Stp exp
0200 Employee Benefits (14.85% PERA & MEDI) -IAs	14,438	21,318	20,790	(528)	
0200 Employee Benefits (14.85% PERA & MEDI) Substitutes	3,366	6,059	4,930	(1,129)	
0211 Teacher Benefits (Life) Avg \$119 per Mo.	1,332	2,000	1,428	(572)	
0213 Teacher Benefits (Disability) Avg \$781 per Mo.	1,795	0	9,372	9,372	Apprvd Bdgt prior to Ins Change
0251 Teacher Benefits (Health) Avg \$9590 per Mo.	105,597	170,940	115,100	(55,840)	Adj to actual/avg per month
0252 Teacher Benefits (Dental) Avg \$707 per Mo.	6,809	9,768	8,490	(1,278)	

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Fund 10: GENERAL FUND EXPENDITURES INSTRUCTIONAL PROGRAM CODES	ACTUAL	FY 2009 - 2010	FY 2009 - 2010	APPROVED	COMMENTS
	FY 2008-2009 July-June	APPROVED BUDGET	SUPPLEMENT BUDGET	BUDGET - SUPPLEMENTAL	
<i>Object Codes</i>					
0211 IA Benefits (Life) Avg \$23 per Mo.	378	500	276	(224)	
0213 IA Benefits (Disability) Avg \$56 per Mo.	170	0	672	672	
0251 IA Benefits (Health) Avg \$1266 per Mo.	11,812	13,650	15,192	1,542	
0252 IA Benefits (Dental) Avg \$66 per Mo.	534	798	1,560	762	
0599 Testing	2,994	10,000	10,000	0	
0600 Supplies: Academic Supplies and Paper	11,157	12,000	12,000	0	
0640 Books and Periodicals - Literacy	64	6,500	6,500	0	
0640 Books and Periodicals - Curriculum	38,435	110,000	110,000	0	
0735 Non-Capital Equipment	0	1,500	1,500	0	
TOTAL GENERAL EDUCATION	1,832,137	1,905,386	2,351,580	446,194	
0070 - Gifted and Talented Education					
0300 Purchased Professional & Technical Services	500	500	500	0	
0600 Supplies (Balance leftover from PY)	174			0	
0640 Books and Periodicals (@ \$8.77 per student)	2,670	5,512	5,437	(74)	
TOTAL GIFTED & TALENTED EDUCATION	3,344	6,012	5,937	(74)	
0080 - General Instructional Media					
0300 Purchased Professional & Technical Services	0	800	800	0	
0550 Library Book Repair	310	3,500	3,500	0	
0600 Supplies - Printer supplies	0	1,000	1,000	0	
0600 Supplies - Media related (projectors, bulbs etc)	1,700	3,000	3,000	0	
0640 Books and Periodicals	94	7,000	7,000	0	
TOTAL GENERAL INSTRUCTIONAL MEDIA	2,104	15,300	15,300	0	
0200 - Art					
0600 Supplies	4,860	3,000	3,000	0	
TOTAL ART EDUCATION	4,860	3,000	3,000	0	
0600 - Foreign Languages					
0600 General Supplies	53		1,000	1,000	
0640 Books and Periodicals:	13,775	10,000	9,000	(1,000)	
TOTAL FOREIGN LANGUAGES	13,828	10,000	10,000	0	
0800 - Physical Curriculum					
0600 Supplies	1,278	1,500	1,500	0	
0600 Supplies (5th Grade field trip)	512	250	250	0	
0600 Student Materials (T-shirts)	1,408	1,500	1,500	0	
TOTAL PHYSICAL CURRICULUM	3,198	3,250	3,250	0	

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Fund 10: GENERAL FUND EXPENDITURES	ACTUAL FY 2008-2009 July-June	FY 2009 - 2010 APPROVED BUDGET	FY 2009 - 2010 SUPPLEMENT BUDGET	APPROVED BUDGET - SUPPLEMENTAL	COMMENTS
INSTRUCTIONAL PROGRAM CODES					
<i>Object Codes</i>					
1200 - Music					
0430 Repairs & Maintenance Services: Piano, Instruments, lighting	528	1,500	1,500	0	
0600 Student Materials-Recorders	597	1,000	1,000	0	
0600 Student Materials - Other	0	100	100	0	
0640 Books and Periodicals - Elem	922	1,200	1,200	0	
0640 Books and Periodicals - MS	1,650	2,000	2,000	0	
0735 Equipment	522	2,500	2,500	0	
0800 Other Objects: Performances	910	1,000	1,000	0	
TOTAL MUSIC	5,128	9,300	9,300	0	
1600 - Computer Education					
0430 Repairs & Maintenance Services:	300	1,200	1,200	0	
0600 Supplies: disks, printer cartridges	501	1,000	1,000	0	
0640 Books and Periodicals 3% inc	40	780	780	0	
0650 Computer Hardware-Printers, network cards, cords, etc.	4,747	1,000	1,000	0	
0651 Computer software/Upgrades-Curriculum related	710	2,740	2,740	0	
0850 Internal Charge/Reimbursement Accounts	0	100	100	0	
TOTAL TECHNICAL EDUCATION/COMPUTER TECHNOLOGY	6,297	6,820	6,820	0	
1700 - Special Education					
0100 Salaries Includes 1 teacher, 1 I.A (1.5 FTE)	47,873	57,000	58,075	1,075	
0100 Salaries SUB -SPED	0	1,200	1,200	0	
0200 Employee Benefits (14.025% PERA & MEDI)	694	7,994	8,145	151	
0211 Employee Benefits (Life) Avg \$7 per mo.	0	100	84	(16)	
0213 Employee Benefits (Disability) Avg \$31 per mo.			372	372	
0251 Employee Benefits (Health) Avg \$610 per mo.	0	4,600	7,320	2,720	
0252 Employee Benefits (Dental) Avg \$22 per mo.	0	250	264	14	
0300 Purchased Professional & Technical Services	237	1,000	1,000	0	
0595 Purchased Services from Districts by Charter Schools	0	59,147		(59,147)	Incl in Line Item below
0595 Purchased Services from Districts by Charter Schools (per SVVSD retainage)	164,727	135,000	179,185	44,185	Adj to actl SVVSD Mo. Transfer Calc
0600 Supplies	1,638	1,500	1,500	0	
0640 Books and Periodicals	0	2,525	2,525	0	
0735 Non-Capital Equipment	0	1,000	1,000	0	
TOTAL SPECIAL EDUCATION	215,169	271,316	260,670	(10,646)	
1800 - Cocurricular Activities - Athletic/Sport					
0150 Stipends - Coaches	0		13,400	13,400	Apprvd after Prelim Budget passed
0200 Employee Benefits (14.025% PERA & MEDI)			1,879	1,879	
0320 Purchased Services - Athletic Coordinator	0		3,000	3,000	" " " " "
TOTAL COCURRICULAR ACTIVITIES - ATHLETIC/SPORT	0	0	18,279	18,279	
1900-2099 - Cocurricular Activities - Non Athletic					
0500 Other Purchased Services: Assemblies	990	1,030	1,030	0	
0600 Supplies - Science Fair	0	1,000	1,000	0	
0800 Other Objects: Eighth grade graduation (\$350 donated)	1,339	1,000	1,000	0	
0810 Dues and Fees (Various competition entrance fees.)	1,118	850	1,500	650	
TOTAL COCURRICULAR ACTIVITIES - NON ATHLETIC	3,447	3,880	4,530	650	
TOTAL INSTRUCTIONAL EXPENDITURES	2,096,368	2,243,109	2,700,912	457,803	