



Petition for the Establishment
of a Separate, Distinct
LOCAL EDUCATION AGENCY

Submitted to the
South Dakota Board of Technical Education

October 19, 2019

SOUTH DAKOTA BOARD OF TECHNICAL EDUCATION

IN THE MATTER OF THE PETITION OF
RAPID CITY AREA SCHOOL DISTRICT 51-4
AND WESTERN DAKOTA TECH

**Petition to Establish
Western Dakota Technical
Institute as Distinct and
Separate LEA**

COMES NOW Rapid City Area School District 51-4 (hereinafter the “District”) and Western Dakota Tech (hereinafter “WDT”) pursuant to the provisions of the Chapter 13-39A, South Dakota Board of Technical Education Act, and hereby jointly petition and request the Board to allow the Petitioners to establish Western Dakota Tech as a separate and distinct local education agency. The basis for this petition is as follows:

1. The parties to this petition have agreed that the District shall assign and WDT shall expressly assume and exercise all duties and powers, rights, and covenants, and shall be responsible for all debts and obligations concerning the operations of WDT, including but not limited to the following:

- A. All rights, covenants, and obligations of the District in connection with any lease purchase agreement or sublease authorized with any health and educational facilities authority or the board for capital improvements for the design, acquisition, construction, equipping, or improvement of facilities WDT considers necessary or appropriate as set forth in SDCL §§ 13-39A-24 and 13-39A-25;
- B. All rights and obligations WDT may have concerning tuition and other student fees subject to deposit in the tuition

subaccount under the provisions of SDCL §§ 13-39A-26 and 13-39A-28;

- C. All rights and obligations WDT may have concerning the postsecondary technical institutes facilities fund as provided for in SDCL § 13-39A-27;
- D. All rights and obligations WDT may have concerning the postsecondary technical institute equipment fund as provided for in SDCL § 13-39A-29; and
- E. All rights and obligations under any and all instruments and other agreements related to any fund established herein.

2. The parties hereto have not entered into any joint exercise of governmental powers agreements at the time of the execution of this petition, but reserve the right to do so in the future.

3. The District is responsible for and shall appoint the initial board of WDT in accordance with the terms and conditions set forth in SDCL § 13-39A-37.

4. WDT shall provide sixty (60) days written notice of the intent to non-renew a year-to-year contract with a contracted employee as required by the provisions of SDCL § 13-39A-39.

5. WDT agrees to treat as confidential all information disclosed to it pursuant to the provisions of SDCL § 13-28-50 and such information is subject to the same restrictions that apply to personally identifiable

information involving any student enrolled in a postsecondary technical institute.

WHEREFORE, Petitioners respectfully request the Board to grant the relief requested herein.

Dated this 14th day of May, 2019.

RAPID CITY AREA SCHOOL DISTRICT 51-4

By: Ron Richard
President, Board of Education

WESTERN DAKOTA TECH

By: Ann Belman, Ed.D.
President

A. Rationale for Creation of Separate, Distinct LEA

1. Anticipated benefits:

- a. Board members would be able to focus strictly on WDT, instead of being elected to focus on Rapid City Area Schools, the second largest school district in S. Dakota.

The new board's direct focus on WDT will improve local oversight of WDT, which WDT's liaison with the Higher Learning Commission states "will no doubt benefit the institution" (Appendix A). Because WDT has been cited for institutional governance by the Higher Learning Commission several times since it was initially accredited in 1983, improved local governance is of primary importance. If WDT had not been put on probation as a result of the HLC's May 2015 site visit, which occurred just after Mark Wilson announced that he was leaving WDT, the matter of continually improving WDT's record with the HLC would not be as significant. Being accredited by the Higher Learning Commission is critical to the existence of WDT. According to S. Dakota law, colleges that are not accredited are not allowed to operate in S. Dakota. In addition, unaccredited institutions are not allowed to administer the federal financial aid program, which assists about 85% of WDT's current student population. A loss of 85% of WDT's enrollment would effectively cause the institution to shut down.

- b. Board of Trustees members could come from communities outside of Rapid City.

Because WDT serves a mix of urban and rural areas, having board members from outside Rapid City would lead to stronger relationships with rural schools and populations that currently are not well served by post-secondary technical education. These communities, in turn, would feel a sense of ownership that they currently do not feel because, under the current structure, only Rapid City school board members are authorized to locally govern Western Dakota Tech.

We anticipate that improved communication with these communities will lead to increased enrollment at WDT. State demographic data show that improvements can be made in recruiting students from outside of the Rapid City area. This improved enrollment will support the increased demand for a technically skilled workforce, as well as supporting the needs of small communities in attracting skilled employees to their towns. Because only a tiny percentage of high school graduates from Rapid City high schools (3% in 2018 and 4% in 2019) go on to attend WDT immediately after graduation

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from high school, we anticipate no loss in enrollment in the Rapid City area as a result of this change.

- c. Increased positive connections with communities outside of Rapid City could lead to increased enrollment and increased resources available in WDT's budget.

While Western Dakota Tech's administration and staff have made great inroads with smaller communities, we are not in those smaller communities on a daily basis, nor do we have the personnel to be there on a daily basis. However, board members from those communities would be and could serve to assist WDT in staying up to date on happenings and potential connections within these communities.

- d. Because Western Dakota Tech currently serves a highly diverse student population, the institution is experienced in consistently working on improving student success; however, additional partnerships with communities outside of WDT would lead to more student success because of expanded support networks and resources.

The College has a standing Retention Committee and is supported in its student success efforts by a grant from the John T. Vucurevich Foundation, which funds four of WDT's success coaches as part of the Foundation's focus on overcoming poverty. The Success Center has pushed WDT's retention rate up from 66% to 70% over the past five years because of several improvements implemented in conjunction with WDT faculty. A change in local board governance will enhance WDT's student success because the new board will be able to spend more focused time reviewing WDT data and relaying community insights from a variety of communities, not just Rapid City, back to WDT administration and staff for on-going improvements to retention efforts. Additionally, board members from a broader sector of WDT's rural service area could assist WDT in creating alliances with small high schools that currently have only the tiniest percentage of graduates going on to any higher education. Data on completers for WDT is very strong with the last placement report showing that 98% of graduates were placed in careers, the vast majority in S. Dakota. A local board focusing exclusively on WDT will be in a good position to support and lend broad guidance to continued positive outcomes for WDT graduates and the communities in which they work and flourish.

- e. Improved local perception of WDT.

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Currently, many people in the community are unaware that WDT is a two-year college because it is locally governed by a K-12 school board. People who have lived in the community for many years still mistakenly believe that WDT is the “vo-tech” high school campus for the RCAS district. New people coming into the community hear WDT being referred to as the “vo-tech” and don’t realize what WDT is. Most importantly, within the school district itself, Western Dakota Tech is undervalued because it is a part of the Rapid City Area School District. Enrollment data for Fall 2019 demonstrates the some of the effects of this confusion: only 4% of WDT’s new student enrollment consisted of 2019 graduates of any high school in Rapid City.

- f. The Rapid City Area School District would also benefit from having a board focusing exclusively on the district.

Board members’ ability to spend time meeting with RCAS personnel and their constituents on the pathways program, grade-level reading initiatives, the proposed bond election and facilities needs, as well as district employee concerns, will benefit the district immensely and allow it to move forward more effectively. With the increased activities around Ellsworth as a result of the new mission, RCAS needs to move quickly to get improvements in place and ready to go. RCAS Board members have openly shared that they feel they are stretched very thin in providing governance over two different types of educational entities.

2. *Anticipated drawbacks or risks of creating a new LEA:*

- a. The WDT budget will need to be transferred to another software package, and staff members involved in entering and documenting budget transactions will need to learn the new software. Jessica Clutter, WDT business office manager, has trained in the Jenzabar budget module, which WDT currently pays for with its Jenzabar package. After discussion with Jenzabar personnel and the WDT IT team, the budget module appears to present the solution for WDT. During the transition from being part of RCAS to being a separate LEA, WDT will use both the RCAS Skyward system and Jenzabar budget software in order to test the Jenzabar module and to ensure WDT staff become proficient in it. This will be a time-consuming process but will ultimately provide more budget functionality for WDT since WDT will be able to establish more appropriate budget categories and more user-friendly budget reports. However, having the WDT budget in Jenzabar will provide for more integrated functions and additional automated processes, which will save WDT staff time after the transition.
- b. The WDT human resources time keeping system, computerized employment reports, position control, and payroll processes will need to be transitioned from the Skyward system to an independent WDT system. The Jenzabar

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Human Resources module is being explored as a possible solution as are other vendors. Time will need to be spent carefully determining which solution will be most effective for WDT's purposes. The WDT HR staff will need to carefully evaluate which features are needed by WDT personnel, and which features are unnecessary.

- c. Maintenance and purchasing will need to determine where to order paper supplies, such as paper towels, toilet paper, and copy paper, as well as other light cleaning supplies, so that WDT can order these items directly and have them delivered to WDT directly. These are the only supplies currently handled through RCAS warehouse services. All other items are currently shipped directly to WDT.
- d. Business office staff will need to learn the bid process so that WDT can bid out as needed for large jobs or expensive items. Jessica Clutter, WDT Business Office Manager, is working with Jenny Derry, RCAS bid specialist, on bids for the college's roof repairs. Jessica is carrying out the bid process under Jenny's guidance.
- e. Business office staff will need to build invoices for WDT rather than relying on the RCAS district office to complete these. As investigated by Jessica Clutter, this process will actually save WDT staff time since it has been quite time consuming to wait on the RCAS District to complete these invoices. Jessica is planning to implement WDT-generated invoicing in January 2020 primarily because it is more cost effective for WDT staff.
- f. New WDT board members will need to attend training through ACCT (Association of Community College Trustees) to learn about two-year colleges and to learn expectations from regional accreditors, such as the Higher Learning Commission, for college trustees.

3. *Timeline for consideration:*

2015-2016 year: Western Dakota Tech put on probation by the Higher Learning Commission. The May 2015 HLC site committee report found that the local board for WDT (the Rapid City Area Schools Board) was unable to fulfill its local governance responsibilities because its membership was uninformed of key areas of responsibility, including student enrollment data (and impact on the college's budget), personnel issues, and facility construction plans and needs. As soon as the draft of the site team committee was received, the WDT administration and board leadership implemented several strategies to improve board governance.

2016-2017 year: RCAS Board members went through orientation regarding the Higher Learning Commission as well as meeting with WDT's HLC liaison at that time, Dr. Anthea Sweeney. Board members were also involved in WDT's strategic planning, regularly reviewed student data, learned about necessary data collection processes for planning and program learning outcomes assessment, reviewed and approved WDT policies and procedures, and sat on several WDT committees.

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When Amendment R passed, many people in the region (including administrators in Rapid City Schools) thought that local governance had also changed, and Rapid City school board members asked the WDT administration to research what S. Dakota law allows for the governance of the technical colleges. Board members began to have conversations about possible local governance changes.

Dr. Simon became Superintendent in Rapid City. With her previous experience in Minnesota and Wisconsin, she had a difficult time understanding why WDT was a part of Rapid City schools and worked with the board to change reporting lines so that WDT's president would report directly to the school board rather than to her. She had no previous experience working in a college setting or supervising a college president and, feeling she lacked the qualifications needed to supervise a college president, did not want to create additional complexity with the Higher Learning Commission, especially since WDT was still working on getting off probation.

2017-2018: Board meetings at WDT were increased in number and length so that WDT topics and items could be addressed separate from RCAS items. This strategy was designed to improve board members' ease in governing both the K-12 and college level and to provide more time and depth for WDT information. Board members expressed a desire to ask more questions and to talk with more of the staff and administration at WDT during the WDT meetings.

In spring 2018, board members expressed a desire to review WDT governance to determine options for modifying or changing the local governance structure for WDT. Board and college leadership worked together with the RCAS administration on a plan to form a task force of community members to review WDT governance.

2018-2019: The WDT Modified Governance Task Force was charged by the RCAS Board to review the WDT local governance structure and to bring back a recommendation on local governance structure changes or modifications that would be in the best interest of both WDT and RCAS by May 2019 (Appendix B).

The WDT President, WDT Vice President of Financial Services and Operations, and the RCAS Assistant Superintendent of Business Operations collaborated to collect preliminary information. From working with RCAS board members, we had a good idea of the questions task force members would likely have and began pulling together information about the areas where RCAS provides support so that an analysis of the cost benefit for changes would be available to the Task Force at their first meeting.

Because RCAS board members are committed to their governance responsibilities for WDT, their first goal was to identify any possible governance modifications that

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would benefit WDT and RCAS. Two conference calls with Sioux Falls school district administrators occurred. When it came to light that STI's modified governance structure was inefficient and would require RCAS board members to approve agenda items based on recommendations from others, the board felt that modeling STI's approach would not work for WDT. These findings were discussed with board officers during their monthly meetings with the WDT leadership team.

Thus, RCAS and WDT leadership moved forward with information collected and met with the Task Force for the first time in December 2018. After an hour-long background session, the task force discussed various options and formulated several questions that they asked RCAS and WDT leadership to research and bring back to them at the next meeting.

The Task Force's second meeting was held in February 2019. Answers to their questions were provided, and further discussion was held. A unanimous vote of the task force members created the formal recommendation to the RCAS Board that the Board petition the Board of Tech Ed to have WDT formed as a separate LEA (Appendix C).

The Task Force's findings were presented to the RCAS Board in May 2019, and the Board voted unanimously to petition the BoTE for separate LEA status for WDT (Appendix F). In addition, the Board approved the MOU between RCAS and WDT, which, per SDCL 13-39A-35, will provide for continued collaborations between the two entities during and after the LEA separation process (Appendix D). A concise summary of the materials and information considered by the taskforce are included in the minutes of the second Task Force's meeting (Appendix E).

4. *Community input was carefully and systematically sought out through the decision-making process for the RCAS Board:*
 - a. As a school board, each regular meeting held by the board is recorded and televised and allows for public comment on any topic related to the district, regardless of whether the topic is a current or previous agenda item. The RCAS Board was updated on the work of the WDT Governance Taskforce throughout the 18-19 school year. WDT Board meetings had record community attendance; however, only one speaker addressed the board about the new LEA idea, and the comment was very positive.
 - b. The WDT Governance Taskforce consisted of community leaders from the Rapid City and outside areas. The Taskforce vote showed that 100% of the group was in favor of WDT becoming a separate, distinct LEA. Governance Taskforce members include Dave Janak, RCAS Business Officer and former RCAS Board member; Ron Riherd, RCAS Board Chair; Mike Roesler, RCAS Board 1st VP; Curt Pochardt, RCAS Board member; Steve Willard, Belle

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Fourche ISD Superintendent, Linda Rabe, Rapid City Chamber of Commerce Executive Director; Deanna Rice, Regional Hospital Nursing Director; Hani Shafai, Dream Design, Inc.; Kathy Johnson, BHSU Finance Officer; Jeff Haverly, Rapid City Economic Development/Elevate Rapid City member, former RCAS Board member, and former South Dakota legislator; Jim Scull, Scull Construction; and Andrea Powers, Hot Springs Economic Development. Facilitating the Taskforce efforts were Ann Bolman, WDT President, and Brian Watland, VP of Finance and Operations, WDT.

- c. Information regarding the governance deliberations for Western Dakota Tech was shared by RCAS board members and WDT leadership at public meetings, including those of the WDT Foundation and the WDT SWAC. Members of these groups include Shawn Gab, Tri-Tech Manufacturing; Dick Johnson, West River Electric; Gloria Plumier, Black Hills Special Services; Scott Barbour, Northwest Pipe; Jon Gillam, Eddie's Trucks; Tresha Moreland, Regional Health Chief HR Director; Jennifer Baloun, Bank West; Karen Pearson, community member; John Carlson, Highmark Federal Credit Union CEO; Mutch Usera, Black Hills Corp; Kory Menken, Spearfish Economic Development Corp; Amanda Dokter, Keitel Thorstensen; Todd Otterberg, Veterans Administration; Amanda Anglin, Sturgis Economic Development; Maryann Petrotto, retirement community director; Josh Geigle, Philip/Wall area rancher; Terri Haverly, Ascent Innovation; and Laura Knutson, Veterans Administration.
- d. Finally, all RCAS school board members are elected officials and, as such, can be contacted by members of the public with concerns or questions. Their contact information is publicly displayed on the RCAS website.

B. Current School District Role in Technical Institute

1. Relative oversight of the school board, superintendent and technical institute president and areas in which president is unauthorized to make decisions without consultation with the board:

At Western Dakota Tech, the RCAS Board has direct oversight of the WDT President and evaluates the president annually. The superintendent plays no official or unofficial oversight role, has no standing meetings with the president, and does not attend board committee meetings or WDT Board meetings WDT.

The president recommends to the RCAS board, for the board's approval, new WDT employees, employee terminations and changes in status, WDT policies for approval, WDT's strategic plan, budget, financial investments, bonding commitments, local fees, grants, and contracts involving long-term financial obligations. The president has the authority to enter WDT into contractual obligations for services and materials below the state bid threshold after reviewing price estimates and options.

2. District provided services to WDT and WDT compensation for services:

Currently RCAS bills the WDT-Post Secondary Education fund for the following items:

- Board of Education Services \$35,675
- Audit Services \$ 6,370
- Office of the Superintendent \$ 5,870
- Human Resources Services \$16,010
- Purchasing Services \$ 6,045
- Warehouse / Distribution \$15,915
 - Total Fund Charges: \$85,885

Description of services in each of the categories above:

- Board of Education Services
 - Reimburses board members' time and travel costs on behalf of WDT. This includes board member attendance at WDT Board meetings, service on WDT committees, such as the WDT Governance Committee, WDT Policy Committee, WDT Strategic Planning Committee, and the WDT Foundation Board, and other WDT Board responsibilities.
- Audit Services
 - Includes WDT's portion of the annual audit: student accounts department, financial aid department and bookstore, and the overall college fiscal operations.
- Office of the Superintendent
 - Pays a portion of Shirley Fletcher's salary and benefits. As the assistant to the Superintendent and RCAS Board Clerk, she is responsible for ensuring board compliance with the open meetings act, posts WDT items and board agendas,

takes and posts minutes of the board, and schedules board members' attendance and participation in WDT meetings and committees.

- Human Resources Services
 - Provides timekeeping, payroll processing, federal and state reporting, and benefits selection for all WDT employees through the automated Skyward system.
- Purchasing Services
 - Provides payment of WDT invoices, assistance with bid items when required, and reconciliation of WDT's bank account through the automated Skyward system in use at RCAS.
- Warehouse/Distribution
 - Pays for WDT's portion of items purchased in bulk through RCAS.

WDT does not currently have a formal contract for these services. The annual amounts have stayed relatively flat for the past several years, even though WDT has continued to pick up tasks and duties.

An MOU between RCAS and WDT is in place to allow WDT to continue to partner with RCAS on the services listed above.

3. Funds provided by the District to the TI.

No funds are provided by the Rapid City Area Schools District to Western Dakota Tech through either loan or direct support. In fact, the RCAS annual budget guidelines specifically state that RCAS will not provide any financial support to Fund 23, the post-secondary education fund, which is the fund account for WDT's entire budget. WDT is and has been financially self-sustaining for several years without local school district financial support.

4. Identify all contracts held by the District to be transferred to WDT.

No existing contracts need to be transferred to WDT from RCAS.

5. Identify all liabilities, debts, and obligations to be transferred to the new LEA.

Rapid City Area Schools currently holds no liabilities or debts on behalf of WDT. WDT is working with SD HEFA regarding the state bond program to ensure the documents are in the correct name as WDT transitions to a new LEA.

6. Identify a list of all assets held by the District, whether real or personal property, that are proposed to be transferred to the new LEA.

RCAS currently holds the title for two parcels of land next to the WDT campus. The land parcels were purchased with WDT funds and are used by WDT for programming. The MOU in place between RCAS and WDT outlines transfer of these titles to WDT once the BoTE approves the new LEA petition (Appendix G).

All personal property, vehicles, office and classroom equipment, furniture and supplies used by WDT are owned by WDT. All WDT vehicles are titled to WDT. Fixed assets greater than \$5,000 and all grant purchased assets are bar coded and tracked on inventory lists maintained by both RCAS and WDT. These asset lists are physically verified annually as a part of the annual audit. No assets between WDT and RCAS have been “co-mingled.”

7. Provide organizational charts for WDT and the RCAS District.

The Western Dakota Tech organizational chart is attached (Appendix H). Because WDT is not considered to be part of the RCAS District, there are no reporting lines to the District. The current organizational chart for the RCAS District is temporarily unavailable. However, organizational charts for the prior two years are included in the audit reports in Appendix I.

8. Provide the most recent two annual budgets for RCAS and WDT.

Appendix I details the most recent two annual budgets and RCAS audited financial statements. The WDT information is included in the “Post-Secondary Education Fund,” also labeled “Fund 23.” Because of requests for clarity by the Higher Learning Commission, which reviews each post-secondary institution’s level of budgetary control, the auditors also provide a separate financial statement with all WDT specific information at the very end of the report.

9. RCAS District’s current relationship with the SD BoTE.

The RCAS K-12 district itself currently has no formal relationship with the South Dakota Board of Tech Ed. The RCAS Board, however, is the local board for WDT and provides the local board support required by law; the SDBoTE provides the legally required state support for WDT (Appendix J).

C. Transition Proposal for Discrete Tasks

For each of the following items, please include:

- *Lead personnel or Contractor, currently and planned post-separation, including name, title, and whether internal or external, where applicable;*
- *Budget Impact, including funds and FTE currently allocated and anticipated post-separation; and*
- *Transition Timeline.*

i. Budget & Finance	Item	Current Arrangement	Post-Separation
1.	Budget & Finance Oversight, including budget-setting, accounting and audit	WDT VP For Finance and Operations - RCAS Board currently provides the final budget approvals. Transition at start of a new fiscal year.	WDT VP For Finance and Operations. New Board will provide final budget approvals. Transition at the start of a new fiscal year. No budget impact. 1 current FTE.
2.	Tuition and Fee Processing	WDT Student Accounts office currently handles all activity. Jessica Clutter, WDT Business Manager	No change; no budget impact; 2 current FTE's
3.	Obligation Recovery	WDT Student Accounts office currently handles all activity. Jessica Clutter, WDT Business Manager	No change; no budget impact; 2 current FTE's
4.	Federal Receipt Processing, including Perkins funding	WDT Student Accounts office handles all student account activity, receipts, and deposits. WDT Bookstore handles all bookstore receipts and deposits. WDT Fiscal Services office handles all other deposits, including Perkins grant draws, tracking and compliance. Jessica Clutter, WDT Business Manager, and WDT VP for Finance and Operations supervise these areas.	No change; no budget impact; 5 current FTE's
5.	State Receipt Processing	WDT Fiscal Services office handles all state deposits or distributions. Jessica Clutter, WDT Business Manager	No change; no budget impact; 5 current FTE's
6.	Budget Consultation and Reporting to the Board of Technical Education	WDT Fiscal Services office. Jessica Clutter, WDT Business Manager and WDT VP for Finance and Operations	No change; no budget impact; 2 current FTE's
ii. Personnel	Item #	Current Arrangement	Post-Separation
1.	Human Resources Services, including grievance	Theresa Scharn, WDT HR Director	No change; no budget impact; 2 current FTE's
2.	Healthcare Benefits	Rapid City Area School District, Benefits Specialist Synova Nicolaisen, RCAS HR Director	No change. No budget impact. WDT will continue partnering with the district under the MOU for this service. VP for Finance and Operations.

3.	Retirement Benefits	South Dakota Retirement System (SDRS), Rapid City Area School District Benefits Specialist Synova Nicolaisen, RCAS HR Director	No change. No budget impact. SDRS currently handles all retirement benefits directly with employees who are enrolled. WDT will continue partnering with RCAS under the MOU for this service. VP for Finance and Operations
4.	Payroll and Timekeeping	Rapid City Area School District, Payroll Manager and Payroll Specialists Coy Sasse, RCAS Assistant Superintendent	No change. No budget impact. WDT will continue partnering with RCAS under the MOU for this service. VP for Finance and Operations
5.	Contract Negotiation * under S. Dakota law, employees of a technical institution are not eligible to negotiate their contracts. However, WDT engages in a regular "Meet and Confer" process.	Ann Bolman, WDT President Theresa Scharn, WDT HR Director	No change. No budget impact; 2 current FTE's
iii. Information Technology			
	Item	Current Arrangement	Post-Separation
1.	E-mail System	Matt Greene, WDT IS Director, Internal	No change; no budget impact; 3 current FTE's
2.	Data and File Management	Matt Greene, WDT IS Director, Internal	No change; no budget impact; 3 current FTE's
3.	Equipment	Matt Greene, WDT IS Director, Internal	No change; no budget impact; 3 current FTE's
4.	Software Systems	Matt Greene, WDT IS Director, Internal	No change; no budget impact; 3 current FTE's
5.	IT Maintenance and Repair	Matt Greene, WDT IS Director, Internal	No change; no budget impact; 3 current FTE's
6.	Cybersecurity	Matt Greene, WDT IS Director, Internal	No change; no budget impact; 3 current FTE's
iv. Insurance			
	Item	Current Arrangement	Post-Separation
1.	Liability	WDT currently is covered for all insurance purposes under the RCAS insurance policy. WDT paid \$177,500 for its share of the property, casualty, and liability policy. All claims or changes are made directly between the WDT Fiscal Services office and the insurance agent at Western Dakota Insurers. Coy Sasse, RCAS Assistant Superintendent.	No change; no budget impact. WDT VP for Finance and Operations. WDT plans to continue partnering with the RCAS District under the MOU.

2.	Casualty	WDT currently is covered for all insurance purposes under the RCAS insurance policy. WDT paid \$177,500 for its share of the property, casualty, and liability policy. All claims or changes are made directly between the WDT Fiscal Services office and the insurance agent at Western Dakota Insurers. Coy Sasse, RCAS Assistant Superintendent.	No change; no budget impact. WDT VP for Finance and Operations. WDT plans to continue partnering with the RCAS District under the MOU.
3.	Automobile	WDT currently is covered for all insurance purposes under the RCAS insurance policy. WDT paid \$19,869 for its share of the automobile coverage. All claims or changes are made directly between the WDT Fiscal Services office and the insurance agent at Western Dakota Insurers. Coy Sasse, RCAS Business Officer	No change; no budget impact. WDT VP for Finance and Operations. WDT plans to continue partnering with the RCAS District under the MOU.
4.	Workers' Compensation	WDT employees currently are covered under the RCAS Workmen's Compensation program. WDT is assessed based upon payroll, and for FY1819 the actual expenditure for Workers Compensation was \$37,472. Synova Nicolaisen, RCAS HR Director	No change; no budget impact. WDT VP for Finance and Operations. WDT plans to continue partnering with the RCAS District under the MOU.
5.	Unemployment	WDT employees currently are covered under the RCAS Unemployment Compensation program. Current budgeted amount is \$8,500. Synova Nicolaisen, RCAS HR Director	No change; no budget impact. WDT VP for Finance and Operations. WDT plans to continue partnering with the RCAS District under the MOU.
v. General Administration			
	Item	Current Arrangement	Post-Separation
1.	Procurement	Currently WDT generates PO's, receives items on our campus and distributes them. Once the item is documented as received in the accounting system, RCAS processes the payment. Coy Sasse RCAS Assistant Superintendent, Jessica Clutter, WDT Business Manager	The WDT Fiscal Services department will process the payments for purchases. Because of the automated processes and accounting personnel in place, no budget impact. 2 current FTE's.
2.	Fleet and Travel	WDT currently owns and maintains the vehicles that are used by the college. Daryl Lemme, WDT Facilities Manager	No change; no budget impact. 4 current FTE's in facilities.

3.	Security	WDT maintains its own campus security, policies and procedures. A WDT Campus Safety Committee guides this process. The Rapid City Police Department assigns a school liaison officer to WDT, Corporal Brian Blenner, at no charge to WDT. WDT VP for Finance and Operations	No change; no budget impact. Current FTE's will continue existing processes. Vice President for Finance and Operations
4.	Buildings and Grounds Maintenance and Repair	WDT oversees its own Buildings and Grounds maintenance and repair. Daryl Lemme, WDT Facilities Manager.	No change; no budget impact. 4 current FTE's in facilities.
5.	Legal Services and Risk Management	Legal services are contracted with Bangs, McCullen Law Firm. Risk Management is handled by VP for Finance and Operations and Daryl Lemme, WDT Facilities Manager.	No change; no budget impact. 2 current FTE's.
vi. Compliance Monitoring			
	Item	Current Arrangement	Post-Separation
1.	Higher Learning Commission (please provide the Application for Change Control, Structure or Organization that the petitioner(s) intend to submit to the Higher Learning Commission and any attachments (*****See Appendix A for Higher Learning Commission instructions to WDT regarding Change Control)	Kelly Oehlerking, VP for Institutional Effectiveness and Student Success, WDT	No change; no budget impact; 1 FTE current
2.	Industry Accreditation	Tiffany Howe, VP for Teaching and Learning, WDT and affected program faculty.	No change; no budget impact; 1 FTE current
3.	Family Educational Rights and Privacy Act (FERPA)	Kelly Oehlerking, VP for Institutional Effectiveness and Student Success, WDT	No change; no budget impact; 1 FTE current
vii. Scholarships and Sponsorships			
	Item	Current Arrangement	Post-Separation
1.	Build Dakota Scholarship Administration	WDT Scholarship Assistant Director and WDT Foundation Director, Danita Simons	No change; no budget impact; 2 FTE current
2.	Local Scholarship Administration	WDT Scholarship Assistant Director and WDT Foundation Director, Danita Simons	No change; no budget impact; 2 FTE current
3.	Sponsor Development	WDT Scholarship Assistant Director and WDT Foundation Director, Danita Simons	No change; no budget impact; 1 FTE current

4.	Foundation Affiliation	WDT Foundation Director and Foundation Board under MOU with WDT, WDT President, Ann Bolman	No change; no budget impact; 2 FTE current
viii. Asset Transfer	Item	Current Arrangement	Post-Separation
1.	Real Property	The WDT campus sits on five distinct separate parcels of real estate. Three of these are deeded to the SD Health & Educational Facilities Authority (SDHEFA). Two of the parcels on the North side of the campus are owned by WDT, but remain titled in the name of Rapid City Area Schools. WDT VP for Finance and Operations. (*****See Appendix G)	No budget Impact. An MOU with RCAS will allow the two remaining parcels of real estate to be transferred to the new LEA once established. These two parcels are not required as collateral by the SDHEFA. WDT VP for Finance and Operations.
2.	Bond and Lease Transfer	SDHEFA has ownership of three parcels of the WDT campus real estate as collateral for the bonds. These are then leased back for educational purposes. Many of the original documents provided to WDT from SDHEFA are dated back in 1988 and are between SDHEFA and the SD Board of Education. There is a sublease agreement between SD Board of Education and Rapid City Area School District 51-4 dated August 1, 1988. WDT VP for Finance and Operations. (*****See Appendix G)	Don Templeton and Dustin Christopherson at SDHEFA are checking with their legal council to determine if any change needs to be made. No budget impact. WDT VP for Finance and Operations
3.	Supplies, Furniture, Equipment, and Other personal Property, including any compensation to be paid by the TI/new LEA to the District for such property.	All WDT assets are tracked separately from RCAS assets and the inventory is reviewed and verified annually. There will not be any items, lease arrangements, etc. that will need to be changed. Jessica Clutter, WDT Business Office Manager.	No change. No Impact. 1 FTE current and current processes will continue. WDT VP for Finance and Operations
ix. Governing Board	Item	Current Arrangement	Post-Separation
1.	New LEA Board Membership Recruitment and Selection Plan (*****See Appendix K)	Ann Bolman, WDT President, and RCAS Board, with assistance from WDT administrators.	Proposed Policy and New LEA Board membership recruitment and selection plan will guide process. No impact. Current FTE's in place.
2.	Board Support	Shirley Fletcher, RCAS Board Clerk	Kathi Maxson, WDT Executive Assistant to the President. No budget impact. 1 FTE current.

3.	Program Review	Depending upon the type of program review, existing WDT administration and faculty complete these.	No change. No impact. Current FTE's and processes will continue.
4.	Policy-Setting	WDT Policy 1008 (*****See Appendix L) Kelly Oehlerking, VP for Institutional Effectiveness and Student Success, oversees the WDT policy development and review process. This process involves the WDT Policy Committee, WDT Cabinet, and WDT President, and RCAS Board.	WDT Policy 1008 - replace RCAS Board with WDT Board of Trustees. No budget impact. Current FTE's and process will continue.
5.	President and Personnel Evaluation	RCAS Board completes the WDT President's Evaluation annually with assistance from Theresa Scharn, WDT HR Director. All other personnel evaluations are completed with the current tools and processes in place at WDT by the appropriate WDT supervisors and maintained in the HR Department at WDT with all WDT Human Resources files.	New LEA WDT Board will complete the President's evaluation with assistance from Theresa Scharn, WDT HR Director. No budget impact. Current FTE's and processes will continue.
6.	Relationship with State Board of Technical Education	The S.D. Board of Technical Education provides the state level governance for WDT. RCAS Board provides local governance for WDT (*****See Appendix J)	New LEA WDT Board will provide local governance for WDT. No impact. Current FTE's and processes will continue (*****See Appendix J)

D. Post-Transition Administration of Western Dakota Tech

1. Please provide the proposed organizational chart for WDT as a new LEA.

The current WDT organizational chart will remain the same with the exception that the president will report to a WDT local board instead of the RCAS Board (Appendix H).

2. Please provide a projected annual budget from the new LEA, including FTE.

The current 2019-2020 budget is a good example of a projected budget for the new LEA with a total of 850 FTE students and approximately 95 full-time employees (Appendix M).

3. Please provide a projected timeline to complete the transition.

Appendix N provides the timeline.

4. Please describe the anticipated relationship of the new LEA and the TI with the District.

The RCAS district will continue to be a partnering school district with dual enrollment with the high schools. WDT will continue to support RCAS in improving its CTE participation and in carrying out the educational components of its strategic plan, just as we currently do with all districts in our service area.

5. Please describe the anticipated relationship of the new LEA with the SD BoTE.

The new LEA's board will provide the legally required local board support for WDT; the BoTE will continue providing the legally required state level support for WDT (Appendix J).

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** Prior Financials saved in separate file.

Bolman, Ann

From: Gigi Fansler <gfansler@hlcommission.org>
Sent: Friday, November 30, 2018 11:49 AM
To: Oehlerking, Kelly
Subject: Re: WDT Governance

Hi Kelly,

I apologize for the delay, but I wanted to double-check my response with our Legal Affairs department.

It sounds like the contemplated change is meant to enhance local control and that will no doubt benefit the institution. It doesn't change the fact that it is a change that affects the governance of institution. This type of change, though, can be treated as the type of change that HLC must be notified about under HLC policy INST.B.20.040. Thus, when WDT decides the ultimate model, please send me an email with the final version.

Thank you,
 Gigi

 A. Gigi Fansler, Ph.D.
Vice President for Accreditation Relations
 Higher Learning Commission
 230 South LaSalle Street, Suite 7-500
 Chicago, Illinois 60604-1411

800.621.7440 | 312.263.0456 | Fax: 312.263.7462
 gfansler@hlcommission.org | hlcommission.org

From: "Oehlerking, Kelly" <Kelly.Oehlerking@wdt.edu>
Date: Wednesday, November 21, 2018 at 2:59 PM
To: Gigi Fansler <gfansler@hlcommission.org>
Subject: WDT Governance

Hi, Gigi!

Hope this email finds you well, and Happy Thanksgiving!

You and I talked in the middle of October about whether or not WDT would need to go through a formal request with HLC with some potential upcoming changes to Governance. You asked me to send you a visual to guide you in your decision.

You will see a 3-page document attached. Page 1 is our current structure. Page 2 is if we establish as a separate LEA. Page 3 is if we stay in our current LEA system. There is a taskforce currently researching our best option at this time. SD Codified Law (specifically chapter 13-39A) that allows for this change.

Please let me know your thoughts. I am out of the office until December 3, but will be checking emails. You can also reach me at 605-391-7722.

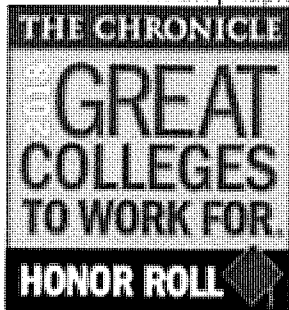
Thank you!!

Kelly Oehlerking

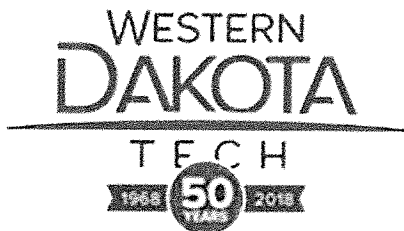
Vice President for Institutional Effectiveness and Student Success

Western Dakota Tech

900 Mickelson Dr. | Rapid City, SD 57703



T: 605.718.2931 | F: 605.394.1789



Western Dakota Tech is a public institution of higher learning that embraces quality programs, expert faculty and staff, and a commitment to academic excellence to teach the knowledge, skills, and behaviors students need to be successful.

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Current WDT Governance Structure



Local Governing Board

- Local Policies
- Local Fees
- Hiring Authority
- Budgets and Expenditures
- Lease Agreements
- Grant Applications



State-Level Governing Board

- Program Approvals
- Tuition
- Legislative Support



Proposed WDT Governance Structure

(New LEA)



Board of Trustees



South Dakota Board of
Technical Education

Local Governing Board

- Local Policies
- Local Fees
- Hiring Authority
- Budgets and Expenditures
- Lease Agreements
- Grant Applications

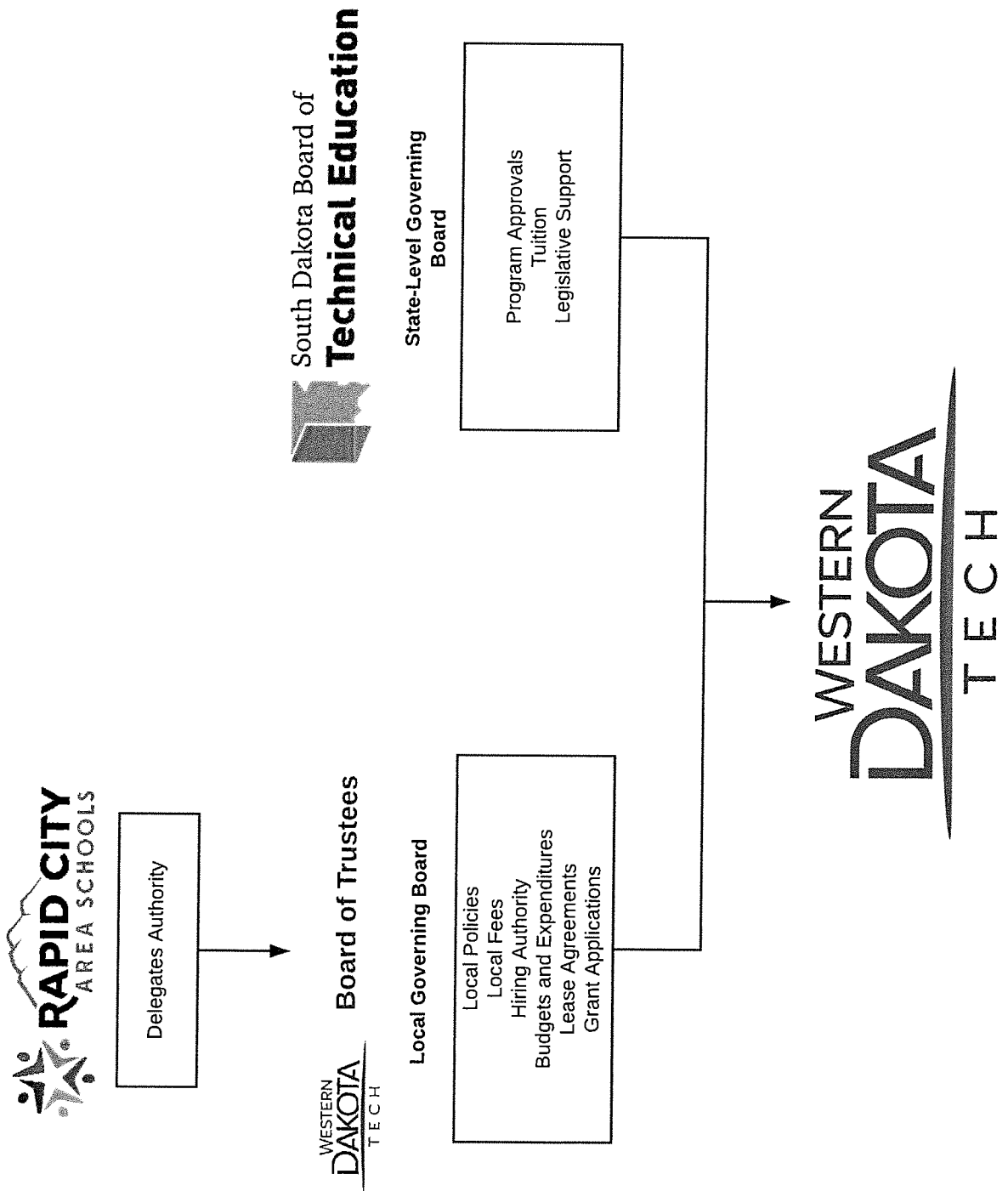
State-Level Governing Board

- Program Approvals
- Tuition
- Legislative Support



Proposed WDT Governance Structure

(Same LEA)



Western Dakota Tech Board Structure Task Force

BACKGROUND INFORMATION:

The Rapid City Area School (RCAS) Board and Western Dakota Tech (WDT) leadership wish to establish a Task Force that will develop a recommendation for the Board modifying WDT's local governance structure. This modification is allowed under HB 1142 (2014). The goal of this action is to provide an updated, modern approach to the local governance of WDT, a two-year state technical college. A governance modification for WDT will also strengthen board support for both RCAS and WDT.

ADMINISTRATIVE CONSIDERATION:

It is the desire and the wish of the RCAS Board and WDT to establish a Task Force that will develop a recommendation modifying the RCAS Board's local governance of WDT and a procedure for selecting board members for a proposed new WDT local board.

The Task Force's recommendation will include the new WDT board's local authority over WDT, the qualifications of new WDT local board members, the number of board members and regions each is representing, a plan for selecting the board members, and a timeline for implementing the new board. The recommendation will also include consideration for determining when to start the process of WDT becoming a separate LEA.

The Task Force will include, at a minimum, Dr. Ann Bolman, Mr. Dave Janak, and 3 members of the WDT Skilled Workforce Advocacy Council. Additional Task Force members will be added to ensure effective legal counsel, RCAS and RCAS Board representation, and advice from WDT's service region. The Task Force will provide the recommendation no later than May 31, 2019.

ADMINISTRATION'S RECOMMENDATION:

It is recommended that the Board of Education approve the development of a Task Force to modify the local governance structure of WDT.

Recommendation from WDT Governance Task Force to RCAS Board of Education

On September 17, 2018, at the regular RCAS WDT Board meeting, the Western Dakota Tech Governance Task Force was authorized to consider different options available to the RCAS Board for governing Western Dakota Tech with the goal of bringing a governance structure recommendation to the Board by May 31, 2019. The Task Force reviewed the options described in SDSL 2017, ch 81, §35-38, evaluated the benefits of the different options, affected parties, including Rapid City Area Schools, the RCAS Board of Education, and Western Dakota Tech.

After thorough research, discussion, and careful consideration, the Western Dakota Tech Governance Task Force recommends that the RCAS Board petition the South Dakota Board of Technical Education for Western Dakota Tech to be established as a distinct, separate LEA (local education agency) under the provisions of SDCL 13-39A. Attached is a timeline for the LEA formation process, which is anticipated to take place over the upcoming academic year (2019-2020).

During the process of Western Dakota Tech becoming a separate LEA, the Western Dakota Tech Governance Task Force recommends that an MOU between RCAS and WDT be established. The purpose of this MOU is to demonstrate the collegiality of the relationship between RCAS and WDT and to articulate for the Board of Technical Education the anticipated collaboration between the two organizations during the new LEA formation process.

The Governance Task Force has developed materials for the RCAS Board to use to obtain nominations for members of the new Western Dakota Tech local board of trustees. The Governance Task Force recommends that the RCAS Board of Education use these materials as a starting point for gathering nominations. Task force members will assist the Board in the nomination process for new WDT Board of Trustees members.

MEMORANDUM OF UNDERSTANDING

Section 1.

PARTIES:

1.1 The parties to this Memorandum of Understanding ("MOU") are Rapid City Area School District 51-5 ("District") and Western Dakota Tech ("WDT").

Section 2.

PURPOSE:

2.1 It is contemplated by the parties to this MOU that WDT will become a separate and distinct local education agency ("LEA") as authorized under the provisions of SDCL Chapter 13-39A, South Dakota Board of Technical Education Act. The purpose of this MOU is to fix the terms and conditions under which the District and WDT will accomplish the shared goal to sever the relationship between the District and WDT, and establish WDT as a LEA.

NOW, THEREFORE, for good and valuable consideration and based upon the mutual covenants contained herein, the receipt and sufficiency of which are hereby acknowledged by the Parties, they agree as follows:

Section 3.

DISTRICT RESPONSIBILITIES:

3.1 District agrees to provide assistance and training with regard to bidding, payroll, purchasing, invoicing, and other operational processes required for the successful operation of an LEA.

3.2 District agrees to continue to allow WDT to use the Skyword system for employee timekeeping and other human resource related functions.

3.3 District agrees to continue to allow WDT employees and their dependents to remain as part of the district's employee health insurance group (under the same terms and conditions as applicable to its own employees) until June 30, 2021, unless other satisfactory arrangements are made earlier.

3.4 District agrees to continue to provide liability, workers compensation, and casualty insurance coverage for WDT and its operations until June 30, 2021.

3.5 District agrees to continue to include WDT as a budget category in its financial records and audit during the term of this MOU.

3.6 District agrees to continue to allow WDT to use the District's employer identification number (EIN) and Department of Education Grant identification number until such time as WDT is issued its own separate numbers.

3.7 District agrees that its Board of Education will continue to act as a governing entity over WDT until such time as WDT is established as a separate LEA, at which time District will appoint a new board of education for WDT as required by statute.

3.8 District agrees to execute all required deeds, titles, and related documents to effectuate the transfer of any real and personal property required for the operating of WDT as a separate and distinct LEA.

3.9 District agrees to provide such secretarial, maintenance, and other support services as needed by WDT (upon such terms and conditions as the parties may agree) until WDT becomes a separate and distinct LEA.

3.10 District agrees to provide such other support and services as reasonable and necessary to enable WDT to make a successful and timely transformation into a separate and distinct LEA.

Section 4.

WDT RESPONSIBILITIES:

4.1 WDT agrees to cooperate and use its best efforts to accomplish its separation from District and become established as a separate and distinct LEA.

4.2 WDT agrees to pay for the services provided by District under this agreement in the same manner as it has in the past.

Section 5.

TERM:

5.1 Except as provided herein, the initial term of this MOU shall commence upon its execution by the parties and shall continue until June 30, 2020, unless extended as provided for herein.

Section 6.

EXTENSION OF MOU:

6.1 The parties agree that this MOU may be extended upon the same terms and conditions or such other terms as the parties agree, if necessary, to enable WDT to successfully complete the transition to a separate and distinct LEA. In the event WDT requires an extension of this MOU, it shall provide written notice to the District's Superintendent and the President of the Board of Education by May 1, 2020.

Section 7.

AMENDMENT OF MOU:

7.1 The parties agree that this MOU may be amended at any time, as needed, but all such amendments shall be reduced to writing and signed by the authorized representative of each party. The parties further agree to execute any additional documents required for the performance of this MOU.

Section 8.

CHOICE OF LAWS AND SUBMISSION OF JURISDICTION:

8.1 This Agreement shall be deemed to have been made in Rapid City, South Dakota, and shall be construed in accordance with the laws of the State of South Dakota.

Section 9.

SEVERABILITY:

9.1 If any portion of this Agreement shall be found to be void or unenforceable, it shall in no way affect the validity or enforceability of any other portion hereof.

Section 10.

BINDING EFFECT:

10.1 This Agreement shall extend to and be binding upon the heirs, administrators, executors, successors, and assigns of the parties hereto.

Dated this 7th day of May, 2019

WESTERN DAKOTA TECH

BY: Gene Belman, Ed.D.
President

RAPID CITY AREA SCHOOL
DISTRICT NO. 51-4

BY: Ann Pollock
Second Vice-President of the School Board
First

The WDT Governance Task Force met at 8AM on Tuesday, February 13, 2019.

Those in attendance included Dr. Ann Bolman, Brian Watland, Jessica Cutter, Jeff Haverly, Mike Hickey, Kelsey Parker, Dave Janak, Curtis Pochardt, Linda Rabe, Deanna Rice, Ron Riherd, Mike Roesler, and Steve Willard. Andrea Powers joined via conference call.

Those absent were Anthony Fairbanks, Kathy Johnson, Kory Menken, Jim Scull, ~~Andy Scull~~, and Hani Shafai.

1. Information Gathering

- a. Dr. Bolman reported on the resources that have been gathered for assisting in the separation process, and reviewed the proposed separation timeline.
- b. Although there have not been any regional schools going through this process, she did find technical schools that had separated in Alabama. And in Texas the technical schools combined to maximize efficiencies, with the Southern Association of Colleges and Schools being a resource there. (This would be a reverse of the process as WDT separates from the local school district.)
- c. The major take-away on the research into how other colleges have handled similar situations is that WDT/RCAS must comply with the authorizing authorities in this matter, which is the State of South Dakota, the federal government, and the HLC. South Dakota already has legislation to guide the process. The federal processes require paperwork to be done, and as for Accreditation, WDT has already been given the okay to proceed, as it's a very easy process in that respect.
- d. For federal processes, we discussed getting a separate tax ID # for WDT, which is also a simple process (provided government shut downs do not impact those offices), as well as updating bank accounts. Impact to students from the separation process should be minimal, especially if we time the changeover for June when there are less enrolled students. There could perhaps be issues related to graduated students with deferred notifications and such, but that would lie with those agencies and their mistakes, as internally it should be pretty seamless for students.
- e. We can begin to file paperwork for preliminary steps, while we continue to research and decide options, finalize an MOU with the school district, and then develop new policies and processes and train on them. The relationship between WDT and the district, and the process of separation, is a very positive one on both sides, which helps. However, as we know this may serve as a blueprint for other SD technical schools, we will endeavor to outline a process that might also work in less congenial situations. The timeline chart presented should provide good guidance as to who needs to take specific actions at specific times.

2. Insurance Options

- a. Property/Casualty insurance may include the state pool as an option, this is being researched. It seems likely but they want to confirm on their end before promising anything. Also looking into if there are state health benefits. We may also be able to continue, with an MOU, with the RCAS health plan, either in the interim period, or perhaps long term if it's the most cost-effective option.
- b. Another resource is the Midwestern Higher Education Compact which may offer facility insurance, and perhaps even health. We can utilize our lobbyist/BOTE legal counsel Will Mortensen to dig into these options on our behalf.
- c. It was noted that WDT has been involved with the Higher Learning Commission and site visits vs. the other SD technical schools which have only had mostly desk reviews. So the governance questions WDT has had to address may be also be asked at other technical colleges in South Dakota, and our experience will be ~~we are~~ more typical and current in that regard, and again may serve as an example for other schools.

3. New WDT Board Member Selection

- a. The Association of Community College Trustees (ACCT) is a helpful source. By current law, RCAS appoints the nine board members. Next year they will appoint three for 3 years, three for 2 years, and three for 1 year. Then each year as one group of three rolls off, we move towards: 3 appointed by RCAS, 3 appointed by the Governor, and 3 appointed by the new WDT board. Expect that RCAS board involvement will then end in an official/legal capacity, although it is likely that some representation from RCAS will continue to be part of the new WDT board, with Pathways and dual enrollment strong areas of common interest and the good relationship between the entities.
- b. WDT should develop criteria for selecting board members, to include factors such as living in SD, no felony convictions, over age 18, of good moral character (can be bonded), etc.
- c. RCAS board members requested that the ~~suggests~~ WDT Governance Task Force come up with a list of appropriate board member nominees and present to them, as RCAS doesn't necessarily know who might be the best for WDT's new structure. Also helps eliminate potential for deliberately appointing of board members who might be hostile to a technical college's goals or direction in cases where relationships between the entities are not as friendly as between RCAS and WDT.
- d. General thoughts about board member selection included:
 - i. Should sign conflicts of interest, to avoid even appearance of conflicts.
 - ii. WDT should develop governing policy for the new board, spelling out their responsibilities. Include clear outline of any compensation or travel reimbursements, etc. Likely would not want to be on the official state per diem list, allowing us to be more flexible.
 - iii. Create a matrix that ensures recruitment of new board members will strive to include mix in areas like male/female, different workforce areas, minorities, age ranges, geographic region (probably Black Hills, western SD, some representation from the reservations), etc.
 - iv. Consensus was towards having monthly meetings.
 - v. Provide RCAS a brief background/bio with each candidate submitted to inform them of their qualifications when submitting list of candidates.
 - vi. If board member leaves before term is up, their replacement would be appointed by whichever of the three groups originally appointed the departing board member.
 - vii. Nominations can be done via email.

4. Draft MOU

- a. Group felt that the provided list of basic items for an MOU between RCAS and WDT was a good starting point and that the final MOU should be fairly simple as well. However, it was felt that it should include in writing those areas that WDT pays for and the amounts, to avoid any miscommunication. Noted that current fee is based on covering the RCAS staff time when processing work for WDT, billed annually, approximately one FTE equivalent.
- b. Federal and State laws will always dictate some of how we proceed.
- c. RCAS will be very accommodating, both due to the positive relationship between the entities currently, as well as from an general feeling of obligation standpoint.

5. Other items

- a. It was decided that this group would not need to be meet in person again, that future actions and communications can take place electronically, to include new board member recommendations as well as sharing general updates.

- b. Statistic was shared that more students come to WDT directly from high school in Belle Fourche than from Rapid City high schools. Grow that strong partnership, perhaps presence on board, and suggested rotating location for the monthly meetings around the region.
- c. Will present updated information from this meeting at the next WDT/RCAS board meeting in March.

Respectfully submitted,

Kathi Maxson, Executive Administrative Assistant to the President

**RAPID CITY AREA SCHOOL DISTRICT 51-4
BOARD OF EDUCATION MEETING**

The Rapid City Area School Board of Education held a meeting on Tuesday, May 7 2019 at Western Dakota Tech, 800 Mickelson Drive, Rapid City, SD. First Vice President Amy Policky called the session to order at 5:30 PM with the following board members in attendance: Mike Roesler, Christine Stephenson, Curt Pochardt, Matt Stephens, and Kate Thomas. Ron Riherd was absent with notice. Also in attendance were Dr. Bolman and WDT staff members.

APPROVAL OF AGENDA

ROESLER moved and STEPHENSON seconded to approve the establishment of the agenda as presented and recommended by administration. MOTION CARRIED (6-0). Items for this meeting can be viewed at: <https://bit.ly/2PJ8Hhu>

BOARD INFORMATION

WDT Budget Presentation – Brian Watland presented preliminary budget information. His presentation can be viewed at: <https://bit.ly/2PJ8Hhu>

Results of the 2019 Survey of Student Satisfaction – Mark McGrath and Kelly Oehlerking provided board members with the results of the Noel-Levitz survey.

Overview of Governance Task Force Recommendations and Process – Dr. Bolman reviewed the information regarding the process with BoTE and WDT becoming a LEA.

APPROVAL OF GRANTS

POCHARDT moved and STEPHENS seconded to approve the ASM Conference Grant, SPECA Grant, and Farm Credit Services Grant as recommended by administration. MOTION CARRIED (6-0).

ADMINISTRATION'S RECOMMENDATION:

It is the recommendation of the Western Dakota Tech administration that the board of education approve the above listed grants.

All grants can be viewed at: <https://bit.ly/2PJ8Hhu>

Petition the South Dakota Board of Technical Education to Establish Western Dakota Tech as a Distinct, Separate LEA (Local Education Agency)

POCHARDT moved and ROESLER seconded to petition the South Dakota Board of Technical Education to establish Western Dakota Tech as a distinct, separate LEA (local education agency). MOTION CARRIED (6-0).

BACKGROUND INFORMATION:

The Western Dakota Tech Governance Task Force, which was activated by the RCAS Board in September 2018, recommends that Western Dakota Tech be established as a distinct, separate LEA (local education agency). To carry this recommendation out, the next step is for the Rapid City Area School Board to petition the South Dakota Board of Technical Education to establish WDT as a distinct, separate LEA.

ADMINISTRATIVE CONSIDERATION:

The recommendation from the Western Dakota Tech Governance Task Force has been thoroughly discussed with WDT leadership, faculty, staff, and other stakeholders. After acceptance of the Task Force's recommendation, the next step is for the Rapid City Area School Board to petition the BoTE to establish Western Dakota Tech as a distinct, separate local education agency.

ADMINISTRATION'S RECOMMENDATION:

It is the recommendation of the Western Dakota Tech administration to petition the Board of Technical Education to establish Western Dakota Tech to be established as a distinct, separate LEA.

APPROVAL OF MEMORADUM OF UNDERSTANDING BETWEEN RAPID CITY AREA SCHOOLS AND WESTERN DAKOTA TECH DURING THE ESTABLISHMENT OF WESTERN DAKOTA TECH AS A DISTINCT, SEPARATE LEA (LOCAL EDUCATION AGENCY)

POCHARDT moved and STEPHENSON seconded to approve the Memorandum of Understanding between Rapid City Area Schools and Western Dakota Tech. MOPTION CARRIED (6-0).

BACKGROUND INFORMATION:

The Western Dakota Tech Governance Task Force, which was activated by the RCAS Board in September 2018, recommends that Western Dakota Tech be established as a distinct, separate LEA (local education agency). The Memorandum of Understanding between RCAS and WDT lays out the collaboration between RCAS and WDT over the next year. The MOU also documents the collegial nature of the separation for the general public and the Board of Tech Ed in its considerations.

ADMINISTRATIVE CONSIDERATION:

The recommendation from the Western Dakota Tech Governance Task Force has been thoroughly discussed with WDT leadership, faculty, staff, and other stakeholders.

ADMINISTRATION'S RECOMMENDATION:

It is the recommendation of the Western Dakota Tech administration to approve the MOU between RCAS and WDT.

WDT POLICIES, PROCEDURES AND EXHIBITS

Second Reading:

ROESLER moved and STEPHENSON seconded to approve item A through J for second reading. MOTION CARRIED (6-0).

- A. 2013 - (remove current language) – Development of Intellectual Property
- B. 2013 - (replace with 6018) – Intellectual Property
- C. 3012 - Program Accreditation Certification
- D. 3013 - Advisory Boards
- E. 3014 - Enrollment Caps
- F. 1019 – Financial Aid Ethics and Title IV Code of Conduct
- G. 1022 – Ethical Practices in Admissions
- H. 1023 – Financial Aid Processes and Protocols Manual
- I. 1025 – Admissions Processes and Protocols Manual
- J. 4011 – Satisfactory Academic Progress – Financial Aid Requirements

ADJOURNMENT

STEPHENSON moved and THOMAS seconded to adjourn the May 7, 2019 Western Dakota Tech Meeting at 6:41 PM.

Respectfully submitted,

Dr. Ann Bolman, WDT President

ATTEST:

Shirley Fletcher, Senior Admin. Assistant

Amy Policky, First Vice-President
Rapid City Board of Education

Tract Outlines



SUBLEASE AGREEMENT

BETWEEN

SOUTH DAKOTA BOARD OF EDUCATION

AND

RAPID CITY AREA SCHOOL DISTRICT 51-4

Dated as of August 1, 1988.

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(Not a part of the Sublease)

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EXHIBITS

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THIS SUBLEASE AGREEMENT dated as of August 1, 1988, between the SOUTH DAKOTA BOARD OF EDUCATION (herein, the "Board") and RAPID CITY AREA SCHOOL DISTRICT NO. 51-4, a South Dakota School District (the "District");

WITNESSETH that the Board demises and Subleases to the District and the District Subleases from the Board the Project, herein described, for the term specified in Section 4.11 hereof unless sooner terminated as herein provided, without option of renewal except by mutual consent, and at the Sublease Rentals and upon the further terms and conditions set forth; and that the Board and the District, each in consideration of the representations, covenants, and agreements of the other as set forth herein, mutually represent, covenant, and agree as follows:

ARTICLE 1

Definition, Exhibits, and Rules of Interpretation

Section 1.01. Definitions. In addition to the terms defined in the Indenture and Pledge Agreement, in this Sublease, the following terms have the following respective meanings unless the context hereof clearly requires otherwise:

Acts: the Issuer's Act and the School District's Act.

Appropriated Payments: Moneys appropriated from time to time by the District for expenditure by the District for the payment of Sublease Rentals or other amounts hereunder.

Board: means the South Dakota Board of Education and its lawful successors and assigns.

Board Representative: the President of the Board or such other representative or officer of the Board designated as such by a resolution of the Board.

Bond or Bonds: Vocational Educational Program Revenue Bonds of the Issuer issued and outstanding from time to time under the Indenture, including any Additional Bonds.

Bond Counsel: Any firm of attorneys of recognized standing in the field of municipal law, duly admitted to the practice of law before the highest court of any state of the United States of America, acceptable to the Issuer and the Trustee.

Bond Documents: the Lease, the Bond Purchase Agreement, the Indenture of Trust, the Pledge Agreement, the Collection Agreement and all related and ancillary documents thereto.

Bond Purchase Agreement: the Bond Purchase Agreement dated August 24, 1988 for the sale and purchase of the Bonds

between the Issuer, the Board, the Treasurer of South Dakota and the Original Purchaser.

Bond Year: So long as the Series 1988 Bonds shall remain Outstanding; September 27 of any year to and including September 26 of the following year.

Capitalized Interest: the amount deposited in the Debt Service Fund pursuant to Section 3.04 of this Sublease for payment of interest on the Bonds.

Closing Date: September 27, 1988, the date on which the Original Purchaser purchased the Series 1988 Bonds.

Code: the United States Internal Revenue Code of 1986, as hereafter amended, and the Treasury Regulations promulgated thereunder.

Collection Agreement: the Facility Fee Tuition Collection and Deposit Agreement dated as of August 1, 1988, among the Board, the Qualified Participating Institutions, the Treasurer and the Escrow Holder, as it may be amended, restated or supplemented from time to time.

Completion Date: the date specified pursuant to the certificate submitted in accordance with Section 3.01(9)(i).

Construction Commencement Date: the date on which the District submits its first Written Request in accordance with Section 3.04(3) hereof.

Costs: all costs paid to purchase, construct and install the Project, including, but not limited to, Capitalized Interest, construction management fees, all costs of labor, material and services paid or incurred by the District, all acceptance fees of the Trustee, underwriter's discount or commission, brokerage fees, fees of the Issuer, interest charges, service fees, attorney fees (including the fees of Bond Counsel), insurance fees, rating agency fees, and charges and recording fees incurred by the District, the Issuer or the Board in the issuance of the Bonds.

Counsel: an attorney or firm of attorneys designated by the Board and/or acceptable to the Trustee duly admitted to practice before the highest court of any state. an attorney for the Board, the Trustee or the Issuer may be eligible for appointment as Counsel.

Debt Service Fund: the fund created by Section 4.02 of the Indenture.

Event of Default: any of the events described as such in Section 9.01 hereof.

Facilities: all projects which are subject to the Issuer Lease at any specific point in time.

General Contractor: means Estes Brothers Construction, Mac Construction, and any other General Contractor selected by the District and approved by the Board for the Project.

Governmental Unit: the State of South Dakota or any political subdivision thereof, and, for purposes of this Indenture, shall include any organization described in Section 501(c)(3) and exempt from tax under Section 501(a) of the Code (within the meaning of Section 150(a)(4) of the Code) but if and only to the extent that such organization's activities with respect to the Project and the use of proceeds of the Series 1988 Bonds do not constitute unrelated trades or businesses determined by applying Section 513(a) of the Code, but shall not include the United States of America or any agency or instrumentality thereof (within the meaning of Section 150(a)(2) of the Code).

Improvements: the improvements to be acquired, constructed and/or installed on the Land pursuant to the Plans and Specifications, including the Facilities and Subleased Equipment described on Exhibit A.

Indenture: the Indenture of Trust between the Issuer and Trustee, dated as of August 1, 1988, as the same may be amended or supplemented in accordance with its terms.

Independent Architect: shall mean Lund & Associates and any other architect, engineer or firm of architects or engineers selected by the District and approved by the Board for a specific Project, and licensed by, or permitted to practice in, the State of South Dakota, which architect, engineer or firm of architects or engineers shall have no interest direct or indirect, in the Board or the District, and in the case of an individual shall not be a member, director, officer or employer of either the District or the Board, and in the case of a firm, shall not have a partner, member, director, officer or employee of either the District or the Board.

Issuer: the South Dakota Health and Educational Facilities Authority, a body politic and corporate and a public instrumentality of the State of South Dakota created and existing by virtue of the Issuer's Act.

Issuer's Act: Chapter 1-16A of the South Dakota Codified Laws, as amended.

Issuer Lease: the Lease Purchase Agreement dated as of August 1, 1988 between the Issuer and the Board, with respect to vocational education facilities financed with the proceeds of Bonds (including the Project), which Bonds are, as of a particular date, Outstanding under the Indenture.

Land: the real estate described in Exhibit B attached hereto and such other real estate which shall become subject, from time to time, to this Sublease by a supplemental Exhibit or Exhibits.

Sublease: this Sublease Agreement.

Sublease Rentals: the amounts payable by the District in Section 4.02 hereof.

Subleased Equipment: those items of equipment or other personal property, if any, described in Exhibit A attached hereto, and in general all items which are acquired in whole or in part with proceeds from the sale of the Bonds, and any items of equipment or other personal property acquired and installed in substitution thereof or replacement thereof and including any other equipment or personal property which shall become subject, from time to time, to this Sublease by a supplemental Exhibit or Exhibits.

Letter of Instruction: means the instructions given by the Issuer to the Trustee regarding the investment of the gross proceeds of the Series 1988 Bonds, as such instructions are from time to time amended or revised with the advice of the Bond Counsel.

Mandatory Redemption: any mandatory redemption of the Bonds pursuant to the Indenture and any supplemental resolution of the Issuer.

Net Proceeds: with respect to any insurance payment or condemnation award, the amount remaining therefrom after payment of all expenses (including attorneys' fees and any extraordinary fee or expense of the Trustee) incurred in the collection thereof.

Original Purchaser: Dougherty, Dawkins, Strand & Yost Incorporated.

Permitted Encumbrances: means with regard to the land, the Project, the Improvements, the Lease, this Sublease and the Indenture, as of any particular time, and

(a) liens for charges which are not then delinquent, or if then delinquent are being contested in accordance with Section 5.04 hereof;

(b) utility, access and other easements and rights-of-way, restrictions and exceptions that the Board certifies will not interfere with or impair the operation of the Project (or, if it is not being operated the operation for which it was designed or last modified);

(c) any mechanic's, laborer's, materialman's, supplier's or vendor's lien or right in respect thereof if payment is not yet due under the contract in question or if such lien is being contested in accordance with Section 3.01(9)(ii) hereof;

(d) such minor defects and irregularities of title as normally exist with respect to properties similar in character to the Land and which the Board certifies, and which do not materially adversely affect the value of the Project or impair the property affected thereby for the purpose for which it was acquired or is held by the Board;

(e) zoning laws and similar restrictions which are not violated by the Project;

(f) as to each Project, such other liens, encumbrances, covenants, conditions and restrictions, if any, as are set forth in the related portion of Exhibit B hereto; and

(g) on and after the Closing Date, such other liens, encumbrances, conditions and restrictions, if any, certified by the Board to the Issuer as not having any material adverse effect upon the value of a Project for use as a vocational educational facility and with respect to which the Issuer does not object by resolution adopted by it within forty-five days of receipt of such certification.

Plans and Specifications: means the plans and specifications for the acquisition, construction and installation of a Project, which have been approved by the Board, and are on file with the Trustee, together with such modifications and additions thereto as are made by the Board in accordance with the provisions of Section 3.04 hereof.

Pledge Agreement: means the First Supplement to General Pledge and Escrow Agreement dated as of August 1, 1988 between the Issuer, the Treasurer, the Board and the Escrow Holder, as it may be amended, restated or supplemented from time to time.

Project: the acquisition of the Land, and an interest therein, and acquisition, construction or installation thereon of the Improvements for the District as provided hereby.

Projects: each and every Project financed out of proceeds of the Bonds but, as to any Project, only so long as such Project remains subject the Lease.

Project Documents: shall have the meaning given in Section 3.01(6) hereof.

Project Fund: the fund created by Section 4.02 of the Indenture.

Project Subaccount: the Project Subaccount established under the Indenture for the Projected leased hereby.

Rebate Amount: means any amount determined payable to the United States of America pursuant to Section 148(f)(2) of the Code.

Rebate Deposit: means any amount determined to be payable to the United States of America pursuant to Section 148(f)(2) of the Code in connection with the annual computation described in Section 4.09 of the Indenture.

Rebate Fund: means the fund created by Section 4.02 of the Indenture.

Refunded Bonds: means the Board's \$5,595,000 Vocational Educational Program Revenue Bonds, Series 1987, dated August 1, 1987.

Refunded Bonds Escrow Agent: means The First National Bank in Sioux Falls or its successor under the Refunded Bonds Escrow Agreement.

Refunded Bonds Escrow Agreement: means that certain escrow agreement by and between the Refunded Bonds Escrow Agent and the Issuer, dated as of September 27, 1988.

Refunded Bonds Indenture: means the Indenture of Trust dated as of August 1, 1987 between the Issuer and the Refunded Bonds Trustee.

Refunded Bonds Trustee: means The First National Bank in Sioux Falls or its successor as Trustee under the Refunded Bonds Indenture.

Related Amount of Series 1988 Bonds: the Outstanding Bonds identified in Section 2.16 of the Indenture as being allocated to a specific Project or any bonds, notes or obligations issued to refund or advance refund such bonds.

School District or School Districts: means one or more School Districts of the State which sublet a Project from the Board.

School District's Act: Title 13 of the South Dakota Codified Laws, as amended.

State: the State of South Dakota.

Treasurer: the State Treasurer.

Trustee: The First National Bank in Sioux Falls or any successor trustee at the time serving as such under the Indenture.

Section 1.02. Exhibits. The following Exhibits are attached to and by reference made a part of this Sublease;

(1) Exhibit A: a description of the Improvements to be acquired and installed on the Land, as supplemented or amended from time to time;

(2) Exhibit B: a legal description of the Land containing the Improvements to be acquired and constructed, as supplemented or amended from time to time;

(3) Exhibit C: a form of certificate of requisition to the Trustee for disbursement from the Project subaccount as required by Section 3.03; and

(4) Exhibit D: the Sublease Rental Schedule attached hereto, as supplemented or amended from time to time; and

(5) Exhibit E: a description of assignment or sublease pursuant to Section 10.01 of this Agreement.

Section 1.03. Rules of Interpretation.

(1) This Sublease shall be interpreted in accordance with and governed by the laws of the State of South Dakota;

(2) The words "herein" and "hereof" and words of similar import, without reference to any particular section or subdivision, refer to this Sublease as a whole rather than to any particular section or subsection hereof; and

(3) Reference herein to any particular section or subdivision hereof are to the section or subdivision of this instrument as originally executed.

ARTICLE 2

Representations

Section 2.01. Representations by the District. The District makes the following representations as the basis for its covenants herein:

(1) The acquisition, improving and equipping of the Project will promote the public welfare and aid in the provision of vocational education within the District and the State;

(2) The District is a body politic and corporate validly created and existing under the laws and constitution of the State of South Dakota, is authorized by the Acts to enter into the transactions contemplated by this Sublease and to carry out its obligations hereunder, has been duly authorized to execute and deliver this Sublease and agrees that it will do or cause to be done all things necessary to preserve and keep in full force and effect its existence; and

(3) The issuance and sale of the Series 1988 Bonds; the use of the Related Amount of Series 1988 Bond proceeds for the financing of the constructing, furnishing and equipping the Project; the execution and delivery of this Sublease; and the performance of all covenants and agreements of the District contained in this Sublease and of all other acts and things required under the Constitution and laws of the State of South Dakota to make this Sublease a valid and binding obligation in accordance with its terms, are authorized by the School District's Act and have been duly authorized by proceedings of the District's Board adopted at meetings thereof duly called and held; and

(4) The proceeds of the Related Amount of Series 1988 Bonds are estimated to be sufficient to pay all of the Costs of the Project;

(5) The District does not rely on any warranty of the Board or the Issuer, either express or implied, that the Project will be suitable to the District's needs;

(6) All of the proceeds of the Related Amount of Series 1988 Bonds which are made available to the District hereunder will be used for the acquisition of land or other capital improvements for use in the provision of post-secondary vocational education, including costs associated with the cost of financing such Project;

(7) The District currently intends to operate the Project for the purposes described herein until the date on which all of the Related Amount of Series 1988 Bonds are no longer Outstanding;

(8) The District will take no action which will impair the exclusion of interest on the Bonds from gross income of Bondholders for federal income tax purposes;

(9) The District has caused good marketable fee title to the Land to be conveyed to the Issuer subject only to Permitted Encumbrances;

(10) The Project, as designed, will comply with all applicable building and zoning laws and ordinances, and other applicable governmental regulations;

(11) There is no litigation pending nor threatened, questioning the right of the District to construct, operate or maintain the Project, questioning the validity of this Sublease, the Refunded Bonds, the Refunded Bonds Escrow Agreement, the Series 1988 Bonds, the Collection Agreement or the pledging of security for the payment of the Series 1988 Bonds;

(12) Payment of more than ninety percent (90%) of the proceeds of the principal of, and the interest on, the Related Amount of Series 1988 Bonds and the Sublease Rentals (either under the terms thereof or any underlying arrangement) is not and shall not be directly or indirectly -

(A) secured by any interest in -

(i) property used or to be used for one or more private business uses, or

(ii) payments in respect of such property; or

(B) to be derived from payments (whether or not to the Board or District) in respect of property, or borrowed money, used or to be used for one or more private business uses;

within the meaning of Section 141(b)(2) of the Code;

(13) The District agrees not to Sublease, sell, assign, grant or convey all or any portion of the Project or any interest therein to the United States or any agency or instrumentality thereof or any other person or entity whether or not such person or entity is a Governmental Unit if the result thereof would be to cause the interest on the Series 1988 Bonds to be subject to federal income taxation;

(14) The District covenants to cooperate with the Issuer, the Board and the Trustee and to comply with the terms of the Issuer's Letter of Instruction so that interest to be paid to the owner of any Series 1988 Bond will not become includible in gross income of the recipient thereof for federal income tax purposes except under certain conditions;

(15) Not more than 10 percent of the proceeds of the Related Amount of Series 1988 Bonds are to be used for any one or more private business use within the meaning of Section 141(b)(1) of the Code; and

(16) None of the proceeds of the Related Amount of Series 1988 Bonds are to be used for any private business use which is not related to any government use of such proceeds within the meaning of Section 141(b)(3)(A)(ii)(I) of the Code.

Section 2.02. Representations by the Board. The Board makes the following representations as the basis for its covenants herein:

(1) The Board has authority to enter into this Sublease, has duly authorized the execution and delivery of this Sublease and the District is a "participating educational institutions" within the meaning of Chapter 1-16A, Section 2, of the South Dakota Codified Laws;

(2) The execution and delivery of this Sublease and the consummation of the transactions contemplated hereby, and the fulfillment of the terms and conditions hereof, do not and will not conflict with or result in a breach of any restriction of any agreement or instrument to which the Board is now a party and do not and will not constitute a default under any of the foregoing, or result in the creation or imposition of any lien, charge or encumbrance of any nature upon any of the property or assets of the Board contrary to the terms of any instrument or agreement;

(3) The Board represents, warrants and agrees to fully perform all of its obligations under the Issuer Lease and to exercise its purchase option thereunder for the Project subject, in each respect, to the limitations set forth in Sections 4.07, 4.08, 4.09, 4.10 and 4.11 of the Issuer Lease.

Section 2.03. Trustee and others may rely on Representations. The Board and the District agree that the representations contained in this Article 2 are for the use and benefit of any purchaser of the Bonds, the Issuer and the Trustee, and any such purchaser, the Issuer and the Trustee shall be entitled to rely thereon.

Section 2.04. Representations Concerning Prior Lease. A Lease Purchase Agreement between the Issuer and the District dated as of November 1, 1987 has been cancelled and the District has relinquished all rights, title and interest under such prior Lease Purchase Agreement (the "Prior Lease"). The Issuer and Board are empowered to and shall enter into the Issuer Lease for the purpose of securing Bonds and the Issuer has satisfied and fully discharged its prior obligations under the Prior Lease. The District's only right, title and interest in and to the Project is pursuant to this Sublease.

ARTICLE 3

Acquisition of The Project

Section 3.01. Installation of Improvements by District. The Board hereby authorizes the District as its agent to provide for the acquisition, construction, installation and equipping of the Project pursuant to the terms and conditions of this Article 3. Pursuant to such authority, the District agrees that it:

(1) Will cause the Improvements to be acquired, constructed and installed on the related Land;

(2) Will cause insurance and performance bonds to be maintained during the acquisition, construction and installation period in accordance with the provisions of Article 5 hereof; and

(3) Will cause completion of the Improvements as promptly as practicable with all reasonable dispatch and in any event no later than three years from the Closing Date, except only as completion may be delayed by strikes, riots or acts of God or the public enemy, shortages of materials or supplies or any other reason beyond the reasonable control of the District for which a reasonable extension of the time of completion shall be granted as determined by the Board, provided that if the Improvements are not completed by that date there shall be no resulting liability on the part of the Board or the Issuer and no abatement or diminution in the payments required to be made by the District under Article 4;

(4) Upon request by the Board or the Issuer, will cause to be executed and recorded or filed appropriate financing statements and all other instruments necessary or desirable to evidence and perfect a first and prior interest in favor of the Issuer, the Trustee and the Board Trustee in the real and personal property, tangible and intangible property and rights, and other collateral constituting the Project including all of the right, title and interest of the District in the Project and in all approvals, permits, contracts and revenues therefrom.

(5) On or prior to the Construction Commencement Date, the District, at its own cost and expense, will cause to be delivered to the Trustee and Board an opinion of Counsel to the effect that the Issuer is fee title holder of the Project subject only to Permitted Encumbrances.

(6) On or before the Construction Commencement Date the District will cause to be delivered to the Trustee copies of the following: (i) Plans and Specifications and (ii) appropriate permits for construction, if required, from the governmental unit having jurisdiction with respect thereto and from any other governmental agency as may be necessary (said documents, together

with the contracts and performance bonds hereinafter referred to are herein collectively called the "Project Documents"). The District further agrees that on or prior to the Construction Commencement Date it will cause to be delivered a letter addressed to the Issuer and the Trustee, as their respective interests may appear, from the General Contractor and from the Independent Architect (and any other contractors that the Issuer, the Board or the Trustee may deem necessary) to the effect that in the event of a default by the District said Independent Architect and General Contractor will, at the request of the Issuer, the Board and/or the Trustee, continue performance under their respective contracts with the District in accordance with the terms thereof, provided that they are reimbursed in accordance with said contracts for all services, work, labor and materials rendered under such contracts, respectively.

(7) The District may make, authorize or permit such changes or amendments in the Project Documents as the District may reasonably determine necessary or desirable, and provided that no material change or amendment shall be made unless an Independent Architect first certifies to the Board, the District and the Trustee that the proposed changes or amendments will not cause the total estimated cost to complete the Project to exceed the amount on hand in the Project Subaccount plus the funds committed or reserved for such purpose (as certified by the District to the Trustee and upon which the Independent Architect may rely). The Independent Architect may rely on a certificate of the Trustee as to the amounts available or to be available in the Project Subaccount to complete the Improvements as aforesaid. No such change or amendment shall be made which would result in the Project being used for any purpose contrary to the representations, warranties and agreements of the District set forth in Section 2.02 hereof. A copy of each such change in or amendment to the Project Documents shall be filed promptly by the District with the Board and the Trustee.

(8) In the event of material default of any contractor or subcontractor under any construction contract or any other contract made in connection with the Improvements, or in the event of a material breach of warranty with respect to any materials, workmanship or performance, the District will promptly proceed, either separately or in conjunction with others, to pursue diligently the remedies of the District against the contractor or subcontractor in default and against such surety on a bond securing the performance of such contract. Any amounts recovered by way of damages, refunds, adjustments or otherwise in connection with the foregoing, after deduction of expenses incurred in such recovery and after reimbursement to the District of any amounts theretofore paid by the District and not previously reimbursed to the District for correction or remedying of the default which gave rise to the proceedings against the contractor, subcontractor or surety, shall be paid into the Project Subaccount if received before the completion date of the

Project referred to in this Article 3, and otherwise shall be deposited as provided in Section 5.01(d) of the Indenture.

(9) The District shall submit to the Trustee and the Board, within 90 days after the completion of each Project the following:

A certificate of the Independent Architect:

(i) stating that the acquisition, construction and installation of the Improvements have been fully completed in accordance with the Project Documents, as then amended, and the date of completion;

(ii) stating that he has made such investigation of such sources of information as are deemed by him to be necessary, including pertinent records of the School District, and is of the opinion that the Improvements have been fully paid for and no claim or claims exist against the Board, the District or the Issuer or against the Project out of which a lien based on furnishing labor or material exists or might ripen; provided, however, there may be excepted from the foregoing statement any claim or claims out of which a lien exists or might ripen in the event that the District intends to contest such claim or claims, in which event such claim or claims shall be described; provided, further, that it shall be stated that funds are on deposit in the Project Subaccount or are available through contributions to the District sufficient to make payment of the full amount which might in any event be payable in order to satisfy such claim or claims (with respect to the amount of funds remaining in the Project Subaccount or the amount available through contributions from the District, the Independent Architect may rely upon a certificate of the Trustee or a certificate of the District, as the case may be); and

(iii) stating that all permits necessary for the occupancy and use of the Project have been obtained and are in full force and effect.

In the event the certificate of the Independent Architect responsive to subsection (ii) shall state that there is a claim or claims in controversy which create or might ripen into a lien, there shall be filed with the Trustee and the Board a certificate of the Independent Architect when and as such claim or claims shall have been fully paid.

(10) In addition to the foregoing the District shall pay, but only out of the Project Subaccount, the cost of preparation of this Sublease and the administration of drawings of sums hereunder, including the reasonable fees and expenses of Bond Counsel to the Issuer for matters relating thereto; provided

however, that said fees and expenses of Bond Counsel shall not exceed \$2,500 unless the invoice for the amount in excess thereof is approved by the Secretary of the Department of Education and Cultural Affairs.

Section 3.02. Payment of Costs by District. The District agrees that it will provide or cause to be provided promptly any and all legally available sums of money required to complete the acquisition, construction and installation of each Project to the extent not paid from the proceeds of the Related Amount of Series 1988 Bonds made available hereunder.

Section 3.03. Issuance of Bonds. The Issuer has contracted for the sale of the Series 1988 Bonds and the District has approved the terms of the sale of the Series 1988 Bonds.

Section 3.04. Deposit of Bond Proceeds; Advances.

(1) The proceeds of the Related Amount of Series 1988 Bonds which are being made available hereunder total \$1,684,848. On the Closing Date, such funds shall be deposited as provided in Section 4.06 of the Indenture.

(2) Of the amount specified in this Section 3.04(1), there shall be deposited \$1,475,728 into the Project Subaccount, \$158,782 into the Debt Service Reserve Fund, and \$50,338 into the Cost of Issuance Fund (or otherwise applied to pay Underwriter's discount).

(3) Money deposited in the Project Subaccount shall be paid out from time to time by the Trustee in order to pay as reimbursement for payment made for the Costs of acquiring, constructing and equipping the Project and such other costs related to the Project and permitted under the Acts, in each case within 3 days after receipt by the Trustee of a Written Request of the District (substantially in the form of Exhibit C hereto), countersigned by the Board, stating:

(a) the item number of such Request, the name of the person, firm or corporation and to whom each such payment is due, each amount to be paid, and the general classification of the costs for which each obligation to be paid was incurred, except classification of the costs is not required if payment is to be made pursuant to subparagraph (4) below;

(b) that such costs have been made or incurred by or on behalf of the District and are presently due and payable and each item thereof is a proper charge against the Project Subaccount and has not been paid;

(c) that such costs are valid costs under the Acts and no part thereof was included in any other Written Request previously filed with the Trustee under the provisions hereof;

(d) that except for liens with respect to which lien releases have been filed, there has not been filed with or served upon the District, the Board or the Issuer any notice of any lien, right to a lien or attachment upon or claim affecting the right of any person, firm or corporation to receive payment of the respective amount stated in such request which has not been released or will not be released simultaneously with the payment of such obligation; and

(e) that the amounts remaining in the Project Subaccount together with amounts required to be deposited in the Project Subaccount, and together with the amount of funds, if any, available for construction, furnishing and equipping of the Project, will, after payment of the amounts then requested, be sufficient to pay the cost of completing the Project in accordance with the Project Documents and Independent Architect's estimates of cost of work, if any, not under contract, all in accordance with plans in effect and on file with the Trustee.

Such Written Request shall be approved in writing by the Board prior to submission to the Trustee.

(4) In addition to any Written Request, the District shall also file a certificate in duplicate of an Independent Architect stating that he has read each Written Request of the District responsive to subparagraph (3) above and (insofar as it relates to the acquisition, construction and renovation of the Improvements) approves the payment to be made pursuant to said request as a payment or reimbursement for a portion of the cost of acquisition, construction and renovation of the Improvements under contracts, Plans and Specifications approved by said Independent Architect and that all necessary building permits or approvals have been obtained from the supervising authority or department of the governmental unit with respect to the work performed and for which payment or reimbursement is being requested and that the amount of funds remaining in the Project Subaccount and other funds to be deposited in the Project Subaccount as set forth in and in reliance upon said Written Request, will be sufficient to pay the cost of completing the Project in accordance with the Project Documents then in effect and the Independent Architect's estimates of the cost of work, if any, not under contract, all in accordance with with Plans and Specifications for said Project approved and on file with the Trustee.

(5) Upon receipt of each Written Request of the District and upon receipt of the accompanying certificate of the Independent Architect, the Trustee shall pay the obligation set forth in such request out of moneys in the Project Subaccount. In making such payments the Trustee may rely upon such request and accompanying certificate. If for any reason the District

should decide prior to the payment of any item in said request not to pay such item it shall give written notice of such decision to the Trustee and upon the receipt thereof the Trustee shall not make such payment.

ARTICLE 4

Use and Rentals

Section 4.01. Possession and Use. For the purpose of facilitating and furthering a statewide program of post secondary vocational education and in the nature of a grant of state aid subject to certain conditions set forth herein (rather than as a "loan"), the Board delivers to the District sole and exclusive possession of the Project, subject to Section 8.03 hereof and the rights of the Board under Article 9 hereof, and the Board covenants and agrees that it will not take any action other than pursuant to Article 9 hereof to prevent the District from having quiet and peaceable possession and enjoyment of the Project during the term of this Sublease, and will, at the request and expense of the District, cooperate with the District to secure such possession and enjoyment. The District accepts possession of the Project on the date of the execution and acknowledgment of this Sublease. Subject to Section 8.03 hereof, the District's right of possession shall continue until the term of this Sublease expires or is terminated as provided herein. Subject to Section 8.03 hereof, the District shall have the right to use the Project throughout the term of this Sublease, provided that all uses shall conform to the policies and purposes of the Acts.

Section 4.02. Sublease Rentals.

(1) Subject only to subparagraph (2) of this Section 4.02 and to the provisions of Section 4.07 of this Sublease, and so long as the Sublease Term has not been terminated in accordance with Section 4.09 hereof, there shall be paid to the Trustee a sum sufficient to meet the amounts payable for principal, premium, if any, (whether at maturity or by redemption as provided in the Indenture), and interest upon the Outstanding Related Amount of Series 1988 Bonds and such other sums provided for in the Indenture as follows:

(a) (i) Commencing on January 28, 1989 and on the 28th day of each January and July thereafter so long as the Related Amount of Series 1988 Bonds are Outstanding, the Sublease Rentals hereunder shall include an amount equal to the interest due on the Outstanding Related Amount of Series 1988 Bonds on the next February 1 or August 1, as applicable, and (ii) commencing on February 1, 1989 and on each February 1 and July 28th thereafter so long as the Related Amount of Series 1988 Bonds are Outstanding, the Sublease Rentals hereunder shall also include one-half of the principal due on each succeeding August 1 by reason of maturity or earlier redemption of any such Bonds, such Sublease Rentals having been tentatively calculated to amortize the Related Amount of Series 1988 Bonds as set forth on Exhibit D hereto.

(b) All payments of Sublease Rentals shall be for the equal and ratable benefit of the owners of the Bonds irrespective of date of issue, series designation, the purpose of issuance or other feature or characteristic of such Bonds.

(c) All payments of Sublease Rentals shall be made directly to the Trustee at its principal office, for the account of the Board. This Sublease is a net Sublease, and neither the Board nor the Issuer shall be under any obligation to operate, maintain, replace, or improve the Project or pay the cost thereof, but shall be entitled to receive the Sublease Rentals hereunder pursuant to the terms hereof on an absolute net basis, and such Sublease Rentals shall not be subject to abatement before retirement of the Bonds except as contemplated in Section 4.07 and Article 8 hereof.

(2) During the term of this Sublease, whenever Sublease Rentals or other amounts are due and payable hereunder, the Trustee is required under and pursuant to the Indenture, the Pledge Agreement and the Collection Agreement, prior to any attempt to collect Lease Rentals from the Board under the Lease or Sublease Rentals or any other payments from the District hereunder, to first transfer, or cause the Escrow Holder or the Treasurer to transfer, from the Tuition Subaccount to the Debt Service Fund amounts available therein to the extent necessary to pay such Sublease Rentals or other amounts due hereunder, provided that if such amounts are for any reason insufficient, the Trustee shall attempt to collect Lease Rentals from the Board under the Lease and if amounts so collected remain insufficient, the Trustee shall promptly send written notice of such insufficiency to the District with copies of such notice to be given to the Escrow Holder, the Treasurer and the Board.

Section 4.03. Additional Payments.

The District agrees:

(1) To pay to the Trustee and Escrow Holder as additional payments under this Sublease, all reasonable fees and expenses incurred by the Trustee with regard to the performance of its duties with respect to the Related Amount of Series 1988 Bonds under the Bond Documents and this Sublease.

(2) To pay to the Issuer, upon demand, its statutory service fee and all reasonable expenses incurred by the Issuer in relation to the Project which are not otherwise required to be paid by the District under the terms of this Sublease, including all fees and charges of the Issuer as provided for under the Issuer's Act;

(3) To pay to the Issuer, the Board or the Trustee, as the case may be, the amount of all advances of funds made by

either of them under the provisions of Section 5.08 hereof, with interest thereon at the prime rate of the Trustee per annum from the date of each such advance; and

(4) To pay to the Issuer, the Board and the Trustee or their order, expenses incurred in connection with compliance with Section 148 of the Code and Section 2.2 hereof with respect to the Related Amount of Series 1988 Bonds.

Section 4.04. District's Obligations Unconditional. Subject only to Sections 4.07 and 4.08, all additional payments in Section 4.03 and all other payments required of the District hereunder, shall be paid without notice or demand and without set off, counterclaim, abatement, deduction, or defense. Subject to Sections 4.07 and 4.08 the District will not suspend or discontinue any payments required hereunder, will perform and observe all of its other agreements in this Sublease and shall have no power to terminate the Sublease for any cause, including, but not limited to, any acts or circumstances that may constitute failure of consideration, destruction of or damage to the Project, eviction by paramount title, commercial frustration of purpose, bankruptcy or insolvency of the Board or the Trustee, change in the tax or other laws or administrative rulings or actions of the United States of America or of the State or any political subdivision thereof, or failure of the Board to perform and observe any agreement, whether express or implied, or any duty, liability, or obligation arising out of or connected with this Sublease.

Section 4.05. District's Remedies. Nothing contained in this Article 4 shall be construed to release the Board from the performance of any of its agreements in this Sublease, and if the Board should fail to perform any such agreement, the District may institute such action against the Board as the District may deem necessary so long as such action shall not violate the District's unconditional obligations in Section 4.04. The District may, at its own cost and expense and in its own name, prosecute or defend any action or proceeding against third parties or take any other action which the District deems reasonably necessary in order to insure the acquisition, construction, and installation of the Project and to secure or protect its right of possession and use thereof under this Sublease. In such event, the Board agrees to cooperate fully with the District and to take all action necessary to effect the substitution of the District for the Board in any such action or proceeding if the District shall so request and agree to any and all costs and expenses and agree to indemnify the Board and save it harmless against any risks, claims, or liabilities arising out of such action.

Section 4.06. Rates and Charges. The District covenants and agrees to use its best efforts, including the making of good faith requests for budget approvals to the Board,

to operate the Project in a manner so as to pay all necessary operating expenses and to pay all Sublease Rentals due hereunder. In addition, the District shall operate the Project on a non-discriminatory basis and to charge such fees and rates for its facilities and services and to exercise such skill and diligence as to provide adequate revenues from the Project which together with other available funds will be sufficient to pay promptly all payments of Sublease Rentals as and when they become due and payable, expenses of operation maintenance and repair of the Project and to provide all other payments required to be made by the District under this Sublease to the extent permitted by law. The District further covenants and agrees that it will, from time to time as often as necessary, request authority from the Board to revise the rates, fees and charges in such manner as may be necessary or proper to comply with the provisions of this Section.

Section 4.07. Non-appropriation; Limited Obligation. Notwithstanding anything in this Sublease to the contrary, the cost and expense of the performance by the District of its obligations under this Sublease and the incurrence of any liabilities of district under this Sublease, including, without limitation, the payment of all amounts required to be paid by the Tenant under this Sublease, shall be subject to and dependent upon moneys being made legally available from time to time by the Board upon its approval of the District's budget for its post secondary vocational education program.

In order to effectuate the foregoing, the Director of post secondary vocational education for the District shall notify the Board not later than March 1 of each year of the respective amount which it should include in District's budget for its post secondary vocational educational program for the next occurring Fiscal Year in order to pay all amounts scheduled to become due in the next occurring Fiscal Year after giving due consideration and effect to the moneys available pursuant to the Issuer Lease, Pledge Agreement and Collection Agreement as described in Section 4.02(2) hereof.

If, on April 1 of any Fiscal Year, sufficient funds have not been appropriated or otherwise been made available, whether through the Issuer Lease, the Pledge Agreement or the Collection Agreement or otherwise by or with the consent of the Board for the use or credit of the District for the purpose of paying all amounts scheduled to be paid in the next occurring Fiscal Year, the District shall deliver written notice thereof (a "notice of non-appropriation") to the Trustee within 10 calendar days of such April 1. Upon the Trustee's receipt of a notice of non-appropriation either hereunder or under or pursuant to Section 4.07 of the Issuer Lease, the Sublease Term for the Project shall terminate, as of the end of the then current Fiscal Year; provided, however, such termination shall not become effective at the end of the then current Fiscal Year if, prior to the end of

such fiscal Year, the Board shall deliver to the Trustee a written statement to the effect that it reasonably expects sufficient funds for the next occurring Fiscal Year to be appropriated for all Facilities, and in such event the Sublease Term shall continue to the next Fiscal Year so long, but only so long, as there is an appropriation or other amounts legally available from which to make the Lease Rentals on all Facilities under the Issuer Lease.

In addition to the foregoing, and by way of further limitation, it is hereby declared that neither the full faith and credit nor the taxing powers of the District is pledged for the payment of Sublease Rentals or any other amount hereunder and the obligations of the District hereunder shall not be obligations of or enforceable against the District. The District has no authority or power to levy taxes for the payment of Sublease Rentals.

Notwithstanding the limitation of liability set forth in this Sublease and subject to this Section 4.07, the District recognizing the benefits conferred upon it, hereby acknowledges that it fully intends to take all steps necessary with good faith and proper diligence to cause to be available through appropriate budget measures and procedures all such funds as are necessary to make payments required hereunder since the facilities acquired with the proceeds of the Related Amount of Series 1988 Bonds are essential for the purpose of providing vocational education services to its students.

Section 4.08. Return of Project. Upon the termination of the Sublease Term for any reason, the District shall convey its interests in the Project to the Board subject to any Permitted Encumbrances, at the District's expense, in the condition, repair, appearance and working order required under this Sublease within ten days of such termination in accordance with the instructions of the Trustee; and the District shall deliver to the Board, the Issuer and the Trustee all necessary documents to evidence such conveyance. Upon receipt of such conveyance, the Board may re-let the same in such manner as it sees fit, and the District shall have no further rights whatsoever with respect thereto.

Section 4.09. Termination of Sublease Term. Except as provided in the last paragraph of Section 4.11 hereof if and when no Related Amount of Series 1988 Bonds are outstanding the Sublease Term will terminate upon the earliest of any of the following events:

(a) in the event of non-appropriation of funds as contemplated by Section 4.07 of this Sublease;

(b) the the date specified in Section 4.11 hereof; or

(c) the termination of the Lease Term under the Issuer Lease.

Section 4.10. Effect of Termination. (a) Upon the termination of the Sublease Term for the reason referred to in Section 4.09(a) or (c) hereof, the District shall not be responsible for the payment of any amounts scheduled to become due in any succeeding Fiscal Year, except to the extent that moneys are legally available for such purpose, except that if the District has not delivered possession of the Project to the Board in accordance with Section 4.08 hereof, the termination of such Sublease Term shall nevertheless be effective, but the District shall be responsible for the payment of damages in an amount equal to the amount of the Sublease Rentals which would have accrued, when calculated on a daily basis, for the period during which the District fails to return the Project and for any other loss suffered by the Board as a result of the District's failure to take such actions as required.

(b) Upon the termination of the Lease Term for any of the reasons described in Section 4.09 hereof, all of the right, title and interest of the District in the Project and under or with respect to this Sublease shall automatically cease and terminate subject only to the option of the Board, at its sole and uncontrolled discretion, to continue the Lease Term hereunder for one-year renewal terms at such terms and rentals and upon such conditions as the Board may approve.

Section 4.11. Sublease Term. This Sublease shall be for a term commencing September 27, 1988 and ending as to the Projects described in Exhibit A, on August 1, 2013, subject to Section 4.09 hereof and, as to Section 4.09(a) and/or (c) hereof, subject to termination and cancellation in any year for which Appropriated Payments are not sufficient, together with any available Program Revenues, to pay the Lease Rentals as provided in Section 4.07 of the Lease and there shall be paid Sublease Rentals as provided on said Exhibit D provided that if for any reason it is hereafter determined that any agency or instrumentality of the State of South Dakota is not authorized to execute, as lessee, this Sublease with the Board, as lessor, for a period of not to exceed twenty-five (25) years or if a similar determination is made pursuant to Section 4.11 of the Issuer Lease, and subject to termination and cancellation as hereinabove provided, then such provision in this Sublease shall be of no further force and effect and in lieu thereof this Sublease shall be and become one for one (1) year ending June 30 of the year following the most recent payment under this Sublease, with options to renew this Sublease for successive renewal terms commencing July 1 of each year and ending June 30 in the next ensuing year, with a final renewal term listed on Exhibit D, which is the agreed date by which there shall have been paid the amount required to retire at their final maturity date all of the Related Amount of Series 1988 Bonds issued to pay the cost of providing for the Project.

In such event, for each of any such renewal terms the Sublease Rentals for each such year shall be in the amounts and shall be paid on the dates which are set forth for each year in Exhibit D hereto. Each of the successive options to renew herein granted may be exercised for the successive renewal term at any time at which any necessary appropriations shall have been made for such successive renewal term; provided, however, such options shall in each instance be deemed automatically exercised and the Sublease automatically renewed for the successive renewal term commencing on the first day thereof if any necessary appropriation has been made by the District for the payment of the Sublease Rentals thereof.

Notwithstanding any other provision of this Article 4, the Sublease Term shall be extended annually for one calendar year commencing on the day on which the Related Amount of Series 1988 Bonds are no longer Outstanding under the Indenture and on each anniversary of such date if, and only if, the District pays the Board Sublease Rentals for such year in the amount of \$100 and the Board is satisfied that the District shall continue to use the Project for post secondary vocational education in compliance with the terms of this Sublease and any applicable rules and regulations of the Board.

ARTICLE 5

Maintenance, Modifications and Insurance

Section 5.01. Maintenance. During the term of the Sublease, the District will at its own expense keep the Project in good repair and good operating condition and in as safe condition as its operations will reasonably permit, making all repairs thereto and renewals and replacements thereof which may be necessary for this purpose, so that the Project will remain suitable and efficient for use in the operation of the District's programs.

Section 5.02. Modifications. In addition to the provisions of Sections 5.09, 5.10 and 5.11 hereof, the District may, from time to time at its own expense, make any additions, modifications, or improvements to any Project that it may deem desirable for its purposes and may remove Subleased Equipment either (a) if the Subleased Equipment is not of material significance to the utility of the Project or (b) if the Subleased Equipment is of material significance to the utility of the Project, then such Subleased Equipment may be removed so long as it is replaced with equipment of equal utility, provided in either event that such removal or replacement does not materially restrict the scope, character or operation of the Project or impair the exemption of interest on the Series 1988 Bonds from Federal income taxes. The cost of such additions, modifications, or improvements shall be paid by or on behalf of the District and any personal property described in (b) hereof shall become a part of the related Project and be included as Subleased Equipment under the terms of this Sublease.

Section 5.03. Removal of Subleased Equipment. The Board shall cooperate with District to effectuate the purposes of Section 5.02 and shall execute such instruments as are necessary to transfer title or discharge liens.

Section 5.04. Governmental Charges and Utility Charges. The District will pay or cause to be paid during the term of the Sublease, as the same respectively become due, all governmental charges and utility charges of any kind whatsoever that may at any time be lawfully assessed or levied against or with respect to the Project or other property acquired by the District in substitution for, as a renewal or replacement of, or a modification, improvement, or addition to the Project and other charges incurred in the operation, maintenance, use, and upkeep of the Project.

The District may or may permit, at its expense and in its own name in good faith contest any such charges and, in the event of any such contest, may permit the taxes, assessments, or other charges so contested to remain unpaid during the period of such contests and any appeal therefrom unless the Trustee shall

notify the District that, in the opinion of Counsel, by nonpayment of any such items the Project or any essential part thereof will be subject to loss or forfeiture, in which event such charges shall be paid forthwith.

Section 5.05. Project Insurance Requirements. The District agrees to insure or cause to be insured the Project against fire, vandalism, malicious mischief and other perils covered under the usual extended coverage endorsement in an amount equal to the greater of a) the replacement cost of the Project or b) the Outstanding principal amount of the Related Amount of Series 1988 Bonds, by means of policies issued by reputable insurance companies duly qualified to do such business in the State. As an alternative, the District may insure the Project under a blanket policy or policies which cover not only the Project but other properties for the amounts specified in (a) above or such coverage may be afforded through a builders risk policy. All policies evidencing insurance required in this Section 5.05 shall be such as are acceptable to the Trustee, shall be carried in the names of the Issuer, the District, the Board and Trustee as their respective interests may appear and shall contain loss-payable clauses providing that all Net Proceeds of insurance resulting from claims for loss or damage covered thereby shall be paid to the Trustee as its interest appears.

Section 5.06. Public Liability Insurance. The District agrees that it will cause to be carried public liability insurance with respect to its activities on the Land with one or more reputable insurance companies in amounts acceptable to the Trustee and the Board. The Board, the Issuer and the Trustee shall be made an additional insured under such policies, or such policies may provide that all of the lessors of and owners of property Subleased by the District are insured in lieu of naming the Board, the Issuer and the Trustee specifically. The insurance provided by this Section 5.06 may be by blanket insurance policy or policies. The Net Proceeds of the insurance required in this Section 5.06 shall be applied toward extinguishment or satisfaction of the liability with respect to which such insurance proceeds may be paid.

Section 5.07. Additional Provisions Respecting Insurance. Each insurance policy provided for in Sections 5.05 and 5.06 hereof shall contain a provision to the effect that the insurance company shall not cancel the policy or modify it materially and adversely to the interest of the Board, the Issuer or Trustee without first giving written notice thereof to the Board and Trustee at least thirty (30) days in advance of such cancellation or modification. All insurance policies issued pursuant to Section 5.05 and 5.06, or certificates evidencing such policies, shall be deposited with the Trustee. Such policies may provide for reasonable deductible amounts but may not provide for co-insurance. As an alternative to any insurance

coverage required hereunder, the District may, with notice to the Board, the Issuer and Trustee, (i) permit one or more School Districts to participate in risk pool coverage programs similar to or described in Chapter 3-22 of the South Dakota Codified Laws in lieu of providing the insurance required hereunder and (ii) as to insurance on personal property described in Section 5.05 hereof, permit such property to be self-insured.

Section 5.08. Advances. If the District shall fail to cause any repairs to be made or to cause all liens and other charges to be paid or to cause all insurance required in this Article 5 to be maintained, the Board, the Issuer or the Trustee may, but shall not be obligated to, take such action as may be necessary to cure such failure, including advancement of money, and the District shall be obligated to repay all such advances on demand of the Trustee, the Issuer or the Board, as applicable, with interest at the rate specified in Section 4.03 hereof, from the date of each such advance.

Section 5.09. Release and Conveyance of Land. The Board and the District reserve the right to amend the Sublease to effect the release from the Project of any unimproved portion of the Land comprising the Project (i.e., land not occupied by building or unrellocatable machinery and equipment, roads and walks, utility lines and the like) and the conveyance thereof by the Board to the District. Within thirty days of receipt of (i) notice by the District specifying the Land to be released and enclosing proposed documentation and (ii) the written opinion of the Independent Architect that such release shall not adversely alter the scope, character, value or operation of the Project or destroy ingress to or egress from the remaining Project, the Board shall execute and deliver an amendment to the Sublease and documents pertaining to such release and conveyance in form and substance reasonably acceptable to the Board and its Bond Counsel (all at the District's expense). The consideration for such release and conveyance shall be an amount deemed fair and adequate by the Board, but not less than the original cost thereof as certified to the Board and the Trustee by the District and such consideration paid for such release and conveyance shall be deposited in the Debt Service Fund as the Board in writing shall direct. The land so released and conveyed shall be free and clear of any claims of the Board or the Trustee. Such release and conveyance shall not entitle the District to any abatement or diminution of any of the amounts payable hereunder except to the extent that Bonds are redeemed by the moneys so deposited in the Debt Service Fund.

Section 5.10. Grant of Easements. The Board shall at the request of the District grant such right of way, utility and other similar easements over, across or under the land comprising part of any Project as shall be necessary or convenient for furnishing right of way, utility or other similar services to land or facilities adjacent to or near any Project and owned by

or Subleased to the District, and at the location specified by the District, provided that such easements in the written opinion of the Independent Architect shall not adversely alter the scope, character, value or operation of the Project.

Section 5.11. Party Walls and Tie-in Facilities and Utilities. The District may use walls of buildings comprising part of the Project as party walls for buildings located all or in part on land adjacent to any Project and may connect, tie-in or use structures and other facilities comprising the Project to or for the support of other buildings, structures or facilities not comprising part of the Project or may tie-in or connect any utility or other similar facilities serving the Project with utility and similar facilities serving land or facilities adjacent to or near the Project; provided that such use, tie-in or connection shall not impair the exemption of interest on the Bonds from Federal income taxation and provided that such use in the written opinion of the Independent Architect shall not adversely alter the scope, character, value or operation of the Project and the District takes such action as may be satisfactory to the Board and the Trustee to assure that the Project will if necessary, be restored to its original condition. The Board and Trustee shall cooperate with the District to implement the foregoing provisions and shall execute such instruments or agreements as may be necessary to permit such implementation.

Section 5.12. Cross-Easements. In the event of termination of this Sublease for any reason, the District shall grant the Issuer and the Board an easement of ingress and egress to the nearest public way from the sites of which jurisdiction has been transferred to the Issuer or the Board, and the Issuer or the Board shall grant to the District easements of ingress and egress over existing walkways where the same are located on said sites, in each case said easements to be reasonably suited to the needs of the grantee thereof; and each party hereto shall have access to all air-conditioning and utility facilities reasonably necessary for its purposes, and which are under the control of the other party, paying customary rates and charges for usual services provided by such other party in connection with the use of such air-conditioning and utility facilities.

ARTICLE 6

Damage, Destruction, and Condemnation

Section 6.01. District to Repair, Replace, or Restore. If any Related Amount of Series 1988 Bonds are outstanding when all or any part of a Project is taken by eminent domain, or destroyed or damaged:

(1) If the Project is partly destroyed or damaged, all Net Proceeds of any insurance award in connection with such damage or destruction shall be paid directly to the Trustee who will: (i) apply such Net Proceeds to the payment of the costs of repair, replacement, or restoration upon such items as it may reasonably require and (ii) apply any balance of the Net Proceeds remaining after payment of all costs of any repair, replacement, or restoration to reduce the principal of the Related Amount of Series 1988 Bonds pursuant to Section 2.12(a)(ii) of the Indenture. If the Net Proceeds are not sufficient to pay the costs of repair, replacement or restoration in full, the District will nonetheless complete or cause completion of the same and will pay that portion of the cost thereof in excess of the amount of the Net Proceeds.

(2) If the Project is partly condemned or taken by eminent domain, all Net Proceeds of such condemnation award or taking shall be paid directly to the Trustee who will: (i) apply the Net Proceeds to the payment of the costs of repair, replacement or restoration upon such terms as it may reasonably require; and (ii) apply any balance of the Net Proceeds remaining after payment of all costs of any repair, replacement or restoration to the reduction of the principal balance of the Related Amount of Series 1988 Bonds pursuant to Section 2.12(a)(ii) of the Indenture. If the Net Proceeds are not sufficient to pay the costs of repair, replacement or restoration in full, the District will nonetheless complete or cause completion of the same and will pay that portion of the cost thereof in excess of the amount of the Net Proceeds.

(3) In the event the Project is totally destroyed or taken in its entirety by condemnation or eminent domain, the Sublease Term shall be terminated and all Net Proceeds of any insurance claim or condemnation award shall be paid to the Trustee to be applied by the Trustee as a credit against the Purchase Option Price under the Issuer Lease.

(4) The District shall not, by reason of any damage, destruction or condemnation or the payment of any costs of repair, replacement or restoration, be entitled to any reimbursement from the Board, the Issuer or the Trustee, or any abatement or diminution of the Sublease Rentals or additional payments payable under Article 4 or the other sums payable by the District hereunder except to the extent that the Related Amount

of Series 1988 Bonds are actually redeemed by reason of any application of Net Proceeds contemplated hereunder.

(5) All equipment and other property acquired in the repair, replacement, or restoration of the Project shall be deemed a part of the Project and available for use by the District without the payment of any additional rents other than those provided in Article 4, to the same extent as if they had been specifically described and demised in this Sublease; provided that no equipment shall be acquired subject to any lien or encumbrance not approved by the Trustee and Board.

Any excess Net Proceeds remaining after compliance with the foregoing paragraphs, as applicable, shall be paid to the District for use in its post-secondary vocational education programs.

Section 6.02. Cooperation of the Board. The Board will cooperate fully with the District in filing any proof of loss with respect to any insurance policy covering casualties referred to in Section 6.01, in the handling and conduct of any litigation arising with respect thereto, and in the handling and conduct of any prospective or pending condemnation proceeding affecting any Project or any part thereof.

ARTICLE 7

District's Covenants

Section 7.01. Covenants for Benefit of Trustee and Holder of Bonds. Each of the terms and provisions of this Sublease is a covenant for the use and benefit of the Board, the Issuer, the Trustee and the holders from time to time of the Bonds so long as any principal or interest due on the Related Amount of Series 1988 Bonds shall remain Outstanding.

Section 7.02. Inspection and Access. The District agrees that the Board, the Issuer, the Trustee and their duly authorized agents shall have the right at all reasonable times to examine and inspect the Project and shall have such rights of access thereto as may reasonably be necessary in order to satisfy themselves that the provisions of the Sublease are being complied with, and further, to have access thereto sufficient to cause the Project to be properly maintained in accordance with Article 5 in the event of failure by the District to perform its obligations thereunder.

Section 7.03. Indemnity. The District will pay, and will protect, indemnify, and save the Board, the Issuer and Trustee harmless, from and against all liabilities, losses, damages, costs, expenses (including attorneys' fees), causes of action, suits, claims, demands, and judgments of any nature arising from:

(1) Any injury to or death of any person growing out of or connected with the use, non-use, or condition of the Project or a part thereof;

(2) Violation of any agreement or condition of this Sublease, except by the Board;

(3) Violation of any contract, agreement, or restriction by the District relating to the Project which shall have existed at the commencement of the term of this Sublease;

(4) Violation by other than the District or Board of any law, ordinance, or regulation affecting any of the Facilities or a part thereof or the ownership, occupancy, or use thereof; and

(5) Any statement or information relating to the expenditure of the proceeds of the Bonds contained in the "arbitrage certificate" or similar document furnished by the District to the Board, the Issuer or Bond Counsel which, at the time made, is misleading, untrue, or incorrect in any material respect.

Section 7.04. District Bound by Bond Documents. The Bond Documents have been submitted to the District for examination and the District, by execution of this Sublease, acknowledges that it has approved the Bond Documents and agrees that it is bound by the terms and conditions thereof and covenants and agrees to perform all acts, pay all moneys and give all notices required to be performed, paid and given by it pursuant to the terms of the Bond Documents.

Section 7.05. Tax Exempt Status of Bonds. Each of the parties hereto hereby covenant and agree that it will not knowingly take any action or omit to take any action or permit any action which is in its control to be taken or omitted which would to its knowledge impair the exemption of interest on the Series 1988 Bonds from federal income taxation.

Section 7.06. No Warranty of Condition or Suitability by the Board. The District recognizes that since the Plans and Specifications for the Project have been prepared to its order, and since the Project is being acquired and installed by contractors and suppliers selected by the District, NEITHER THE ISSUER NOR THE BOARD HAS MADE AN INSPECTION OF THE PROJECT OR OF ANY FIXTURE OR OTHER ITEM CONSTITUTING A PORTION THEREOF, AND NEITHER THE ISSUER NOR THE BOARD MAKES ANY WARRANTY OR REPRESENTATION, EXPRESS OR IMPLIED OR OTHERWISE, WITH RESPECT TO THE SAME OR THE LOCATION, USE, DESCRIPTION, DESIGN, MERCHANTABILITY, FITNESS FOR USE FOR ANY PARTICULAR PURPOSE, CONDITION, OR DURABILITY THEREOF, OR AS TO THE QUALITY OF THE MATERIAL OR WORKMANSHIP THEREIN, OR AS TO THE TITLE OF THE ISSUER OR THE BOARD THERETO OR OWNERSHIP THEREOF OR OTHERWISE, IT BEING AGREED THAT ALL RISKS INCIDENT THERETO ARE TO BE BORNE BY THE DISTRICT, IN THE EVENT OF ANY DEFECT OR ITEM CONSTITUTING A PORTION THEREOF, WHETHER PATENT OR LATENT, NEITHER THE ISSUER NOR THE BOARD SHALL HAVE ANY RESPONSIBILITY OR LIABILITY WITH RESPECT THERETO. THE PROVISIONS OF THIS SECTION 7.06 HAVE BEEN NEGOTIATED AND ARE INTENDED TO BE A COMPLETE EXCLUSION AND NEGATION OF ANY WARRANTIES OR REPRESENTATIONS BY THE BOARD AND THE ISSUER, EXPRESS OR IMPLIED, WITH RESPECT TO THE PROJECT OR ANY FIXTURE OR OTHER ITEM CONSTITUTING A PORTION THEREOF, WHETHER ARISING PURSUANT TO THE UNIFORM COMMERCIAL CODE OR ANOTHER LAW NOW OR HEREAFTER IN EFFECT OR OTHERWISE.

Section 7.07. District's Assurance of Tax Exemption. In furtherance of the covenant in Section 7.05 hereof the District represents and covenants with the Board, the Issuer, the Trustee and all holders of Bonds that it will comply with the applicable provisions of Federal tax law as follows:

(1) The District will operate the Project or cause the Project to be operated for the provision of vocational education to eligible students and shall not permit any use of any of the Projects which would cause the Bonds or any Series thereof to become Private Activity Bonds within the meaning of Section 144

of the Code. The District will not cause or permit a change in such use of the Project unless it shall first furnish, at its expense, to the Board, the Issuer and the Trustee and a written opinion from Bond Counsel that such change in use will not affect the exclusion of interest paid on the Bonds from gross income for federal income tax purposes;

(2) The District will not use (or permit to be used) the Project or use or invest (or permit to be used or invested) the proceeds of the Bonds or any other sums treated as "gross proceeds" under Section 148 of the Code including "investment proceeds," "invested sinking funds" and "replacement proceeds," in such a manner as to cause the Bonds to be classified "arbitrage bonds" under Section 148(a) of the Code;

(3) The District shall provide or cause to be provided to the Board at the closing of the sale of the Series 1988 Bonds with all information required to satisfy the informational requirements set forth in Section 149(e) of the Code including the information necessary to complete Internal Revenue Service Form 8038;

(4) The District shall not permit the filing of any other information reporting form similar to that described in (3) above with respect to this Sublease or the obligations of the District hereunder.

(5) The Series 1988 Bonds are not issued as part of an issue of obligations (other than an issue to which Section 144 of the Code applies) for which the interest on any other obligations which is part of such issue is excluded from gross income under any other provision of law other than Section 144(a)(7) of the Code;

(6) No moneys in the Debt Service Fund or Project Fund shall be invested in investments which cause the Series 1988 Bonds to be federally guaranteed within the meaning of section 149(b) of the Code. If at any time the moneys in the Project Fund or the Debt Service Fund exceed, within the meaning of section 148, (i) amounts invested for an initial temporary period until the moneys are needed for the purpose for which the Bonds are issued, (ii) investments of a bona fide debt service fund, and (iii) investments of a reserve which meet the requirement of Section 148(d) of the Code, such excess moneys shall be invested in only those permitted investments or Government Obligations, as otherwise appropriate, which are (A) obligations issued by the United States Treasury, (B) other investments permitted under regulations, or (C) obligations which are (a) not issued by, or guaranteed by, or insured by, the United States or any agency or instrumentality thereof or (b) not federally insured deposits or accounts, all within the meaning of Section 149(b)(2) of the Code;

(7) No portion of the "net bond proceeds" will be used for the acquisition of any property (or any interest therein) unless (i) the first use of such property is pursuant to such acquisition, other than land, or (ii) the property is a building (and the equipment therefor) and rehabilitation expenditures with respect to such building equal or exceed fifteen percent (15%) of the portion of the cost of acquiring such building (and equipment) financed with the proceeds of the Bonds, or (iii) the property is a structure other than a building and rehabilitation expenditures with respect to such facility equal or exceed one hundred percent (100%) of the portion of cost of acquiring such facility financed with "net bond proceeds", all within the meaning of Section 147(d) of the Code;

(8) At no time during any Bond Year shall the amount invested in taxable nonpurpose obligations with a yield higher than the yield on the of Series 1988 Bonds exceed one hundred fifty percent (150%) of the debt service of the Related Amount of Series 1988 Bonds for the Bond Year, all within the meaning of Section 148(d)(3) of the Code; provided, however, that the District may take advantage of exceptions to such requirement which are elected by the Issuer;

(9) The District on behalf of the Board, the Issuer and the Trustee shall pay to the United States the Rebate Amount.

(10) The District will not otherwise use Series 1988 Bond proceeds, including earnings thereon, in a manner which would adversely effect the exemption from federal income taxation of the interest on the Series 1988 Bonds; and, if it should take or permit, or omit to take or cause to be taken, as appropriate, any action which would adversely effect the exemption from federal income taxation of the interest on the Series 1988 Bonds, the District shall take all lawful actions necessary to rescind or correct such actions or omissions promptly upon having knowledge thereof.

ARTICLE 8

District's Options

Section 8.01. Partial Prepayment of Sublease Rentals and Bonds. The District may, at any time on which the Indenture permits a corresponding prepayment of Series 1988 Bonds, transmit funds to the Trustee, in addition to amounts, if any, otherwise required to be paid at that time pursuant to this Sublease, and direct that said money be utilized for the prepayment or redemption of the Series 1988 Bonds or installments thereof which are then or will be redeemable. The District shall receive credits hereunder for such prepayment either on a current basis or in inverse order of maturity of Sublease Rental obligations, as the District shall so determine in its discretion and specify at the time of payment.

Section 8.02. Termination Upon Retirement of Bonds. At any time when no principal of the Related Amount Series 1988 Bonds remains outstanding and arrangements satisfactory to the Trustee, the Issuer and the Board have been made for the discharge of all other accrued liabilities under this Sublease, the District may, at its option, terminate this Sublease by giving written notice thereof to the Board.

Section 8.03. Subordination of the Sublease and the Rights of District to the Lease. All right, title and interest of the District in the Project shall be and hereby are subordinated to all right, title and interest of the Issuer under the Lease and the Trustee under the Indenture and to all liens and encumbrances on the Project created in favor of the Trustee and the Issuer pursuant to the Bond Documents and, in the event of the enforcement of the Lease pursuant to the terms thereof for the purpose of the Trustee or the Issuer to remove the Board from the Project or to sell or re-let the Project, the Trustee and the Issuer shall have the right to assume possession of the Project free and clear of:

- a. The District's rights, if any, under this Sublease whether or not the District is in default of any obligation hereunder or under the Collection Agreement;
- b. Any obligation to preserve the Project or to continue the construction of the Project or to in any other manner utilize the Project in conformance with the terms and conditions of this Sublease.

No action by the District shall in any way restrict, impede or delay the exercise by the Issuer or the Board of their respective rights and remedies under the Bond Documents. In particular, the District agrees that in no event shall any dispute between the District and the Board concerning the exercise by the District of its rights under this Sublease act to

in any manner impede or delay the ability of the Issuer or the Trustee to assume full possession, occupancy and use of the Project or the re-letting thereof.

ARTICLE 9

Events of Default and Remedies

Section 9.01. Events of Default Defined. The following shall be "events of default" under this Sublease Agreement and the terms "event of default" and "default" shall mean, whenever they are used in this Sublease Agreement, any one or more of the following events:

(a) Failure by District to pay in full any Sublease Rentals or other payment when due and required hereunder; or

(b) Failure by the District to assess, collect or pay over Facility Fees as required under the Collection Agreement;

(c) The occurrence of any event of default under Article 9 of the Issuer Lease.

(d) Failure by District to observe and perform any covenant, condition or agreement on its part to be observed or performed, other than as referred to in Section 9.01(a), for a period of ten (10) days after written notice specifying such failure and requesting that it be remedied is given to District by Trustee, unless Trustee shall agree in writing to an extension of such time prior to its expiration and, so long as the District is proceeding in good faith and with due diligence to cure such default, the Trustee shall agree to such an extension unless there should occur a default described in Section 9.01(a) hereof.

If by reason of force majeure District is unable in whole or in part to carry out the agreements on its part herein contained, other than the obligations on the part of District contained in Article 4 hereof, District shall not be deemed in default during the continuance of such inability. The term "force majeure" as used herein shall mean, without limitation, the following: acts of God, strikes, lockouts or other industrial disturbances; acts of public enemies, orders or restraints of any kind of the government of the United States of America or any civil or military authority; insurrections; riots; landslides; earthquakes; fires; storms; droughts; floods; or explosions.

Notwithstanding anything contained in this Section 9.01 to the contrary, a failure by the District to pay when due any payment required to be made under this Sublease Agreement or a failure by the District to observe and perform any covenant, condition or agreement on its part to be observed or performed under this Sublease Agreement, resulting from a failure to appropriate moneys as contemplated by Section 4.07 hereof, shall not constitute an event of default under Section 9.01(a) hereof.

Section 9.02. Remedies on Default. Whenever any event of default referred to in Section 9.01 shall have happened and be continuing, the Board shall have the right, without any further demand or notice, to take one or any combination of the following remedial steps:

- (1) Terminate, effective as of the next Sublease Rental payment date, the Sublease Term and upon such termination the District shall be responsible for the payments required by Section 4.10(b) hereof;
- (2) Take whatever action at law or in equity may appear necessary or desirable to collect the Sublease Rentals or other payments then due and thereafter to become due, or to enforce performance and observance of any obligation, agreement or covenant of District under this Sublease;
- (3) Exercise any rights to which it is entitled as a secured party with respect to all or any part of the Project;
- (4) Require the District to furnish copies of all books and records of the District pertaining to the Project;
- (5) Exclude the District from possession or use of any or all of the Project;
- (6) Take whatever action at law or in equity may appear necessary or appropriate to collect the Sublease Rentals and additional payments then due and thereafter to become due, or to enforce performance and observance of any obligation, agreement, or covenant of the District under this Sublease; and
- (7) Terminate the Sublease and, if the Sublease shall have been terminated, and while the Bonds remain unpaid, take possession of the Project (including all books, papers and accounts pertaining thereto), retain title to the Project, and hold, operate and manage the same, including (i) the making of repairs and improvements as the Board or Trustee shall deem necessary, (ii) the leasing of all or any part of the Project to another Governmental Unit or other person whose use and occupancy thereof will not adversely effect the exemption of interest on the Series 1988 Bonds, (iii) collecting all income and revenues from the Project (excluding administrative costs, taxes and governmental and public service charges, indemnity payments and liability insurance proceeds payable to the Board under the Sublease), and (iv) paying the reasonable costs and expenses of so taking, holding and managing the Project (including compensation to the Trustee, its agents and counsel, and charges which the Trustee deems it

advisable to pay and the costs of repairs and improvements) and applying the balance in accordance with Section 9.05 of the Indenture.

In exercising the remedies provided in subsection (3) above, the Board and the Trustee, acting on behalf of the Board, may require the District to assemble the Subleased Equipment and make it available to the Board, the Issuer or Trustee at a reasonably convenient place as designated by the Board, the Issuer or the Trustee.

Section 9.03. Manner of Exercise. No remedy herein conferred upon or reserved to the Board is intended to be exclusive of any other available remedy or remedies, but each and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Sublease or now or hereafter existing at law or in equity. No delay or omission to exercise any right or power occurring upon any default shall impair any such right or power or shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient. In order to entitle the Board to exercise any remedy reserved to it in this Article, it shall not be necessary to give any notice, other than such notice as may be herein expressly required.

Section 9.04. Attorneys' Fees and Expenses. In the event the Trustee, the Issuer or the Board should employ attorneys or incur other expenses for the collection of rent or the enforcement of performance of any obligation or agreement on the part of the District or in response to any request of the District with respect to this Sublease or the Bond Documents, the District will on demand pay to the Trustee or the Board the fee of such attorneys and such other expenses so incurred to the extent than permitted by South Dakota law.

Section 9.05. Effect of Waiver. In the event any agreement contained in this Sublease should be breached by either party and the breach is thereafter waived by the other party, such waiver shall be limited to the particular breach so waived and shall not be deemed to waive any other breach hereunder.

Section 9.06. Trustee's Exercise of the Board's Remedies. Whenever any Event of Default shall have occurred and be continuing, the Trustee may, but except as otherwise provided shall not be obliged to, exercise any or all of the rights of the Board under this Article 9, upon giving the District such notice as is required of the Board unless the Board has already given the required notice.

ARTICLE 10

Assignment, Subleasing and Selling

Section 10.01. Assignment and Subleasing by District. The agreement described on Exhibit E is hereby approved. Except as described on Exhibit E, this Sublease may not be assigned in whole or in part, and the Project may not be subleased as a whole or in part without the express written consent of the Board, and only then upon the condition that

(a) No assignment or subletting shall be made to other than a Governmental Unit except as described in Exhibit E hereof;

(b) Any assignment or sublease must retain for the Board such rights and interests as will permit it to perform its obligations and comply with its covenants under the Issuer Lease;

(c) No such assignment or subletting shall cause a violation of any covenant of the District hereunder or in connection herewith; and

(d) No assignment or subletting shall occur unless and until there is filed with the Trustee, the Issuer and the Board an opinion of Bond Counsel to the effect that such assignment or subletting will not adversely effect the exclusion of interest on the Series 1988 Bonds from gross income for federal income tax purposes.

Section 10.02. Assignment by the Board. The Board may assign its rights and grant a security interest under its interest in, and pledge any moneys receivable under or pursuant to, this Sublease to the Issuer and/or Trustee pursuant to the Issuer Lease and the Indenture as security for payment of the principal of and interest on the Bonds.

Section 10.03. Restrictions on Transfer and Encumbrances of Project by the Board. The Board agrees that, except as otherwise provided in this Sublease or the Issuer Lease, or as contemplated by the Indenture, it will not sell, assign, transfer, convey or otherwise dispose of any of the Project or any portion thereof during the term of this Sublease and that it will not, to the extent permitted by law, create or suffer to be created any debt, lien or charge thereon or make any pledge or assignment of or create any lien or encumbrance upon the rents, revenues and receipts derived from the sale, lease or other disposition of the Project other than as provided in Section 10.02 hereof.

ARTICLE 11

General

Section 11.01. Notices. All notices, certificate or other communications hereunder shall be sufficiently given and shall be deemed given when mailed by certified or registered mail, postage prepaid, with proper address as indicated below. The Board, the District and the Trustee may, by written notice given by each to the others, designate any address or addresses to which notices certificates or other communications to them shall be sent when required as contemplated by this Sublease. Until otherwise provided by the respective parties, all notices certificates and communications to each of them shall be addressed as follows:

To the Board:	As specified in the Indenture
To the Trustee:	As specified in the Indenture
To the District:	Rapid City Area School District No. 51-4 300 6th Street Rapid City, South Dakota 57701 Attention: Business Manager

Section 11.02. Binding Effect. This Sublease shall inure to the benefit of and shall be binding upon the Board and the District and their respective successors and assigns.

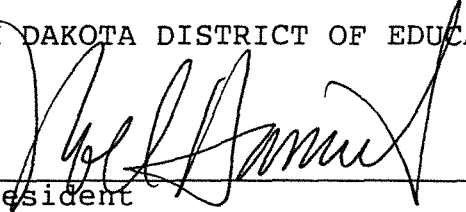
Section 11.03. Severability. In the event any provision of this agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision thereof.

Section 11.04. Amendments, Changes and Modifications. Except as otherwise provided in this Sublease, subsequent to the initial issuance of the Series 1988 Bonds and before the Indenture is satisfied and discharged with respect to the Related Amount of Series 1988 Bonds in accordance with its terms, this Sublease may not be effectively amended, changed, modified, altered, or terminated except as provided in the Indenture.

Section 11.05. Execution Counterparts. This Sublease may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.


IN WITNESS WHEREOF, the Board and the District have caused this Sublease to be executed and attested by their duly authorized officers, all as of the date first above written.

SOUTH DAKOTA DISTRICT OF EDUCATION

By: 
President

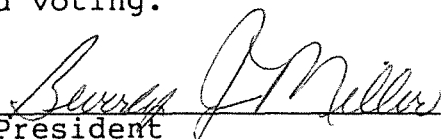
RAPID CITY AREA SCHOOL DISTRICT
NO. 51-4, as lessee

ATTEST


Business Manager

By: 
President

This Sublease Agreement was approved by the Board of Education of the Rapid City Area School District No. 51-4 at a meeting on August 9, 1988, with proper notice having been given and a quorum being present and voting.


President

STATE OF SOUTH DAKOTA)
) ss.
COUNTY OF)

On this 27th day of September, 1988, before me, a Notary Public within and for said County, personally appeared Noel Hamiel, the President of the South Dakota Board of Education (the "Board") that is described in, and that executed the foregoing instrument and acknowledged to me that they executed the foregoing instrument on behalf of the District.

[SEAL]

Kristie Wiederrich
Notary Public, _____ County, SD
My Commission Expires: Minnehaha
KRISTIE WIEDERRICH, Notary Public
My Commission Expires 9-9-94

STATE OF SOUTH DAKOTA)
) ss.
COUNTY OF)

On this 22nd day of September, 1988, before me, a Notary Public within and for said County, personally appeared Beverly J Miller and RO Dwyden, the President and Business Manager, respectively, of the Rapid City Area School District No. 51-4 (the "District") that is described in, and that executed the foregoing instrument and acknowledged to me that they executed the foregoing instrument on behalf of the District.

Jane Darlington
Notary Public, _____ County, SD
My Commission Expires: July 13, 1988

[SEAL]

EXHIBIT A

Western Area Project

All of the real property described on Exhibit B together with:

The District plans to renovate, expand and improve its existing facility by completing 25,000 square feet on the facility's second floor, constructing a 5,000 square foot cafeteria, providing a new roof and gutter system, and completing an asphalt parking lot for 350 vehicles.

EXHIBIT B

Real Property

Legal Description

That real property located in the State of South Dakota, County of Pennington, described as follows:

Tract B in the Northeast Quarter of the Southeast Quarter and in the Southeast Quarter of the Southeast Quarter of Section 5 in Township 1 North of Range 8 East of the Black Hills Meridian in the City of Rapid City, as shown on the plat filed in Plat Book 10, Page 128.

Permitted Encumbrances

1. Right to erect portable snow fences within 150 feet of the centerline of the railroad right-of-way abutting Tract B on the north between October 15th and April 1st of each year, as granted in the deed conveying said right-of-way recorded May 11, 1906, in Deed Book 23, Page 591.

2. Covenants, conditions, restrictions and reservations in deed recorded February 7, 1986, in Book 27, Page 2191, and in subsequent deeds, as follows: Subject further to the requirement that the property be used for the providing of vocational education in western South Dakota. Should the grantee [Rapid City Area School District 51-4] cease to operate post-secondary vocational education in western South Dakota, the property shall revert to any successor entity which operates post-secondary vocational education in western South Dakota, or if no such entity exists, then such property shall revert to the State of South Dakota.

Vocational Education Facilities Program
Revenue Bonds, Series 1988

EXHIBIT C

Certificate of Requisition
of Rapid City Area School District 51-4
As to Requested Payment or Reimbursement
From the Project Subaccount, as of August 1, 1988
(Per Section 3.04 of Sublease)

Re: Western Area Project

The First National Bank in Sioux Falls, as Trustee
100 South Phillips
P.O. Drawer 1186
Sioux Falls, South Dakota 57117
Attention: Trust Department

Dear Sir:

In conformity with the provisions of Section 3.04 of the Sublease between the South Dakota Board of Education, as Lessor, the Rapid City Area School District (the "Tenant") with respect to the above-entitled Project, by its Authorized Representative, hereby certifies to you, as Trustee as follows:

(1) The Tenant hereby requests payment or reimbursement from the applicable Project Subaccount as of the date hereof of the following amounts:

Payments:

<u>To</u>	<u>For</u>	<u>Amount</u>
-----------	------------	---------------

Reimbursement to Tenant:

<u>For</u>	<u>Amount</u>
------------	---------------

(2) That each of the above items for which payment or reimbursement is requested is or was necessary in connection with the above Project, and that none of such items has formed the basis for any previous payment or reimbursement from the Project Subaccount.

(3) That there are attached hereto receipts showing payments for those items of Cost requested to be reimbursed to those items of Cost to be paid to a person or company other than the Tenant.

(4) That the funds remaining in the Project Subaccount are sufficient to pay all the costs required to complete the Project.

Sincerely,

RAPID CITY AREA SCHOOL DISTRICT

Dated: _____

BY *Barry J. Miller*
Its Authorized Representative

Approved:

SOUTH DAKOTA BOARD OF EDUCATION

By: _____

Dated: _____

EXHIBIT D

WESTERN DAKOTA PROJECT

Total Construction: \$9,900,000
 Western Area Construction(3): 1,500,000
 Allocation Factor: 15.152%

Allocation of Principal: \$1,684,848

DATE	===== WESTERN AREA PROJECT =====				PURCHASE
	PRINCIPAL	COUPON	INTEREST	TOTAL	OPTION PRICE
01-Feb-89			65,696	65,696	1,684,848
01-Aug-89	26,515	6.200%	65,696	92,211	1,658,333
01-Feb-90			64,874	64,874	1,658,333
01-Aug-90	28,788	6.400%	64,874	93,661	1,629,545
01-Feb-91			63,952	63,952	1,629,545
01-Aug-91	30,303	6.600%	63,952	94,255	1,599,242
01-Feb-92			62,952	62,952	1,599,242
01-Aug-92	31,818	6.750%	62,952	94,771	1,567,424
01-Feb-93			61,879	61,879	1,567,424
01-Aug-93	34,848	6.900%	61,879	96,727	1,532,576
01-Feb-94			60,676	60,676	1,532,576
01-Aug-94	37,121	7.000%	60,676	97,797	1,495,455
01-Feb-95			59,377	59,377	1,495,455
01-Aug-95	39,394	7.100%	59,377	98,771	1,456,061
01-Feb-96			57,979	57,979	1,456,061
01-Aug-96	41,667	7.250%	57,979	99,645	1,414,394
01-Feb-97			56,468	56,468	1,414,394
01-Aug-97	45,455	7.400%	56,468	101,923	1,368,939
01-Feb-98			54,786	54,786	1,368,939
01-Aug-98	48,485	7.500%	54,786	103,271	1,320,455
01-Feb-99			52,968	52,968	1,320,455
01-Aug-99	52,273	7.600%	52,968	105,241	1,268,182
01-Feb-2000			50,982	50,982	1,268,182
01-Aug-2000	56,818	7.700%	50,982	107,800	1,211,364
01-Feb-2001			48,794	48,794	1,211,364
01-Aug-2001	60,606	7.750%	48,794	109,400	1,150,758
01-Feb-2002			46,446	46,446	1,150,758
01-Aug-2002	65,152	7.800%	46,446	111,597	1,085,606
01-Feb-2003			43,905	43,905	1,085,606
01-Aug-2003	70,455	8.000%	43,905	114,359	1,015,152
01-Feb-2004			41,087	41,087	1,015,152
01-Aug-2004	75,758	8.000%	41,087	116,844	939,394
01-Feb-2005			38,056	38,056	939,394
01-Aug-2005	81,818	8.000%	38,056	119,875	857,576
01-Feb-2006			34,784	34,784	857,576
01-Aug-2006	88,636	8.000%	34,784	123,420	768,939
01-Feb-2007			31,238	31,238	768,939
01-Aug-2007	95,455	8.125%	31,238	126,693	673,485
01-Feb-2008			27,360	27,360	673,485
01-Aug-2008	103,030	8.125%	27,360	130,391	570,455
01-Feb-2009			23,175	23,175	570,455
01-Aug-2009	110,606	8.125%	23,175	133,781	459,848
01-Feb-2010			18,681	18,681	459,848
01-Aug-2010	120,455	8.125%	18,681	139,136	339,394
01-Feb-2011			13,788	13,788	339,394
01-Aug-2011	130,303	8.125%	13,788	144,091	209,091
01-Feb-2012			8,494	8,494	209,091
01-Aug-2012	140,152	8.125%	8,494	148,646	68,939
01-Feb-2013			2,801	2,801	68,939
01-Aug-2013	68,939	8.125%	2,801	71,740	(0)
			1,684,848	2,182,394	3,867,243
				20,439	20,439
			\$1,684,848	\$2,161,956	\$3,846,804

(3) Originally Financed by Series 1987
 Bonds and Refunded by Series 1988.

VENDOR'S LEASE

THIS AGREEMENT, entered into this 9th day of August, 1988, by and between Western Dakota Vocational Technical Institute, hereinafter referred to as INSTITUTE, and Jock and Ellie's Food Services, hereinafter referred to as LESSEE.

WHEREAS, the INSTITUTE has provided the facility for a lunchroom, which space is equipped with satisfactory improvements for LESSEE, including tables and chairs for the lunchroom, and LESSEE has had an opportunity to inspect the facility.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties agree as follows:

1. Length of Lease. This lease shall be effective beginning on the 1st day of September 1988 and end on the 31st day of August 1989, unless otherwise terminated in accordance with the provisions contained herein.

2. Rental Fee. LESSEE shall pay to the INSTITUTE on a monthly basis, the sum of three percent (3%) per month of the gross sales of food and beverages and three percent (3%) on vending machines. The parties further agree that the rental fee shall be reviewed in February 1989. The parties shall determine whether the percentages shall be changed.

3. Insurance. It shall be the INSTITUTE'S responsibility to provide fire and extended coverage insurance on the physical facility. LESSEE shall provide insurance to cover any equipment which LESSEE places in the facility, and shall further be responsible for any liability insurance to cover liability for the food products being handled.

4. Independent Contractor. It is specifically understood and agreed by the parties that the LESSEE and the INSTITUTE are in no way in association in any form of business relationship. LESSEE is an independent contractor and not a partner or business associate of the INSTITUTE. LESSEE shall have complete control of the products served and the prices charged for that product. LESSEE shall be responsible for providing help as much as deemed necessary to handle traffic at the facility.

5. Duties of the INSTITUTE.

- A. The INSTITUTE shall be responsible for providing the physical facility; utilities as required by the LESSEE; minimum ventilation for the type of service being provided by LESSEE; and an adequate water supply and drain system for the operation being conducted by LESSEE.

- B. The INSTITUTE shall be responsible for scheduling class breaks including dinner/lunch breaks.
- C. The INSTITUTE shall be responsible for notifying the LESSEE twenty-four (24) hours in advance of class field trips or special events that prevent classes from using the lunchroom during dinner/lunch breaks.
- D. The INSTITUTE shall be responsible for any physical requirements pertaining to the kitchen and lunchroom imposed by the State Department of Health.
- E. The INSTITUTE will assume liability for damaged goods resulting from power failure caused by INSTITUTE negligence.
- 6. Duties of LESSEE. The following rules and regulations are applicable to the LESSEE.
 - A. LESSEE shall be entitled to all food concessions on the Campus.
 - B. LESSEE shall operate the lunchroom from 6:00 a.m. until 3:00 p.m., Monday through Friday, as long as school is in session.
 - C. LESSEE shall be allowed to use steam tables; ovens and/or stove for warming foods; refrigeration; freezer; microwave; deep fat fryer; grills; and any other smoke or grease generating type of equipment.
 - D. LESSEE shall comply with all applicable state and city health codes and fire codes in installing and utilizing equipment and products.
 - E. LESSEE shall be responsible for removal of garbage and waste to the outside of the building or to an appropriate waste receptacle as provided by the INSTITUTE.
 - F. LESSEE shall be responsible for handling the staggered lunch breaks as the school releases students for the lunch breaks; LESSEE shall confer with the INSTITUTE in attempting to work out any problems that may arise.
 - G. LESSEE shall be responsible for keeping the lunchroom in a clean and orderly manner; floors will be cleaned and maintained by the INSTITUTE.
 - H. LESSEE shall be responsible for stocking all vending machines.

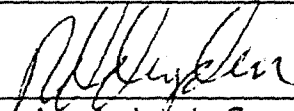
- I. LESSEE shall be responsible for security of the lunchroom and all items and inventory that LESSEE has therein.
- J. LESSEE shall be responsible for providing a full-time attendant from September through July, said attendant will be on duty from 6:00 a.m. until 3:00 p.m., Monday through Friday, of each and every week, excluding school holidays.
- K. LESSEE shall further comply with the provisions of the proposal that it had submitted to the INSTITUTE in as many aspects as is possible, unless mutually agreed upon by the parties or altered by provisions of this agreement, a copy of Vendor's Proposal is attached to and by reference made a part thereof.
7. Termination. This Lease Agreement may be terminated upon the mutual consent of the parties hereto, by either party providing sixty (60) days notice of its intent to so terminate, or by the INSTITUTE providing thirty (30) days notice of its intent to terminate in the event the LESSEE is in substantial default of this agreement.

IN WITNESS WHEREOF, the parties have set their hands on the day and year first above written.

WESTERN DAKOTA VO-TECH INSTITUTE
RAPID CITY AREA SCHOOL DISTRICT

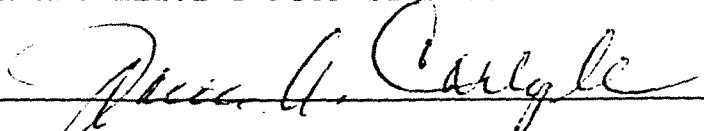
BY: 

ITS: Board President

BY: 

ITS: Assistant Superintendent,
Business Affairs

JOCK AND ELLIE'S FOOD SERVICE

BY: 

ITS: Owner/Operator

AMENDMENT TO VENDOR'S LEASE

This Amendment, made and entered into this 19th day of SEPT., 1988, by and between Western Dakota Vocational Technical Institute ("Institute"), and Jock and Ellie's Food Services ("Lessee").

RECITALS

1. Western Dakota Vocational Technical Institute, as Institute, and Jock and Ellie's Food Services, as Lessee, entered into a Vendor's Lease (the "Lease") dated August 9, 1988, to secure food services for the lunchroom facility provided by Institute.

2. The parties hereto desire to amend the Lease in certain respects.

NOW, THEREFORE, the parties hereto agree as follows:

1. Paragraph 2. Rental Fee is deleted and the following paragraph inserted in its place.

Lessee shall pay to the Institute on a monthly basis, the sum of one and one half percent (1½%) per month of the gross sales of food and beverages and one and one half percent (1½%) on vending machines, and a fixed fee of \$ 87.50.

2. Except as hereby specifically amended, the Lease and all of the terms and provisions thereof shall remain unchanged and in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be made as of the day and year first above written.

WESTERN DAKOTA VO-TECH INSTITUTE
RAPID CITY AREA SCHOOL DISTRICT

By: Burton J. Miller
Its Board President

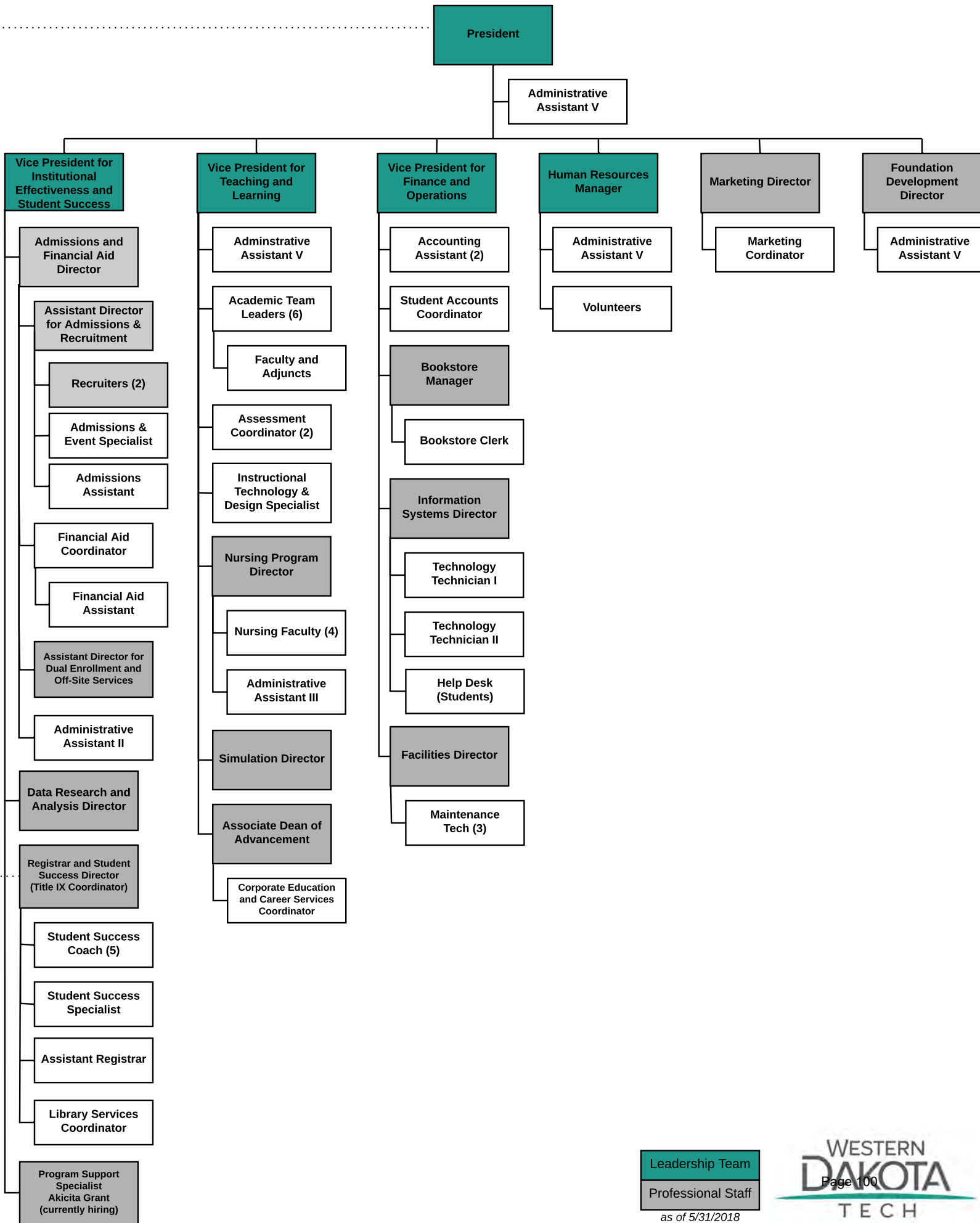
By: Alleyden
Assistant Superintendant,
Its Business Affairs

JOCK AND ELLIE'S FOOD SERVICES

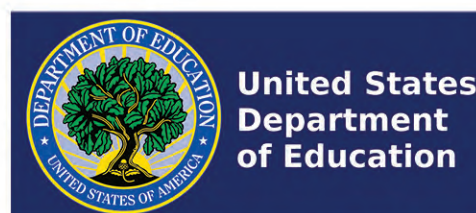
By: Charles A. Carlyle
Its Owner/Operator

Western Dakota Tech Organizational Chart

APPENDIX H



Western Dakota Tech ACCREDITATION, COMPLIANCE, AND GOVERNANCE



*Compliance related to
federal financial aid programs*



**HIGHER
LEARNING
COMMISSION**

Quality assurance

**Rapid City
Area Schools
SCHOOL BOARD**

Day-to-day governance

**PROGRAM
APPROVAL/ACCREDITATION
AGENCIES**

*Individual program
quality assurance/compliance*

**SD BOARD OF
TECHNICAL EDUCATION**

*Program approval,
tuition setting, advocacy*



Western Dakota Tech is a public institution of higher learning that embraces quality programs, expert faculty and staff, and a commitment to academic excellence to teach the knowledge, skills, and behaviors students need to be successful.

Western Dakota Tech

ACCREDITATION, COMPLIANCE, AND GOVERNANCE



Compliance related to federal financial aid programs



**HIGHER
LEARNING
COMMISSION**

Quality assurance

**WESTERN DAKOTA TECH
BOARD OF TRUSTEES**

Day-to-day governance

**PROGRAM
APPROVAL/ACCREDITATION
AGENCIES**

*Individual program
quality assurance/compliance*

**SD BOARD OF
TECHNICAL EDUCATION**

*Program approval,
tuition setting, advocacy*



Western Dakota Tech is a public institution of higher learning that embraces quality programs, expert faculty and staff, and a commitment to academic excellence to teach the knowledge, skills, and behaviors students need to be successful.

Western Dakota Tech Policy Number: 10XX

BOARD OF TRUSTEES

I. Purpose

Western Dakota Technical Institute (WDT) as a distinct separate LEA has a local governing board called the Board of Trustees. The purpose of the policy is to establish the membership and responsibilities of the Board of Trustees.

II. General Statement of Policy

A. Terms and Appointments

The Board of Trustees serves as the local governing board of WDT and its members should represent the area WDT serves, west river South Dakota. The Board of Trustees will consist of 9 members.

Upon initial establishment of the Board of Trustees, three board members shall serve an initial one-year term, three board members shall serve an initial two-year term, and three board members shall serve an initial three-year term. The Rapid City Area School (RCAS) Board shall appoint the initial board members.

All future board members will serve a three-year term. The Governor shall appoint the three board members whose initial terms were one year. The Board of Trustees, with input from trade and industry representatives in the region and WDT's President, shall appoint the three board members whose initial terms were two years. The RCAS Board, with input from trade and industry representatives in the region and WDT's President, shall appoint the three board members whose initial terms were two years.

No board member may serve more than three consecutive terms.

B. Duties and Responsibilities

The local governing board plays a critical role in setting the course for WDT's future. The Board of Trustees establishes the policies and procedures necessary to effectively carry out WDT's mission and advance the best interests of the students, faculty, staff, and community.

The local governing board is responsible for:

- Attending all regularly scheduled board meetings insofar as possible and being informed concerning the issues to be considered at those meetings;

- Representing both institutional and public interests in decision making;
- Collaborating with the Board of Technical Education to ensure that the needs of the public, business, and industry are met to the highest possible degree and in the most cost-effective and efficient manner
- Approving policies that fulfill the institutional mission and set prudent, ethical, and legal standards for WDT operations;
- Assuring compliance and quality;
- Monitoring and supporting institutional and program accreditation;
- Hiring the WDT President;
- Supervising and evaluating the WDT President or appointing a designee to do so;
- Delegating power and authority to the WDT President to effectively lead and manage the institution;
- Ensuring the fiscal health and stability of WDT;
- Approving and monitoring the WDT budget
- Approving local fees;
- Monitoring institutional performance and educational quality and encouraging continued improvement;
- Supporting and encouraging WDT's culture of shared governance;
- Advocating for and protecting WDT's ability to carry out its educational mission.

III. Definitions – None

IV. Reporting Procedures – None

V. Dissemination of Policy and Training

- A. This policy shall appear on the Western Dakota Tech website on the policy webpage.

Legal References: SDCL 13-39A-36, 13-39A-37, and 13-39A-38

BOARD OF TRUSTEES

I. Procedure

Western Dakota Tech (WDT) will engage in the following steps for nominating Board of Trustees members.

A. Establish the WDT Trustees Vetting Committee:

1. The WDT Trustees Vetting Committee is established in consultation with Board and community leadership by the WDT President.
2. Vetting committee members are not eligible to be nominated for a WDT Board of Trustees position.
3. The WDT Trustees Vetting Committee shall consist of the following WDT stakeholder groups:
 - a) 2-3 Current board member representatives (Rapid City Area School Board for first appointees);
 - b) 2-3 Economic development professionals aware of economic development needs in Western South Dakota (SD);
 - c) 2-3 SD Board of Tech Ed representatives;
 - d) 2-3 Rapid City and other community leaders;
 - e) 2-3 Members of educational organizations.

B. Charge the WDT Trustees Vetting Committee With:

1. Encouraging members of the communities and regions served by WDT to complete potential WDT Board Trustee questionnaire.
2. Reviewing potential WDT Board Trustee materials.
3. Ensuring potential WDT Board Trustee appointees meet ethical standards for service.
4. Developing a slate of WDT Board Trustee appointees that is representative of the students, employers, and other WDT stakeholders, according to WDT policy and state law.
5. Recommending WDT Board Trustee appointees to appropriate appointing body according to state law.

C. Send WDT Board Trustee Nominee(s) to the Appropriate Appointment Group as outlined in WDT policy 10XX.

- 1.
- 2.
- 3.

4.

II. Definitions - None

Legal References: SDCL 13-39A-36, 13-39A-37, and 13-39A-38



Policy 1008 - Policy Formulation and Review

Western Dakota Tech Policy Number: 1008

I. Purpose

Developing and revising policies is encouraged to meet the needs of Western Dakota Tech (WDT), students, employees, and WDT's partners in the community. Policy development is a cornerstone of shared governance at WDT and allows for the involvement of all members of the WDT community.

II. General Statement of Policy

A. The adoption, revision, and repeal of policies is a responsibility of the Rapid City Area School Board of Education. The WDT Policy Committee shall be responsible for assisting and guiding in the development of policies, reviewing policies, and proposing policies, as needed, or as suggested by faculty, staff, students, industry, the Rapid City Area School Board of Education, and other constituents.

B. It shall be a violation of this policy if policies are not properly adopted, revised, or repealed by the Rapid City Area School Board of Education and if policies are not reviewed by the WDT Policy Committee per the established timelines.

III. Definitions

None

IV. Reporting Procedures

None

V. Dissemination of Policy and Training

A. This policy shall appear on the Western Dakota Tech website on the policy webpage.

B. New employees are informed of the location of WDT policies during new employee orientation.

C. Employees are notified a minimum of once per year of the location of policies by the VP for Institutional Effectiveness and Student Success.

Legal References: None

Related Policies, Procedures, and Exhibits:

[1008.Procedure.001 - Policy Formulation & Review](#)

[1008.Exhibit.001 - Policy Formulation & Review](#)

2019-2020

ANNUAL BUDGET



RAPID CITY AREA SCHOOL DISTRICT NO. 51-4

2019-2020

ANNUAL BUDGET

RAPID CITY AREA SCHOOL DISTRICT #51-4

BOARD OF EDUCATION

PRESIDENT	RON RIHERD	2019
1ST VICE PRESIDENT	AMY POLICKY	2019
2ND VICE PRESIDENT	MIKE ROESLER	2020
	MATT STEPHENS	2021
	CURT POCHARDT	2021
	KATE THOMAS	2021
	CHRISTINE STEPHENSON	2020

DISTRICT LEADERSHIP TEAM

SUPERINTENDENT OF SCHOOLS	DR. LORI J. SIMON
ASSISTANT SUPERINTENDENT OF EDUCATIONAL SERVICES	DR. MATTHEW SEEBAUM
ASSISTANT SUPERINTENDENT OF SUPPORT SERVICES	DAVID JANAK
DIRECTOR OF FEDERAL PROGRAMS AND GRANTS	DR. ROBIN GILLESPIE
DIRECTOR OF INFORMATION TECHNOLOGY	SHANE DANIEL
DIRECTOR OF TEACHING, LEARNING AND INNOVATION	VALERIE BRABLEC SEALES
DIRECTOR OF SPECIAL SERVICES	DR. GREGORY G. GADEN
DIRECTOR OF STRATEGIC PARTNERSHIP AND COLLEGE AND CAREER READINESS	MELISSA MILLER KINCART
DIRECTOR OF HUMAN RESOURCES	SYNOVA NICOLAISEN
DIRECTOR OF DIVERSITY, EQUITY AND OUTREACH	TBA

2019 - 2020 ANNUAL BUDGET

RAPID CITY AREA SCHOOL DISTRICT NO. 51-4

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**2019-2020 RCAS Budget
Executive Summary**

Board of Education Members and Community Stakeholders:

The following pages contain the executive summary for the 2019-2020 budget for the Rapid City Area Schools. Following that, you will find the complete budget by fund, and additionally by building. This budget has been prepared using accepted governmental accounting principles, and in the fund, function, and object format.

The 2019-2020 budget aligns with the district strategic plan by aligning financial resources with academic priorities. The full implementation of the plan is still in process. The specific budget additions are:

1. Makerspace equipment
2. Makerspace supplies
3. Additional positions for mental health
4. Additional positions for college and career readiness
5. Professional development for teachers and administrative staff

Additional implementation cost associated with the strategic plan has been estimated and will be developed for the 20-21 and 21-22 budgets. This will include the outcome of the September bond election to address the facility plank of the plan.

Staff and students continue to be the priorities and focus of the districts spending. Fully 84% of the general fund and all the use of capital outlay flexibility fund salaries and benefits. Being able to attract and retain the most qualified staff in each classroom, building, and office is a defined priority.

Financial Advisory Task Force

The district has established a Fiscal Advisory Task Force to provide recommendations to the Board of Education. The recommendations from the task force were provided to the Board of Education in May 2019. They will meet again in the fall of 2019 to recommend assumptions for the district forecasting model and begin to layout recommendations for the 2020-2021 negotiations and budget.

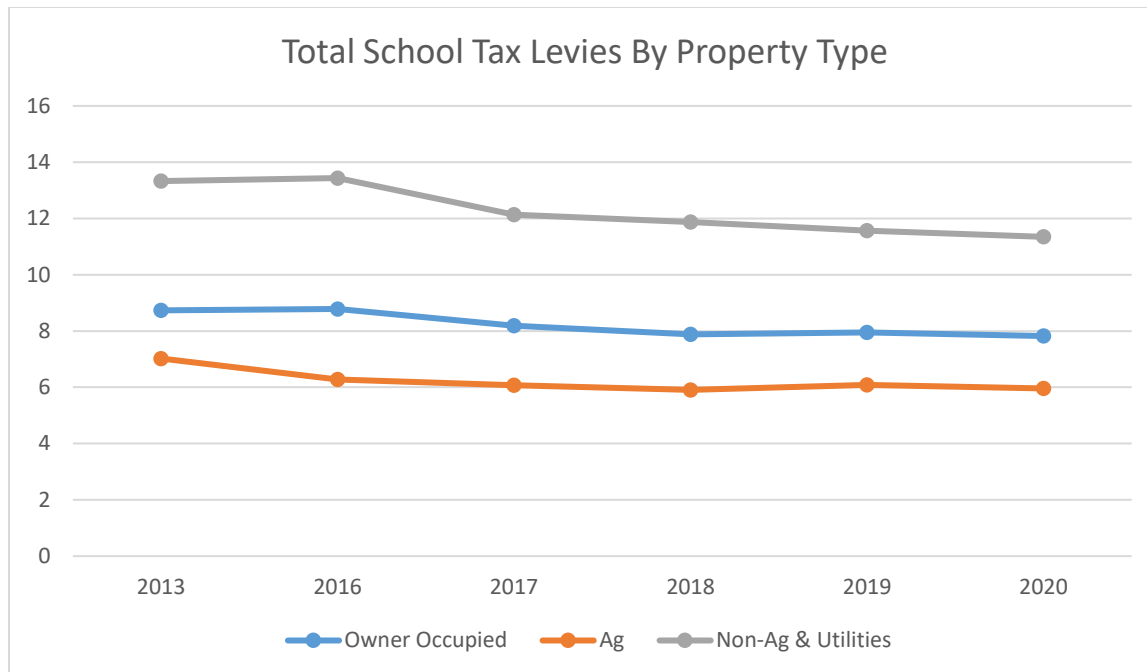
Tax Levies

The local portion of school district funding is established by the state legislature through the establishment of local property tax levies. The state legislature establishes the maximum levies that a school district can collect without an opt out. The levies established by the legislature for pay 2020 year are

TAX LEVIES PER \$1000 OF VALUATION

OWNER OCCUPIED	\$3.296
AGRICULTURE	\$1.473
NON-AG & UTILITIES	\$6.821
SPECIAL EDUCATION	\$1.616 on all property types
CAPITAL OUTLAY	\$22,396,452 Total collectable under the 3% cap

The chart below shows the last five years of school levies set by the Legislature.

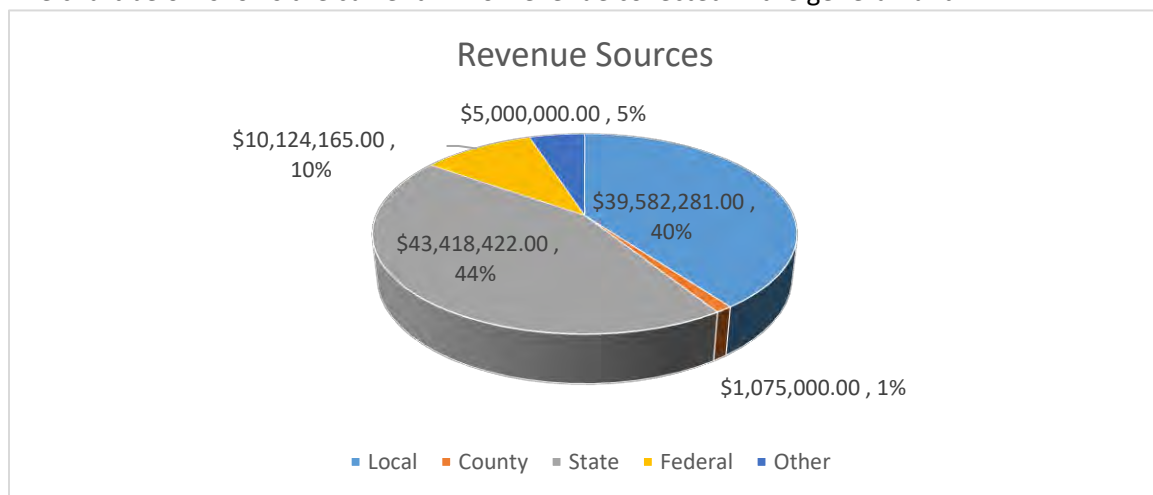


General Fund

The general fund is the districts primary operating account. There are no restrictions on what may be purchased from this fund. Revenue collected in this fund comes from five sources;

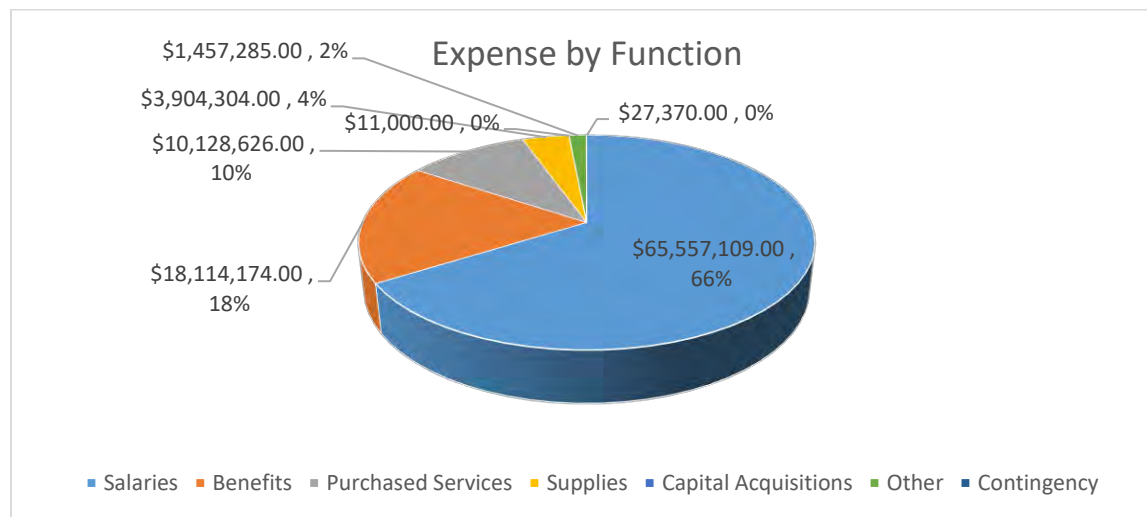
1. Local property taxes and locally generated fees from admissions, tuitions, or other charges
2. County fees and fines
3. State aid and other state levied taxes
4. Federal grants in aid
5. Other revenue this includes capital outlay flexibility and reserves from this fund

The chart below shows the current mix of revenue collected in the general fund.



The 2019-2020 general fund budget uses ongoing revenue, estimated at \$94,199,868. Capital outlay flexibility is estimated at \$5,000,000 this is equal to 21% of the ongoing capital outlay revenue.

The expenses charged to the general fund are the typical expenses that would be found in any business type of budget. They include salaries, benefits, supplies, services, and other miscellaneous charges. Those charges are additionally distributed between functional areas. The chart below shows the distribution of expenses in this fund.



The general fund is the largest of the district funds, 50% of all revenue collected and expenditures charged come from this fund. Salaries and benefits continue to account for most of the overall expenditures in this fund totaling 84%.

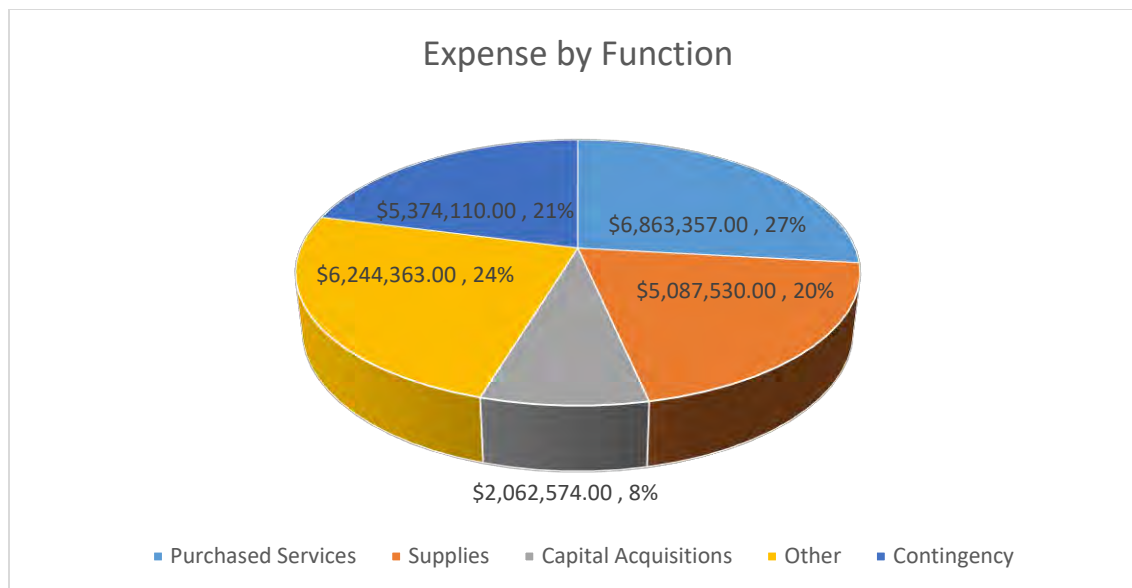
Negotiated settlements are a key variable in this fund. The district has not settled with the ASBU at this time. An amendment to the general fund may be needed once those negotiations are final.

Capital Outlay

The capital outlay fund provides for maintenance of facilities, construction of new facilities, purchase of equipment, purchase of curriculum materials, purchase or lease of technology, and up to 45% of the ongoing revenue may be used for any general fund expense.

Revenue in the capital outlay fund comes exclusively from local tax collections. The fund like other funds can and does accumulate a reserve when not all funds are expended in any given year. The use of the reserve is considered other revenue.

Ongoing revenue for 19-20 is estimated at \$23,518,176. The district is using \$5,000,000 capital outlay flexibility for general fund expenses. This is 21% of ongoing revenue. State law would allow the use of \$10,583,179 which is 45% of the estimated ongoing revenue. The chart below shows the distribution of capital outlay expenses.



The district has convened a Facility Task Force to make recommendations to the Board of Education about future facility needs. A recommendation was made by the committee and a resolution has been passed by the Board of Education. The resolution calls for a vote on a \$250,000,000 general obligation bond. The funding for this bond is \$1.00 per \$1000 of valuation. A 4.5% annual growth factor has been used in this calculation.

A bond election will be held on September 17, 2019. A bond issuance requires a 60% approval.

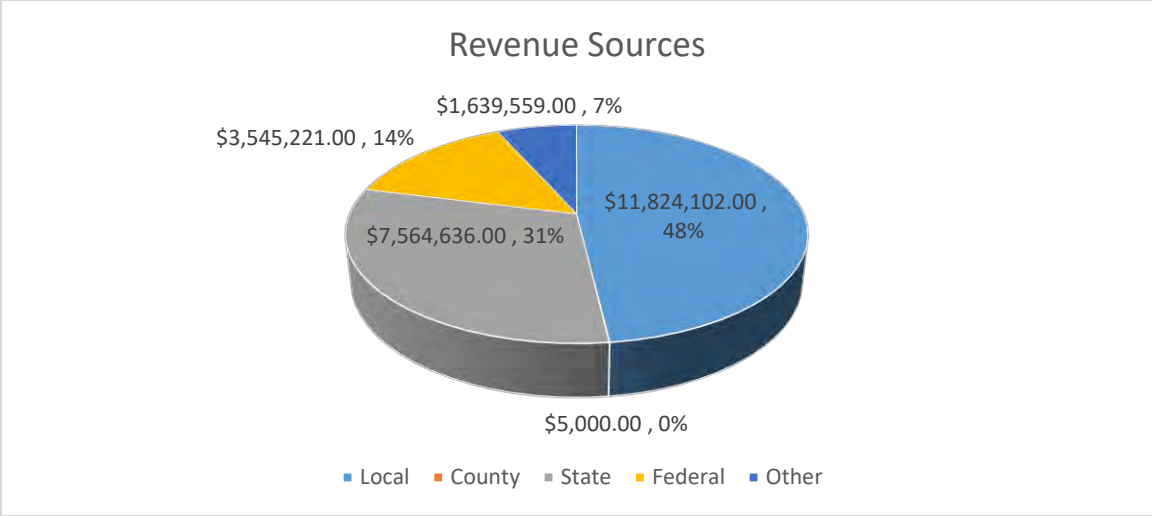
Special Education

The special education fund is used to supplement the educational services provided to general education students that qualify due to mental, physical, or emotional disabilities. The revenue in this fund must be used for no other purpose than supplemental services for these students.

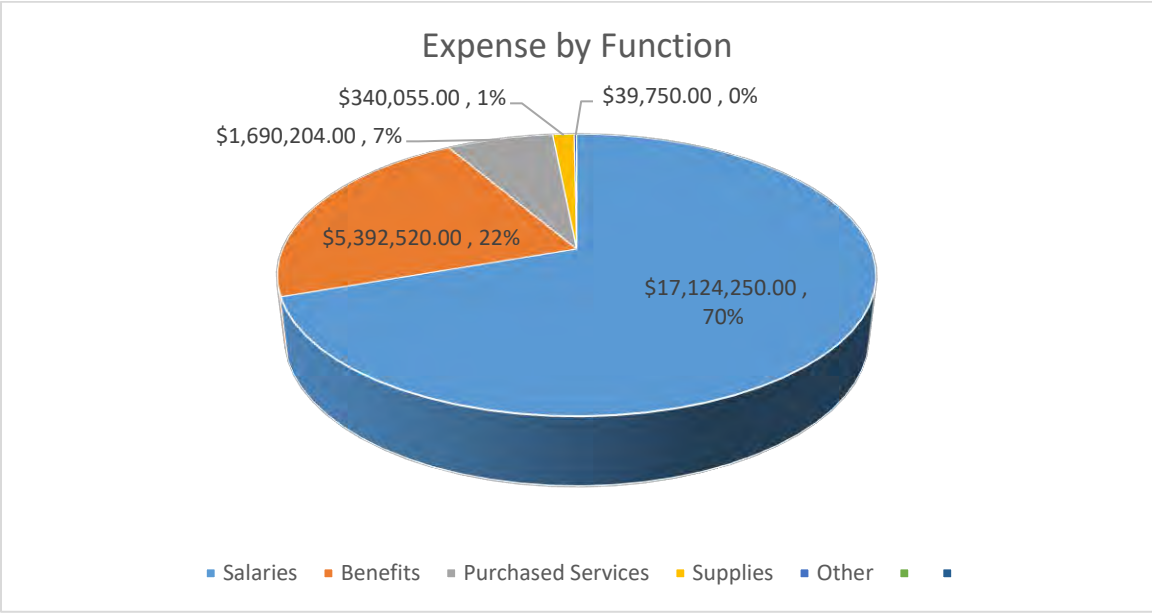
Revenue collected in this fund comes from the same set as the general fund;

1. Local tax collections
2. County assessments
3. State aid
4. Federal grants in aid
5. Special education fund reserves

The chart below shows the current mix of revenue collected in the special education fund;



The expenditures charged to the special education fund are also very similar to those found in the general fund. The chart below shows the distribution of expenses in this fund.

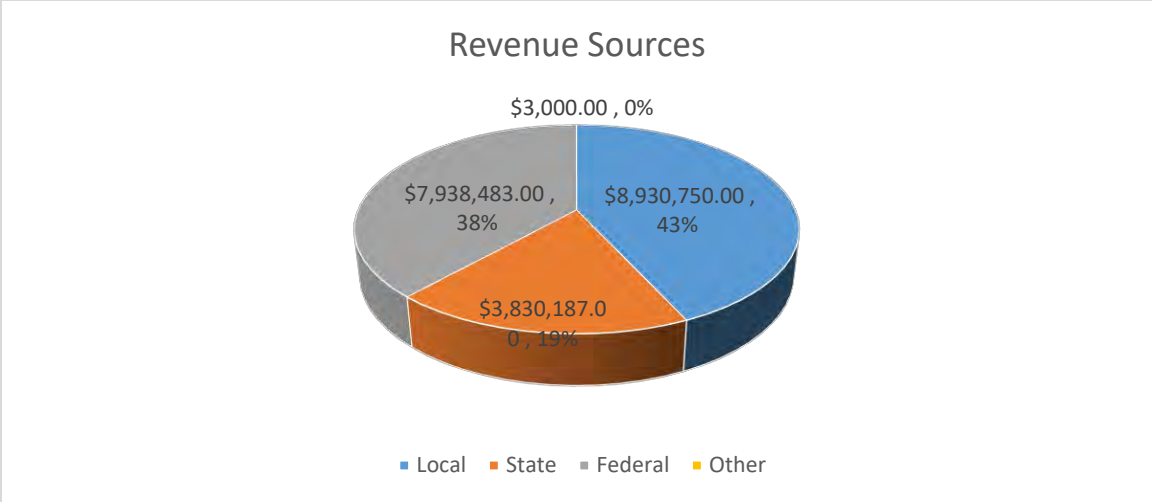


Western Dakota Tech Post-Secondary Fund

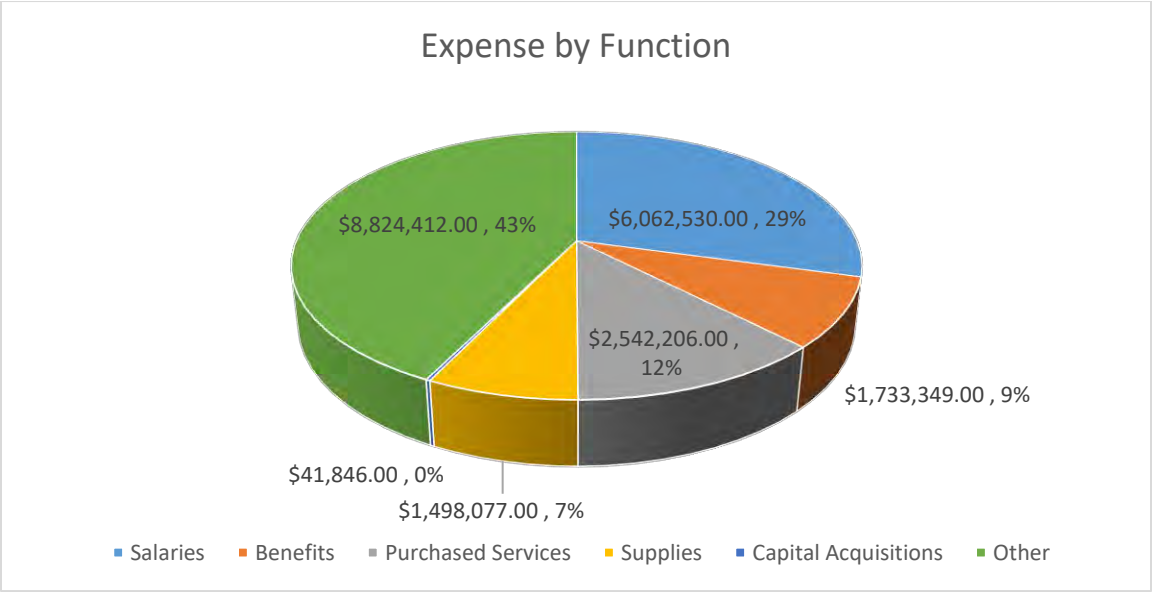
The post-secondary fund is used as the single operating fund for all revenue collected and expenses incurred by Western Dakota Technical Institute. The revenue collected in the fund comes from four sources;

- 1. Local tuition and fees paid by students
- 2. State aid
- 3. Federal grants in aid
- 4. Other fund reserves

The chart below shows the current mix of the revenue collected.



Unlike the K-12 program, there are not separate funds to charge expenditures to for the post-secondary program. All capital, curriculum, equipment, operational, food service, and other expenses are charged to this single fund. The expenses are distributed in similar categories as the other funds. The chart below shows the distribution.



Debt Service Fund

This fund is used to accumulate revenue to pay off bonds used for construction of facilities. The bonds are structured as a single payment. The revenue in this fund will accumulate until the bonds mature and then will be used to pay off the bonds.

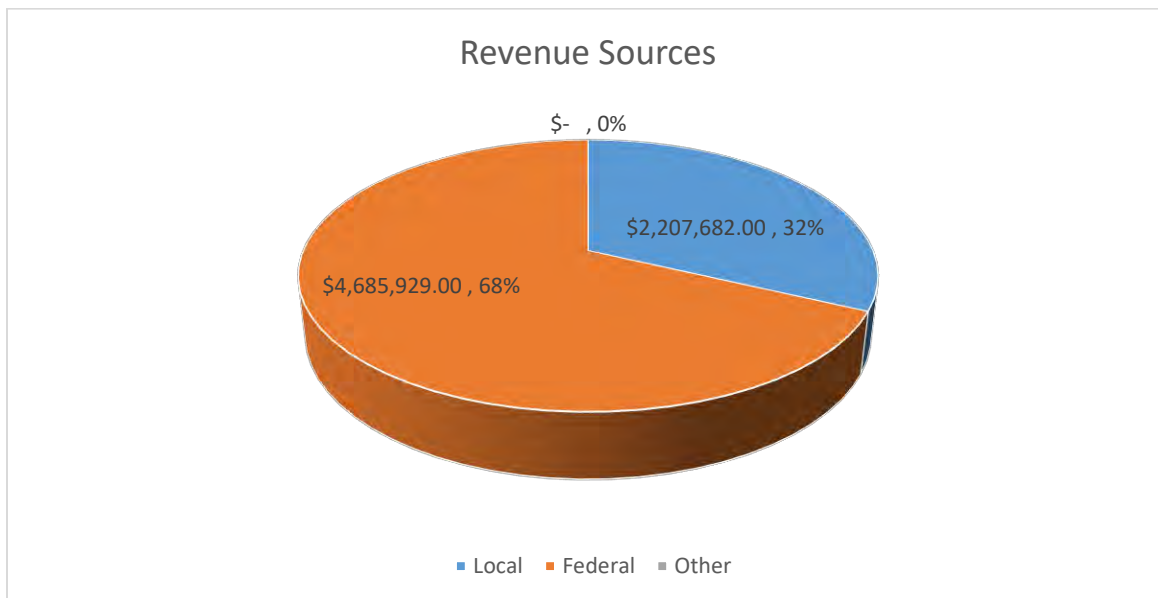
The revenue in this fund originates in the capital outlay fund and is transferred to this fund.

Food Service Fund

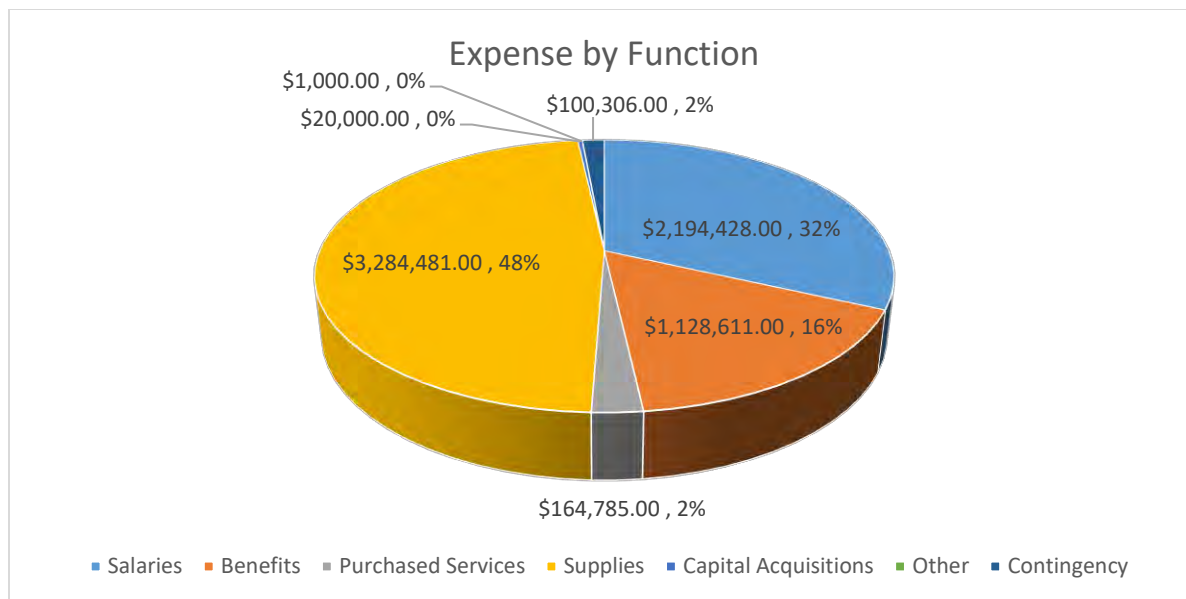
The food service fund is used to operate the district student nutrition program. The program operates just like a business, so the fund is called an enterprise fund. The revenue collected in this fund is from three sources;

1. Local fees paid by staff and students for meals
2. Federal Department of Agriculture reimbursements for socioeconomically disadvantaged students
3. Other fund reserves

The chart below shows the current mix of revenue to this fund.



The expenses charged to this fund support the student nutrition program. They are consistent with the types of expenses seen in like businesses, salaries, benefits, supplies, and equipment.



Pre-School Fund

This fund is used to operate the pre-school program. The district provides pre-school services to children ages birth to three identified as needing special accommodations prior to entering kindergarten in a mainstreamed environment. Children in this program may have special needs due to disability, they may be socioeconomically disadvantaged, or they may need other preparation before entering school.

The revenue in this fund is a combination of federal grants and local tuition. The expenses are for the operation of the program.

Health Insurance and Unemployment Insurance Funds

These two funds are used to accumulate revenue and pay expenses associated with specific benefits provided to employees. The health insurance fund revenue is from the premiums paid by employees participating in the district health, dental, and life insurance benefit. The district contributions to these benefits are also collected in this fund. The district is self-funded for the medical and dental benefits.

The expenses paid from this fund are for the claims incurred for medical and dental procedures. The fund also pays administrative and consulting fees to professionals that provide guidance to the plan.

The revenue collected in the unemployment insurance fund comes from any of the funds that have salary expenses. The fund is charged when a former employee files and is granted a claim for unemployment benefits. The district is self-insured for this benefit and transfers funds as needed to cover the actual cost of the claim.

Summary

The total 2019-2020 budget for the Rapid City Area Schools is \$197,122,953. The various funds, sources of revenue, and expenses make it very confusing for the average citizen. Providing this executive summary is the districts effort to better explain the sources and uses of the funds that have been entrusted to us.

Summary Totals
2019 - 2020 Annual Revenue and Expenditures Budget

	2018-19	2019-20
	Revised Budget	Annual Budget
10 Revenue	101,189,303	99,199,868
10 Expense	101,189,303	99,199,868
10 GENERAL FUND		
21 Revenue	60,077,102	25,631,934
21 Expense	60,077,102	25,631,934
21 CAPITAL OUTLAY FUND		
22 Revenue	22,806,292	24,578,518
22 Expense	22,806,292	24,578,518
22 SPECIAL EDUCATION FUND		
23 Revenue	20,364,903	20,702,420
23 Expense	20,364,903	20,702,420
23 POST SECONDARY FUND		
24 Revenue	2,000,000	
24 Expense	2,000,000	
24 PENSION FUND		
31 Revenue	384,110	404,110
31 Expense	384,110	404,110
31 CO CERTS DEBT SERVICE FUND		
51 Revenue	6,859,725	6,893,611
51 Expense	6,859,725	6,893,611
51 FOOD SERVICE FUND		
54 Revenue	423,625	433,372
54 Expense	423,625	433,372
54 PRESCHOOL ENTERPRISE FUND		
57 Revenue	19,000,000	19,229,120
57 Expense	19,000,000	19,229,120
57 HEALTH INSURANCE FUND		
65 Revenue	50,000	50,000
65 Expense	50,000	50,000
65 UNEMPLOYMENT INSURANCE FUND		
Revenue Totals	233,155,060	197,122,953
Expense Totals	233,155,060	197,122,953

2019-2020 General Fund Revenue

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
10 1111 Prop Tax-Current Half	17,442,371	17,174,460	18,798,621	1,624,161
10 1113 Mobile Home Taxes	32,202	65,000	10,000	(55,000)
10 1121 Prop Tax-Prior Half	18,201,955	17,258,588	18,375,957	1,117,369
10 1122 Prop Tax Prior Years	61,874	30,000	30,000	
10 1140 Utility Taxes	1,176,849	900,000	800,000	(100,000)
10 1190 Penalties & Interest on Taxes	64,959	75,000	75,000	
10 1325 Tuition-Professional Growth	38,626	35,000	35,000	
10 1331 Tuition-Summer School	45,406	45,000	45,000	
10 1380 Transportation Fee	31,664	45,000	45,000	
10 1510 Interest Earned	149,544	45,000	175,000	130,000
10 1711 Football	29,540	25,000	25,000	
10 1712 Basketball-Male	30,268	30,000	30,000	
10 1713 Basketball-Female	23,772	25,000	20,000	(5,000)
10 1714 Wrestling	40,251	20,000	25,000	5,000
10 1715 Gymnastics	480			
10 1716 Volleyball	14,883	15,000	15,000	
10 1717 Track - Male	3,175		6,000	6,000
10 1718 Track - Female	3,225		6,000	6,000
10 1719 Other	150,658	100,000	75,000	(25,000)
10 1730 Soccer-Male	7,087	6,200	12,000	5,800
10 1731 Soccer-Female	6,193	6,200	12,000	5,800
10 1741 Instrument Rent	6,355	5,000	2,500	(2,500)
10 1791 Athletic - Other Male	8,841	10,000	10,000	
10 1792 Athletic - Other Female	8,841	10,000	10,000	
10 1794 Library Fines	3,234	2,500	1,000	(1,500)
10 1795 Activity Fee	50,054	50,000	40,000	(10,000)
10 1796 Scholarships - Short Sales/MS	15,734	12,500	15,000	2,500
10 1797 Lost Textbooks	330	2,000	500	(1,500)
10 1799 Resale - Others	334,154	300,000	333,800	33,800
10 1911 Building Rentals	94,133	60,000	60,000	
10 1921 Rapid City Foundation	36,274	40,000	65,000	25,000
10 1924 Other Donations	291,751	485,906	226,903	(259,003)
10 1950 Refund of Prior Years Expendtr	59,968			
10 1962 Judgments	480			
10 1973 Medicaid Indirect Admin	220,733	175,000	200,000	25,000
10 1988 Miscellaneous Maintenance Inc	556			
10 1989 Busing	6,359			
10 1991 Printing	1,594			
10 1992 Jury Duty	3,116	2,000	2,000	
10 1995 School Cars	2,160			
10 1998 Remunerations - Damages	3,853			
10 1999 Miscellaneous	157,265			
10 1 Revenue-Local Sources	38,860,767	37,055,354	39,582,281	2,526,927
10 2110 County Apportionment	819,923	750,000	750,000	
10 2200 Revenue in Lieu of Taxes	198,045	125,000	75,000	(50,000)
10 2300 Revenue for Joint Facilities	260,503	280,860	250,000	(30,860)
10 2 Revenue Intermediate Sources	1,278,471	1,155,860	1,075,000	(80,860)
10 3111 State Aid	39,478,904	41,189,049	41,468,422	279,373
10 3112 State Apportionment	1,156,137	1,000,000	1,200,000	200,000
10 3114 Bank Franchise Tax	824,928	750,000	750,000	

2019-2020 General Fund Revenue

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
10 3902 Other State Revenue	133,156	956,583		(956,583)
10 3 Revenue from State Sources	41,593,125	43,895,632	43,418,422	(477,210)
10 4121 National Minerals	3,427			
10 4131 National Forest Lands	32,665			
10 4142 Indian Ed	534,449	543,812	543,812	
10 4151 Title III		13,079	12,391	(688)
10 4153 21st Century	147,433	157,809		(157,809)
10 4158 TITLE I	5,094,503	6,674,460	6,364,898	(309,562)
10 4159 TITLE II-A	1,108,459	2,362,094	2,312,831	(49,263)
10 4161 Perkins	208,687	299,948	293,693	(6,255)
10 4163 ROTC Grant	75,570	76,300	77,000	700
10 4189 Other Federal Restricted Grant	302,412	457,445	426,521	(30,924)
10 4193 Homeless Students Grant	82,474	95,000	93,019	(1,981)
10 4814 Fresh Fruits & Veggies Program	224,147			
10 4 Revenue from Federal Sources	7,814,226	10,679,947	10,124,165	(555,782)
10 5110 Operating Transfers In	4,000,000	5,000,000	5,000,000	
10 5130 Sale of Genrl Surplus Property	2,400			
10 5180 Fund Balance Carryover		3,402,510		(3,402,510)
10 5 Other Sources	4,002,400	8,402,510	5,000,000	(3,402,510)
10 ---- GENERAL FUND	93,548,989	101,189,303	99,199,868	(1,989,435)

2019-2020 General Fund Expenditures by Function

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
10 1111 Elementary Instruction	22,380,232	22,193,749	22,715,088	521,339
10 1121 Middle School Instruction	12,193,107	12,139,491	12,780,118	640,627
10 1124 Suspension Program	98,189	105,814	164,911	59,097
10 1131 Senior High Instruction	12,995,267	13,319,546	13,162,200	(157,346)
10 1132 Summer School	44,312	67,786	66,471	(1,315)
10 1134 Juvenile Services Center	202,000	265,129	267,585	2,456
10 1142 Title I Preschool	96,504	110,598	110,598	-
10 1189 Classroom Innovation Grant	52,779	-	-	-
10 1191 Homebound	169,269	169,322	161,757	(7,565)
10 1192 Perkins Grant	177,533	293,693	293,693	-
10 1195 Career Clusters	10,220	11,562	-	(11,562)
10 1196 Rapid City Foundation	45,813	40,000	40,000	-
10 1197 Partnerships	118,197	406,865	181,260	(225,605)
10 1198 Reimbursables	40,439	10,765	10,765	-
10 1199 Reimbursable CCR	3,139	-	-	-
10 1211 Accelerated Learner Services	76,981	80,296	48,080	(32,216)
10 1251 Indian Education-Local Effort	48,929	66,639	66,639	-
10 1252 Indian Education-Title VI	534,373	543,812	543,812	-
10 1255 Imp Ed Lep-Title III	-	12,807	12,807	-
10 1256 ESL/English As Second Language	133,339	210,842	291,597	80,755
10 1271 Title I-School Improvement Gra	39,257	56,594	56,594	-
10 1273 Title I-Basic Grants	3,074,947	3,725,559	3,725,559	-
10 1276 Homeless Grant McKinney Vento	83,710	93,019	93,019	-
10 1278 Title I-D JSC Program	81,157	145,597	145,597	-
10 1284 Title I Homeless Set Aside	121,589	156,000	156,000	-
10 1286 JAG Program-RCHS	13,980	34,878	-	(34,878)
10 1287 Title I - Focus Set Aside	57,152	78,989	78,989	-
10 1295 Rehabilitation Act-PLSec 504	65,395	55,466	65,395	9,929
10 1 Instruction	52,957,809	54,394,818	55,238,534	843,716
10 2112 Attendance Services/Secondary	121,471	146,879	134,221	(12,658)
10 2113 Social Work Services	-	-	74,424	74,424
10 2116 Prevention Specialist	60,000	60,000	125,652	65,652
10 2122 Counseling Services	2,119,650	2,142,308	2,202,645	60,337
10 2123 District-Wide Testing	12,795	25,624	28,451	2,827
10 2128 Title I-Parent Advisory	186,684	195,818	195,818	-
10 2134 Nurse Services	284,290	277,906	295,294	17,388
10 2201 Title I-D-Prof Development	317	2,880	2,880	-
10 2203 Prof Dev-Title I Focus Funds	24,800	-	-	-
10 2204 Title I Focus Set Aside PD	52,528	-	-	-
10 2206 1003(a)	178,463	389,238	-	(389,238)
10 2212 Curriculum & Instr Dev	362,191	435,702	437,152	1,450
10 2213 Office of Staff Development	232,668	239,293	248,999	9,706
10 2214 Title I-Improvement Instructio	730,216	1,030,314	1,030,314	-
10 2215 Professional Growth	128	-	-	-
10 2218 Title II Teach/Princ.Train/Rec	909,687	2,194,214	2,194,214	-
10 2219 Improve Instruction/Prof Leave	17,025	32,426	33,080	654
10 2222 School Library Services	1,925,137	2,024,577	1,918,169	(106,408)
10 2226 SPDG Grant	29,293	461,310	335,977	(125,333)
10 2227 Technology In Schools	1,384,603	1,424,488	1,522,642	98,154
10 2311 Board of Education Services	365,827	324,417	322,117	(2,300)
10 2314 Election Services	-	15,000	30,000	15,000
10 2315 Legal Services	60,572	50,000	50,000	-
10 2317 Audit Services	36,700	45,000	45,000	-
10 2321 Office of the Superintendent	345,700	334,298	385,821	51,523

2019-2020 General Fund Expenditures by Function

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
10 2322 Public Information	105,912	91,232	92,092	860
10 2323 Staff Relations/Negotiations	719,999	700,366	794,785	94,419
10 2325 Asst Supt Of Educational Svcs	458,261	460,255	469,046	8,791
10 2327 Grant Services	87,251	259,785	97,110	(162,675)
10 2332 College & Career Readiness	383,353	399,203	494,818	95,615
10 2412 Principal Services/Elementary	2,734,345	2,697,559	2,858,582	161,023
10 2413 Principal Services/Middle	1,679,526	1,598,886	1,636,149	37,263
10 2414 Principal Services/Senior High	1,936,092	1,783,746	1,823,092	39,346
10 2416 Office of the Activities Direc	204,862	442,955	578,594	135,639
10 2440 Title I-Program Administration	146,511	598,171	598,171	-
10 2442 Title I-D Administration	109,004	144,294	144,294	-
10 2446 SIG Program Evaluation	39,566	42,123	33,949	(8,174)
10 2492 Administration/ABE	7,500	7,500	7,500	-
10 2494 Medicaid Administration	24,986	20,000	20,000	-
10 2524 Payroll Services	174,453	154,565	154,211	(354)
10 2529 Fiscal Services	455,071	484,774	488,598	3,824
10 2541 Facilities Services	150,069	254,401	237,834	(16,567)
10 2542 Care & Upkeep Bldgs/Custodial	5,653,175	6,251,747	6,805,335	553,588
10 2543 Care & Upkeep of Grounds	853,240	751,758	940,361	188,603
10 2544 Care & Upkeep of Equipment	329,792	307,115	323,895	16,780
10 2545 Care & Upkeep of Vehicles	182,369	203,350	201,125	(2,225)
10 2546 Security Services	885,287	736,622	950,285	213,663
10 2548 Energy/Utilities	3,036,099	2,965,090	3,044,512	79,422
10 2549 Care & Upkeep of Bldgs-Mtnce	1,610,276	1,373,577	1,427,725	54,148
10 2559 Pupil Transportation	1,492,138	1,583,571	1,373,731	(209,840)
10 2569 Student Nutrition Services	224,181	-	-	-
10 2572 Purchasing Services	57,786	58,080	61,979	3,899
10 2573 Warehouse Distribution Svcs	503,328	499,683	501,253	1,570
10 2574 Printing & Duplicating Service	608,779	536,918	551,175	14,257
10 2575 Laundry Services	61,473	80,000	80,000	-
10 2576 Mail Distribution	99,359	104,000	100,100	(3,900)
10 2661 IT Management Services	374,638	383,371	379,875	(3,496)
10 2669 Business Software Supp/Edu	572,867	620,985	550,055	(70,930)
10 2901 Bush Foundation	-	30,000	-	(30,000)
10 2904 Credit Recovery	3,564	3,398	-	(3,398)
10 2 Support Services	35,405,857	38,480,772	39,433,101	952,329
10 3200 Outdoor Campus	73,297	74,282	74,609	327
10 3501 Title I, Par A-Neglected & Del	77,472	77,500	77,500	-
10 3505 21st Century Grant	142,130	157,809	-	(157,809)
10 3700 Non-Public School Pupil Svcs	111,125	86,661	85,800	(861)
10 3703 Non-Public-TIIA-Teach/Prin Trn	53,595	118,617	118,617	-
10 3711 Title I - Non-Public	83,213	99,178	99,178	-
10 3 Community Services	540,832	614,047	455,704	(158,343)
10 4000 Non-Programmed Charges				
10 4500 Early Retirement Payment	-	-	1,088,310	1,088,310
10 4 Non-Programmed Charges	-	-	1,088,310	1,088,310
10 6101 Athletics Male-Central	375,744	378,254	418,976	40,722
10 6110 Athletics Male-Stevens	391,267	350,349	377,672	27,323
10 6130 Athletic Male-Middle School	260,596	249,638	246,321	(3,317)
10 6201 Athletics Female - Central	342,808	338,136	383,751	45,615
10 6210 Athletics Female - Stevens	382,268	345,313	377,759	32,446
10 6230 Athletic Female-Middle School	283,088	224,274	287,916	63,642

2019-2020 General Fund Expenditures by Function

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
10 6901 NonAthletic Activities-Central	247,580	215,456	223,540	8,084
10 6910 NonAthletic Activities-Stevens	250,591	207,189	200,023	(7,166)
10 6932 Academic Competition	24,335	22,621	25,815	3,194
10 6933 Music-Middle Schools	41,873	41,557	37,799	(3,758)
10 6935 Student Council-Middle School	13,467	13,509	13,663	154
10 6939 Activities Administration-D/W	7,536	7,703	14,800	7,097
10 6951 Music-Elementary	1,983	1,984	1,985	1
10 6990 Other Activities	344,422	303,683	346,829	43,146
10 6 Cocurricular Activities	2,967,558	2,699,666	2,956,849	257,183
10 7100 Contingency	-	3,000,000	27,370	(2,972,630)
10 7 Contingencies	-	3,000,000	27,370	(2,972,630)
10 8110 Operating Transfers Out	332,000	2,000,000	-	(2,000,000)
10 8 Other Uses	332,000	2,000,000	-	(2,000,000)
10 ---- GENERAL FUND	92,204,056	101,189,303	99,199,868	(1,989,435)

2019-2020 General Fund Expenditures by Function and Object

			2017-18	2018-19	2019-20
			FY Activity	Revised Budget	Annual Budget
10	1111	1120 Teachers	17,111,538	16,906,160	17,196,433
10	1111	1172 Noon Duty Supervisors	129,824	97,168	27,958
10	1111	1190 Extra Curricular	999	999	1,000
10	1111	1220 Temporary Teaching	313,986	295,000	295,000
10	1111	1225 Add'l Pay Teach/Extra duty	4,955	4,000	-
10	1111	1230 Temporary Paraprofessional	1,814	1,000	1,000
10	1111	1430 Sick Leave Not Taken	35,393	40,000	40,000
10	1111	2110 Social Security	1,277,878	1,263,838	1,238,405
10	1111	2210 Retirement	1,028,536	1,020,077	1,035,480
10	1111	2310 Group Insurance	2,226,779	2,260,167	2,566,481
10	1111	2410 Workers Compensation Ins	79,120	91,818	94,347
10	1111	2510 Unemployment Insurance	1,679	-	-
10	1111	3190 Other Professional Services	7,092	8,000	8,000
10	1111	3230 Repairs & Maintenance Svcs	1,132	2,950	2,950
10	1111	3344 Travel In-District	1,512	1,300	1,300
10	1111	3346 Travel Out-Of-District	1,434	1,000	1,000
10	1111	3490 Communication Advertising	1,409	1,500	1,500
10	1111	3710 Payments-Other LEA's In-State	-	4,000	4,000
10	1111	4193 Supplies	126,463	189,172	192,634
10	1111	4196 Supplies - Technology	2,886	-	-
10	1111	4198 Supplies-Student Incenctives	185	-	-
10	1111	4240 Instr Workbooks/Class Subscr	4,828	5,600	7,600
10	1111	4610 Food - Purchased	8,233	-	-
10	1111	4711 Computers New < \$5000	6,576	-	-
10	1111	4730 Computer Licensing	399	-	-
10	1111	4795 Non-Computer Internet Device	3,833	-	-
10	1111	4796 Other Equip New < \$5000	1,299	-	-
10	1111	4797 Other Equip Replace < \$5000	450	-	-
10	1111	---- Elementary Instruction	22,380,232	22,193,749	22,715,088
10	1121	1120 Teachers	9,018,511	8,912,749	9,346,729
10	1121	1130 Paraprofessionals	242,771	251,715	270,388
10	1121	1172 Noon Duty Supervisors	19,851	19,109	28,136
10	1121	1220 Temporary Teaching	136,142	132,000	143,000
10	1121	1230 Temporary Paraprofessional	6,731	11,500	500
10	1121	1420 Sick Leave Severance	1,298	-	-
10	1121	1430 Sick Leave Not Taken	20,764	30,000	30,000
10	1121	2110 Social Security	685,501	682,733	696,401
10	1121	2210 Retirement	556,201	550,005	579,476
10	1121	2310 Group Insurance	1,283,734	1,299,420	1,434,534
10	1121	2410 Workers Compensation Ins	38,748	49,592	52,662
10	1121	3150 Registration Fees	1,001	1,200	1,500
10	1121	3190 Other Professional Services	1,667	4,000	4,000
10	1121	3230 Repairs & Maintenance Svcs	25,244	21,360	21,400
10	1121	3344 Travel In-District	1,139	1,700	1,700
10	1121	3346 Travel Out-Of-District	-	1,000	1,000
10	1121	3390 Excursions & Activities	51	-	-
10	1121	3420 Postage & Meter Rental	12	-	-

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10 1121 3490	Communication Advertising	296	300	500
10 1121 3600	Printing & Binding	631	1,500	1,500
10 1121 3710	Payments-Other LEA's In-State	-	20,000	20,000
10 1121 4190	Gas & Diesel	20	-	-
10 1121 4193	Supplies	135,565	144,858	141,942
10 1121 4196	Supplies - Technology	6,496	-	-
10 1121 4198	Supplies-Student Incentives	1,195	-	-
10 1121 4200	Textbooks & Software	149	-	-
10 1121 4240	Instr Workbooks/Class Subscr	3,102	1,500	1,500
10 1121 4795	Non-Computer Internet Device	725	-	-
10 1121 4796	Other Equip New < \$5000	2,292	-	-
10 1121 6400	Dues and Fees	3,270	3,250	3,250
10 1121 ----	Middle School Instruction	12,193,107	12,139,491	12,780,118
10 1124 1120	Teachers	64,707	64,707	65,407
10 1124 1130	Paraprofessionals	9,984	16,107	60,148
10 1124 1230	Temporary Paraprofessional	992	1,000	1,000
10 1124 1430	Sick Leave Not Taken	413	400	400
10 1124 2110	Social Security	5,693	6,148	8,771
10 1124 2210	Retirement	4,481	4,848	7,557
10 1124 2310	Group Insurance	11,521	12,068	20,850
10 1124 2410	Workers Compensation Ins	324	436	678
10 1124 4193	Supplies	-	100	100
10 1124 4196	Supplies - Technology	74	-	-
10 1124 ----	Suspension Program	98,189	105,814	164,911
10 1131 1120	Teachers	9,636,311	9,788,212	9,605,128
10 1131 1130	Paraprofessionals	223,166	221,561	213,537
10 1131 1220	Temporary Teaching	175,008	176,000	176,000
10 1131 1230	Temporary Paraprofessional	9,266	6,000	6,000
10 1131 1430	Sick Leave Not Taken	21,369	22,000	22,000
10 1131 2110	Social Security	731,986	747,168	712,094
10 1131 2210	Retirement	591,594	600,568	588,912
10 1131 2310	Group Insurance	1,289,031	1,342,352	1,406,150
10 1131 2410	Workers Compensation Ins	39,824	53,809	54,371
10 1131 2510	Unemployment Insurance	87	-	-
10 1131 3190	Other Professional Services	1,877	35,000	35,000
10 1131 3230	Repairs & Maintenance Svcs	13,536	13,500	13,550
10 1131 3344	Travel In-District	834	300	300
10 1131 3346	Travel Out-Of-District	-	1,000	1,000
10 1131 3420	Postage & Meter Rental	13	-	-
10 1131 3490	Communication Advertising	296	300	500
10 1131 3600	Printing & Binding	2,288	3,500	3,500
10 1131 3710	Payments-Other LEA's In-State	-	35,000	35,000
10 1131 3730	Payments/Other Educ Institute	54,613	50,000	65,000
10 1131 4190	Gas & Diesel	234	-	200
10 1131 4193	Supplies	181,184	214,626	212,208
10 1131 4195	Supplies - Repair Parts	74	-	-

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10 1131 4196	Supplies - Technology	4,802	-	-
10 1131 4200	Textbooks & Software	298	4,500	-
10 1131 4240	Instr Workbooks/Class Subscr	1,143	900	1,500
10 1131 4730	Computer Licensing	6,450	-	7,000
10 1131 4795	Non-Computer Internet Device	1,940	-	-
10 1131 4796	Other Equip New < \$5000	1,735	-	-
10 1131 4797	Other Equip Replace < \$5000	3,058	-	-
10 1131 6400	Dues and Fees	3,250	3,250	3,250
10 1131 ----	Senior High Instruction	12,995,267	13,319,546	13,162,200
10 1132 1210	Temporary Administrative	7,438	7,400	7,400
10 1132 1220	Temporary Teaching	9,410	-	-
10 1132 1225	Add'l Pay Teach/Extra duty	15,075	46,125	46,125
10 1132 1240	Temporary Clerical	7,106	5,000	5,000
10 1132 2110	Social Security	2,896	5,013	4,478
10 1132 2210	Retirement	2,149	3,548	2,768
10 1132 2410	Workers Compensation Ins	229	-	-
10 1132 4193	Supplies	9	700	700
10 1132 ----	Summer School	44,312	67,786	66,471
10 1134 1126	Social Worker	-	50,000	50,000
10 1134 2110	Social Security	-	3,825	3,271
10 1134 2210	Retirement	-	3,000	3,000
10 1134 2310	Group Insurance	-	6,034	9,044
10 1134 2410	Workers Compensation Ins	-	270	270
10 1134 3190	Other Professional Services	202,000	200,000	200,000
10 1134 4193	Supplies	-	2,000	2,000
10 1134 ----	Juvenile Services Center	202,000	265,129	267,585
10 1142 1120	Teachers	50,500	56,000	56,000
10 1142 1130	Paraprofessionals	19,079	21,760	21,760
10 1142 1220	Temporary Teaching	210	-	-
10 1142 2110	Social Security	4,623	6,266	6,266
10 1142 2210	Retirement	4,175	3,713	3,713
10 1142 2310	Group Insurance	17,917	22,574	22,574
10 1142 2410	Workers Compensation Ins	-	285	285
10 1142 ----	Title I Preschool	96,504	110,598	110,598
10 1189 1220	Temporary Teaching	2,753	-	-
10 1189 1225	Add'l Pay Teach/Extra duty	28,206	-	-
10 1189 2110	Social Security	2,316	-	-
10 1189 2210	Retirement	1,529	-	-
10 1189 3130	Services Purchased from Co-Op	1,500	-	-
10 1189 3190	Other Professional Services	6,000	-	-
10 1189 3346	Travel Out-Of-District	4,812	-	-
10 1189 4193	Supplies	2,342	-	-
10 1189 4240	Instr Workbooks/Class Subscr	2,500	-	-
10 1189 4796	Other Equip New < \$5000	821	-	-

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10 1189 ----	Classroom Innovation Grant	52,779	-	-
10 1191 1120	Teachers	129,414	129,414	122,480
10 1191 1430	Sick Leave Not Taken	425	-	-
10 1191 2110	Social Security	9,256	9,286	8,709
10 1191 2210	Retirement	7,765	7,764	7,348
10 1191 2310	Group Insurance	18,945	19,609	19,559
10 1191 2410	Workers Compensation Ins	512	699	661
10 1191 3344	Travel In-District	1,604	1,400	1,400
10 1191 3430	Cell Phone	1,348	1,050	1,500
10 1191 4193	Supplies	-	100	100
10 1191 ----	Homebound	169,269	169,322	161,757
10 1192 1112	Technicians	-	56,074	56,074
10 1192 1220	Temporary Teaching	12,671	30,639	30,639
10 1192 2110	Social Security	969	22,114	22,114
10 1192 3150	Registration Fees	24,480	28,080	27,820
10 1192 3190	Other Professional Services	324	-	-
10 1192 3346	Travel Out-Of-District	42,943	80,947	81,207
10 1192 4193	Supplies	12,519	27,639	25,603
10 1192 4220	Instructional Software	9,285	-	-
10 1192 4240	Instr Workbooks/Class Subscr	10,530	-	-
10 1192 4796	Other Equip New < \$5000	63,812	48,200	50,236
10 1192 ----	Perkins Grant	177,533	293,693	293,693
10 1195 3346	Travel Out-Of-District	-	2,000	-
10 1195 4193	Supplies	10,220	8,488	-
10 1195 4220	Instructional Software	-	599	-
10 1195 4240	Instr Workbooks/Class Subscr	-	475	-
10 1195 ----	Career Clusters	10,220	11,562	-
10 1196 1220	Temporary Teaching	503	-	-
10 1196 2110	Social Security	39	-	-
10 1196 3150	Registration Fees	533	-	-
10 1196 3190	Other Professional Services	19,701	-	-
10 1196 3346	Travel Out-Of-District	1,802	-	-
10 1196 4193	Supplies	15,635	40,000	40,000
10 1196 4196	Supplies - Technology	323	-	-
10 1196 4240	Instr Workbooks/Class Subscr	3,125	-	-
10 1196 4711	Computers New < \$5000	2,740	-	-
10 1196 4795	Non-Computer Internet Device	1,412	-	-
10 1196 ----	Rapid City Foundation	45,813	40,000	40,000
10 1197 1220	Temporary Teaching	248	-	-
10 1197 1225	Add'l Pay Teach/Extra duty	2,010	-	-
10 1197 2110	Social Security	169	-	-
10 1197 2210	Retirement	121	-	-
10 1197 2510	Unemployment Insurance	4,222	-	-

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10	1197 3130 Services Purchased from Co-Op	57,619	146,863	-
10	1197 3150 Registration Fees	2,440	-	-
10	1197 3190 Other Professional Services	34,720	-	181,260
10	1197 3230 Repairs & Maintenance Svcs	87	-	-
10	1197 3346 Travel Out-Of-District	2,462	-	-
10	1197 3380 District Bus Service	327	-	-
10	1197 3390 Excursions & Activities	217	-	-
10	1197 3430 Cell Phone	173	-	-
10	1197 3500 Advertising	55	-	-
10	1197 4193 Supplies	9,746	260,002	-
10	1197 4610 Food - Purchased	2,192	-	-
10	1197 6400 Dues and Fees	1,389	-	-
10	1197 ---- Partnerships	118,197	406,865	181,260
10	1198 1220 Temporary Teaching	8,800	10,000	10,000
10	1198 2110 Social Security	674	765	765
10	1198 3150 Registration Fees	149	-	-
10	1198 3250 Rentals	175	-	-
10	1198 3346 Travel Out-Of-District	606	-	-
10	1198 3350 Common Carrier or Bus Service	255	-	-
10	1198 4193 Supplies	10,728	-	-
10	1198 4196 Supplies - Technology	318	-	-
10	1198 4796 Other Equip New < \$5000	3,734	-	-
10	1198 5491 Other Equip New > \$5000	15,000	-	-
10	1198 ---- Reimbursables	40,439	10,765	10,765
10	1199 3346 Travel Out-Of-District	889	-	-
10	1199 4193 Supplies	93	-	-
10	1199 4610 Food - Purchased	2,157	-	-
10	1199 ---- Reimbursable CCR	3,139	-	-
10	1211 1120 Teachers	55,322	55,322	25,000
10	1211 1220 Temporary Teaching	250	250	250
10	1211 1430 Sick Leave Not Taken	13	-	-
10	1211 2110 Social Security	4,143	4,181	1,159
10	1211 2210 Retirement	3,319	3,320	1,500
10	1211 2310 Group Insurance	6,314	6,034	9,051
10	1211 2410 Workers Compensation Ins	219	299	270
10	1211 3190 Other Professional Services	4,931	7,500	7,500
10	1211 3344 Travel In-District	269	390	350
10	1211 3346 Travel Out-Of-District	513	1,000	1,000
10	1211 4193 Supplies	295	2,000	2,000
10	1211 4200 Textbooks & Software	1,162	-	-
10	1211 4610 Food - Purchased	231	-	-
10	1211 ---- Accelerated Learner Services	76,981	80,296	48,080
10	1251 1110 Administrators	-	-	42,936
10	1251 1220 Temporary Teaching	385	-	-

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10	1251	1240 Temporary Clerical	407	-
10	1251	1260 Temporary Cafeteria	87	-
10	1251	2110 Social Security	65	3,285
10	1251	2210 Retirement	28	2,576
10	1251	2310 Group Insurance	-	6,788
10	1251	2410 Workers Compensation Ins	-	232
10	1251	3150 Registration Fees	208	-
10	1251	3190 Other Professional Services	15,498	-
10	1251	3346 Travel Out-Of-District	5,498	500
10	1251	4190 Gas & Diesel	30	275
10	1251	4193 Supplies	10,437	10,047
10	1251	4198 Supplies-Student Incenctives	-	-
10	1251	4610 Food - Purchased	16,105	-
10	1251	4796 Other Equip New < \$5000	181	-
10	1251	---- Indian Education-Local Effort	48,929	66,639
10	1252	1110 Administrators	73,054	74,732
10	1252	1120 Teachers	134,500	166,000
10	1252	1124 Counselors	24,000	-
10	1252	1126 Social Worker	-	90,000
10	1252	1130 Paraprofessionals	108,408	29,760
10	1252	1140 Clerical Salaries	23,043	33,446
10	1252	1220 Temporary Teaching	3,290	-
10	1252	1225 Add'l Pay Teach/Extra duty	641	-
10	1252	1230 Temporary Paraprofessional	1,171	-
10	1252	1240 Temporary Clerical	2,814	-
10	1252	1330 Overtime Paraprofessional	42	-
10	1252	1340 Overtime Clerical	446	-
10	1252	1430 Sick Leave Not Taken	120	-
10	1252	2110 Social Security	26,595	29,077
10	1252	2210 Retirement	21,898	23,637
10	1252	2310 Group Insurance	65,119	64,112
10	1252	2410 Workers Compensation Ins	1,997	2,168
10	1252	3150 Registration Fees	2,355	12,000
10	1252	3190 Other Professional Services	14,271	3,392
10	1252	3230 Repairs & Maintenance Svcs	15	-
10	1252	3344 Travel In-District	432	-
10	1252	3346 Travel Out-Of-District	8,668	5,488
10	1252	3410 Telephone Services	533	-
10	1252	3420 Postage & Meter Rental	12	-
10	1252	3430 Cell Phone	552	-
10	1252	3500 Advertising	360	-
10	1252	4193 Supplies	19,834	10,000
10	1252	4196 Supplies - Technology	123	-
10	1252	6400 Dues and Fees	80	-
10	1252	---- Indian Education-Title VI	534,373	543,812
10	1255	3130 Services Purchased from Co-Op	-	8,000

2019-2020 General Fund Expenditures by Function and Object

		2017-18	2018-19	2019-20
		FY Activity	Revised Budget	Annual Budget
10 1255 3190 Other Professional Services		-	2,000	2,000
10 1255 3346 Travel Out-Of-District		-	500	500
10 1255 4193 Supplies		-	2,307	2,307
10 1255 ---- Imp Ed Lep-Title III		-	12,807	12,807
10 1256 1120 Teachers		61,435	111,435	151,200
10 1256 1130 Paraprofessionals		36,708	48,400	70,417
10 1256 1220 Temporary Teaching		43	-	-
10 1256 1230 Temporary Paraprofessional		43	-	-
10 1256 1430 Sick Leave Not Taken		1,204	800	800
10 1256 2110 Social Security		7,338	12,018	16,047
10 1256 2210 Retirement		5,889	9,590	13,346
10 1256 2310 Group Insurance		17,490	24,136	33,191
10 1256 2410 Workers Compensation Ins		473	853	1,196
10 1256 3190 Other Professional Services		42	-	-
10 1256 3344 Travel In-District		1,471	1,000	2,000
10 1256 3410 Telephone Services		115	115	200
10 1256 3430 Cell Phone		457	495	700
10 1256 4193 Supplies		31	2,000	2,000
10 1256 4196 Supplies - Technology		600	-	-
10 1256 4240 Instr Workbooks/Class Subscr		-	-	500
10 1256 ---- ESL/English As Second Language		133,339	210,842	291,597
10 1271 1220 Temporary Teaching		5,377	-	-
10 1271 1225 Add'l Pay Teach/Extra duty		18,567	23,400	23,400
10 1271 1230 Temporary Paraprofessional		1,991	-	-
10 1271 2110 Social Security		1,934	1,790	1,790
10 1271 2210 Retirement		1,388	1,404	1,404
10 1271 4193 Supplies		10,000	-	-
10 1271 4730 Computer Licensing		-	30,000	30,000
10 1271 ---- Title I-School Improvement Gra		39,257	56,594	56,594
10 1273 1120 Teachers		1,689,240	2,242,335	2,242,335
10 1273 1130 Paraprofessionals		234,804	277,754	277,754
10 1273 1140 Clerical Salaries		58,475	82,158	82,158
10 1273 1172 Noon Duty Supervisors		-	3,000	3,000
10 1273 1210 Temporary Administrative		1,821	-	-
10 1273 1220 Temporary Teaching		13,478	9,365	9,365
10 1273 1225 Add'l Pay Teach/Extra duty		69,648	9,450	9,450
10 1273 1230 Temporary Paraprofessional		11,928	8,544	8,544
10 1273 1240 Temporary Clerical		3,802	2,760	2,760
10 1273 1330 Overtime Paraprofessional		5	602	602
10 1273 1340 Overtime Clerical		181	212	212
10 1273 1430 Sick Leave Not Taken		1,929	-	-
10 1273 2110 Social Security		152,838	194,460	194,460
10 1273 2210 Retirement		123,664	147,039	147,039
10 1273 2310 Group Insurance		251,089	261,608	261,608
10 1273 2410 Workers Compensation Ins		6,143	9,422	9,422

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10 1273 3150	Registration Fees	841	-	-
10 1273 3190	Other Professional Services	2,953	3,500	3,500
10 1273 3346	Travel Out-Of-District	1,878	-	-
10 1273 3430	Cell Phone	551	350	350
10 1273 3740	All Other Tuition	222,760	210,850	210,850
10 1273 4193	Supplies	92,502	99,460	99,460
10 1273 4195	Supplies - Repair Parts	4,618	5,200	5,200
10 1273 4196	Supplies - Technology	17,152	19,500	19,500
10 1273 4200	Textbooks & Software	-	11,500	11,500
10 1273 4240	Instr Workbooks/Class Subscr	54,009	31,720	31,720
10 1273 4610	Food - Purchased	186	-	-
10 1273 4730	Computer Licensing	31,853	28,280	28,280
10 1273 4795	Non-Computer Internet Device	22,876	65,490	65,490
10 1273 4796	Other Equip New < \$5000	3,723	1,000	1,000
10 1273 ----	Title I-Basic Grants	3,074,947	3,725,559	3,725,559
10 1276 1120	Teachers	28,040	27,762	27,762
10 1276 1130	Paraprofessionals	8,132	8,000	8,000
10 1276 2110	Social Security	2,513	3,736	3,736
10 1276 2210	Retirement	2,171	2,146	2,146
10 1276 2310	Group Insurance	7,284	7,284	7,284
10 1276 2410	Workers Compensation Ins	136	165	165
10 1276 3150	Registration Fees	5,341	1,500	1,500
10 1276 3190	Other Professional Services	82	-	-
10 1276 3344	Travel In-District	1,825	2,000	2,000
10 1276 3346	Travel Out-Of-District	2,179	8,000	8,000
10 1276 3350	Common Carrier or Bus Service	3,116	2,500	2,500
10 1276 3430	Cell Phone	2,349	2,100	2,100
10 1276 4190	Gas & Diesel	7,501	12,000	12,000
10 1276 4193	Supplies	13,041	15,826	15,826
10 1276 4711	Computers New < \$5000	-	-	-
10 1276 ----	Homeless Grant McKinney Vento	83,710	93,019	93,019
10 1278 1120	Teachers	50,500	54,000	54,000
10 1278 1220	Temporary Teaching	298	-	-
10 1278 1225	Add'l Pay Teach/Extra duty	-	20,545	20,545
10 1278 2110	Social Security	3,643	5,703	5,703
10 1278 2210	Retirement	3,030	4,307	4,307
10 1278 2310	Group Insurance	5,830	5,828	5,828
10 1278 2410	Workers Compensation Ins	180	244	244
10 1278 3190	Other Professional Services	17,400	35,500	35,500
10 1278 3344	Travel In-District	219	-	-
10 1278 4193	Supplies	-	19,470	19,470
10 1278 4196	Supplies - Technology	57	-	-
10 1278 ----	Title I-D JSC Program	81,157	145,597	145,597
10 1284 1120	Teachers	22,432	25,200	25,200
10 1284 1130	Paraprofessionals	70,874	100,000	100,000

2019-2020 General Fund Expenditures by Function and Object

				2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10	1284	2110	Social Security	6,858	9,578	9,578
10	1284	2210	Retirement	5,577	7,512	7,512
10	1284	2310	Group Insurance	14,853	13,134	13,134
10	1284	2410	Workers Compensation Ins	995	576	576
10	1284	----	Title I Homeless Set Aside	121,589	156,000	156,000
10	1286	1220	Temporary Teaching	625	-	-
10	1286	2110	Social Security	48	-	-
10	1286	3150	Registration Fees	-	1,000	-
10	1286	3346	Travel Out-Of-District	6,752	5,000	-
10	1286	3390	Excursions & Activities	3,272	-	-
10	1286	4193	Supplies	739	28,878	-
10	1286	4610	Food - Purchased	2,544	-	-
10	1286	----	JAG Program-RCHS	13,980	34,878	-
10	1287	1120	Teachers	44,000	40,000	40,000
10	1287	1130	Paraprofessionals	-	19,000	19,000
10	1287	1220	Temporary Teaching	1,183	-	-
10	1287	2110	Social Security	3,333	4,514	4,514
10	1287	2210	Retirement	2,640	3,540	3,540
10	1287	2310	Group Insurance	5,830	11,664	11,664
10	1287	2410	Workers Compensation Ins	166	271	271
10	1287	----	Title I - Focus Set Aside	57,152	78,989	78,989
10	1295	1111	Psychologists	3,259	-	3,259
10	1295	1121	Therapists	71	3,067	71
10	1295	1122	Nurses	47,155	31,167	47,155
10	1295	1130	Paraprofessionals	-	10,441	-
10	1295	1150	Service Personnel	6,765	3,172	6,765
10	1295	1230	Temporary Paraprofessional	-	423	-
10	1295	1290	Temporary Extra Duty	-	200	-
10	1295	2110	Social Security	4,380	3,217	4,380
10	1295	2210	Retirement	3,435	2,970	3,435
10	1295	2310	Group Insurance	-	188	-
10	1295	2410	Workers Compensation Ins	330	456	330
10	1295	3430	Cell Phone	-	165	-
10	1295	----	Rehabilitation Act-PLSec 504	65,395	55,466	65,395
10	1	----	Instruction	52,957,809	54,394,818	55,238,534
10	2112	1140	Clerical Salaries	81,507	104,377	109,135
10	2112	1240	Temporary Clerical	4,890	2,000	2,000
10	2112	1340	Overtime Clerical	3	130	130
10	2112	2110	Social Security	5,909	7,157	8,428
10	2112	2210	Retirement	4,888	6,030	6,556
10	2112	2310	Group Insurance	22,347	25,643	5,983
10	2112	2410	Workers Compensation Ins	399	542	589
10	2112	3410	Telephone Services	929	400	800

2019-2020 General Fund Expenditures by Function and Object

				2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10	2112	4193	Supplies	599	600	600
10	2112	----	Attendance Services/Secondary	121,471	146,879	134,221
10	2113	1126	Social Worker	-	-	50,000
10	2113	2110	Social Security	-	-	3,053
10	2113	2210	Retirement	-	-	3,000
10	2113	2310	Group Insurance	-	-	18,101
10	2113	2410	Workers Compensation Ins	-	-	270
10	2113	----	Social Work Services	-	-	74,424
10	2116	1126	Social Worker	-	-	50,000
10	2116	2110	Social Security	-	-	3,181
10	2116	2210	Retirement	-	-	3,000
10	2116	2310	Group Insurance	-	-	9,201
10	2116	2410	Workers Compensation Ins	-	-	270
10	2116	3190	Other Professional Services	60,000	60,000	60,000
10	2116	----	Prevention Specialist	60,000	60,000	125,652
10	2122	1124	Counselors	1,509,688	1,512,979	1,579,354
10	2122	1140	Clerical Salaries	121,912	126,591	87,684
10	2122	1224	Temporary Counselors	2,641	2,000	20,000
10	2122	1225	Add'l Pay Teach/Extra duty	271	200	200
10	2122	1229	Additional Pay Counselors	1,570	2,000	2,000
10	2122	1340	Overtime Clerical	222	500	500
10	2122	1430	Sick Leave Not Taken	1,100	1,000	1,000
10	2122	2110	Social Security	118,285	119,353	119,292
10	2122	2210	Retirement	98,046	98,243	100,244
10	2122	2310	Group Insurance	253,079	257,875	269,170
10	2122	2410	Workers Compensation Ins	6,320	8,827	9,001
10	2122	3150	Registration Fees	904	1,500	1,500
10	2122	3190	Other Professional Services	438	-	-
10	2122	3230	Repairs & Maintenance Svcs	328	250	400
10	2122	3344	Travel In-District	-	500	500
10	2122	3346	Travel Out-Of-District	177	1,000	1,000
10	2122	3410	Telephone Services	1,243	990	2,300
10	2122	4193	Supplies	3,352	8,000	8,000
10	2122	4610	Food - Purchased	74	-	-
10	2122	6400	Dues and Fees	-	500	500
10	2122	----	Counseling Services	2,119,650	2,142,308	2,202,645
10	2123	1220	Temporary Teaching	600	2,500	2,500
10	2123	1225	Add'l Pay Teach/Extra duty	743	2,560	2,560
10	2123	2110	Social Security	97	154	387
10	2123	2210	Retirement	45	60	154
10	2123	3150	Registration Fees	-	2,000	2,000
10	2123	3190	Other Professional Services	9,406	15,400	15,400
10	2123	3250	Rentals	-	450	450
10	2123	4193	Supplies	478	2,500	5,000

2019-2020 General Fund Expenditures by Function and Object

			2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10	2123	4196 Supplies - Technology	1,396	-	-
10	2123	4610 Food - Purchased	30	-	-
10	2123	---- District-Wide Testing	12,795	25,624	28,451
10	2128	1120 Teachers	50,500	-	-
10	2128	1130 Paraprofessionals	541	-	-
10	2128	1220 Temporary Teaching	215	100	100
10	2128	1225 Add'l Pay Teach/Extra duty	17,494	21,776	21,776
10	2128	1230 Temporary Paraprofessional	377	370	370
10	2128	1240 Temporary Clerical	547	-	-
10	2128	2110 Social Security	5,186	1,896	1,896
10	2128	2210 Retirement	4,165	150	150
10	2128	2310 Group Insurance	5,830	-	-
10	2128	2410 Workers Compensation Ins	207	-	-
10	2128	3130 Services Purchased from Co-Op	65,000	96,030	96,030
10	2128	3150 Registration Fees	-	9,718	9,718
10	2128	3190 Other Professional Services	952	5,342	5,342
10	2128	3344 Travel In-District	-	1,000	1,000
10	2128	3346 Travel Out-Of-District	-	4,000	4,000
10	2128	4193 Supplies	19,145	26,322	26,322
10	2128	4610 Food - Purchased	16,261	29,114	29,114
10	2128	4730 Computer Licensing	264	-	-
10	2128	---- Title I-Parent Advisory	186,684	195,818	195,818
10	2134	1122 Nurses	218,826	212,750	218,460
10	2134	1222 Temporary Nurses	4,840	7,000	7,000
10	2134	2110 Social Security	16,419	16,293	15,125
10	2134	2210 Retirement	13,132	12,765	13,107
10	2134	2310 Group Insurance	21,652	21,570	33,661
10	2134	2410 Workers Compensation Ins	3,565	1,148	1,181
10	2134	3150 Registration Fees	120	200	400
10	2134	3344 Travel In-District	1,495	1,500	1,500
10	2134	3346 Travel Out-Of-District	111	500	500
10	2134	3430 Cell Phone	1,953	1,980	2,160
10	2134	4193 Supplies	2,177	2,200	2,200
10	2134	---- Nurse Services	284,290	277,906	295,294
10	2201	3346 Travel Out-Of-District	268	-	-
10	2201	4190 Gas & Diesel	49	-	-
10	2201	4193 Supplies	-	2,880	2,880
10	2201	---- Title I-D-Prof Development	317	2,880	2,880
10	2203	3190 Other Professional Services	24,800	-	-
10	2203	---- Prof Dev-Title I Focus Funds	24,800	-	-
10	2204	1110 Administrators	42,208	-	-
10	2204	2110 Social Security	3,197	-	-
10	2204	2210 Retirement	2,532	-	-

2019-2020 General Fund Expenditures by Function and Object

				2017-18	2018-19	2019-20
				FY Activity	Revised Budget	Annual Budget
10	2204	2310	Group Insurance	4,591	-	-
10	2204	----	Title I Focus Set Aside PD	52,528	-	-
10	2206	1220	Temporary Teaching	-	19,800	-
10	2206	1225	Add'l Pay Teach/Extra duty	49,269	117,678	-
10	2206	2110	Social Security	3,620	10,775	-
10	2206	2210	Retirement	2,956	8,260	-
10	2206	3150	Registration Fees	5,330	16,700	-
10	2206	3190	Other Professional Services	94,538	146,940	-
10	2206	3346	Travel Out-Of-District	20,062	60,784	-
10	2206	4193	Supplies	2,688	8,301	-
10	2206	----	1003(a)	178,463	389,238	-
10	2212	1110	Administrators	49,576	50,076	50,076
10	2212	1120	Teachers	124,429	119,220	106,609
10	2212	1140	Clerical Salaries	78,912	84,387	87,684
10	2212	1220	Temporary Teaching	5,045	33,000	33,000
10	2212	1225	Add'l Pay Teach/Extra duty	7,769	13,500	20,000
10	2212	1240	Temporary Clerical	1,169	1,000	1,000
10	2212	1340	Overtime Clerical	143	100	100
10	2212	1430	Sick Leave Not Taken	45	-	-
10	2212	2110	Social Security	19,379	21,773	21,664
10	2212	2210	Retirement	15,721	15,814	15,870
10	2212	2310	Group Insurance	33,288	35,982	38,330
10	2212	2410	Workers Compensation Ins	989	1,350	1,319
10	2212	3150	Registration Fees	1,054	7,000	7,000
10	2212	3190	Other Professional Services	2,000	11,000	11,000
10	2212	3344	Travel In-District	140	-	-
10	2212	3346	Travel Out-Of-District	1,850	3,000	4,500
10	2212	3420	Postage & Meter Rental	118	-	-
10	2212	4193	Supplies	4,082	22,000	22,000
10	2212	4196	Supplies - Technology	67	-	-
10	2212	6400	Dues and Fees	16,415	16,500	17,000
10	2212	----	Curriculum & Instr Dev	362,191	435,702	437,152
10	2213	1110	Administrators	49,575	50,076	50,076
10	2213	1112	Technicians	75,982	71,201	72,451
10	2213	1220	Temporary Teaching	-	3,000	3,000
10	2213	1225	Add'l Pay Teach/Extra duty	11,258	45,000	45,000
10	2213	2110	Social Security	10,292	12,767	12,274
10	2213	2210	Retirement	8,173	9,887	10,052
10	2213	2310	Group Insurance	10,095	10,800	18,335
10	2213	2410	Workers Compensation Ins	479	647	661
10	2213	3150	Registration Fees	10,276	1,500	1,500
10	2213	3190	Other Professional Services	19,661	13,000	13,000
10	2213	3230	Repairs & Maintenance Svcs	15	-	-
10	2213	3344	Travel In-District	43	-	-
10	2213	3346	Travel Out-Of-District	9,049	3,400	4,000

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10 2213 3410 Telephone Services		597	540	1,100
10 2213 3430 Cell Phone		1,080	975	1,050
10 2213 3730 Payments/Other Educ Institute		-	6,000	6,000
10 2213 4190 Gas & Diesel		285	-	-
10 2213 4193 Supplies		21,076	10,000	10,000
10 2213 4196 Supplies - Technology		149	-	-
10 2213 4610 Food - Purchased		4,302	-	-
10 2213 6400 Dues and Fees		281	500	500
10 2213 ---- Office of Staff Development		232,668	239,293	248,999
10 2214 1120 Teachers		65,017	146,000	146,000
10 2214 1130 Paraprofessionals		-	-	-
10 2214 1220 Temporary Teaching		55,145	117,465	117,465
10 2214 1225 Add'l Pay Teach/Extra duty		84,206	138,220	138,220
10 2214 1240 Temporary Clerical		520	-	-
10 2214 2110 Social Security		15,069	32,146	32,146
10 2214 2210 Retirement		8,922	25,361	25,361
10 2214 2310 Group Insurance		5,830	45,173	45,173
10 2214 2410 Workers Compensation Ins		585	1,149	1,149
10 2214 3150 Registration Fees		55,555	120,159	120,159
10 2214 3190 Other Professional Services		288,867	160,450	160,450
10 2214 3346 Travel Out-Of-District		123,951	204,300	204,300
10 2214 4190 Gas & Diesel		341	-	-
10 2214 4193 Supplies		24,913	39,891	39,891
10 2214 4195 Supplies - Repair Parts		72	-	-
10 2214 4196 Supplies - Technology		40	-	-
10 2214 4730 Computer Licensing		220	-	-
10 2214 6400 Dues and Fees		963	-	-
10 2214 ---- Title I-Improvement Instructio		730,216	1,030,314	1,030,314
10 2215 1225 Add'l Pay Teach/Extra duty		113	-	-
10 2215 2110 Social Security		8	-	-
10 2215 2210 Retirement		7	-	-
10 2215 ---- Professional Growth		128	-	-
10 2218 1120 Teachers		292,335	279,000	279,000
10 2218 1220 Temporary Teaching		56,509	150,000	150,000
10 2218 1225 Add'l Pay Teach/Extra duty		46,018	200,000	200,000
10 2218 1430 Sick Leave Not Taken		268	-	-
10 2218 2110 Social Security		29,471	48,119	48,119
10 2218 2210 Retirement		20,283	35,040	35,040
10 2218 2310 Group Insurance		29,584	32,304	32,304
10 2218 2410 Workers Compensation Ins		770	2,893	2,893
10 2218 3150 Registration Fees		25,303	252,300	252,300
10 2218 3190 Other Professional Services		265,996	472,067	472,067
10 2218 3346 Travel Out-Of-District		59,745	480,291	480,291
10 2218 3410 Telephone Services		827	2,000	2,000
10 2218 4193 Supplies		10,073	129,400	129,400

2019-2020 General Fund Expenditures by Function and Object

		2017-18	2018-19	2019-20
		FY Activity	Revised Budget	Annual Budget
10 2218 4610	Food - Purchased	-	600	600
10 2218 4730	Computer Licensing	2,658	60,000	60,000
10 2218 4795	Non-Computer Internet Device	1,310	-	-
10 2218 4796	Other Equip New < \$5000	-	50,000	50,000
10 2218 6400	Dues and Fees	68,537	200	200
10 2218 ----	Title II Teach/Princ.Train/Rec	909,687	2,194,214	2,194,214
10 2219 1220	Temporary Teaching	15,380	27,700	28,400
10 2219 1240	Temporary Clerical	58	100	-
10 2219 2110	Social Security	1,182	2,126	2,180
10 2219 2210	Retirement	5	-	-
10 2219 3150	Registration Fees	400	2,500	2,500
10 2219 ----	Improve Instruction/Prof Leave	17,025	32,426	33,080
10 2222 1123	Librarians	1,154,306	1,166,408	1,120,697
10 2222 1140	Clerical Salaries	282,612	305,060	298,915
10 2222 1223	Temporary Librarians	17,335	16,600	23,000
10 2222 1240	Temporary Clerical	5,003	7,200	7,200
10 2222 1340	Overtime Clerical	158	130	130
10 2222 1430	Sick Leave Not Taken	1,675	1,000	1,000
10 2222 2110	Social Security	106,246	108,265	103,410
10 2222 2210	Retirement	85,678	87,076	85,245
10 2222 2310	Group Insurance	219,020	231,741	208,456
10 2222 2410	Workers Compensation Ins	5,852	7,882	7,666
10 2222 3230	Repairs & Maintenance Svcs	6	45	50
10 2222 3344	Travel In-District	172	200	200
10 2222 3410	Telephone Services	2,548	1,970	4,200
10 2222 4193	Supplies	11,971	12,000	12,000
10 2222 4196	Supplies - Technology	225	-	-
10 2222 4400	Periodicals	3,695	4,000	2,000
10 2222 4730	Computer Licensing	-	33,000	33,000
10 2222 5600	Library Media	6,926	7,000	11,000
10 2222 6400	Dues and Fees	21,709	35,000	-
10 2222 ----	School Library Services	1,925,137	2,024,577	1,918,169
10 2226 1120	Teachers	-	265,122	223,122
10 2226 1220	Temporary Teaching	1,205	8,783	3,150
10 2226 2110	Social Security	92	21,040	17,310
10 2226 2210	Retirement	-	15,525	13,390
10 2226 2310	Group Insurance	-	50,521	51,825
10 2226 2410	Workers Compensation Ins	-	1,204	-
10 2226 3150	Registration Fees	450	-	-
10 2226 3346	Travel Out-Of-District	1,591	83,985	15,833
10 2226 4193	Supplies	25,955	15,130	11,347
10 2226 ----	SPDG Grant	29,293	461,310	335,977
10 2227 1112	Technicians	562,213	572,213	572,743
10 2227 1120	Teachers	242,516	242,874	245,674

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10	2227 1180 Students	2,063	-	-
10	2227 1212 Temporary Technicians	11,124	20,000	20,000
10	2227 1430 Sick Leave Not Taken	800	-	-
10	2227 2110 Social Security	60,933	61,584	60,342
10	2227 2210 Retirement	48,821	48,306	49,105
10	2227 2310 Group Insurance	82,286	86,459	92,418
10	2227 2410 Workers Compensation Ins	4,372	4,348	4,420
10	2227 3150 Registration Fees	975	-	12,500
10	2227 3190 Other Professional Services	127,154	123,600	142,100
10	2227 3230 Repairs & Maintenance Svcs	112,705	112,906	84,815
10	2227 3344 Travel In-District	2,195	1,000	1,000
10	2227 3346 Travel Out-Of-District	1,328	2,000	14,500
10	2227 3410 Telephone Services	79,380	87,500	113,800
10	2227 3420 Postage & Meter Rental	37	-	25
10	2227 3430 Cell Phone	3,940	3,465	4,900
10	2227 4193 Supplies	2,685	23,600	20,000
10	2227 4196 Supplies - Technology	4,244	-	3,500
10	2227 4720 Computer Software Admin	887	3,700	3,700
10	2227 4730 Computer Licensing	29,168	30,333	75,600
10	2227 4795 Non-Computer Internet Device	152	-	-
10	2227 4796 Other Equip New < \$5000	4,360	600	1,500
10	2227 5910 Administrative Software	265	-	-
	2227 ---- Technology In Schools	1,384,603	1,424,488	1,522,642
10	2311 1170 Other Salaries	43,800	50,000	50,000
10	2311 1340 Overtime Clerical	5,907	8,000	8,000
10	2311 2110 Social Security	3,783	4,437	4,437
10	2311 2210 Retirement	354	480	480
10	2311 2310 Group Insurance	15	-	-
10	2311 3150 Registration Fees	2,515	10,000	10,000
10	2311 3190 Other Professional Services	138,400	75,000	75,000
10	2311 3346 Travel Out-Of-District	2,336	10,000	10,000
10	2311 3490 Communication Advertising	36,349	30,000	30,000
10	2311 4193 Supplies	16,594	12,200	12,200
10	2311 4610 Food - Purchased	2,191	2,000	2,000
10	2311 6400 Dues and Fees	9,063	17,300	20,000
10	2311 6510 Property, Liability & Fidelity	104,520	105,000	100,000
10	2311 ---- Board of Education Services	365,827	324,417	322,117
10	2314 3190 Other Professional Services	-	15,000	30,000
10	2314 ---- Election Services	-	15,000	30,000
10	2315 3190 Other Professional Services	60,572	50,000	50,000
10	2315 ---- Legal Services	60,572	50,000	50,000
10	2317 3190 Other Professional Services	36,700	45,000	45,000
10	2317 ---- Audit Services	36,700	45,000	45,000

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10	2321 1110 Administrators	207,000	208,000	207,000
10	2321 1140 Clerical Salaries	60,723	50,597	52,067
10	2321 1340 Overtime Clerical	4,430	4,100	4,100
10	2321 1440 Personal Leave Not Taken	187	-	-
10	2321 2110 Social Security	15,676	14,915	14,997
10	2321 2210 Retirement	21,277	15,585	15,790
10	2321 2310 Group Insurance	11,660	12,070	11,968
10	2321 2410 Workers Compensation Ins	1,003	1,381	1,399
10	2321 2720 Annuity	2,500	2,500	5,000
10	2321 2910 Other Employee Benefits	759	-	-
10	2321 3150 Registration Fees	955	2,000	2,500
10	2321 3190 Other Professional Services	1,295	3,000	50,000
10	2321 3230 Repairs & Maintenance Svcs	961	1,000	1,000
10	2321 3344 Travel In-District	-	100	100
10	2321 3346 Travel Out-Of-District	2,265	3,000	3,000
10	2321 3410 Telephone Services	373	400	500
10	2321 3430 Cell Phone	1,971	1,950	2,700
10	2321 4193 Supplies	3,146	4,200	4,200
10	2321 4196 Supplies - Technology	284	-	-
10	2321 4610 Food - Purchased	3,968	4,000	4,000
10	2321 6400 Dues and Fees	5,267	5,500	5,500
10	2321 ---- Office of the Superintendent	345,700	334,298	385,821
10	2322 1112 Technicians	64,744	65,744	64,744
10	2322 2110 Social Security	4,740	4,953	4,953
10	2322 2210 Retirement	3,885	3,885	3,885
10	2322 2310 Group Insurance	5,464	-	-
10	2322 2410 Workers Compensation Ins	416	350	350
10	2322 3150 Registration Fees	-	-	200
10	2322 3190 Other Professional Services	20,846	14,000	14,000
10	2322 3344 Travel In-District	-	200	200
10	2322 3346 Travel Out-Of-District	2,501	500	1,200
10	2322 3430 Cell Phone	-	-	600
10	2322 4193 Supplies	2,305	1,300	1,300
10	2322 4720 Computer Software Admin	-	-	360
10	2322 4730 Computer Licensing	300	-	-
10	2322 4795 Non-Computer Internet Device	456	-	-
10	2322 6400 Dues and Fees	255	300	300
10	2322 ---- Public Information	105,912	91,232	92,092
10	2323 1110 Administrators	175,633	175,265	177,383
10	2323 1112 Technicians	154,665	163,405	164,758
10	2323 1140 Clerical Salaries	117,398	121,464	161,830
10	2323 1220 Temporary Teaching	13,645	15,000	15,000
10	2323 1240 Temporary Clerical	3,962	-	-
10	2323 1340 Overtime Clerical	1,183	1,100	1,100
10	2323 1420 Sick Leave Severance	15,475	-	-
10	2323 2110 Social Security	35,496	34,911	36,809

2019-2020 General Fund Expenditures by Function and Object

	2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10 2323 2210 Retirement	27,001	27,094	30,305
10 2323 2310 Group Insurance	43,594	45,254	53,301
10 2323 2410 Workers Compensation Ins	1,764	2,433	2,549
10 2323 3150 Registration Fees	2,665	2,500	2,500
10 2323 3190 Other Professional Services	109,248	102,000	133,000
10 2323 3230 Repairs & Maintenance Svcs	257	200	200
10 2323 3344 Travel In-District	152	-	400
10 2323 3346 Travel Out-Of-District	503	350	4,000
10 2323 3410 Telephone Services	1,006	800	1,600
10 2323 3420 Postage & Meter Rental	-	-	-
10 2323 3430 Cell Phone	1,064	990	1,050
10 2323 3500 Advertising	743	1,000	1,000
10 2323 4193 Supplies	7,342	5,400	5,400
10 2323 4196 Supplies - Technology	299	-	-
10 2323 4610 Food - Purchased	693	200	1,000
10 2323 4730 Computer Licensing	3,060	-	-
10 2323 4796 Other Equip New < \$5000	2,123	-	-
10 2323 6400 Dues and Fees	1,028	1,000	1,600
10 2323 ---- Staff Relations/Negotiations	719,999	700,366	794,785
10 2325 1110 Administrators	225,035	227,035	226,035
10 2325 1120 Teachers	55,801	56,080	56,780
10 2325 1140 Clerical Salaries	87,643	90,205	95,612
10 2325 1225 Add'l Pay Teach/Extra duty	240	-	-
10 2325 1240 Temporary Clerical	3,259	500	1,000
10 2325 1340 Overtime Clerical	1,230	1,000	1,500
10 2325 2110 Social Security	27,349	26,381	27,043
10 2325 2210 Retirement	22,256	22,131	22,795
10 2325 2310 Group Insurance	26,696	28,657	28,607
10 2325 2410 Workers Compensation Ins	1,497	1,986	2,044
10 2325 3150 Registration Fees	1,259	1,000	1,000
10 2325 3190 Other Professional Services	400	500	500
10 2325 3230 Repairs & Maintenance Svcs	15	50	50
10 2325 3344 Travel In-District	433	275	200
10 2325 3346 Travel Out-Of-District	1,535	750	750
10 2325 3410 Telephone Services	504	380	800
10 2325 3420 Postage & Meter Rental	113	-	-
10 2325 3430 Cell Phone	1,392	1,025	1,630
10 2325 3600 Printing & Binding	188	-	-
10 2325 4193 Supplies	1,404	1,400	1,400
10 2325 4610 Food - Purchased	12	200	600
10 2325 6400 Dues and Fees	-	700	700
10 2325 ---- Asst Supt Of Admin Services	458,261	460,255	469,046
10 2327 1110 Administrators	28,125	24,160	28,375
10 2327 1140 Clerical Salaries	20,734	43,753	43,842
10 2327 1190 Extra Curricular	999	749	700
10 2327 1240 Temporary Clerical	517	-	-

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10 2327 1340 Overtime Clerical		493	-	-
10 2327 2110 Social Security		3,712	5,005	5,248
10 2327 2210 Retirement		3,021	3,993	4,333
10 2327 2310 Group Insurance		6,257	9,283	9,379
10 2327 2410 Workers Compensation Ins		167	231	4,333
10 2327 3150 Registration Fees		6,078	-	-
10 2327 3230 Repairs & Maintenance Svcs		15	-	-
10 2327 3346 Travel Out-Of-District		13,462	-	-
10 2327 3410 Telephone Services		385	-	-
10 2327 3420 Postage & Meter Rental		1	-	-
10 2327 3430 Cell Phone		513	650	900
10 2327 4193 Supplies		2,655	171,961	-
10 2327 4196 Supplies - Technology		117	-	-
10 2327 ---- Grant Services		87,251	259,785	97,110
10 2332 1110 Administrators		97,151	97,651	97,651
10 2332 1120 Teachers		151,679	151,500	224,900
10 2332 1140 Clerical Salaries		32,067	37,920	42,146
10 2332 1220 Temporary Teaching		1,475	2,500	3,000
10 2332 1225 Add'l Pay Teach/Extra duty		495	500	500
10 2332 1340 Overtime Clerical		9	100	100
10 2332 2110 Social Security		19,800	20,236	26,184
10 2332 2210 Retirement		16,873	17,113	21,918
10 2332 2310 Group Insurance		49,913	52,795	60,196
10 2332 2410 Workers Compensation Ins		1,449	1,538	1,523
10 2332 3150 Registration Fees		59	100	100
10 2332 3190 Other Professional Services		348	-	-
10 2332 3344 Travel In-District		449	800	800
10 2332 3346 Travel Out-Of-District		2,315	3,000	3,000
10 2332 3430 Cell Phone		1,454	1,950	300
10 2332 4193 Supplies		3,616	10,000	10,000
10 2332 4196 Supplies - Technology		1,930	-	-
10 2332 4220 Instructional Software		2,060	-	-
10 2332 4610 Food - Purchased		211	-	1,000
10 2332 6400 Dues and Fees		-	1,500	1,500
10 2332 ---- CCR STEAM2		383,353	399,203	494,818
10 2412 1110 Administrators		1,331,933	1,370,959	1,359,483
10 2412 1140 Clerical Salaries		680,181	691,865	782,562
10 2412 1240 Temporary Clerical		9,774	10,000	15,000
10 2412 1340 Overtime Clerical		5,571	6,000	6,000
10 2412 1420 Sick Leave Severance		51,694	-	-
10 2412 1440 Personal Leave Not Taken		592	-	-
10 2412 2110 Social Security		151,207	149,590	153,335
10 2412 2210 Retirement		120,567	121,302	129,072
10 2412 2310 Group Insurance		285,932	299,686	346,982
10 2412 2410 Workers Compensation Ins		8,811	10,907	11,614
10 2412 3190 Other Professional Services		50,600	-	-

2019-2020 General Fund Expenditures by Function and Object

				2017-18	2018-19	2019-20
				FY Activity	Revised Budget	Annual Budget
10	2412	3230	Repairs & Maintenance Svcs	13,595	11,850	12,250
10	2412	3346	Travel Out-Of-District	332	2,250	2,250
10	2412	3410	Telephone Services	10,575	7,550	17,310
10	2412	3430	Cell Phone	5,772	5,435	9,390
10	2412	4193	Supplies	5,209	10,015	13,084
10	2412	4196	Supplies - Technology	1,822	-	-
10	2412	6400	Dues and Fees	178	150	250
10	2412	----	Principal Services/Elementary	2,734,345	2,697,559	2,858,582
10	2413	1110	Administrators	889,285	797,981	838,199
10	2413	1140	Clerical Salaries	385,333	411,902	402,961
10	2413	1240	Temporary Clerical	4,232	4,100	4,000
10	2413	1340	Overtime Clerical	1,218	1,400	1,500
10	2413	1440	Personal Leave Not Taken	134	-	-
10	2413	2110	Social Security	92,058	86,425	88,663
10	2413	2210	Retirement	76,551	71,064	74,561
10	2413	2310	Group Insurance	203,144	200,706	191,086
10	2413	2410	Workers Compensation Ins	4,905	6,387	6,702
10	2413	3230	Repairs & Maintenance Svcs	4,367	4,300	4,300
10	2413	3346	Travel Out-Of-District	220	750	750
10	2413	3410	Telephone Services	7,002	5,290	11,800
10	2413	3430	Cell Phone	5,727	5,060	6,450
10	2413	4193	Supplies	4,763	3,221	4,877
10	2413	4196	Supplies - Technology	248	-	-
10	2413	6400	Dues and Fees	339	300	300
10	2413	----	Principal Services/Middle	1,679,526	1,598,886	1,636,149
10	2414	1110	Administrators	1,053,444	892,414	883,414
10	2414	1140	Clerical Salaries	418,440	472,209	490,586
10	2414	1240	Temporary Clerical	1,680	1,700	1,700
10	2414	1340	Overtime Clerical	1,364	1,400	1,800
10	2414	1440	Personal Leave Not Taken	287	-	-
10	2414	2110	Social Security	105,926	97,209	97,453
10	2414	2210	Retirement	88,383	80,272	82,549
10	2414	2310	Group Insurance	214,366	198,022	222,617
10	2414	2410	Workers Compensation Ins	11,105	7,250	7,419
10	2414	3150	Registration Fees	575	700	700
10	2414	3190	Other Professional Services	3,888	1,000	1,000
10	2414	3230	Repairs & Maintenance Svcs	18,130	15,800	11,600
10	2414	3346	Travel Out-Of-District	2,564	450	450
10	2414	3410	Telephone Services	4,530	3,400	9,000
10	2414	3430	Cell Phone	6,677	6,345	5,400
10	2414	4193	Supplies	2,656	4,075	5,904
10	2414	4196	Supplies - Technology	109	-	-
10	2414	4610	Food - Purchased	468	-	-
10	2414	6400	Dues and Fees	1,500	1,500	1,500
10	2414	----	Principal Services/Senior High	1,936,092	1,783,746	1,823,092

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10	2416 1110 Administrators	1,802	172,823	161,442
10	2416 1140 Clerical Salaries	93,579	118,947	214,372
10	2416 1190 Extra Curricular	12,669	12,669	9,000
10	2416 1220 Temporary Teaching	810	100	100
10	2416 1240 Temporary Clerical	263	200	200
10	2416 1290 Temporary Extra Duty	320	400	400
10	2416 1340 Overtime Clerical	232	200	750
10	2416 2110 Social Security	7,480	22,198	26,127
10	2416 2210 Retirement	6,515	17,885	23,135
10	2416 2310 Group Insurance	33,364	50,745	82,538
10	2416 2410 Workers Compensation Ins	389	1,408	2,030
10	2416 3150 Registration Fees	6,685	400	2,000
10	2416 3190 Other Professional Services	3,230	2,200	3,000
10	2416 3230 Repairs & Maintenance Svcs	12	-	-
10	2416 3344 Travel In-District	-	-	200
10	2416 3346 Travel Out-Of-District	2,344	2,000	3,000
10	2416 3410 Telephone Services	1,148	930	2,700
10	2416 3420 Postage & Meter Rental	14	-	-
10	2416 3430 Cell Phone	200	-	2,700
10	2416 3600 Printing & Binding	814	2,000	2,000
10	2416 4190 Gas & Diesel	1,715	2,500	3,000
10	2416 4193 Supplies	29,546	33,100	36,900
10	2416 4196 Supplies - Technology	540	-	-
10	2416 4610 Food - Purchased	456	1,000	1,000
10	2416 6400 Dues and Fees	735	1,250	2,000
10	2416 ---- Office of the Activities Direc	204,862	442,955	578,594
10	2440 1110 Administrators	85,858	413,140	413,140
10	2440 2110 Social Security	6,170	31,604	31,604
10	2440 2210 Retirement	5,152	24,786	24,786
10	2440 2310 Group Insurance	9,836	46,741	46,741
10	2440 2410 Workers Compensation Ins	384	1,900	1,900
10	2440 3130 Services Purchased from Co-Op	25,000	-	-
10	2440 3150 Registration Fees	2,240	25,000	25,000
10	2440 3190 Other Professional Services	7,798	4,500	4,500
10	2440 3346 Travel Out-Of-District	3,718	50,000	50,000
10	2440 3430 Cell Phone	284	500	500
10	2440 6400 Dues and Fees	71	-	-
10	2440 ---- Title I-Program Administration	146,511	598,171	598,171
10	2442 1110 Administrators	83,410	103,410	103,410
10	2442 2110 Social Security	5,653	7,911	7,911
10	2442 2210 Retirement	5,005	6,205	6,205
10	2442 2310 Group Insurance	13,115	13,109	13,109
10	2442 2410 Workers Compensation Ins	325	459	459
10	2442 3150 Registration Fees	-	3,000	3,000
10	2442 3190 Other Professional Services	217	-	-
10	2442 3344 Travel In-District	805	8,400	8,400

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10 2442 3430	Cell Phone	474	1,300	1,300
10 2442 4193	Supplies	-	500	500
10 2442 ----	Title I-D Administration	109,004	144,294	144,294
10 2446 1225	Add'l Pay Teach/Extra duty	2,977	16,673	16,673
10 2446 2110	Social Security	215	1,275	1,275
10 2446 2210	Retirement	179	1,001	1,001
10 2446 4193	Supplies	2,017	12,174	4,000
10 2446 4610	Food - Purchased	4,178	11,000	11,000
10 2446 4730	Computer Licensing	30,000	-	-
10 2446 ----	SIG Program Evaluation	39,566	42,123	33,949
10 2492 3130	Services Purchased from Co-Op	7,500	7,500	7,500
10 2492 ----	Administration/ABE	7,500	7,500	7,500
10 2494 3190	Other Professional Services	24,986	20,000	20,000
10 2494 ----	Medicaid Administration	24,986	20,000	20,000
10 2524 1110	Administrators	-	-	77,210
10 2524 1112	Technicians	59,411	77,710	-
10 2524 1140	Clerical Salaries	40,958	41,772	43,842
10 2524 1340	Overtime Clerical	335	500	500
10 2524 1440	Personal Leave Not Taken	-	-	-
10 2524 2110	Social Security	7,514	8,839	9,043
10 2524 2210	Retirement	6,042	7,043	7,294
10 2524 2310	Group Insurance	10,565	12,070	11,968
10 2524 2410	Workers Compensation Ins	340	631	654
10 2524 3130	Services Purchased from Co-Op	34,802	4,000	-
10 2524 3150	Registration Fees	447	500	500
10 2524 3190	Other Professional Services	12,758	-	-
10 2524 3344	Travel In-District	-	-	100
10 2524 3346	Travel Out-Of-District	-	-	1,000
10 2524 3410	Telephone Services	308	300	500
10 2524 4193	Supplies	973	1,200	1,200
10 2524 6400	Dues and Fees	-	-	400
2524 ----	Payroll Services	174,453	154,565	154,211
10 2529 1110	Administrators	198,383	200,383	199,383
10 2529 1112	Technicians	45,659	46,659	45,659
10 2529 1140	Clerical Salaries	122,422	126,591	131,526
10 2529 1340	Overtime Clerical	179	500	500
10 2529 1440	Personal Leave Not Taken	-	200	-
10 2529 2110	Social Security	27,717	27,795	28,417
10 2529 2210	Retirement	21,999	21,965	22,626
10 2529 2310	Group Insurance	17,729	18,106	17,953
10 2529 2410	Workers Compensation Ins	1,527	1,975	2,034
10 2529 2510	Unemployment Insurance	2,846	-	-
10 2529 2720	Annuity	5,000	5,000	5,000

2019-2020 General Fund Expenditures by Function and Object

	2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10 2529 3150 Registration Fees	1,340	6,000	4,000
10 2529 3190 Other Professional Services	1,467	800	1,500
10 2529 3230 Repairs & Maintenance Svcs	196	200	200
10 2529 3346 Travel Out-Of-District	371	6,000	3,000
10 2529 3410 Telephone Services	1,196	1,200	2,100
10 2529 3420 Postage & Meter Rental	25	-	-
10 2529 3430 Cell Phone	1,318	1,200	4,200
10 2529 4193 Supplies	4,242	5,200	4,200
10 2529 4196 Supplies - Technology	242	-	-
10 2529 4610 Food - Purchased	1,006	-	1,300
10 2529 4796 Other Equip New < \$5000	-	-	-
10 2529 6400 Dues and Fees	207	15,000	15,000
10 2529 ---- Fiscal Services	455,071	484,774	488,598
10 2541 1110 Administrators	87,133	88,133	87,133
10 2541 1140 Clerical Salaries	-	34,784	42,146
10 2541 2110 Social Security	6,187	8,679	9,222
10 2541 2210 Retirement	5,228	7,235	7,757
10 2541 2310 Group Insurance	13,115	20,820	23,097
10 2541 2410 Workers Compensation Ins	341	645	699
10 2541 2910 Other Employee Benefits	666	-	-
10 2541 3190 Other Professional Services	8,215	65,000	38,000
10 2541 3230 Repairs & Maintenance Svcs	91	-	-
10 2541 3410 Telephone Services	417	300	-
10 2541 3430 Cell Phone	1,031	975	1,950
10 2541 4190 Gas & Diesel	22	-	-
10 2541 4193 Supplies	144	1,330	1,330
10 2541 6400 Dues and Fees	425	500	500
10 2541 6510 Property, Liability & Fidelity	27,054	26,000	26,000
10 2541 ---- Facilities Services	150,069	254,401	237,834
10 2542 1110 Administrators	82,160	126,400	82,160
10 2542 1140 Clerical Salaries	40,237	83,133	87,684
10 2542 1150 Service Personnel	3,188,213	3,261,852	3,347,173
10 2542 1250 Temporary Service Personnel	10,528	20,000	20,000
10 2542 1340 Overtime Clerical	12	100	100
10 2542 1350 Overtime Service Personnel	21,473	32,000	32,000
10 2542 1430 Sick Leave Not Taken	11,083	10,000	10,000
10 2542 1440 Personal Leave Not Taken	7,918	7,500	7,500
10 2542 2110 Social Security	245,388	258,144	254,039
10 2542 2210 Retirement	200,193	209,822	213,665
10 2542 2310 Group Insurance	529,522	572,477	627,783
10 2542 2410 Workers Compensation Ins	174,390	169,409	237,231
10 2542 2510 Unemployment Insurance	2,045	-	-
10 2542 2910 Other Employee Benefits	609	-	-
10 2542 3150 Registration Fees	-	2,000	3,500
10 2542 3190 Other Professional Services	7,852	50,000	5,000
10 2542 3218 Water/Sewer/Garbage	154,659	241,000	250,000

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10	2542 3230 Repairs & Maintenance Svcs	48,788	113,100	130,000
10	2542 3250 Rentals	599	1,500	1,500
10	2542 3344 Travel In-District	3,089	2,800	3,500
10	2542 3346 Travel Out-Of-District	-	-	3,000
10	2542 3410 Telephone Services	950	800	1,000
10	2542 3430 Cell Phone	10,732	9,010	12,000
10	2542 4189 Uniforms	614	-	5,000
10	2542 4192 Supplies - Tools	-	-	1,000
10	2542 4193 Supplies	339,423	368,000	368,000
10	2542 4196 Supplies - Technology	260	-	-
10	2542 4610 Food - Purchased	-	-	500
10	2542 4796 Other Equip New < \$5000	-	1,700	2,000
10	2542 6510 Property, Liability & Fidelity	572,438	711,000	1,100,000
10	2542 ---- Care & Upkeep Bldgs/Custodial	5,653,175	6,251,747	6,805,335
10	2543 1150 Service Personnel	291,903	289,215	288,871
10	2543 1250 Temporary Service Personnel	5,873	1,400	49,545
10	2543 1350 Overtime Service Personnel	1,613	1,800	2,000
10	2543 1430 Sick Leave Not Taken	442	2,000	2,000
10	2543 1440 Personal Leave Not Taken	771	800	800
10	2543 2110 Social Security	22,590	22,519	28,598
10	2543 2210 Retirement	17,963	17,461	20,509
10	2543 2310 Group Insurance	38,344	39,717	48,644
10	2543 2410 Workers Compensation Ins	15,080	20,256	20,394
10	2543 3150 Registration Fees	250	250	500
10	2543 3190 Other Professional Services	-	20,000	1,000
10	2543 3230 Repairs & Maintenance Svcs	398,619	265,000	400,000
10	2543 3250 Rentals	2,365	3,305	3,500
10	2543 3430 Cell Phone	1,891	1,585	2,500
10	2543 4189 Uniforms	-	-	2,000
10	2543 4193 Supplies	54,978	65,600	68,000
10	2543 4796 Other Equip New < \$5000	188	500	500
10	2543 4797 Other Equip Replace < \$5000	370	-	500
10	2543 6400 Dues and Fees	-	350	500
10	2543 ---- Care & Upkeep of Grounds	853,240	751,758	940,361
10	2544 1112 Technicians	56,040	57,040	56,040
10	2544 1150 Service Personnel	89,657	88,546	96,884
10	2544 1250 Temporary Service Personnel	-	-	1,500
10	2544 1350 Overtime Service Personnel	54	600	600
10	2544 1430 Sick Leave Not Taken	721	700	700
10	2544 1440 Personal Leave Not Taken	-	300	300
10	2544 2110 Social Security	10,232	10,562	11,193
10	2544 2210 Retirement	8,745	10,509	9,272
10	2544 2310 Group Insurance	27,664	25,635	19,563
10	2544 2410 Workers Compensation Ins	3,647	5,278	7,143
10	2544 3190 Other Professional Services	-	5,000	1,000
10	2544 3230 Repairs & Maintenance Svcs	62,702	30,000	40,000

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10 2544 3346	Travel Out-Of-District	1,184	1,200	1,200
10 2544 3430	Cell Phone	1,582	1,745	2,000
10 2544 4189	Uniforms	-	-	1,000
10 2544 4192	Supplies - Tools	-	-	500
10 2544 4193	Supplies	63,552	62,000	62,000
10 2544 4720	Computer Software Admin	449	3,000	3,000
10 2544 4796	Other Equip New < \$5000	1,977	5,000	5,000
10 2544 4797	Other Equip Replace < \$5000	1,586	-	5,000
10 2544 ----	Care & Upkeep of Equipment	329,792	307,115	323,895
10 2545 3230	Repairs & Maintenance Svcs	31,671	30,000	50,000
10 2545 3250	Rentals	704	600	600
10 2545 4190	Gas & Diesel	60,656	81,450	68,725
10 2545 4193	Supplies	9,012	11,000	11,000
10 2545 4796	Other Equip New < \$5000	17	-	-
10 2545 6400	Dues and Fees	303	300	800
10 2545 6510	Property, Liability & Fidelity	80,006	80,000	70,000
10 2545 ----	Care & Upkeep of Vehicles	182,369	203,350	201,125
10 2546 1130	Paraprofessionals	18,687	20,651	21,468
10 2546 1140	Clerical Salaries	39,833	-	-
10 2546 1150	Service Personnel	362,123	285,598	401,767
10 2546 1225	Add'l Pay Teach/Extra duty	360	-	900
10 2546 1230	Temporary Paraprofessional	688	1,000	-
10 2546 1250	Temporary Service Personnel	10,577	6,500	7,500
10 2546 1340	Overtime Clerical	15	-	-
10 2546 1350	Overtime Service Personnel	5,896	6,800	6,800
10 2546 1430	Sick Leave Not Taken	370	700	700
10 2546 1440	Personal Leave Not Taken	381	-	-
10 2546 2110	Social Security	32,215	23,718	31,524
10 2546 2210	Retirement	26,051	18,506	25,787
10 2546 2310	Group Insurance	45,485	30,533	59,190
10 2546 2410	Workers Compensation Ins	21,672	15,676	31,149
10 2546 3190	Other Professional Services	311,169	317,950	350,000
10 2546 3230	Repairs & Maintenance Svcs	3,055	3,000	3,000
10 2546 3430	Cell Phone	445	490	-
10 2546 4189	Uniforms	227	-	-
10 2546 4190	Gas & Diesel	306	500	500
10 2546 4193	Supplies	5,531	5,000	10,000
10 2546 6400	Dues and Fees	201	-	-
10 2546 ----	Security Services	885,287	736,622	950,285
10 2548 3190	Other Professional Services	258,173	285,000	285,000
10 2548 3216	Electricity	1,955,967	1,900,000	1,947,500
10 2548 3217	Natural Gas/Fuel Oil	422,332	380,000	391,400
10 2548 3218	Water/Sewer/Garbage	396,071	400,000	420,000
10 2548 3410	Telephone Services	111	90	612
10 2548 4730	Computer Licensing	3,445	-	-

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10 2548 ----	Energy/Utilities	3,036,099	2,965,090	3,044,512
10 2549 1140	Clerical Salaries	35,157	40,797	38,648
10 2549 1150	Service Personnel	474,944	542,849	537,822
10 2549 1250	Temporary Service Personnel	-	2,000	7,000
10 2549 1340	Overtime Clerical	215	500	500
10 2549 1350	Overtime Service Personnel	5,597	6,000	6,000
10 2549 1430	Sick Leave Not Taken	1,347	2,000	2,000
10 2549 1440	Personal Leave Not Taken	1,175	1,200	1,200
10 2549 2110	Social Security	38,611	43,955	42,667
10 2549 2210	Retirement	30,822	33,489	35,168
10 2549 2310	Group Insurance	53,378	56,316	69,341
10 2549 2410	Workers Compensation Ins	28,174	39,376	38,179
10 2549 3150	Registration Fees	2,710	3,000	5,000
10 2549 3190	Other Professional Services	3,412	89,235	5,000
10 2549 3230	Repairs & Maintenance Svcs	618,023	239,000	317,000
10 2549 3250	Rentals	722	1,000	1,000
10 2549 3346	Travel Out-Of-District	425	500	3,000
10 2549 3410	Telephone Services	858	460	1,000
10 2549 3430	Cell Phone	5,231	3,700	10,000
10 2549 4189	Uniforms	-	-	2,000
10 2549 4193	Supplies	294,850	265,000	300,000
10 2549 4720	Computer Software Admin	-	-	2,000
10 2549 4796	Other Equip New < \$5000	12,728	200	200
10 2549 4797	Other Equip Replace < \$5000	1,418	1,000	1,000
10 2549 6400	Dues and Fees	479	2,000	2,000
10 2549 ----	Care & Upkeep of Bldgs-Mtnce	1,610,276	1,373,577	1,427,725
10 2559 1112	Technicians	-	-	28,853
10 2559 1150	Service Personnel	726,516	733,329	654,925
10 2559 1151	Service Personnel Excursions	98,376	90,000	-
10 2559 1250	Temporary Service Personnel	11,327	15,000	15,000
10 2559 1350	Overtime Service Personnel	13,551	14,000	14,000
10 2559 1430	Sick Leave Not Taken	7,191	4,500	4,500
10 2559 1440	Personal Leave Not Taken	1,599	-	-
10 2559 2110	Social Security	60,803	60,687	49,469
10 2559 2210	Retirement	50,429	50,113	42,130
10 2559 2310	Group Insurance	179,093	224,176	187,852
10 2559 2410	Workers Compensation Ins	31,657	42,961	34,802
10 2559 2910	Other Employee Benefits	669	-	-
10 2559 3150	Registration Fees	-	500	500
10 2559 3190	Other Professional Services	6,054	6,950	6,950
10 2559 3230	Repairs & Maintenance Svcs	41,410	31,500	31,000
10 2559 3250	Rentals	-	200	200
10 2559 3346	Travel Out-Of-District	-	500	500
10 2559 3410	Telephone Services	541	400	800
10 2559 3430	Cell Phone	14,371	17,605	20,000
10 2559 3500	Advertising	-	200	200

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10	2559 4190 Gas & Diesel	129,044	160,650	155,550
10	2559 4193 Supplies	46,281	60,000	60,000
10	2559 4400 Periodicals	854	-	-
10	2559 4797 Other Equip Replace < \$5000	-	1,000	1,000
10	2559 6400 Dues and Fees	92	300	500
10	2559 6510 Property, Liability & Fidelity	68,753	69,000	65,000
10	2559 6590 Other Insurance & Judgments	3,527	-	-
10	2559 ---- Pupil Transportation	1,492,138	1,583,571	1,373,731
10	2569 4612 Food - Purchased Produce	224,147	-	-
10	2569 4615 Ala Carte	34	-	-
10	2569 ---- Student Nutrition Services	224,181	-	-
10	2572 1140 Clerical Salaries	40,734	41,772	43,842
10	2572 1340 Overtime Clerical	198	160	160
10	2572 2110 Social Security	3,064	3,015	3,284
10	2572 2210 Retirement	2,456	2,420	2,641
10	2572 2310 Group Insurance	5,830	6,036	5,985
10	2572 2410 Workers Compensation Ins	157	217	237
10	2572 3230 Repairs & Maintenance Svcs	1,306	1,260	2,000
10	2572 3410 Telephone Services	-	-	630
10	2572 3500 Advertising	3,254	2,100	2,100
10	2572 4193 Supplies	658	1,000	1,000
10	2572 4196 Supplies - Technology	79	-	-
10	2572 6400 Dues and Fees	50	100	100
10	2572 ---- Purchasing Services	57,786	58,080	61,979
10	2573 1110 Administrators	43,567	44,067	43,567
10	2573 1140 Clerical Salaries	70,788	73,441	85,988
10	2573 1150 Service Personnel	226,603	222,090	218,550
10	2573 1240 Temporary Clerical	-	2,000	2,000
10	2573 1250 Temporary Service Personnel	-	1,000	1,000
10	2573 1340 Overtime Clerical	42	75	80
10	2573 1350 Overtime Service Personnel	1,446	2,500	2,500
10	2573 1430 Sick Leave Not Taken	1,300	800	800
10	2573 1440 Personal Leave Not Taken	1,132	-	-
10	2573 2110 Social Security	24,565	24,438	24,049
10	2573 2210 Retirement	20,549	20,398	21,092
10	2573 2310 Group Insurance	65,875	69,634	59,095
10	2573 2410 Workers Compensation Ins	16,193	16,010	16,832
10	2573 2910 Other Employee Benefits	36	-	-
10	2573 3190 Other Professional Services	7,858	8,000	5,000
10	2573 3230 Repairs & Maintenance Svcs	22	500	500
10	2573 3410 Telephone Services	2,758	380	1,200
10	2573 3420 Postage & Meter Rental	34	-	-
10	2573 3430 Cell Phone	5,102	1,730	2,600
10	2573 4189 Uniforms	1,406	-	1,000
10	2573 4193 Supplies	8,858	10,000	12,000

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10	2573 4500 Warehouse Inventory Adjustment	4,974	2,500	2,500
10	2573 6400 Dues and Fees	220	120	300
10	2573 6510 Property, Liability & Fidelity	-	-	600
10	2573 ---- Warehouse Distribution Svcs	503,328	499,683	501,253
10	2574 1150 Service Personnel	138,502	138,653	150,395
10	2574 1250 Temporary Service Personnel	-	1,000	1,000
10	2574 1350 Overtime Service Personnel	1,560	2,500	2,500
10	2574 1430 Sick Leave Not Taken	103	500	500
10	2574 1440 Personal Leave Not Taken	684	-	-
10	2574 2110 Social Security	10,423	10,678	11,207
10	2574 2210 Retirement	8,322	8,469	9,203
10	2574 2310 Group Insurance	25,596	25,240	25,816
10	2574 2410 Workers Compensation Ins	5,542	9,698	10,204
10	2574 3230 Repairs & Maintenance Svcs	202,982	140,000	140,000
10	2574 3410 Telephone Services	238	180	350
10	2574 4189 Uniforms	299	-	-
10	2574 4193 Supplies	214,528	200,000	200,000
10	2574 ---- Printing & Duplicating Service	608,779	536,918	551,175
10	2575 1150 Service Personnel	3,170	-	-
10	2575 1350 Overtime Service Personnel	9	-	-
10	2575 2110 Social Security	237	-	-
10	2575 2210 Retirement	191	-	-
10	2575 2310 Group Insurance	477	-	-
10	2575 2410 Workers Compensation Ins	1,091	-	-
10	2575 3230 Repairs & Maintenance Svcs	124	-	-
10	2575 3290 Laundry Services	54,614	80,000	80,000
10	2575 4193 Supplies	1,560	-	-
10	2575 ---- Laundry Services	61,473	80,000	80,000
10	2576 3230 Repairs & Maintenance Svcs	4,320	4,000	-
10	2576 3420 Postage & Meter Rental	93,995	100,000	100,000
10	2576 4193 Supplies	144	-	-
10	2576 4796 Other Equip New < \$5000	900	-	100
10	2576 ---- Mail Distribution	99,359	104,000	100,100
10	2661 1110 Administrators	94,335	94,835	94,835
10	2661 1112 Technicians	181,415	206,182	202,182
10	2661 1140 Clerical Salaries	16,462	-	-
10	2661 1340 Overtime Clerical	19	100	100
10	2661 2110 Social Security	21,517	22,222	21,702
10	2661 2210 Retirement	17,523	17,767	17,827
10	2661 2310 Group Insurance	23,021	24,611	24,545
10	2661 2410 Workers Compensation Ins	1,126	1,599	1,604
10	2661 3150 Registration Fees	4,915	2,000	2,000
10	2661 3190 Other Professional Services	6,500	6,500	6,500
10	2661 3230 Repairs & Maintenance Svcs	23	-	-

2019-2020 General Fund Expenditures by Function and Object

		2017-18	2018-19	2019-20
		FY Activity	Revised Budget	Annual Budget
10	2661 3346 Travel Out-Of-District	2,489	1,800	1,800
10	2661 3410 Telephone Services	392	320	1,000
10	2661 3430 Cell Phone	1,708	1,485	1,780
10	2661 4193 Supplies	243	1,950	2,000
10	2661 4196 Supplies - Technology	742	-	-
10	2661 4720 Computer Software Admin	288	-	-
10	2661 6400 Dues and Fees	1,920	2,000	2,000
10	2661 ---- IT Management Services	374,638	383,371	379,875
10	2669 1112 Technicians	266,324	271,324	203,931
10	2669 2110 Social Security	19,749	19,870	14,976
10	2669 2210 Retirement	15,979	15,980	12,237
10	2669 2310 Group Insurance	26,227	27,146	21,010
10	2669 2410 Workers Compensation Ins	1,042	1,439	1,101
10	2669 3150 Registration Fees	120	4,400	4,400
10	2669 3190 Other Professional Services	6,148	27,093	27,100
10	2669 3230 Repairs & Maintenance Svcs	44,526	47,500	49,000
10	2669 3344 Travel In-District	-	1,300	1,300
10	2669 3346 Travel Out-Of-District	286	6,300	6,300
10	2669 3430 Cell Phone	3,383	3,450	3,450
10	2669 4193 Supplies	2,511	2,000	2,000
10	2669 4730 Computer Licensing	186,462	193,083	203,150
10	2669 6400 Dues and Fees	110	100	100
10	2669 ---- Business Software Supp/Edu	572,867	620,985	550,055
10	2901 1225 Add'l Pay Teach/Extra duty	-	26,400	-
10	2901 2110 Social Security	-	2,019	-
10	2901 2210 Retirement	-	1,581	-
10	2901 ---- Bush Foundation	-	30,000	-
10	2904 1120 Teachers	3,148	-	-
10	2904 2110 Social Security	227	-	-
10	2904 2210 Retirement	189	-	-
10	2904 4193 Supplies	-	3,398	-
10	2904 ---- Credit Recovery Vucurevich Gr	3,564	3,398	-
10	2 ---- Support Services	35,405,857	38,480,772	39,433,101
10	3200 1120 Teachers	53,290	53,290	53,990
10	3200 1430 Sick Leave Not Taken	-	400	-
10	3200 2110 Social Security	3,420	3,532	3,512
10	3200 2210 Retirement	3,197	3,197	3,239
10	3200 2310 Group Insurance	13,115	13,575	13,576
10	3200 2410 Workers Compensation Ins	275	288	292
10	3200 ---- Outdoor Campus	73,297	74,282	74,609
10	3501 1120 Teachers	56,080	56,423	56,423
10	3501 2110 Social Security	3,760	4,316	4,316

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10	3501 2210 Retirement	3,365	3,385	3,385
10	3501 2310 Group Insurance	13,115	13,116	13,116
10	3501 2410 Workers Compensation Ins	217	260	260
10	3501 4200 Textbooks & Software	935	-	-
10	3501 ---- Title I, Par A-Neglected & Del	77,472	77,500	77,500
10	3505 3130 Services Purchased from Co-Op	142,130	157,809	-
10	3505 ---- 21st Century Grant	142,130	157,809	-
10	3700 1240 Temporary Clerical	685	800	-
10	3700 2110 Social Security	52	61	-
10	3700 3190 Other Professional Services	110,388	85,800	85,800
10	3700 4193 Supplies	-	-	-
10	3700 ---- Non-Public School Pupil Svcs	111,125	86,661	85,800
10	3703 3150 Registration Fees	17,271	42,635	42,635
10	3703 3190 Other Professional Services	7,257	23,923	23,923
10	3703 3346 Travel Out-Of-District	26,893	49,059	49,059
10	3703 4193 Supplies	2,174	3,000	3,000
10	3703 ---- Non-Public-TIIA-Teach/Prin Trn	53,595	118,617	118,617
10	3711 1120 Teachers	64,707	65,000	65,000
10	3711 2110 Social Security	4,506	4,973	4,973
10	3711 2210 Retirement	3,882	3,900	3,900
10	3711 2310 Group Insurance	8,737	8,738	8,738
10	3711 2410 Workers Compensation Ins	251	299	299
10	3711 3344 Travel In-District	1,130	2,000	2,000
10	3711 4193 Supplies	-	14,268	14,268
10	3711 ---- Title I - Non-Public	83,213	99,178	99,178
10	3 ---- Community Services	540,832	614,047	455,704
10	4500 1510 Early Retirement Payment	-	-	1,088,310
10	4500 ---- Early Retirement Payment	-	-	1,088,310
10	4 ---- Non-Programmed Charges	-	-	1,088,310
10	6101 1190 Extra Curricular	155,602	150,568	160,208
10	6101 1220 Temporary Teaching	15,186	17,700	17,700
10	6101 1290 Temporary Extra Duty	12,731	25,400	25,400
10	6101 2110 Social Security	13,748	14,824	15,556
10	6101 2210 Retirement	6,734	5,762	9,612
10	6101 3150 Registration Fees	2,265	2,500	2,500
10	6101 3190 Other Professional Services	32,303	37,000	43,000
10	6101 3230 Repairs & Maintenance Svcs	-	3,000	3,000
10	6101 3250 Rentals	1,001	1,000	500
10	6101 3310 Contracted Bus Service	53,884	50,000	45,000
10	6101 3346 Travel Out-Of-District	794	1,500	1,500

2019-2020 General Fund Expenditures by Function and Object

				2017-18	2018-19	2019-20
				FY Activity	Revised Budget	Annual Budget
10	6101	3390	Excursions & Activities	26,310	25,000	50,000
10	6101	3600	Printing & Binding	111	500	500
10	6101	4190	Gas & Diesel	2,351	2,500	2,500
10	6101	4193	Supplies	50,674	41,000	41,000
10	6101	4610	Food - Purchased	2,050	-	-
10	6101	6400	Dues and Fees	-	-	1,000
10	6101	----	Athletics Male-Central	375,744	378,254	418,976
10	6110	1190	Extra Curricular	168,299	158,705	157,687
10	6110	1220	Temporary Teaching	13,524	18,200	18,200
10	6110	1290	Temporary Extra Duty	13,919	26,250	26,350
10	6110	2110	Social Security	14,433	15,552	15,475
10	6110	2210	Retirement	7,516	6,142	9,460
10	6110	2410	Workers Compensation Ins	262	-	-
10	6110	3150	Registration Fees	3,414	2,500	2,500
10	6110	3190	Other Professional Services	20,567	20,000	25,000
10	6110	3230	Repairs & Maintenance Svcs	3,342	3,000	3,000
10	6110	3250	Rentals	-	500	500
10	6110	3310	Contracted Bus Service	49,431	48,000	50,000
10	6110	3346	Travel Out-Of-District	-	1,500	1,500
10	6110	3390	Excursions & Activities	37,313	25,000	25,000
10	6110	3600	Printing & Binding	-	500	500
10	6110	4190	Gas & Diesel	2,127	1,500	1,500
10	6110	4193	Supplies	52,355	23,000	41,000
10	6110	4610	Food - Purchased	714	-	-
10	6110	4796	Other Equip New < \$5000	469	-	-
10	6110	4797	Other Equip Replace < \$5000	3,582	-	-
10	6110	----	Athletics Male-Stevens	391,267	350,349	377,672
10	6130	1190	Extra Curricular	192,731	192,092	183,957
10	6130	1220	Temporary Teaching	5,361	3,000	3,000
10	6130	1290	Temporary Extra Duty	10,278	10,400	10,400
10	6130	2110	Social Security	15,516	15,708	15,100
10	6130	2210	Retirement	11,322	6,899	11,039
10	6130	3150	Registration Fees	250	200	200
10	6130	3190	Other Professional Services	14,724	11,264	10,000
10	6130	3250	Rentals	68	75	100
10	6130	4193	Supplies	9,494	9,200	12,000
10	6130	4610	Food - Purchased	852	800	500
10	6130	6400	Dues and Fees	-	-	25
10	6130	----	Athletic Male-Middle School	260,596	249,638	246,321
10	6201	1190	Extra Curricular	150,063	141,073	149,368
10	6201	1220	Temporary Teaching	12,395	13,300	13,300
10	6201	1290	Temporary Extra Duty	12,235	24,500	24,500
10	6201	2110	Social Security	12,964	13,692	14,321
10	6201	2210	Retirement	6,183	5,221	8,962
10	6201	3150	Registration Fees	1,531	2,300	2,300

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10 6201 3190	Other Professional Services	26,513	24,000	31,000
10 6201 3250	Rentals	1,301	1,000	1,000
10 6201 3310	Contracted Bus Service	46,339	45,000	45,000
10 6201 3346	Travel Out-Of-District	416	1,000	1,000
10 6201 3390	Excursions & Activities	26,116	25,000	50,000
10 6201 3600	Printing & Binding	-	500	500
10 6201 4190	Gas & Diesel	1,540	1,550	2,500
10 6201 4193	Supplies	39,242	40,000	40,000
10 6201 4610	Food - Purchased	5,970	-	-
10 6201 ----	Athletics Female - Central	342,808	338,136	383,751
10 6210 1150	Service Personnel	15	-	-
10 6210 1190	Extra Curricular	156,723	149,825	157,676
10 6210 1220	Temporary Teaching	11,866	14,100	14,200
10 6210 1290	Temporary Extra Duty	21,760	29,700	29,700
10 6210 2110	Social Security	14,124	14,820	15,423
10 6210 2210	Retirement	8,268	7,568	9,460
10 6210 3150	Registration Fees	1,885	2,300	2,300
10 6210 3190	Other Professional Services	20,031	21,000	25,000
10 6210 3230	Repairs & Maintenance Svcs	2,322	2,000	-
10 6210 3250	Rentals	-	1,000	1,000
10 6210 3310	Contracted Bus Service	36,701	35,000	50,000
10 6210 3346	Travel Out-Of-District	-	1,000	1,000
10 6210 3390	Excursions & Activities	27,501	25,000	30,000
10 6210 3600	Printing & Binding	-	500	500
10 6210 4190	Gas & Diesel	3,085	1,500	1,500
10 6210 4193	Supplies	74,871	40,000	40,000
10 6210 4610	Food - Purchased	2,647	-	-
10 6210 4796	Other Equip New < \$5000	469	-	-
10 6210 ----	Athletics Female - Stevens	382,268	345,313	377,759
10 6230 1190	Extra Curricular	219,224	165,926	217,336
10 6230 1220	Temporary Teaching	3,436	3,000	-
10 6230 1290	Temporary Extra Duty	11,597	12,000	17,100
10 6230 2110	Social Security	17,253	13,834	17,938
10 6230 2210	Retirement	13,131	7,427	13,042
10 6230 3150	Registration Fees	250	200	200
10 6230 3190	Other Professional Services	9,335	11,587	10,000
10 6230 3250	Rentals	68	100	100
10 6230 4193	Supplies	8,442	10,000	12,000
10 6230 4610	Food - Purchased	352	200	200
10 6230 ----	Athletic Female-Middle School	283,088	224,274	287,916
10 6901 1190	Extra Curricular	103,996	101,132	107,207
10 6901 1220	Temporary Teaching	6,570	5,800	6,000
10 6901 1290	Temporary Extra Duty	3,609	3,000	3,000
10 6901 2110	Social Security	8,358	8,241	8,892
10 6901 2210	Retirement	5,956	5,573	6,431

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10	6901 3150 Registration Fees	4,027	6,000	6,000
10	6901 3190 Other Professional Services	1,609	3,000	3,000
10	6901 3250 Rentals	1,636	1,500	1,500
10	6901 3290 Laundry Services	3,163	-	-
10	6901 3310 Contracted Bus Service	28,093	25,000	25,000
10	6901 3346 Travel Out-Of-District	464	500	600
10	6901 3390 Excursions & Activities	27,803	25,000	25,000
10	6901 3600 Printing & Binding	1,453	3,000	3,000
10	6901 4190 Gas & Diesel	875	1,000	1,000
10	6901 4193 Supplies	47,924	25,000	25,000
10	6901 4610 Food - Purchased	704	800	800
10	6901 6400 Dues and Fees	1,340	910	1,110
10	6901 ---- NonAthletic Activities-Central	247,580	215,456	223,540
10	6910 1190 Extra Curricular	107,522	104,675	95,320
10	6910 1220 Temporary Teaching	5,866	6,300	5,600
10	6910 1290 Temporary Extra Duty	3,910	2,600	3,400
10	6910 2110 Social Security	8,580	8,690	7,984
10	6910 2210 Retirement	6,162	5,524	5,719
10	6910 3150 Registration Fees	7,533	6,000	6,000
10	6910 3190 Other Professional Services	4,414	4,500	3,000
10	6910 3230 Repairs & Maintenance Svcs	918	1,000	1,000
10	6910 3250 Rentals	-	100	200
10	6910 3290 Laundry Services	2,720	-	-
10	6910 3310 Contracted Bus Service	23,044	20,000	15,000
10	6910 3346 Travel Out-Of-District	961	500	500
10	6910 3390 Excursions & Activities	32,870	25,000	25,000
10	6910 3600 Printing & Binding	-	3,000	3,000
10	6910 4190 Gas & Diesel	2,384	2,500	2,500
10	6910 4193 Supplies	43,404	16,000	25,000
10	6910 4610 Food - Purchased	303	800	800
10	6910 ---- NonAthletic Activities-Stevens	250,591	207,189	200,023
10	6932 1190 Extra Curricular	21,434	19,685	22,493
10	6932 2110 Social Security	1,615	1,505	1,722
10	6932 2210 Retirement	1,286	1,181	1,350
10	6932 4193 Supplies	-	250	250
10	6932 ---- Academic Competition	24,335	22,621	25,815
10	6933 1190 Extra Curricular	19,523	18,046	14,911
10	6933 1220 Temporary Teaching	1,849	2,000	1,800
10	6933 1290 Temporary Extra Duty	2,470	2,900	3,100
10	6933 2110 Social Security	1,642	1,754	1,517
10	6933 2210 Retirement	1,215	982	896
10	6933 3190 Other Professional Services	5,641	5,000	5,000
10	6933 3230 Repairs & Maintenance Svcs	653	600	300
10	6933 3346 Travel Out-Of-District	155	-	-
10	6933 3390 Excursions & Activities	207	-	-

2019-2020 General Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10 6933 3600	Printing & Binding	-	1,500	1,500
10 6933 4191	Supplies-Resale	3,770	-	-
10 6933 4193	Supplies	4,672	8,175	8,175
10 6933 4610	Food - Purchased	76	600	600
10 6933 ----	Music-Middle Schools	41,873	41,557	37,799
10 6935 1190	Extra Curricular	11,888	11,888	12,023
10 6935 2110	Social Security	865	907	918
10 6935 2210	Retirement	714	714	722
10 6935 ----	Student Council-Middle School	13,467	13,509	13,663
10 6939 1190	Extra Curricular	3,369	3,280	9,019
10 6939 1220	Temporary Teaching	186	-	-
10 6939 2110	Social Security	264	251	690
10 6939 2210	Retirement	202	197	541
10 6939 3410	Telephone Services	136	120	200
10 6939 4193	Supplies	3,371	3,855	3,750
10 6939 4610	Food - Purchased	8	-	-
10 6939 4730	Computer Licensing	-	-	600
10 6939 ----	Activities Administration-D/W	7,536	7,703	14,800
10 6951 1190	Extra Curricular	1,746	1,746	1,746
10 6951 2110	Social Security	132	133	134
10 6951 2210	Retirement	105	105	105
10 6951 ----	Music-Elementary	1,983	1,984	1,985
10 6990 1220	Temporary Teaching	465	-	-
10 6990 1225	Add'l Pay Teach/Extra duty	473	-	-
10 6990 1290	Temporary Extra Duty	993	700	-
10 6990 2110	Social Security	192	54	-
10 6990 2210	Retirement	129	-	-
10 6990 3150	Registration Fees	16,471	-	-
10 6990 3190	Other Professional Services	7,733	-	-
10 6990 3230	Repairs & Maintenance Svcs	3,241	-	-
10 6990 3250	Rentals	450	-	-
10 6990 3346	Travel Out-Of-District	12,249	-	-
10 6990 3380	District Bus Service	6,031	-	-
10 6990 3390	Excursions & Activities	3,071	-	-
10 6990 4190	Gas & Diesel	20	-	-
10 6990 4191	Supplies-Resale	34,739	-	-
10 6990 4193	Supplies	177,251	302,929	333,829
10 6990 4196	Supplies - Technology	976	-	-
10 6990 4198	Supplies-Student Incenctives	150	-	-
10 6990 4240	Instr Workbooks/Class Subscr	16,825	-	-
10 6990 4400	Periodicals	109	-	-
10 6990 4610	Food - Purchased	28,325	-	-
10 6990 4730	Computer Licensing	4,034	-	-
10 6990 4795	Non-Computer Internet Device	9,084	-	-

2019-2020 General Fund Expenditures by Function and Object

				2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
10	6990	4796	Other Equip New < \$5000	11,041	-	-
10	6990	5600	Library Media	8,178	-	-
10	6990	6800	Scholarships			13,000
10	6990	6900	Miscellaneous Objects	2,192	-	-
10	6990	----	Other Activities	344,422	303,683	346,829
10	6	----	Cocurricular Activities	2,967,558	2,699,666	2,956,849
10	7100	9910	Contingency	-	3,000,000	27,370
10	7100	----	Contingency	-	3,000,000	27,370
10	7	----	Contingencies	-	3,000,000	27,370
10						
10	8110	9920	Transfer To Other Fund	332,000	2,000,000	-
10	8110	----	Operating Transfers Out	332,000	2,000,000	-
10						
10	8	----	Other Uses	332,000	2,000,000	-
10	----	----	GENERAL FUND	92,204,056	101,189,303	99,199,868

2019-2020 Capital Outlay Fund Revenue

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
21 1111 Prop Tax-Current Half	10,524,796	10,973,646	11,500,000	526,354
21 1113 Mobile Home Taxes	17,260	15,000	15,000	
21 1121 Prop Tax-Prior Half	10,109,969	10,825,000	10,934,164	109,164
21 1122 Prop Tax Prior Years	28,590	20,000	20,000	
21 1130 Tax Deed Revenue		10,000		(10,000)
21 1140 Utility Taxes	3,882	8,000	8,000	
21 1190 Penalties & Interest on Taxes	31,312	30,000	30,000	
21 1510 Interest Earned	179,119	50,000	75,000	25,000
21 1512 Interest Credit-IRS	783,368	500,000	500,000	
21 1950 Refund of Prior Years Expendtr	397			
21 1999 Miscellaneous	1,506,613	243,063	150,000	(93,063)
21 1 Revenue-Local Sources	23,185,306	22,674,709	23,232,164	557,455
21 2200 Revenue in Lieu of Taxes	78,123	50,000	10,000	(40,000)
21 2300 Revenue for Joint Facilities	104,247	2,370,312		(2,370,312)
21 2 Revenue Intermediate Sources	182,370	2,420,312	10,000	(2,410,312)
21 4183 Clean Diesel			76,012	76,012
21 4189 Other Federal Restricted Grant			200,000	200,000
21 4 Revenue from Federal Sources			276,012	276,012
21 5122 Refunding Issues	25,785,000			
21 5123 Premiums on Bonds Sold	2,642,372			
21 5130 Sale of Genrl Surplus Property	1,500,275	260,000	575,000	315,000
21 5180 Fund Balance Carryover		34,722,081	1,538,758	(33,183,323)
21 5 Other Sources	29,927,647	34,982,081	2,113,758	(32,868,323)
21 ---- CAPITAL OUTLAY FUND	53,295,323	60,077,102	25,631,934	(34,445,168)

2019-2020 Capital Outlay Fund Expenditures by Function

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
21 1111 Elementary Instruction	749,209	2,235,111	1,051,491	(1,183,620)
21 1121 Middle School Instruction	753,742	754,796	1,338,850	584,054
21 1131 Senior High Instruction	1,128,583	1,010,580	2,341,568	1,330,988
21 1133 Workforce Education Grant	-	-	225,000	225,000
21 1221 Programs/SDTS-Mild to Mod Disb	4,748	19,173	11,915	(7,258)
21 1222 Programs/SDTS-Severe Disb	3,347	10,005	45,804	35,799
21 1226 Early Childhood Programs (3-5)	-	1,595	4,464	2,869
21 1256 ESL/English As Second Language	-	-	13,018	13,018
21 1 Instruction	2,639,629	4,031,260	5,032,110	1,000,850
21 2134 Nurse Services	350	6,663	1,998	(4,665)
21 2142 Psychological Testing Services	-	2,994	-	(2,994)
21 2152 Speech Pathology Services	11,742	11,794	5,125	(6,669)
21 2162 Audiology Services	29,635	24,403	12,503	(11,900)
21 2169 Other Audiology Services	-	1,612	-	(1,612)
21 2171 Physical Therapy	9,550	16,178	8,149	(8,029)
21 2172 Occupational Therapy	1,301	1,856	1,972	116
21 2179 Other Therapy Services	597	399	-	(399)
21 2182 Orientation & Mobility Service	-	3,535	-	(3,535)
21 2222 School Library Services	88,990	93,000	95,500	2,500
21 2227 Technology In Schools	1,638,175	1,285,739	1,367,198	81,459
21 2321 Office of the Superintendent	31,298	-	-	-
21 2322 Public Information	1,080	-	-	-
21 2323 Staff Relations/Negotiations	3,061	-	10,000	10,000
21 2325 Asst Supt Of Educational Svcs	101	-	-	-
21 2412 Principal Services/Elementary	5,575	1,011	3,100	2,089
21 2413 Principal Services/Middle	3,582	-	685	685
21 2414 Principal Services/Senior High	957	-	-	-
21 2416 Office of the Activities Direc	-	404,000	24,247	(379,753)
21 2524 Payroll Services	2,484	-	-	-
21 2529 Fiscal Services	476	-	-	-
21 2532 Land Acquisition & Development	152	-	-	-
21 2537 Facilities Acquisitions	3,001,189	-	-	-
21 2542 Care & Upkeep Bldgs/Custodial	97,114	96,159	18,971	(77,188)
21 2543 Care & Upkeep of Grounds	1,472,573	35,000	72,297	37,297
21 2544 Care & Upkeep of Equipment	-	7,500	14,265	6,765
21 2545 Care & Upkeep of Vehicles	276,937	275,000	270,000	(5,000)
21 2546 Security Services	54,880	-	-	-
21 2547 Land & Building Rental	114,247	150,000	150,000	-
21 2549 Care & Upkeep of Bldgs-Mtnce	207,333	522,566	608,441	85,875
21 2551 Construction Services	3,791,730	12,086,369	4,381,500	(7,704,869)
21 2559 Pupil Transportation	241,193	388,800	925,720	536,920
21 2569 Student Nutrition Services	203,964	240,000	65,000	(175,000)
21 2572 Purchasing Services	238	-	-	-
21 2573 Warehouse Distribution Svcs	-	-	30,000	30,000
21 2574 Printing & Duplicating Service	45,644	-	170,000	170,000
21 2669 Business Software Supp/Edu	94,972	131,700	98,200	(33,500)
21 2710 Special Ed Administrative Cost	-	-	1,794	1,794
21 2730 Sped Pupil Transportation Cost	340,110	205,300	422,800	217,500
21 2 Support Services	11,771,230	15,991,578	8,759,465	(7,232,113)
21 3700 Non-Public School Pupil Svcs	14,477	100,000	50,000	(50,000)
21 3 Community Services	14,477	100,000	50,000	(50,000)
21 5100 Debt Services	7,552,698	34,462,200	6,244,363	(28,217,837)

2019-2020 Capital Outlay Fund Expenditures by Function

		2017-18	2018-19	2019-20	Budget
		Activity	Revised Budget	Annual Budget	Incr (Decr)
21	5 Debt Services	7,552,698	34,462,200	6,244,363	(28,217,837)
21	6101 Athletics Male-Central	21,770	18,875	32,687	13,812
21	6110 Athletics Male-Stevens	7,807	18,808	38,459	19,651
21	6130 Athletic Male-Middle School	24,324	20,163	31,170	11,007
21	6201 Athletics Female - Central	4,800	17,879	43,991	26,112
21	6210 Athletics Female - Stevens	8,767	18,888	10,948	(7,940)
21	6230 Athletic Female-Middle School	13,706	7,342	8,357	1,015
21	6901 NonAthletic Activities-Central	-	7,250	525	(6,725)
21	6910 NonAthletic Activities-Stevens	6,709	7,759	1,757	(6,002)
21	6932 Academic Competition	512	-	-	-
21	6939 Activities Administration-D/W	412	990	3,992	3,002
21	6 Cocurricular Activities	88,807	117,954	171,886	53,932
21	8110 Operating Transfers Out	4,374,111	5,374,110	5,374,110	-
21	8 Other Uses	4,374,111	5,374,110	5,374,110	-
21 ----	CAPITAL OUTLAY FUND	26,440,952	60,077,102	25,631,934	(34,445,168)

2019-2020 Capital Outlay Fund Expenditures by Function and Object

			2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
21	1111	3230 Repairs & Maintenance Svcs	-	-	147,656
21	1111	3251 Computer Lease	502,001	561,430	302,445
21	1111	4200 Textbooks & Software	196,932	1,631,499	558,849
21	1111	4711 Computers New < \$5000	2,740	6,000	-
21	1111	4730 Computer Licensing	14,624	-	-
21	1111	4795 Non-Computer Internet Device	3,833	13,140	804
21	1111	4796 Other Equip New < \$5000	21,249	18,163	30,986
21	1111	4797 Other Equip Replace < \$5000	7,830	4,879	4,255
21	1111	5491 Other Equip New > \$5000	-	-	6,496
21	1111	---- Elementary Instruction	749,209	2,235,111	1,051,491
21	1121	3230 Repairs & Maintenance Svcs	-	-	79,508
21	1121	3251 Computer Lease	270,308	302,308	162,855
21	1121	4196 Supplies - Technology	3,247	-	-
21	1121	4200 Textbooks & Software	47,781	350,000	391,507
21	1121	4220 Instructional Software	14,766	-	-
21	1121	4240 Instr Workbooks/Class Subscr	26,402	-	-
21	1121	4711 Computers New < \$5000	-	32,712	635,625
21	1121	4730 Computer Licensing	40,495	-	-
21	1121	4795 Non-Computer Internet Device	15,797	8,760	-
21	1121	4796 Other Equip New < \$5000	162,568	27,440	33,344
21	1121	4797 Other Equip Replace < \$5000	1,057	23,576	12,924
21	1121	5491 Other Equip New > \$5000	171,321	10,000	23,087
21	1121	---- Middle School Instruction	753,742	754,796	1,338,850
21	1131	3230 Repairs & Maintenance Svcs	-	-	87,080
21	1131	3251 Computer Lease	420,268	331,100	178,365
21	1131	4200 Textbooks & Software	127,375	638,501	1,309,644
21	1131	4220 Instructional Software	46,790	-	-
21	1131	4230 Textbooks - Electronic	56,060	-	-
21	1131	4240 Instr Workbooks/Class Subscr	50,600	-	46,750
21	1131	4711 Computers New < \$5000	-	-	643,265
21	1131	4795 Non-Computer Internet Device	22,740	-	-
21	1131	4796 Other Equip New < \$5000	226,167	14,759	54,690
21	1131	4797 Other Equip Replace < \$5000	25,536	8,095	21,774
21	1131	5491 Other Equip New > \$5000	103,739	-	-
21	1131	5492 Other Equip Replace > \$5000	49,308	18,125	-
21	1131	---- Senior High Instruction	1,128,583	1,010,580	2,341,568
21	1133	4711 Computers New <\$5000	-	-	225,000
21	1133	---- Workforce Education Grant	-	-	225,000
21	1221	4220 Instructional Software	2,494	-	-
21	1221	4720 Computer Software Admin	-	12,264	4,490
21	1221	4795 Non-Computer Internet Device	443	-	-
21	1221	4796 Other Equip New < \$5000	1,811	1,749	-
21	1221	4797 Other Equip Replace < \$5000	-	5,160	7,425
21	1221	---- Programs/SDTS-Mild to Mod Disb	4,748	19,173	11,915

2019-2020 Capital Outlay Fund Expenditures by Function and Object

				2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
21	1222	4220	Instructional Software	2,494	-	-
21	1222	4240	Instr Workbooks/Class Subscr	-	-	45,804
21	1222	4796	Other Equip New < \$5000	853	10,005	-
21	1222	----	Programs/SDTS-Severe Disb	3,347	10,005	45,804
21	1226	4796	Other Equip New < \$5000	-	1,595	4,464
21	1226	----	Early Childhood Programs (3-5)	-	1,595	4,464
21	1256	4240	Instr Workbooks/Class Subscr	-	-	2,028
21	1256	4795	Non-Computer Internet Device	-	-	7,790
21	1256	4796	Other Equip New < \$5000	-	-	3,200
21	1256	----	ESL/English As Second Language	-	-	13,018
21	1---	----	Instruction	2,639,629	4,031,260	5,032,110
21	2134	4200	Textbooks & Software	-	-	195
21	2134	4796	Other Equip New < \$5000	350	6,663	823
21	2134	4797	Other Equip Replace < \$5000	-	-	980
21	2134	----	Nurse Services	350	6,663	1,998
21	2142	4796	Other Equip New < \$5000	-	2,994	-
21	2142	----	Psychological Testing Services	-	2,994	-
21	2152	4240	Instr Workbooks/Class Subscr	-	-	398
21	2152	4795	Non-Computer Internet Device	-	10,440	-
21	2152	4796	Other Equip New < \$5000	435	1,354	-
21	2152	4797	Other Equip Replace < \$5000	11,307	-	4,727
21	2152	----	Speech Pathology Services	11,742	11,794	5,125
21	2162	4796	Other Equip New < \$5000	21,192	13,810	735
21	2162	4797	Other Equip Replace < \$5000	8,443	10,593	11,768
21	2162	----	Audiology Services	29,635	24,403	12,503
21	2169	4796	Other Equip New < \$5000	-	1,612	-
21	2169	----	Other Audiology Services	-	1,612	-
21	2171	4796	Other Equip New < \$5000	9,550	16,178	8,149
21	2171	----	Physical Therapy	9,550	16,178	8,149
21	2172	4795	Non-Computer Internet Device	-	-	-
21	2172	4796	Other Equip New < \$5000	551	1,856	1,783
21	2172	4797	Other Equip Replace < \$5000	750	-	189
21	2172	----	Occupational Therapy	1,301	1,856	1,972
21	2179	4796	Other Equip New < \$5000	-	399	-
21	2179	4797	Other Equip Replace < \$5000	597	-	-
21	2179	----	Other Therapy Services	597	399	-
21	2182	4796	Other Equip New < \$5000	-	3,535	-

2019-2020 Capital Outlay Fund Expenditures by Function and Object

			2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
21 2182 ----	Orientation & Mobility Service		-	3,535	-
21 2222 4797	Other Equip Replace < \$5000		-	-	2,500
21 2222 5600	Library Media		88,990	93,000	93,000
21 2222 ----	School Library Services		88,990	93,000	95,500
21 2227 3190	Other Professional Services		397,391	383,134	447,450
21 2227 3230	Repairs & Maintenance Svcs		-	-	64,363
21 2227 3251	Computer Lease		218,821	244,726	131,835
21 2227 4711	Computers New < \$5000		47,012	12,500	26,050
21 2227 4795	Non-Computer Internet Device		971	-	-
21 2227 4796	Other Equip New < \$5000		916,235	197,879	250,000
21 2227 4797	Other Equip Replace < \$5000		57,745	447,500	447,500
21 2227 ----	Technology In Schools		1,638,175	1,285,739	1,367,198
21 2321 5491	Other Equip New > \$5000		31,298	-	-
21 2321 ----	Office of the Superintendent		31,298	-	-
21 2322 4796	Other Equip New < \$5000		1,080	-	-
21 2322 ----	Public Information		1,080	-	-
21 2323 4796	Other Equip New < \$5000		1,395	-	10,000
21 2323 4797	Other Equip Replace < \$5000		1,666	-	-
21 2323 ----	Staff Relations/Negotiations		3,061	-	10,000
21 2325 4796	Other Equip New < \$5000		101	-	-
21 2325 ----	Asst Supt Of Admin Services		101	-	-
21 2412 4796	Other Equip New < \$5000		985	-	3,100
21 2412 4797	Other Equip Replace < \$5000		4,590	1,011	-
21 2412 ----	Principal Services/Elementary		5,575	1,011	3,100
21 2413 4796	Other Equip New < \$5000		2,308	-	685
21 2413 4797	Other Equip Replace < \$5000		1,274	-	-
21 2413 ----	Principal Services/Middle		3,582	-	685
21 2414 4796	Other Equip New < \$5000		220	-	-
21 2414 4797	Other Equip Replace < \$5000		737	-	-
21 2414 ----	Principal Services/Senior High		957	-	-
21 2416 4796	Other Equip New < \$5000		-	-	24,247
21 2416 5491	Other Equip New > \$5000		-	327,000	-
21 2416 5492	Other Equip Replace > \$5000		-	77,000	-
21 2416 ----	Office of the Activities Direc		-	404,000	24,247
21 2524 4796	Other Equip New < \$5000		198	-	-
21 2524 4797	Other Equip Replace < \$5000		2,286	-	-
21 2524 ----	Payroll Services		2,484	-	-

2019-2020 Capital Outlay Fund Expenditures by Function and Object

			2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
21	2529	4797 Other Equip Replace < \$5000	476	-	-
21	2529	---- Fiscal Services	476	-	-
21	2532	6900 Miscellaneous Objects	152	-	-
21	2532	---- Land Acquisition & Development	152	-	-
21	2537	5210 New Building	3,001,189	-	-
21	2537	---- Facilities Acquisitions	3,001,189	-	-
21	2542	3250 Rentals	35,353	-	-
21	2542	4796 Other Equip New < \$5000	7,940	39,825	1,701
21	2542	4797 Other Equip Replace < \$5000	22,371	36,552	10,270
21	2542	5491 Other Equip New > \$5000	6,250	6,782	-
21	2542	5492 Other Equip Replace > \$5000	25,200	13,000	7,000
21	2542	---- Care & Upkeep Bldgs/Custodial	97,114	96,159	18,971
21	2543	3190 Other Professional Services	31,248	-	-
21	2543	3230 Repairs & Maintenance Svcs	1,428,561	10,000	10,000
21	2543	4797 Other Equip Replace < \$5000	-	-	2,145
21	2543	5492 Other Equip Replace > \$5000	12,764	25,000	60,152
21	2543	---- Care & Upkeep of Grounds	1,472,573	35,000	72,297
21	2544	4796 Other Equip New < \$5000	-	3,300	5,625
21	2544	4797 Other Equip Replace < \$5000	-	4,200	-
21	2544	5492 Other Equip Replace > \$5000	-	-	8,640
21	2544	---- Care & Upkeep of Equipment	-	7,500	14,265
21	2545	4796 Other Equip New < \$5000	9,450	-	-
21	2545	5510 New Licensed Vehicles	83,704	-	-
21	2545	5520 Licensed Vehicle Replace	183,783	275,000	270,000
21	2545	---- Care & Upkeep of Vehicles	276,937	275,000	270,000
21	2546	5910 Administrative Software	54,880	-	-
21	2546	---- Security Services	54,880	-	-
21	2547	3250 Rentals	114,247	150,000	150,000
21	2547	---- Land & Building Rental	114,247	150,000	150,000
21	2549	3190 Other Professional Services	19,286	-	-
21	2549	3230 Repairs & Maintenance Svcs	188,047	463,972	557,100
21	2549	4796 Other Equip New < \$5000	-	7,195	20,833
21	2549	4797 Other Equip Replace < \$5000	-	20,000	20,000
21	2549	5491 Other Equip New > \$5000	-	22,000	-
21	2549	5910 Administrative Software	-	9,399	10,508
21	2549	---- Care & Upkeep of Bldgs-Mtnce	207,333	522,566	608,441
21	2551	3190 Other Professional Services	771,730	750,000	527,500
21	2551	3230 Repairs & Maintenance Svcs	3,005,994	5,178,057	3,854,000
21	2551	4730 Computer Licensing	9,337	-	-

2019-2020 Capital Outlay Fund Expenditures by Function and Object

			2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
21	2551	4796 Other Equip New < \$5000	661	-	-
21	2551	4797 Other Equip Replace < \$5000	400	-	-
21	2551	5220 Building Improvement	-	5,908,312	-
21	2551	5491 Other Equip New > \$5000	3,608	250,000	-
21	2551	---- Construction Services	3,791,730	12,086,369	4,381,500
21	2559	4797 Other Equip Replace < \$5000	99	-	-
21	2559	5491 Other Equip New > \$5000	111,411	3,300	-
21	2559	5492 Other Equip Replace > \$5000	-	30,000	13,570
21	2559	5520 Licensed Vehicle Replace	129,683	355,500	912,150
21	2559	---- Pupil Transportation	241,193	388,800	925,720
21	2569	3190 Other Professional Services	22,791	30,000	-
21	2569	3230 Repairs & Maintenance Svcs	87,436	40,000	65,000
21	2569	4193 Supplies	201	-	-
21	2569	5220 Building Improvement	-	170,000	-
21	2569	5510 New Licensed Vehicles	93,536	-	-
21	2569	---- Student Nutrition Services	203,964	240,000	65,000
21	2572	4797 Other Equip Replace < \$5000	238	-	-
21	2572	---- Purchasing Services	238	-	-
21	2573	5491 Other Equip New > \$5000	-	-	30,000
21	2573	---- Warehouse Distribution Svcs	-	-	30,000
21	2574	5491 Other Equip New > \$5000	-	-	25,000
21	2574	5492 Other Equip Replace > \$5000	45,644	-	145,000
21	2574	---- Printing & Duplicating Service	45,644	-	170,000
21	2669	3190 Other Professional Services	94,669	131,700	98,200
21	2669	4796 Other Equip New < \$5000	303	-	-
21	2669	---- Business Software Supp/Edu	94,972	131,700	98,200
21	2710	4797 Other Equip Replace < \$5000	-	-	1,794
21	2710	---- Special Ed Administrative Cost	-	-	1,794
21	2730	5491 Other Equip New > \$5000	-	2,300	-
21	2730	5520 Licensed Vehicle Replace	340,110	203,000	422,800
21	2730	---- Sped Pupil Transportation Cost	340,110	205,300	422,800
21	2---	---- Support Services	11,771,230	15,991,578	8,759,465
21	3700	4200 Textbooks & Software	14,477	100,000	50,000
21	3700	---- Non-Public School Pupil Svcs	14,477	100,000	50,000
21	5100	6110 Redemption of Principal	3,705,000	31,265,000	3,910,000
21	5100	6120 Interest	3,467,048	3,188,200	2,334,363
21	5100	6130 Fiscal Agent's Fees	9,100	9,000	-
21	5100	6140 Issuance Costs	371,550	-	-

2019-2020 Capital Outlay Fund Expenditures by Function and Object

			2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
21 5100 ----	Debt Services		7,552,698	34,462,200	6,244,363
21 6101 4796	Other Equip New < \$5000		-	-	1,440
21 6101 4797	Other Equip Replace < \$5000		21,770	18,875	19,697
21 6101 5491	Other Equip New > \$5000		-	-	11,550
21 6101 ----	Athletics Male-Central		21,770	18,875	32,687
21 6110 4796	Other Equip New < \$5000		-	2,050	-
21 6110 4797	Other Equip Replace < \$5000		7,807	16,758	38,459
21 6110 ----	Athletics Male-Stevens		7,807	18,808	38,459
21 6130 3230	Repairs & Maintenance Svcs		1,341	-	-
21 6130 4796	Other Equip New < \$5000		6,748	-	1,655
21 6130 4797	Other Equip Replace < \$5000		16,235	20,163	16,944
21 6130 5492	Other Equip Replace > \$5000		-	-	12,571
21 6130 ----	Athletic Male-Middle School		24,324	20,163	31,170
21 6201 4796	Other Equip New < \$5000		-	-	13,665
21 6201 4797	Other Equip Replace < \$5000		4,800	17,879	19,276
21 6201 5492	Other Equip Replace > \$5000		-	-	11,050
21 6201 ----	Athletics Female - Central		4,800	17,879	43,991
21 6210 4796	Other Equip New < \$5000		6,918	-	2,631
21 6210 4797	Other Equip Replace < \$5000		1,849	18,888	8,317
21 6210 ----	Athletics Female - Stevens		8,767	18,888	10,948
21 6230 3230	Repairs & Maintenance Svcs		1,341	-	-
21 6230 4796	Other Equip New < \$5000		5,303	-	1,715
21 6230 4797	Other Equip Replace < \$5000		7,062	7,342	6,642
21 6230 ----	Athletic Female-Middle School		13,706	7,342	8,357
21 6901 4797	Other Equip Replace < \$5000		-	7,250	525
21 6901 ----	NonAthletic Activities-Central		-	7,250	525
21 6910 4796	Other Equip New < \$5000		4,177	7,759	1,262
21 6910 4797	Other Equip Replace < \$5000		2,532	-	495
21 6910 ----	NonAthletic Activities-Stevens		6,709	7,759	1,757
21 6932 4796	Other Equip New < \$5000		512	-	-
21 6932 ----	Academic Competition		512	-	-
21 6939 4796	Other Equip New < \$5000		107	40	3,992
21 6939 4797	Other Equip Replace < \$5000		305	950	-
21 6939 ----	Activities Administration-D/W		412	990	3,992
21 6--- ----	Cocurricular Activities		88,807	117,954	171,886
21 8110 9920	Transfer To Other Fund		4,374,111	5,374,110	5,374,110
21 8110 ----	Operating Transfers Out		4,374,111	5,374,110	5,374,110

2019-2020 Capital Outlay Fund Expenditures by Function and Object

			2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
21	----	----			
		CAPITAL OUTLAY FUND	26,440,952	60,077,102	25,631,934

2019-2020 Special Education Fund Revenue

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
22 1111 Prop Tax-Current Half	5,357,231	4,475,953	5,697,187	1,221,234
22 1113 Mobile Home Taxes	8,545	7,500	1,000	(6,500)
22 1121 Prop Tax-Prior Half	5,264,183	4,931,862	5,887,915	956,053
22 1122 Prop Tax Prior Years	13,991	10,000	10,000	
22 1130 Tax Deed Revenue			3,000	3,000
22 1140 Utility Taxes	2,021	3,000	15,000	12,000
22 1190 Penalties & Interest on Taxes	16,135	12,500		(12,500)
22 1510 Interest Earned	20,545	8,000	60,000	52,000
22 1924 Other Donations	375			
22 1950 Refund of Prior Years Expendtr	179			
22 1972 Medicaid Direct Services	7,359	450,000	100,000	(350,000)
22 1973 Medicaid Indirect Admin	41,420	50,000	50,000	
22 1 Revenue-Local Sources	10,731,984	9,948,815	11,824,102	1,875,287
22 2200 Revenue in Lieu of Taxes	40,588	40,000	5,000	(35,000)
22 2 Revenue Intermediate Sources	40,588	40,000	5,000	(35,000)
22 3121 Exceptional Children	7,704,099	8,048,824	7,564,636	(484,188)
22 3 Revenue from State Sources	7,704,099	8,048,824	7,564,636	(484,188)
22 4175 IDEA/Part B 611	3,539,912	3,482,908	3,410,098	(72,810)
22 4177 IDEA/B 611-Private Schools	67,764	55,245	55,245	
22 4186 IDEA/Part B Preschool 619	101,693	88,568	79,878	(8,690)
22 4 Revenue from Federal Sources	3,709,369	3,626,721	3,545,221	(81,500)
22 5180 Fund Balance Carryover		1,141,932	1,639,559	497,627
22 5 Other Sources		1,141,932	1,639,559	497,627
22 ---- SPECIAL EDUCATION FUND	22,186,040	22,806,292	24,578,518	1,772,226

2019-2020 Special Education Fund Expenditures by Function

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
22 1140 Preschool Services	252,280	225,780	260,000	34,220
22 1221 Programs/SDTS-Mild to Mod Disb	7,797,151	7,830,001	8,012,666	182,665
22 1222 Programs/SDTS-Severe Disb	6,127,531	6,402,532	7,494,482	1,091,950
22 1223 Day Programs	118,452	55,000	335,000	280,000
22 1224 Residential Programs	167,018	205,000	400,000	195,000
22 1226 Early Childhood Programs (3-5)	345,547	331,297	326,684	(4,613)
22 1227 Prolonged Assistance Prog(0-2)	116,559	116,638	121,450	4,812
22 1 Instruction	14,924,538	15,166,248	16,950,282	1,784,034
22 2134 Nurse Services	458,574	499,299	506,349	7,050
22 2142 Psychological Testing Services	993,873	1,225,740	1,108,176	(117,564)
22 2152 Speech Pathology Services	2,094,967	2,057,553	2,153,138	95,585
22 2162 Audiology Services	91,551	96,042	111,685	15,643
22 2169 Other Audiology Services	208,076	261,533	167,759	(93,774)
22 2171 Physical Therapy	238,203	244,267	236,050	(8,217)
22 2172 Occupational Therapy	513,995	519,642	524,824	5,182
22 2179 Other Therapy Services	171,446	171,665	122,653	(49,012)
22 2182 Orientation & Mobility Service	97,299	95,401	72,123	(23,278)
22 2224 State Systemic Improvement PI	77,572	80,900	-	(80,900)
22 2710 Special Ed Administrative Cost	481,596	556,722	566,363	9,641
22 2730 Sped Pupil Transportation Cost	(7,506)	1,538,638	1,715,874	177,236
22 2731 Deaf Blind	667	-	-	-
22 2732 Serious Emotionally Disturbed	91,483	-	-	-
22 2733 Cognitive Disability	124,200	-	-	-
22 2734 Hearing Loss	4,007	-	-	-
22 2735 Specific Learning Disabled	487,449	-	-	-
22 2736 Multiple Disabilities	32,401	-	-	-
22 2737 Orthopedic Impairments	8,013	-	-	-
22 2738 Visual Loss	1,337	-	-	-
22 2739 Deafness	3,336	-	25,057	25,057
22 2740 Speech/Language Impairments	279,781	-	-	-
22 2741 Other Health Impaired	172,275	-	-	-
22 2742 Autism	119,548	-	-	-
22 2743 Traumatic Brain Injury	2,668	-	-	-
22 2744 Developmental Delay	56,757	-	-	-
22 2745 Early Intervention (Age 0-2)	6,009	-	-	-
22 2750 Other Special Education Costs	-	292,642	294,985	2,343
22 2751 Deaf Blind	22	-	-	-
22 2752 Serious Emotionally Disturbed	2,783	-	-	-
22 2753 Cognitive Disability	15,989	-	18,000	18,000
22 2754 Hearing Loss	123	-	-	-
22 2755 Specific Learning Disabled	14,836	-	-	-
22 2756 Multiple Disabilities	73,578	-	-	-
22 2757 Orthopedic Impairments	244	-	-	-
22 2758 Visual Loss	351	-	5,000	5,000
22 2759 Deafness	431	-	200	200
22 2760 Speech/Language Impairments	8,515	-	-	-
22 2761 Other Health Impaired	5,244	-	-	-
22 2762 Autism	94,873	-	-	-
22 2763 Traumatic Brain Injury	80	-	-	-
22 2764 Developmental Delay	1,728	-	-	-
22 2765 Early Intervention (Age 0-2)	444	-	-	-
22 2 Support Services	7,028,818	7,640,044	7,628,236	(11,808)

2019-2020 Special Education Fund Expenditures by Function

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
22 ---- SPECIAL EDUCATION FUND	21,953,356	22,806,292	24,578,518	1,772,226

2019-2020 Special Education Fund Expenditures by Function and Object

				2017-18	2018-19	2019-20
				FY Activity	Revised Budget	Annual Budget
22	1140	3740	All Other Tuition	252,280	225,780	260,000
22	1140	----	Preschool Services	252,280	225,780	260,000
22	1221	1120	Teachers	4,618,726	4,575,542	4,343,941
22	1221	1130	Paraprofessionals	1,200,900	1,233,215	1,448,663
22	1221	1220	Temporary Teaching	140,332	140,000	210,600
22	1221	1225	Add'l Pay Teach/Extra duty	760	1,000	1,000
22	1221	1230	Temporary Paraprofessional	53,546	65,000	57,000
22	1221	1330	Overtime Paraprofessional	38	-	-
22	1221	1420	Sick Leave Severance	887	-	-
22	1221	1430	Sick Leave Not Taken	3,025	-	-
22	1221	2110	Social Security	432,228	434,831	427,557
22	1221	2210	Retirement	349,194	348,568	351,842
22	1221	2310	Group Insurance	947,930	974,441	1,049,624
22	1221	2410	Workers Compensation Ins	24,678	31,204	32,919
22	1221	2510	Unemployment Insurance	183	-	-
22	1221	3130	Services Purchased from Co-Op	-	-	50,000
22	1221	3150	Registration Fees	200	-	-
22	1221	3190	Other Professional Services	1,503	1,000	6,500
22	1221	3344	Travel In-District	2,212	1,100	2,880
22	1221	3490	Communication Advertising	-	-	400
22	1221	4193	Supplies	11,634	23,500	29,140
22	1221	4200	Textbooks & Software	9,123	500	500
22	1221	4240	Instr Workbooks/Class Subscr	52	100	100
22	1221	----	Programs/SDTS-Mild to Mod Disb	7,797,151	7,830,001	8,012,666
22	1222	1120	Teachers	2,415,581	2,452,546	2,731,715
22	1222	1121	Therapists	3,315	3,315	-
22	1222	1126	Social Worker	99,721	100,239	101,639
22	1222	1130	Paraprofessionals	1,809,194	1,912,970	2,467,743
22	1222	1173	Career Enhancement	250	-	-
22	1222	1220	Temporary Teaching	91,602	60,000	90,000
22	1222	1221	Temporary Therapists	23,002	-	-
22	1222	1222	Temporary Nurses	2,790	-	-
22	1222	1226	Additional Pay Therapists	7,047	-	-
22	1222	1230	Temporary Paraprofessional	90,217	115,000	115,000
22	1222	1430	Sick Leave Not Taken	3,376	-	-
22	1222	2110	Social Security	323,257	333,838	369,410
22	1222	2210	Retirement	263,812	268,119	318,048
22	1222	2310	Group Insurance	869,004	930,482	1,206,064
22	1222	2410	Workers Compensation Ins	29,246	24,133	28,897
22	1222	3130	Services Purchased from Co-Op	70,675	125,000	40,000
22	1222	3150	Registration Fees	1,774	260	-
22	1222	3190	Other Professional Services	186	48,700	-
22	1222	3230	Repairs & Maintenance Svcs	282	300	300
22	1222	3344	Travel In-District	1,950	2,250	2,250
22	1222	3430	Cell Phone	1,609	1,500	1,276
22	1222	3490	Communication Advertising	-	-	400

2019-2020 Special Education Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22	1222 4193 Supplies	16,820	23,030	21,240
22	1222 4200 Textbooks & Software	2,001	-	-
22	1222 4240 Instr Workbooks/Class Subscr	470	500	500
22	1222 6400 Dues and Fees	350	350	-
22	1222 ---- Programs/SDTS-Severe Disb	6,127,531	6,402,532	7,494,482
22	1223 3730 Payments/Other Educ Institute	118,452	55,000	335,000
22	1223 ---- Day Programs	118,452	55,000	335,000
22	1224 3710 Payments-Other LEA's In-State	-	5,000	-
22	1224 3730 Payments/Other Educ Institute	121,881	200,000	330,000
22	1224 3740 All Other Tuition	45,105	-	70,000
22	1224 4193 Supplies	32	-	-
22	1224 ---- Residential Programs	167,018	205,000	400,000
22	1226 1120 Teachers	188,200	188,482	159,377
22	1226 1130 Paraprofessionals	37,029	41,242	62,901
22	1226 1220 Temporary Teaching	40,909	20,000	20,000
22	1226 1230 Temporary Paraprofessional	3,767	5,000	5,000
22	1226 1430 Sick Leave Not Taken	406	-	-
22	1226 2110 Social Security	19,596	18,619	17,644
22	1226 2210 Retirement	13,513	13,785	13,336
22	1226 2310 Group Insurance	36,206	36,718	43,320
22	1226 2410 Workers Compensation Ins	944	1,241	1,281
22	1226 3190 Other Professional Services	136	-	-
22	1226 3344 Travel In-District	1,409	1,300	1,300
22	1226 4193 Supplies	3,432	4,910	2,525
22	1226 ---- Early Childhood Programs (3-5)	345,547	331,297	326,684
22	1227 1120 Teachers	71,559	71,857	72,557
22	1227 1130 Paraprofessionals	17,547	18,466	19,181
22	1227 1220 Temporary Teaching	1,240	-	-
22	1227 2110 Social Security	6,646	6,840	6,352
22	1227 2210 Retirement	5,346	5,419	5,504
22	1227 2310 Group Insurance	11,660	12,068	15,860
22	1227 2410 Workers Compensation Ins	383	488	496
22	1227 3344 Travel In-District	81	500	500
22	1227 4193 Supplies	2,097	1,000	1,000
22	1227 ---- Prolonged Assistance Prog(0-2)	116,559	116,638	121,450
22	2134 1122 Nurses	334,930	334,145	370,343
22	2134 1140 Clerical Salaries	35,394	37,286	-
22	2134 1220 Temporary Teaching	5	-	-
22	2134 1222 Temporary Nurses	9,677	11,000	16,000
22	2134 1240 Temporary Clerical	286	250	250
22	2134 1340 Overtime Clerical	173	250	250
22	2134 1430 Sick Leave Not Taken	825	-	-
22	2134 2110 Social Security	28,500	28,993	26,660

2019-2020 Special Education Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22	2134 2210 Retirement	22,352	22,302	22,238
22	2134 2310 Group Insurance	14,782	16,141	43,638
22	2134 2410 Workers Compensation Ins	1,364	1,992	2,000
22	2134 3150 Registration Fees	375	400	-
22	2134 3190 Other Professional Services	-	38,000	12,000
22	2134 3344 Travel In-District	868	500	800
22	2134 3430 Cell Phone	4,022	3,000	6,170
22	2134 4193 Supplies	5,021	5,040	6,000
22	2134 ---- Nurse Services	458,574	499,299	506,349
22	2142 1111 Psychologists	751,183	771,734	758,985
22	2142 1140 Clerical Salaries	20,930	25,590	25,392
22	2142 2110 Social Security	56,123	58,650	55,290
22	2142 2210 Retirement	46,323	47,840	47,063
22	2142 2310 Group Insurance	77,229	79,941	108,450
22	2142 2410 Workers Compensation Ins	3,085	125	4,236
22	2142 3130 Services Purchased from Co-Op	-	92,200	50,000
22	2142 3150 Registration Fees	260	2,500	-
22	2142 3190 Other Professional Services	7,305	97,500	-
22	2142 3230 Repairs & Maintenance Svcs	565	300	2,000
22	2142 3344 Travel In-District	2,635	1,760	2,760
22	2142 3346 Travel Out-Of-District	1,479	1,500	1,500
22	2142 4193 Supplies	25,271	44,200	50,600
22	2142 6400 Dues and Fees	1,485	1,900	1,900
22	2142 ---- Psychological Testing Services	993,873	1,225,740	1,108,176
22	2152 1121 Therapists	1,645,832	1,589,678	1,651,237
22	2152 1220 Temporary Teaching	50	-	-
22	2152 1221 Temporary Therapists	308	2,000	2,000
22	2152 1225 Add'l Pay Teach/Extra duty	225	-	-
22	2152 1226 Additional Pay Therapists	675	-	-
22	2152 1430 Sick Leave Not Taken	738	-	-
22	2152 2110 Social Security	117,651	115,339	113,408
22	2152 2210 Retirement	98,805	95,379	99,075
22	2152 2310 Group Insurance	202,049	205,118	204,917
22	2152 2410 Workers Compensation Ins	6,095	8,479	8,916
22	2152 3150 Registration Fees	875	4,000	5,000
22	2152 3190 Other Professional Services	9,220	22,000	50,000
22	2152 3344 Travel In-District	2,074	2,000	2,000
22	2152 3346 Travel Out-Of-District	288	300	1,000
22	2152 4193 Supplies	7,162	10,560	15,085
22	2152 4795 Non-Computer Internet Device	250	-	-
22	2152 4796 Other Equip New < \$5000	-	-	500
22	2152 6400 Dues and Fees	2,670	2,700	-
22	2152 ---- Speech Pathology Services	2,094,967	2,057,553	2,153,138
22	2162 1121 Therapists	51,766	51,766	65,407
22	2162 2110 Social Security	3,430	3,415	4,425

2019-2020 Special Education Fund Expenditures by Function and Object

				2017-18	2018-19	2019-20
				FY Activity	Revised Budget	Annual Budget
22	2162	2210	Retirement	3,106	3,106	3,924
22	2162	2310	Group Insurance	13,115	13,575	13,576
22	2162	2410	Workers Compensation Ins	214	280	353
22	2162	3190	Other Professional Services	-	2,500	2,500
22	2162	3230	Repairs & Maintenance Svcs	3,915	3,000	3,500
22	2162	3344	Travel In-District	1,305	1,000	1,000
22	2162	3346	Travel Out-Of-District	13	-	-
22	2162	4193	Supplies	2,389	2,400	2,000
22	2162	4796	Other Equip New < \$5000	8,154	10,000	10,000
22	2162	4797	Other Equip Replace < \$5000	4,144	5,000	5,000
22	2162	----	Audiology Services	91,551	96,042	111,685
22	2169	1120	Teachers	17,638	17,638	5,167
22	2169	1130	Paraprofessionals	128,778	167,765	111,670
22	2169	1220	Temporary Teaching	-	-	3,000
22	2169	1230	Temporary Paraprofessional	683	1,000	1,200
22	2169	1520	Career Enhancement	250	-	-
22	2169	2110	Social Security	9,942	13,131	8,330
22	2169	2210	Retirement	8,800	11,123	7,011
22	2169	2310	Group Insurance	37,595	47,963	29,225
22	2169	2410	Workers Compensation Ins	4,237	823	631
22	2169	3344	Travel In-District	153	160	160
22	2169	4193	Supplies	-	1,930	1,365
22	2169	----	Other Audiology Services	208,076	261,533	167,759
22	2171	1121	Therapists	187,572	188,185	182,400
22	2171	2110	Social Security	13,035	13,964	12,070
22	2171	2210	Retirement	11,254	11,291	10,944
22	2171	2310	Group Insurance	23,746	24,611	24,701
22	2171	2410	Workers Compensation Ins	738	1,016	985
22	2171	3190	Other Professional Services	297	3,000	3,000
22	2171	3344	Travel In-District	964	1,200	1,200
22	2171	4193	Supplies	597	1,000	750
22	2171	----	Physical Therapy	238,203	244,267	236,050
22	2172	1121	Therapists	399,086	399,435	403,985
22	2172	2110	Social Security	28,516	28,969	28,438
22	2172	2210	Retirement	23,946	23,966	24,239
22	2172	2310	Group Insurance	55,805	57,795	57,680
22	2172	2410	Workers Compensation Ins	1,492	2,157	2,182
22	2172	3190	Other Professional Services	-	2,500	2,500
22	2172	3344	Travel In-District	1,889	2,800	2,800
22	2172	4193	Supplies	3,261	2,020	3,000
22	2172	----	Occupational Therapy	513,995	519,642	524,824
22	2179	1120	Teachers	134,368	134,368	92,000
22	2179	1220	Temporary Teaching	440	-	-
22	2179	1430	Sick Leave Not Taken	150	-	-

2019-2020 Special Education Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22	2179 2110 Social Security	10,070	10,105	6,313
22	2179 2210 Retirement	8,062	8,062	5,520
22	2179 2310 Group Insurance	14,574	15,084	15,184
22	2179 2410 Workers Compensation Ins	559	726	497
22	2179 3150 Registration Fees	-	100	-
22	2179 3344 Travel In-District	2,504	2,500	2,500
22	2179 4193 Supplies	719	720	500
22	2179 6400 Dues and Fees	-	-	139
22	2179 ---- Other Therapy Services	171,446	171,665	122,653
22	2182 1120 Teachers	70,866	70,866	50,000
22	2182 1430 Sick Leave Not Taken	300	-	-
22	2182 2110 Social Security	4,838	4,878	3,053
22	2182 2210 Retirement	4,252	4,252	3,000
22	2182 2310 Group Insurance	13,115	13,575	9,200
22	2182 2410 Workers Compensation Ins	-	-	270
22	2182 3190 Other Professional Services	1,706	-	4,500
22	2182 3230 Repairs & Maintenance Svcs	-	-	200
22	2182 3344 Travel In-District	1,323	1,200	1,400
22	2182 4193 Supplies	426	580	500
22	2182 4240 Instr Workbooks/Class Subscr	6	50	-
22	2182 4795 Non-Computer Internet Device	467	-	-
22	2182 ---- Orientation & Mobility Service	97,299	95,401	72,123
22	2224 1220 Temporary Teaching	2,038	13,900	-
22	2224 1225 Add'l Pay Teach/Extra duty	9,248	-	-
22	2224 2110 Social Security	824	1,100	-
22	2224 2210 Retirement	555	-	-
22	2224 3190 Other Professional Services	44,250	39,500	-
22	2224 3346 Travel Out-Of-District	242	1,400	-
22	2224 4193 Supplies	20,415	25,000	-
22	2224 4730 Computer Licensing	-	-	-
22	2224 ---- State Systemic Improvement PI	77,572	80,900	-
22	2710 1110 Administrators	222,168	224,168	222,168
22	2710 1140 Clerical Salaries	140,652	172,577	182,188
22	2710 1240 Temporary Clerical	937	500	-
22	2710 1340 Overtime Clerical	122	250	250
22	2710 2110 Social Security	26,729	29,366	29,476
22	2710 2210 Retirement	21,802	23,813	24,276
22	2710 2310 Group Insurance	40,322	36,190	45,083
22	2710 2410 Workers Compensation Ins	1,807	1,878	2,184
22	2710 3150 Registration Fees	340	300	-
22	2710 3190 Other Professional Services	17,661	50,100	50,000
22	2710 3230 Repairs & Maintenance Svcs	498	400	2,600
22	2710 3344 Travel In-District	563	900	900
22	2710 3346 Travel Out-Of-District	-	400	400
22	2710 3410 Telephone Services	2,013	1,730	3,950

2019-2020 Special Education Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22	2710 3430 Cell Phone	532	1,000	638
22	2710 3500 Advertising	-	50	50
22	2710 4193 Supplies	2,450	7,500	1,900
22	2710 6400 Dues and Fees	3,000	5,600	300
22	2710 ---- Special Ed Administrative Cost	481,596	556,722	566,363
22	2730 1110 Administrators	-	44,067	43,567
22	2730 1112 Technicians	-	-	28,853
22	2730 1150 Service Personnel	(6,765)	620,879	755,167
22	2730 1250 Temporary Service Personnel	-	198,000	189,975
22	2730 1350 Overtime Service Personnel	-	3,000	3,000
22	2730 2110 Social Security	(517)	63,671	73,020
22	2730 2210 Retirement	(406)	39,737	50,377
22	2730 2310 Group Insurance	-	210,874	221,576
22	2730 2410 Workers Compensation Ins	-	35,450	40,339
22	2730 3190 Other Professional Services	-	3,100	3,400
22	2730 3230 Repairs & Maintenance Svcs	-	60,000	50,000
22	2730 3250 Rentals	-	220	-
22	2730 3320 Mileage Paid to Parents	-	24,500	23,500
22	2730 3346 Travel Out-Of-District	-	1,200	1,500
22	2730 3350 Common Carrier or Bus Service	-	6,500	5,100
22	2730 3430 Cell Phone	-	10,700	13,000
22	2730 3500 Advertising	-	500	-
22	2730 3910 Residential Services	-	1,500	-
22	2730 4190 Gas & Diesel	-	144,090	143,350
22	2730 4193 Supplies	182	42,050	42,000
22	2730 4400 Periodicals	-	400	-
22	2730 6400 Dues and Fees	-	100	50
22	2730 6510 Property, Liability & Fidelity	-	28,100	28,100
22	2730 ---- Sped Pupil Transportation Cost	(7,506)	1,538,638	1,715,874
22	2731 1110 Administrators	21	-	-
22	2731 1150 Service Personnel	333	-	-
22	2731 1250 Temporary Service Personnel	21	-	-
22	2731 1350 Overtime Service Personnel	1	-	-
22	2731 1430 Sick Leave Not Taken	2	-	-
22	2731 2110 Social Security	28	-	-
22	2731 2210 Retirement	22	-	-
22	2731 2310 Group Insurance	103	-	-
22	2731 2410 Workers Compensation Ins	18	-	-
22	2731 3190 Other Professional Services	2	-	-
22	2731 3230 Repairs & Maintenance Svcs	13	-	-
22	2731 3320 Mileage Paid to Parents	9	-	-
22	2731 3346 Travel Out-Of-District	1	-	-
22	2731 3350 Common Carrier or Bus Service	2	-	-
22	2731 3430 Cell Phone	4	-	-
22	2731 4190 Gas & Diesel	51	-	-
22	2731 4193 Supplies	22	-	-

2019-2020 Special Education Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22	2731 6510 Property, Liability & Fidelity	14	-	-
22	2731 ---- Deaf Blind	667	-	-
22	2732 1110 Administrators	2,871	-	-
22	2732 1150 Service Personnel	45,597	-	-
22	2732 1250 Temporary Service Personnel	2,809	-	-
22	2732 1350 Overtime Service Personnel	179	-	-
22	2732 1430 Sick Leave Not Taken	318	-	-
22	2732 1440 Personal Leave Not Taken	39	-	-
22	2732 2110 Social Security	3,723	-	-
22	2732 2210 Retirement	2,929	-	-
22	2732 2310 Group Insurance	14,173	-	-
22	2732 2410 Workers Compensation Ins	2,473	-	-
22	2732 2910 Other Employee Benefits	2	-	-
22	2732 3190 Other Professional Services	216	-	-
22	2732 3230 Repairs & Maintenance Svcs	1,791	-	-
22	2732 3320 Mileage Paid to Parents	1,334	-	-
22	2732 3346 Travel Out-Of-District	99	-	-
22	2732 3350 Common Carrier or Bus Service	334	-	-
22	2732 3430 Cell Phone	550	-	-
22	2732 4190 Gas & Diesel	7,054	-	-
22	2732 4193 Supplies	3,091	-	-
22	2732 4400 Periodicals	35	-	-
22	2732 6400 Dues and Fees	3	-	-
22	2732 6510 Property, Liability & Fidelity	1,853	-	-
22	2732 6590 Other Insurance & Judgments	10	-	-
22	2732 ---- Serious Emotionally Disturbed	91,483	-	-
22	2733 1110 Administrators	3,898	-	-
22	2733 1150 Service Personnel	61,905	-	-
22	2733 1250 Temporary Service Personnel	3,814	-	-
22	2733 1350 Overtime Service Personnel	242	-	-
22	2733 1430 Sick Leave Not Taken	431	-	-
22	2733 1440 Personal Leave Not Taken	53	-	-
22	2733 2110 Social Security	5,055	-	-
22	2733 2210 Retirement	3,977	-	-
22	2733 2310 Group Insurance	19,242	-	-
22	2733 2410 Workers Compensation Ins	3,357	-	-
22	2733 2910 Other Employee Benefits	3	-	-
22	2733 3190 Other Professional Services	293	-	-
22	2733 3230 Repairs & Maintenance Svcs	2,431	-	-
22	2733 3320 Mileage Paid to Parents	1,811	-	-
22	2733 3346 Travel Out-Of-District	135	-	-
22	2733 3350 Common Carrier or Bus Service	452	-	-
22	2733 3430 Cell Phone	747	-	-
22	2733 4190 Gas & Diesel	9,576	-	-
22	2733 4193 Supplies	4,196	-	-
22	2733 4400 Periodicals	47	-	-

2019-2020 Special Education Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22 2733 6400 Dues and Fees		5	-	-
22 2733 6510 Property, Liability & Fidelity		2,516	-	-
22 2733 6590 Other Insurance & Judgments		14	-	-
22 2733 ---- Cognitive Disability		124,200	-	-
22 2734 1110 Administrators		126	-	-
22 2734 1150 Service Personnel		1,997	-	-
22 2734 1250 Temporary Service Personnel		123	-	-
22 2734 1350 Overtime Service Personnel		8	-	-
22 2734 1430 Sick Leave Not Taken		14	-	-
22 2734 1440 Personal Leave Not Taken		2	-	-
22 2734 2110 Social Security		163	-	-
22 2734 2210 Retirement		128	-	-
22 2734 2310 Group Insurance		621	-	-
22 2734 2410 Workers Compensation Ins		108	-	-
22 2734 3190 Other Professional Services		9	-	-
22 2734 3230 Repairs & Maintenance Svcs		78	-	-
22 2734 3320 Mileage Paid to Parents		60	-	-
22 2734 3346 Travel Out-Of-District		4	-	-
22 2734 3350 Common Carrier or Bus Service		15	-	-
22 2734 3430 Cell Phone		24	-	-
22 2734 4190 Gas & Diesel		309	-	-
22 2734 4193 Supplies		135	-	-
22 2734 4400 Periodicals		2	-	-
22 2734 6510 Property, Liability & Fidelity		81	-	-
22 2734 ---- Hearing Loss		4,007	-	-
22 2735 1110 Administrators		15,297	-	-
22 2735 1150 Service Personnel		242,960	-	-
22 2735 1250 Temporary Service Personnel		14,968	-	-
22 2735 1350 Overtime Service Personnel		952	-	-
22 2735 1430 Sick Leave Not Taken		1,693	-	-
22 2735 1440 Personal Leave Not Taken		208	-	-
22 2735 2110 Social Security		19,836	-	-
22 2735 2210 Retirement		15,609	-	-
22 2735 2310 Group Insurance		75,521	-	-
22 2735 2410 Workers Compensation Ins		13,175	-	-
22 2735 2910 Other Employee Benefits		13	-	-
22 2735 3190 Other Professional Services		1,149	-	-
22 2735 3230 Repairs & Maintenance Svcs		9,541	-	-
22 2735 3320 Mileage Paid to Parents		7,106	-	-
22 2735 3346 Travel Out-Of-District		528	-	-
22 2735 3350 Common Carrier or Bus Service		1,777	-	-
22 2735 3430 Cell Phone		2,931	-	-
22 2735 4190 Gas & Diesel		37,582	-	-
22 2735 4193 Supplies		16,471	-	-
22 2735 4400 Periodicals		184	-	-
22 2735 6400 Dues and Fees		18	-	-

2019-2020 Special Education Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22	2735 6510 Property, Liability & Fidelity	9,874	-	-
22	2735 6590 Other Insurance & Judgments	56	-	-
22	2735 ---- Specific Learning Disabled	487,449	-	-
22	2736 1110 Administrators	1,006	-	-
22	2736 1150 Service Personnel	15,975	-	-
22	2736 1250 Temporary Service Personnel	985	-	-
22	2736 1350 Overtime Service Personnel	63	-	-
22	2736 1430 Sick Leave Not Taken	111	-	-
22	2736 1440 Personal Leave Not Taken	14	-	-
22	2736 2110 Social Security	1,304	-	-
22	2736 2210 Retirement	1,026	-	-
22	2736 2310 Group Insurance	4,966	-	-
22	2736 2410 Workers Compensation Ins	866	-	-
22	2736 2910 Other Employee Benefits	1	-	-
22	2736 3190 Other Professional Services	425	-	-
22	2736 3230 Repairs & Maintenance Svcs	627	-	-
22	2736 3320 Mileage Paid to Parents	466	-	-
22	2736 3346 Travel Out-Of-District	35	-	-
22	2736 3350 Common Carrier or Bus Service	117	-	-
22	2736 3430 Cell Phone	193	-	-
22	2736 4190 Gas & Diesel	2,472	-	-
22	2736 4193 Supplies	1,083	-	-
22	2736 4400 Periodicals	12	-	-
22	2736 6400 Dues and Fees	1	-	-
22	2736 6510 Property, Liability & Fidelity	649	-	-
22	2736 6590 Other Insurance & Judgments	4	-	-
22	2736 ---- Multiple Disabilities	32,401	-	-
22	2737 1110 Administrators	251	-	-
22	2737 1150 Service Personnel	3,994	-	-
22	2737 1250 Temporary Service Personnel	246	-	-
22	2737 1350 Overtime Service Personnel	16	-	-
22	2737 1430 Sick Leave Not Taken	28	-	-
22	2737 1440 Personal Leave Not Taken	3	-	-
22	2737 2110 Social Security	326	-	-
22	2737 2210 Retirement	256	-	-
22	2737 2310 Group Insurance	1,241	-	-
22	2737 2410 Workers Compensation Ins	217	-	-
22	2737 3190 Other Professional Services	19	-	-
22	2737 3230 Repairs & Maintenance Svcs	157	-	-
22	2737 3320 Mileage Paid to Parents	117	-	-
22	2737 3346 Travel Out-Of-District	9	-	-
22	2737 3350 Common Carrier or Bus Service	29	-	-
22	2737 3430 Cell Phone	49	-	-
22	2737 4190 Gas & Diesel	618	-	-
22	2737 4193 Supplies	271	-	-
22	2737 4400 Periodicals	3	-	-

2019-2020 Special Education Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22	2737	6510 Property, Liability & Fidelity	162	-
22	2737	6590 Other Insurance & Judgments	1	-
22	2737	---- Orthopedic Impairments	8,013	-
22	2738	1110 Administrators	42	-
22	2738	1150 Service Personnel	666	-
22	2738	1250 Temporary Service Personnel	41	-
22	2738	1350 Overtime Service Personnel	3	-
22	2738	1430 Sick Leave Not Taken	5	-
22	2738	1440 Personal Leave Not Taken	1	-
22	2738	2110 Social Security	54	-
22	2738	2210 Retirement	43	-
22	2738	2310 Group Insurance	207	-
22	2738	2410 Workers Compensation Ins	36	-
22	2738	3190 Other Professional Services	3	-
22	2738	3230 Repairs & Maintenance Svcs	26	-
22	2738	3320 Mileage Paid to Parents	20	-
22	2738	3346 Travel Out-Of-District	1	-
22	2738	3350 Common Carrier or Bus Service	5	-
22	2738	3430 Cell Phone	8	-
22	2738	4190 Gas & Diesel	103	-
22	2738	4193 Supplies	45	-
22	2738	4400 Periodicals	1	-
22	2738	6510 Property, Liability & Fidelity	27	-
22	2738	---- Visual Loss	1,337	-
22	2739	1110 Administrators	105	-
22	2739	1150 Service Personnel	1,664	17,479
22	2739	1250 Temporary Service Personnel	102	-
22	2739	1350 Overtime Service Personnel	7	-
22	2739	1430 Sick Leave Not Taken	12	-
22	2739	1440 Personal Leave Not Taken	1	-
22	2739	2110 Social Security	136	1,004
22	2739	2210 Retirement	107	1,049
22	2739	2310 Group Insurance	517	4,600
22	2739	2410 Workers Compensation Ins	90	925
22	2739	3190 Other Professional Services	8	-
22	2739	3230 Repairs & Maintenance Svcs	65	-
22	2739	3320 Mileage Paid to Parents	48	-
22	2739	3346 Travel Out-Of-District	4	-
22	2739	3350 Common Carrier or Bus Service	12	-
22	2739	3430 Cell Phone	20	-
22	2739	4190 Gas & Diesel	257	-
22	2739	4193 Supplies	112	-
22	2739	4400 Periodicals	1	-
22	2739	6510 Property, Liability & Fidelity	68	-
22	2739	---- Deafness	3,336	25,057

2019-2020 Special Education Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22	2740 1110 Administrators	8,780	-	-
22	2740 1150 Service Personnel	139,453	-	-
22	2740 1250 Temporary Service Personnel	8,591	-	-
22	2740 1350 Overtime Service Personnel	546	-	-
22	2740 1430 Sick Leave Not Taken	972	-	-
22	2740 1440 Personal Leave Not Taken	119	-	-
22	2740 2110 Social Security	11,385	-	-
22	2740 2210 Retirement	8,959	-	-
22	2740 2310 Group Insurance	43,347	-	-
22	2740 2410 Workers Compensation Ins	7,562	-	-
22	2740 2910 Other Employee Benefits	7	-	-
22	2740 3190 Other Professional Services	659	-	-
22	2740 3230 Repairs & Maintenance Svcs	5,476	-	-
22	2740 3320 Mileage Paid to Parents	4,079	-	-
22	2740 3346 Travel Out-Of-District	303	-	-
22	2740 3350 Common Carrier or Bus Service	1,020	-	-
22	2740 3430 Cell Phone	1,682	-	-
22	2740 4190 Gas & Diesel	21,571	-	-
22	2740 4193 Supplies	9,454	-	-
22	2740 4400 Periodicals	106	-	-
22	2740 6400 Dues and Fees	10	-	-
22	2740 6510 Property, Liability & Fidelity	5,668	-	-
22	2740 6590 Other Insurance & Judgments	32	-	-
22	2740 ---- Speech/Language Impairments	279,781	-	-
22	2741 1110 Administrators	5,407	-	-
22	2741 1150 Service Personnel	85,868	-	-
22	2741 1250 Temporary Service Personnel	5,290	-	-
22	2741 1350 Overtime Service Personnel	336	-	-
22	2741 1430 Sick Leave Not Taken	598	-	-
22	2741 1440 Personal Leave Not Taken	74	-	-
22	2741 2110 Social Security	7,010	-	-
22	2741 2210 Retirement	5,516	-	-
22	2741 2310 Group Insurance	26,691	-	-
22	2741 2410 Workers Compensation Ins	4,656	-	-
22	2741 2910 Other Employee Benefits	4	-	-
22	2741 3190 Other Professional Services	406	-	-
22	2741 3230 Repairs & Maintenance Svcs	3,372	-	-
22	2741 3320 Mileage Paid to Parents	2,512	-	-
22	2741 3346 Travel Out-Of-District	187	-	-
22	2741 3350 Common Carrier or Bus Service	628	-	-
22	2741 3430 Cell Phone	1,036	-	-
22	2741 4190 Gas & Diesel	13,282	-	-
22	2741 4193 Supplies	5,821	-	-
22	2741 4400 Periodicals	65	-	-
22	2741 6400 Dues and Fees	6	-	-
22	2741 6510 Property, Liability & Fidelity	3,490	-	-
22	2741 6590 Other Insurance & Judgments	20	-	-

2019-2020 Special Education Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22	2741 ---- Other Health Impaired	172,275	-	-
22	2742 1110 Administrators	3,709	-	-
22	2742 1150 Service Personnel	58,910	-	-
22	2742 1250 Temporary Service Personnel	3,629	-	-
22	2742 1350 Overtime Service Personnel	231	-	-
22	2742 1430 Sick Leave Not Taken	410	-	-
22	2742 1440 Personal Leave Not Taken	50	-	-
22	2742 2110 Social Security	4,810	-	-
22	2742 2210 Retirement	3,785	-	-
22	2742 2310 Group Insurance	18,311	-	-
22	2742 2410 Workers Compensation Ins	3,195	-	-
22	2742 2910 Other Employee Benefits	3	-	-
22	2742 3190 Other Professional Services	1,635	-	-
22	2742 3230 Repairs & Maintenance Svcs	2,314	-	-
22	2742 3320 Mileage Paid to Parents	1,724	-	-
22	2742 3346 Travel Out-Of-District	128	-	-
22	2742 3350 Common Carrier or Bus Service	430	-	-
22	2742 3430 Cell Phone	711	-	-
22	2742 4190 Gas & Diesel	9,112	-	-
22	2742 4193 Supplies	3,994	-	-
22	2742 4400 Periodicals	45	-	-
22	2742 6400 Dues and Fees	4	-	-
22	2742 6510 Property, Liability & Fidelity	2,394	-	-
22	2742 6590 Other Insurance & Judgments	14	-	-
22	2742 ---- Autism	119,548	-	-
22	2743 1110 Administrators	84	-	-
22	2743 1150 Service Personnel	1,331	-	-
22	2743 1250 Temporary Service Personnel	82	-	-
22	2743 1350 Overtime Service Personnel	5	-	-
22	2743 1430 Sick Leave Not Taken	9	-	-
22	2743 1440 Personal Leave Not Taken	1	-	-
22	2743 2110 Social Security	109	-	-
22	2743 2210 Retirement	85	-	-
22	2743 2310 Group Insurance	414	-	-
22	2743 2410 Workers Compensation Ins	72	-	-
22	2743 3190 Other Professional Services	6	-	-
22	2743 3230 Repairs & Maintenance Svcs	52	-	-
22	2743 3320 Mileage Paid to Parents	39	-	-
22	2743 3346 Travel Out-Of-District	3	-	-
22	2743 3350 Common Carrier or Bus Service	9	-	-
22	2743 3430 Cell Phone	16	-	-
22	2743 4190 Gas & Diesel	206	-	-
22	2743 4193 Supplies	90	-	-
22	2743 4400 Periodicals	1	-	-
22	2743 6510 Property, Liability & Fidelity	54	-	-
22	2743 ---- Traumatic Brain Injury	2,668	-	-

2019-2020 Special Education Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22	2744	1110 Administrators	1,781	-
22	2744	1150 Service Personnel	28,290	-
22	2744	1250 Temporary Service Personnel	1,743	-
22	2744	1350 Overtime Service Personnel	111	-
22	2744	1430 Sick Leave Not Taken	197	-
22	2744	1440 Personal Leave Not Taken	24	-
22	2744	2110 Social Security	2,309	-
22	2744	2210 Retirement	1,817	-
22	2744	2310 Group Insurance	8,794	-
22	2744	2410 Workers Compensation Ins	1,534	-
22	2744	2910 Other Employee Benefits	1	-
22	2744	3190 Other Professional Services	134	-
22	2744	3230 Repairs & Maintenance Svcs	1,111	-
22	2744	3320 Mileage Paid to Parents	828	-
22	2744	3346 Travel Out-Of-District	61	-
22	2744	3350 Common Carrier or Bus Service	207	-
22	2744	3430 Cell Phone	342	-
22	2744	4190 Gas & Diesel	4,376	-
22	2744	4193 Supplies	1,918	-
22	2744	4400 Periodicals	21	-
22	2744	6400 Dues and Fees	2	-
22	2744	6510 Property, Liability & Fidelity	1,150	-
22	2744	6590 Other Insurance & Judgments	6	-
22	2744	---- Developmental Delay	56,757	-
22	2745	1110 Administrators	189	-
22	2745	1150 Service Personnel	2,995	-
22	2745	1250 Temporary Service Personnel	184	-
22	2745	1350 Overtime Service Personnel	12	-
22	2745	1430 Sick Leave Not Taken	21	-
22	2745	1440 Personal Leave Not Taken	3	-
22	2745	2110 Social Security	245	-
22	2745	2210 Retirement	193	-
22	2745	2310 Group Insurance	931	-
22	2745	2410 Workers Compensation Ins	162	-
22	2745	3190 Other Professional Services	14	-
22	2745	3230 Repairs & Maintenance Svcs	117	-
22	2745	3320 Mileage Paid to Parents	87	-
22	2745	3346 Travel Out-Of-District	7	-
22	2745	3350 Common Carrier or Bus Service	22	-
22	2745	3430 Cell Phone	36	-
22	2745	4190 Gas & Diesel	463	-
22	2745	4193 Supplies	203	-
22	2745	4400 Periodicals	2	-
22	2745	6510 Property, Liability & Fidelity	122	-
22	2745	6590 Other Insurance & Judgments	1	-
22	2745	---- Early Intervention (Age 0-2)	6,009	-

2019-2020 Special Education Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22 2750 1220 Temporary Teaching	-	15,000	15,000	
22 2750 1225 Add'l Pay Teach/Extra duty	-	1,000	1,000	
22 2750 1230 Temporary Paraprofessional	-	15,000	20,000	
22 2750 2110 Social Security	-	2,372	2,755	
22 2750 2210 Retirement	-	60	60	
22 2750 3150 Registration Fees	-	6,260	7,000	
22 2750 3190 Other Professional Services	-	20,000	10,000	
22 2750 3230 Repairs & Maintenance Svcs	-	250	250	
22 2750 3250 Rentals	-	-	2,220	
22 2750 3320 Mileage Paid to Parents	-	1,000	-	
22 2750 3344 Travel In-District	-	200	200	
22 2750 3346 Travel Out-Of-District	-	5,000	5,000	
22 2750 3740 All Other Tuition	-	10,000	-	
22 2750 3910 Residential Services	-	213,500	230,000	
22 2750 4193 Supplies	-	2,000	500	
22 2750 6400 Dues and Fees	-	1,000	1,000	
22 2750 ---- Other Special Education Costs	-	292,642	294,985	
22 2751 1220 Temporary Teaching	6	-	-	
22 2751 1230 Temporary Paraprofessional	4	-	-	
22 2751 2110 Social Security	1	-	-	
22 2751 3150 Registration Fees	3	-	-	
22 2751 3190 Other Professional Services	1	-	-	
22 2751 3320 Mileage Paid to Parents	1	-	-	
22 2751 3346 Travel Out-Of-District	3	-	-	
22 2751 4797 Other Equip Replace < \$5000	2	-	-	
22 2751 6400 Dues and Fees	1	-	-	
22 2751 ---- Deaf Blind	22	-	-	
22 2752 1220 Temporary Teaching	869	-	-	
22 2752 1225 Add'l Pay Teach/Extra duty	12	-	-	
22 2752 1230 Temporary Paraprofessional	488	-	-	
22 2752 2110 Social Security	105	-	-	
22 2752 2210 Retirement	1	-	-	
22 2752 3150 Registration Fees	368	-	-	
22 2752 3190 Other Professional Services	155	-	-	
22 2752 3320 Mileage Paid to Parents	70	-	-	
22 2752 3344 Travel In-District	11	-	-	
22 2752 3346 Travel Out-Of-District	384	-	-	
22 2752 3390 Excursions & Activities	15	-	-	
22 2752 4193 Supplies	11	-	-	
22 2752 4797 Other Equip Replace < \$5000	224	-	-	
22 2752 6400 Dues and Fees	70	-	-	
22 2752 ---- Serious Emotionally Disturbed	2,783	-	-	
22 2753 1220 Temporary Teaching	1,180	-	-	
22 2753 1225 Add'l Pay Teach/Extra duty	17	-	-	

2019-2020 Special Education Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22	2753 1230 Temporary Paraprofessional	662	-	-
22	2753 2110 Social Security	142	-	-
22	2753 2210 Retirement	1	-	-
22	2753 3150 Registration Fees	500	-	-
22	2753 3190 Other Professional Services	12,419	-	18,000
22	2753 3320 Mileage Paid to Parents	96	-	-
22	2753 3344 Travel In-District	15	-	-
22	2753 3346 Travel Out-Of-District	522	-	-
22	2753 3390 Excursions & Activities	21	-	-
22	2753 4193 Supplies	15	-	-
22	2753 4797 Other Equip Replace < \$5000	304	-	-
22	2753 6400 Dues and Fees	95	-	-
22	2753 ---- Cognitive Disability	15,989	-	18,000
22	2754 1220 Temporary Teaching	38	-	-
22	2754 1225 Add'l Pay Teach/Extra duty	1	-	-
22	2754 1230 Temporary Paraprofessional	21	-	-
22	2754 2110 Social Security	5	-	-
22	2754 3150 Registration Fees	16	-	-
22	2754 3190 Other Professional Services	7	-	-
22	2754 3320 Mileage Paid to Parents	3	-	-
22	2754 3346 Travel Out-Of-District	17	-	-
22	2754 3390 Excursions & Activities	1	-	-
22	2754 4193 Supplies	1	-	-
22	2754 4797 Other Equip Replace < \$5000	10	-	-
22	2754 6400 Dues and Fees	3	-	-
22	2754 ---- Hearing Loss	123	-	-
22	2755 1220 Temporary Teaching	4,632	-	-
22	2755 1225 Add'l Pay Teach/Extra duty	65	-	-
22	2755 1230 Temporary Paraprofessional	2,600	-	-
22	2755 2110 Social Security	559	-	-
22	2755 2210 Retirement	4	-	-
22	2755 3150 Registration Fees	1,963	-	-
22	2755 3190 Other Professional Services	828	-	-
22	2755 3320 Mileage Paid to Parents	375	-	-
22	2755 3344 Travel In-District	58	-	-
22	2755 3346 Travel Out-Of-District	2,047	-	-
22	2755 3390 Excursions & Activities	81	-	-
22	2755 4193 Supplies	61	-	-
22	2755 4797 Other Equip Replace < \$5000	1,192	-	-
22	2755 6400 Dues and Fees	371	-	-
22	2755 ---- Specific Learning Disabled	14,836	-	-
22	2756 1220 Temporary Teaching	305	-	-
22	2756 1225 Add'l Pay Teach/Extra duty	4	-	-
22	2756 1230 Temporary Paraprofessional	171	-	-
22	2756 2110 Social Security	36	-	-

2019-2020 Special Education Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22	2756	3150 Registration Fees	129	-
22	2756	3190 Other Professional Services	54	-
22	2756	3320 Mileage Paid to Parents	464	-
22	2756	3344 Travel In-District	4	-
22	2756	3346 Travel Out-Of-District	134	-
22	2756	3390 Excursions & Activities	5	-
22	2756	3910 Residential Services	72,166	-
22	2756	4193 Supplies	4	-
22	2756	4797 Other Equip Replace < \$5000	78	-
22	2756	6400 Dues and Fees	24	-
22	2756	---- Multiple Disabilities	73,578	-
22	2757	1220 Temporary Teaching	76	-
22	2757	1225 Add'l Pay Teach/Extra duty	1	-
22	2757	1230 Temporary Paraprofessional	43	-
22	2757	2110 Social Security	9	-
22	2757	3150 Registration Fees	32	-
22	2757	3190 Other Professional Services	14	-
22	2757	3320 Mileage Paid to Parents	6	-
22	2757	3344 Travel In-District	1	-
22	2757	3346 Travel Out-Of-District	34	-
22	2757	3390 Excursions & Activities	1	-
22	2757	4193 Supplies	1	-
22	2757	4797 Other Equip Replace < \$5000	20	-
22	2757	6400 Dues and Fees	6	-
22	2757	---- Orthopedic Impairments	244	-
22	2758	1220 Temporary Teaching	13	-
22	2758	1230 Temporary Paraprofessional	7	-
22	2758	2110 Social Security	2	-
22	2758	3150 Registration Fees	5	-
22	2758	3190 Other Professional Services	2	-
22	2758	3230 Repairs & Maintenance Svcs	312	3,000
22	2758	3320 Mileage Paid to Parents	1	-
22	2758	3346 Travel Out-Of-District	5	-
22	2758	4193 Supplies	-	2,000
22	2758	4797 Other Equip Replace < \$5000	3	-
22	2758	6400 Dues and Fees	1	-
22	2758	---- Visual Loss	351	5,000
22	2759	1220 Temporary Teaching	32	-
22	2759	1230 Temporary Paraprofessional	17	-
22	2759	2110 Social Security	4	-
22	2759	3150 Registration Fees	13	-
22	2759	3190 Other Professional Services	335	200
22	2759	3320 Mileage Paid to Parents	3	-
22	2759	3346 Travel Out-Of-District	15	-
22	2759	3390 Excursions & Activities	1	-

2019-2020 Special Education Fund Expenditures by Function and Object

			2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22	2759	4797 Other Equip Replace < \$5000	8	-	-
22	2759	6400 Dues and Fees	3	-	-
22	2759	---- Deafness	431	-	200
22	2760	1220 Temporary Teaching	2,659	-	-
22	2760	1225 Add'l Pay Teach/Extra duty	37	-	-
22	2760	1230 Temporary Paraprofessional	1,493	-	-
22	2760	2110 Social Security	320	-	-
22	2760	2210 Retirement	2	-	-
22	2760	3150 Registration Fees	1,127	-	-
22	2760	3190 Other Professional Services	475	-	-
22	2760	3320 Mileage Paid to Parents	215	-	-
22	2760	3344 Travel In-District	33	-	-
22	2760	3346 Travel Out-Of-District	1,175	-	-
22	2760	3390 Excursions & Activities	47	-	-
22	2760	4193 Supplies	35	-	-
22	2760	4797 Other Equip Replace < \$5000	684	-	-
22	2760	6400 Dues and Fees	213	-	-
22	2760	---- Speech/Language Impairments	8,515	-	-
22	2761	1220 Temporary Teaching	1,637	-	-
22	2761	1225 Add'l Pay Teach/Extra duty	23	-	-
22	2761	1230 Temporary Paraprofessional	919	-	-
22	2761	2110 Social Security	197	-	-
22	2761	2210 Retirement	1	-	-
22	2761	3150 Registration Fees	694	-	-
22	2761	3190 Other Professional Services	293	-	-
22	2761	3320 Mileage Paid to Parents	133	-	-
22	2761	3344 Travel In-District	21	-	-
22	2761	3346 Travel Out-Of-District	724	-	-
22	2761	3390 Excursions & Activities	29	-	-
22	2761	4193 Supplies	21	-	-
22	2761	4797 Other Equip Replace < \$5000	421	-	-
22	2761	6400 Dues and Fees	131	-	-
22	2761	---- Other Health Impaired	5,244	-	-
22	2762	1220 Temporary Teaching	1,123	-	-
22	2762	1225 Add'l Pay Teach/Extra duty	16	-	-
22	2762	1230 Temporary Paraprofessional	631	-	-
22	2762	2110 Social Security	135	-	-
22	2762	2210 Retirement	1	-	-
22	2762	3150 Registration Fees	476	-	-
22	2762	3190 Other Professional Services	10,579	-	-
22	2762	3320 Mileage Paid to Parents	91	-	-
22	2762	3344 Travel In-District	14	-	-
22	2762	3346 Travel Out-Of-District	496	-	-
22	2762	3390 Excursions & Activities	20	-	-
22	2762	3910 Residential Services	80,897	-	-

2019-2020 Special Education Fund Expenditures by Function and Object

			2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
22	2762	4193 Supplies	15	-	-
22	2762	4797 Other Equip Replace < \$5000	289	-	-
22	2762	6400 Dues and Fees	90	-	-
22	2762	---- Autism	94,873	-	-
22	2763	1220 Temporary Teaching	25	-	-
22	2763	1230 Temporary Paraprofessional	14	-	-
22	2763	2110 Social Security	3	-	-
22	2763	3150 Registration Fees	11	-	-
22	2763	3190 Other Professional Services	5	-	-
22	2763	3320 Mileage Paid to Parents	2	-	-
22	2763	3346 Travel Out-Of-District	11	-	-
22	2763	4797 Other Equip Replace < \$5000	7	-	-
22	2763	6400 Dues and Fees	2	-	-
22	2763	---- Traumatic Brain Injury	80	-	-
22	2764	1220 Temporary Teaching	539	-	-
22	2764	1225 Add'l Pay Teach/Extra duty	8	-	-
22	2764	1230 Temporary Paraprofessional	303	-	-
22	2764	2110 Social Security	65	-	-
22	2764	3150 Registration Fees	229	-	-
22	2764	3190 Other Professional Services	96	-	-
22	2764	3320 Mileage Paid to Parents	44	-	-
22	2764	3344 Travel In-District	7	-	-
22	2764	3346 Travel Out-Of-District	239	-	-
22	2764	3390 Excursions & Activities	9	-	-
22	2764	4193 Supplies	7	-	-
22	2764	4797 Other Equip Replace < \$5000	139	-	-
22	2764	6400 Dues and Fees	43	-	-
22	2764	---- Developmental Delay	1,728	-	-
22	2765	1220 Temporary Teaching	57	-	-
22	2765	1225 Add'l Pay Teach/Extra duty	1	-	-
22	2765	1230 Temporary Paraprofessional	32	-	-
22	2765	2110 Social Security	7	-	-
22	2765	3150 Registration Fees	284	-	-
22	2765	3190 Other Professional Services	10	-	-
22	2765	3320 Mileage Paid to Parents	5	-	-
22	2765	3344 Travel In-District	1	-	-
22	2765	3346 Travel Out-Of-District	25	-	-
22	2765	3390 Excursions & Activities	1	-	-
22	2765	4193 Supplies	1	-	-
22	2765	4797 Other Equip Replace < \$5000	15	-	-
22	2765	6400 Dues and Fees	5	-	-
22	2765	---- Early Intervention (Age 0-2)	444	-	-
22	----	---- SPECIAL EDUCATION FUND	21,953,356	22,806,292	24,578,518

2019-2020 Post Secondary Fund Revenue

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
23 1321 Tuition-Adult Continuing Ed	230,593	240,000	338,500	98,500
23 1403 Farm & Ranch Management			36,300	36,300
23 1407 Accounting	109,212	121,800	98,010	(23,790)
23 1408 Library Technician	17,613	20,880	21,780	900
23 1410 Business & Technology	186,706	174,000	181,500	7,500
23 1414 Computer Science	167,124	180,960	174,240	(6,720)
23 1420 Pharmacy Tech	37,820		10,890	10,890
23 1421 Paramedic Program	173,889	167,040	108,900	(58,140)
23 1423 Surgical Tech	110,010	132,240	105,270	(26,970)
23 1425 Associates Nursing (RN)			58,080	58,080
23 1426 Phlebotomy	35,243	31,320	39,930	8,610
23 1427 Allied Health			83,490	83,490
23 1429 Medical Assisting	18,981		54,450	54,450
23 1430 Dental Assistant	115,657	139,200	79,860	(59,340)
23 1431 Practical Nursing	324,851	348,000	268,620	(79,380)
23 1434 Medical Transcriptionist	54,834	52,200	58,080	5,880
23 1435 Medical Lab Technology	122,590	114,840	112,530	(2,310)
23 1437 Construction Technology		41,760	36,300	(5,460)
23 1442 HVAC	60,352	62,640	36,300	(26,340)
23 1443 Industrial Electronics	160,284	156,600	206,910	50,310
23 1444 Plumbing	16,074	17,400	25,410	8,010
23 1453 Computer Aided Drafting	99,551	90,480	90,750	270
23 1457 Machining	53,751	66,120	36,300	(29,820)
23 1458 Welding	200,754	240,120	166,980	(73,140)
23 1459 Law Enforcement	133,836		152,460	152,460
23 1461 Fire Science	47,801	41,760		(41,760)
23 1464 Criminal Justice	77,406	170,520	105,270	(65,250)
23 1466 Diesel Technology	120,384	118,320	141,570	23,250
23 1467 Environmental Engineering Tech	70,348	76,560	79,860	3,300
23 1468 Automotive Technology	103,398	90,480	141,570	51,090
23 1469 Program Prep	225,764	313,200	355,740	42,540
23 1470 AAS Technical Studies	12,882	17,400	18,150	750
23 1480 Online Fees	121,397	224,500	170,000	(54,500)
23 1481 Institutional Fee	1,838,279	2,316,600	2,805,500	488,900
23 1482 Resource Fees	209,891	246,550	258,250	11,700
23 1483 BIT Facility Use Fees	2,327	3,000	3,000	
23 1484 M & R Fee	115,448	127,350	127,500	150
23 1486 Facility Use Fees	812,684	891,450	892,500	1,050
23 1487 Technology Fee	23,215	25,470	25,500	30
23 1489 One Time Fees	102,122	50,000	90,000	40,000
23 1499 Post Secondary Bad Debt Expens	(249,262)	(80,000)	(145,000)	(65,000)
23 1510 Interest Earned	296	400	400	
23 1721 Bookstore Sales - Non Tax	80,424	85,000	40,000	(45,000)
23 1722 Bookstore Sales @ 6%	659,525	700,000	700,000	
23 1831 Part Sales - Taxable	247	5,000	1,000	(4,000)
23 1840 Com Driver License-Non-Taxable	7,240	6,500	6,500	
23 1841 Com Driver License - Taxable	29,510	25,000	25,000	
23 1899 Sales/Excise Tax	(48)	(15,000)	100	15,100
23 1911 Building Rentals	7,835	10,000	3,000	(7,000)
23 1924 Other Donations	210,868	239,036	108,500	(130,536)
23 1950 Refund of Prior Years Expendtr	2,114			
23 1991 Printing	99			
23 1995 School Cars	1,800	10,000	10,000	
23 1997 Reimburseables	332,053	375,000	335,000	(40,000)

2019-2020 Post Secondary Fund Revenue

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
23 1999 Miscellaneous	96,639	40,000	50,000	10,000
23 1 Revenue-Local Sources	7,492,411	8,511,696	8,930,750	419,054
23 3111 State Aid	265,450	275,000	242,700	(32,300)
23 3122 Vocational Education	3,439,109	2,853,030	2,920,749	67,719
23 3902 Other State Revenue	762,657	666,738	666,738	
23 3 Revenue from State Sources	4,467,216	3,794,768	3,830,187	35,419
23 4161 Perkins	423,384	471,491	468,127	(3,364)
23 4165 Financial Aid Administration	2,568,236	2,436,576	2,549,223	112,647
23 4166 College Work Study (23)	25,501	33,283	45,133	11,850
23 4167 Direct Loan Revenue	4,755,805	4,780,000	4,875,000	95,000
23 4189 Other Federal Restricted Grant	65,735			
23 4901 Administrative Allowances	3,580	1,000	1,000	
23 4 Revenue from Federal Sources	7,842,241	7,722,350	7,938,483	216,133
23 5130 Sale of Genrl Surplus Property		7,000	3,000	(4,000)
23 5180 Fund Balance Carryover		329,089		(329,089)
23 5 Other Sources		336,089	3,000	(333,089)
23 ---- POST SECONDARY FUND	19,801,868	20,364,903	20,702,420	337,517

2019-2020 Post Secondary Fund Expenditures by Function

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
23 1198 Reimbursables	12,400	7,000	10,000	3,000
23 1525 Farm & Ranch Management	-	29,397	83,016	53,619
23 1541 Accounting	84,857	14,035	23,416	9,381
23 1542 Library Technician	12,123	8,128	11,637	3,509
23 1544 Business & Technology	274,198	271,484	212,254	(59,230)
23 1548 Computer Science	111,992	93,604	98,505	4,901
23 1583 Pharmacy Technician	87,947	1,051	10,481	9,430
23 1584 Paramedic Program	143,013	128,701	157,776	29,075
23 1585 Medical Lab Technology	187,506	189,289	189,491	202
23 1586 Surgical Technician	133,470	134,832	148,896	14,064
23 1587 Dental Assistant	125,574	190,713	207,679	16,966
23 1588 Medical Simulation Center	164,234	101,021	118,865	17,844
23 1589 Phlebotomy	71,720	78,339	77,808	(531)
23 1592 Medical Assisting	71,634	-	3,770	3,770
23 1593 Nursing Associates (RN)	-	-	101,035	101,035
23 1594 Practical Nursing	409,707	480,690	496,098	15,408
23 1599 Health Information Mgmt	68,027	72,250	66,465	(5,785)
23 1623 Construction Technology	-	125,078	117,346	(7,732)
23 1643 HVAC	88,764	95,459	87,486	(7,973)
23 1644 Electrical Trades	265,171	270,410	391,492	121,082
23 1647 Plumbing	137,439	84,433	82,407	(2,026)
23 1665 Machining	164,935	99,114	103,758	4,644
23 1668 Automotive Technology	232,639	224,075	189,781	(34,294)
23 1669 Diesel Technology	245,363	270,451	178,741	(91,710)
23 1673 Environmental Eng Tech	94,527	131,527	125,286	(6,241)
23 1681 Computer Aided Drafting	227,010	209,722	235,610	25,888
23 1689 Welding	345,073	354,063	305,653	(48,410)
23 1691 Fire Science Program	100,717	89,332	-	(89,332)
23 1694 Criminal Justice Program	182,281	168,438	188,516	20,078
23 1710 General Education/Evening	1,209,129	1,083,211	1,457,016	373,805
23 1830 Student Success Center	389,445	399,738	242,800	(156,938)
23 1861 TAA Grant	12,036	-	-	-
23 1899 Dual Enrollment	28,601	30,000	56,150	26,150
23 1995 Corporate Training	356,606	380,358	473,770	93,412
23 1 Instruction	6,038,138	5,815,943	6,253,004	437,061
23 2114 WDT Grants	10,807	44,721	-	(44,721)
23 2122 Counseling Services	1,040	1,500	1,000	(500)
23 2127 Admissions/Recruitment	379,978	504,715	443,835	(60,880)
23 2211 Staff Development	74,805	51,493	125,000	73,507
23 2212 Curriculum & Instr Dev	25	10,230	-	(10,230)
23 2222 School Library Services	100,497	104,325	96,674	(7,651)
23 2227 Technology In Schools	36,370	-	-	-
23 2311 Board of Education Services	55,675	39,750	35,675	(4,075)
23 2315 Legal Services	40,038	20,000	75,000	55,000
23 2317 Audit Services	18,500	17,400	10,000	(7,400)
23 2321 Office of the Superintendent	5,870	7,245	7,245	-
23 2323 Staff Relations/Negotiations	168,502	176,735	197,007	20,272
23 2329 Registrar Office	167,308	213,111	180,412	(32,699)
23 2330 Foundation	119,982	175,692	172,394	(3,298)
23 2420 Office of the President	261,246	253,224	275,514	22,290
23 2422 Academics	250,386	192,675	222,990	30,315
23 2423 IE & Student Success	252,079	294,050	281,119	(12,931)
23 2430 Financial Aid Administration	228,058	237,956	272,035	34,079

2019-2020 Post Secondary Fund Expenditures by Function

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
23 2431 Pell	2,535,312	2,400,000	2,500,000	100,000
23 2432 SEOG	32,924	48,768	49,223	455
23 2435 Direct Loan Unsubsidized	2,568,539	2,600,000	2,600,000	-
23 2436 Direct Loan Subsidized	2,113,969	2,100,000	2,200,000	100,000
23 2437 Direct Loan Plus	73,297	80,000	75,000	(5,000)
23 2529 Fiscal Services	308,770	374,147	377,278	3,131
23 2537 Facilities Acquisitions	868,733	895,450	895,500	50
23 2542 Care & Upkeep Bldgs/Custodial	883,936	1,082,704	984,871	(97,833)
23 2543 Care & Upkeep of Grounds	52,476	41,000	38,000	(3,000)
23 2545 Care & Upkeep of Vehicles	23,112	27,700	28,000	300
23 2549 Care & Upkeep of Bldgs-Mtnce	280,255	447,365	532,975	85,610
23 2569 Student Nutrition Services	7,867	-	10,000	10,000
23 2572 Purchasing Services	6,045	6,045	6,045	-
23 2573 Warehouse Distribution Svcs	15,915	15,915	15,915	-
23 2576 Mail Distribution	62,036	90,849	77,040	(13,809)
23 2589 Bookstore Services	693,148	712,068	672,416	(39,652)
23 2633 Marketing	361,607	370,881	358,397	(12,484)
23 2669 Business Software Supp/Edu	506,104	767,882	498,537	(269,345)
23 2824 Parts Dept Resale Services	7,033	9,300	3,000	(6,300)
23 2 Support Services	13,572,244	14,414,896	14,318,097	(96,799)
23 4400 State Unemployment Ins	6,630	8,500	8,500	-
23 4500 Early Retirement Payment	57,641	56,889	56,889	-
23 4902 Student Activities & Complianc	11,482	18,675	15,930	(2,745)
23 4 Non-Programmed Charges	75,753	84,064	81,319	(2,745)
23 5100 Debt Services	50,000	50,000	50,000	-
23 5 Debt Services	50,000	50,000	50,000	-
23 ---- POST SECONDARY FUND	19,736,135	20,364,903	20,702,420	337,517

2019-2020 Post Secondary Fund Expenditures by Function and Object

		2017-18	2018-19	2019-20
		FY Activity	Revised Budget	Annual Budget
23	1198 4193 Supplies	10,270	7,000	10,000
23	1198 4610 Food - Purchased	2,130	-	-
23	1198 ---- Reimbursables	12,400	7,000	10,000
23	1525 1120 Teachers	-	14,229	41,300
23	1525 1191 Program Director	-	400	1,000
23	1525 1193 WDT HB 1182	-	5,000	21,327
23	1525 2110 Social Security	-	1,502	4,867
23	1525 2210 Retirement	-	1,178	3,817
23	1525 2310 Group Insurance	-	6,788	6,223
23	1525 2410 Workers Compensation Ins	-	300	382
23	1525 3346 Travel Out-Of-District	-	-	1,800
23	1525 4193 Supplies	-	-	1,500
23	1525 4610 Food - Purchased	-	-	600
23	1525 6400 Dues and Fees	-	-	200
23	1525 ---- Farm & Ranch Management	-	29,397	83,016
23	1541 1120 Teachers	45,626	-	-
23	1541 1191 Program Director	-	1,000	1,000
23	1541 1193 WDT HB 1182	17,890	-	-
23	1541 1220 Temporary Teaching	3,760	10,000	18,575
23	1541 1225 Add'l Pay Teach/Extra duty	1,000	-	-
23	1541 2110 Social Security	5,147	765	1,498
23	1541 2210 Retirement	4,097	551	1,175
23	1541 2310 Group Insurance	6,801	-	-
23	1541 2410 Workers Compensation Ins	292	319	168
23	1541 4193 Supplies	94	650	500
23	1541 4610 Food - Purchased	150	500	500
23	1541 4796 Other Equip New < \$5000	-	250	-
23	1541 ---- Accounting	84,857	14,035	23,416
23	1542 1220 Temporary Teaching	5,940	3,000	-
23	1542 2110 Social Security	445	306	-
23	1542 2210 Retirement	99	-	-
23	1542 2410 Workers Compensation Ins	58	-	-
23	1542 3190 Other Professional Services	5,280	4,000	11,037
23	1542 4193 Supplies	-	50	200
23	1542 4199 WDT Student Software/Text	-	272	-
23	1542 4200 Textbooks & Software	46	200	-
23	1542 4610 Food - Purchased	255	300	400
23	1542 ---- Library Technician	12,123	8,128	11,637
23	1544 1120 Teachers	143,626	143,626	95,746
23	1544 1191 Program Director	-	1,000	1,000
23	1544 1193 WDT HB 1182	37,972	41,518	25,886
23	1544 1220 Temporary Teaching	32,987	15,000	41,224
23	1544 1225 Add'l Pay Teach/Extra duty	1,000	6,000	-
23	1544 2110 Social Security	15,729	15,770	12,535

2019-2020 Post Secondary Fund Expenditures by Function and Object

		2017-18	2018-19	2019-20
		FY Activity	Revised Budget	Annual Budget
23 1544	2210 Retirement	11,733	12,369	9,831
23 1544	2310 Group Insurance	22,294	32,162	23,596
23 1544	2410 Workers Compensation Ins	847	963	736
23 1544	3150 Registration Fees	25	-	-
23 1544	3190 Other Professional Services	5,061	-	-
23 1544	4193 Supplies	1,500	1,856	750
23 1544	4200 Textbooks & Software	198	200	-
23 1544	4610 Food - Purchased	573	750	750
23 1544	6400 Dues and Fees	653	270	200
23 1544	---- Business & Technology	274,198	271,484	212,254
23 1548	1120 Teachers	41,630	41,300	41,300
23 1548	1132 Lab assistant	2,792	-	-
23 1548	1191 Program Director	-	1,000	1,000
23 1548	1193 WDT HB 1182	15,500	15,500	15,500
23 1548	1220 Temporary Teaching	19,493	5,000	15,531
23 1548	1225 Add'l Pay Teach/Extra duty	1,000	-	-
23 1548	2110 Social Security	5,924	4,732	5,610
23 1548	2210 Retirement	3,785	3,708	4,400
23 1548	2310 Group Insurance	5,830	5,830	6,223
23 1548	2410 Workers Compensation Ins	359	491	347
23 1548	3150 Registration Fees	500	-	-
23 1548	3346 Travel Out-Of-District	49	-	-
23 1548	4190 Gas & Diesel	125	-	-
23 1548	4193 Supplies	10,369	3,188	1,845
23 1548	4200 Textbooks & Software	4,074	5,049	6,049
23 1548	4610 Food - Purchased	212	350	350
23 1548	4796 Other Equip New < \$5000	-	7,106	-
23 1548	6400 Dues and Fees	350	350	350
23 1548	---- Computer Science	111,992	93,604	98,505
23 1583	1120 Teachers	40,166	-	-
23 1583	1191 Program Director	-	-	1,000
23 1583	1193 WDT HB 1182	11,543	-	-
23 1583	1220 Temporary Teaching	3,803	924	1,051
23 1583	1225 Add'l Pay Teach/Extra duty	1,000	-	-
23 1583	2110 Social Security	3,705	71	157
23 1583	2210 Retirement	3,391	56	123
23 1583	2310 Group Insurance	15,301	-	-
23 1583	2410 Workers Compensation Ins	223	-	-
23 1583	3190 Other Professional Services	543	-	600
23 1583	4190 Gas & Diesel	22	-	200
23 1583	4193 Supplies	2,171	-	4,000
23 1583	4610 Food - Purchased	257	-	350
23 1583	4796 Other Equip New < \$5000	2,850	-	-
23 1583	6400 Dues and Fees	2,972	-	3,000
23 1583	---- Pharmacy Technician	87,947	1,051	10,481

2019-2020 Post Secondary Fund Expenditures by Function and Object

		2017-18	2018-19	2019-20
		FY Activity	Revised Budget	Annual Budget
23 1584 1120 Teachers		41,300	41,688	44,688
23 1584 1132 Lab assistant		1,690	3,000	1,711
23 1584 1191 Program Director		-	1,000	1,000
23 1584 1193 WDT HB 1182		9,644	9,202	9,436
23 1584 1220 Temporary Teaching		40,893	32,300	42,125
23 1584 1225 Add'l Pay Teach/Extra duty		1,000	-	-
23 1584 2110 Social Security		7,166	6,365	7,570
23 1584 2210 Retirement		4,675	3,900	5,937
23 1584 2310 Group Insurance		5,830	5,830	6,223
23 1584 2410 Workers Compensation Ins		309	463	331
23 1584 3190 Other Professional Services		18,225	12,000	19,000
23 1584 3230 Repairs & Maintenance Svcs		69	-	1,000
23 1584 3344 Travel In-District		-	-	1,000
23 1584 4190 Gas & Diesel		109	-	1,000
23 1584 4193 Supplies		6,779	9,500	12,300
23 1584 4200 Textbooks & Software		-	800	800
23 1584 4610 Food - Purchased		174	300	450
23 1584 6400 Dues and Fees		5,150	2,353	3,205
23 1584 ---- Paramedic Program		143,013	128,701	157,776
23 1585 1120 Teachers		89,376	89,376	89,376
23 1585 1191 Program Director		-	1,000	1,000
23 1585 1193 WDT HB 1182		24,945	24,946	24,948
23 1585 1220 Temporary Teaching		5,160	-	2,283
23 1585 1225 Add'l Pay Teach/Extra duty		1,000	-	-
23 1585 2110 Social Security		7,898	8,822	8,997
23 1585 2210 Retirement		7,229	6,919	7,056
23 1585 2310 Group Insurance		26,230	26,232	28,154
23 1585 2410 Workers Compensation Ins		470	692	692
23 1585 3190 Other Professional Services		794	1,000	1,350
23 1585 3230 Repairs & Maintenance Svcs		-	-	2,000
23 1585 3346 Travel Out-Of-District		138	1,000	1,000
23 1585 4190 Gas & Diesel		131	-	-
23 1585 4193 Supplies		16,293	18,803	18,400
23 1585 4200 Textbooks & Software		445	1,780	1,090
23 1585 4610 Food - Purchased		163	350	390
23 1585 4796 Other Equip New < \$5000		5,850	5,600	-
23 1585 6400 Dues and Fees		1,384	2,769	2,755
23 1585 ---- Medical Lab Technology		187,506	189,289	189,491
23 1586 1120 Teachers		77,686	80,332	80,332
23 1586 1191 Program Director		-	1,000	1,000
23 1586 1193 WDT HB 1182		9,912	9,912	15,176
23 1586 1220 Temporary Teaching		1,901	-	1,698
23 1586 1225 Add'l Pay Teach/Extra duty		1,000	-	-
23 1586 2110 Social Security		6,858	6,778	7,513
23 1586 2210 Retirement		5,430	5,316	5,892
23 1586 2310 Group Insurance		5,830	6,354	6,223

2019-2020 Post Secondary Fund Expenditures by Function and Object

		2017-18	2018-19	2019-20
		FY Activity	Revised Budget	Annual Budget
23 1586 2410	Workers Compensation Ins	1,739	532	579
23 1586 3190	Other Professional Services	4,736	3,000	5,187
23 1586 3346	Travel Out-Of-District	1,006	1,945	2,763
23 1586 4190	Gas & Diesel	196	-	-
23 1586 4193	Supplies	8,041	16,263	19,123
23 1586 4200	Textbooks & Software	-	250	-
23 1586 4610	Food - Purchased	466	600	700
23 1586 4796	Other Equip New < \$5000	5,819	-	-
23 1586 6400	Dues and Fees	2,850	2,550	2,710
23 1586 ----	Surgical Technician	133,470	134,832	148,896
23 1587 1120	Teachers	39,514	85,414	82,222
23 1587 1191	Program Director	-	1,000	1,000
23 1587 1193	WDT HB 1182	18,790	40,504	40,796
23 1587 1220	Temporary Teaching	8,262	6,000	7,109
23 1587 1225	Add'l Pay Teach/Extra duty	1,356	-	-
23 1587 2110	Social Security	5,131	10,153	10,031
23 1587 2210	Retirement	3,834	7,963	7,868
23 1587 2310	Group Insurance	5,830	19,559	20,300
23 1587 2410	Workers Compensation Ins	233	744	750
23 1587 3190	Other Professional Services	12	-	-
23 1587 3230	Repairs & Maintenance Svcs	2,895	300	3,800
23 1587 4193	Supplies	10,279	8,861	11,093
23 1587 4200	Textbooks & Software	-	250	1,700
23 1587 4610	Food - Purchased	234	350	650
23 1587 5491	Other Equip New > \$5000	29,204	-	17,320
23 1587 6400	Dues and Fees	-	9,615	3,040
23 1587 ----	Dental Assistant	125,574	190,713	207,679
23 1588 1110	Administrators	61,592	63,470	63,726
23 1588 1225	Add'l Pay Teach/Extra duty	345	-	-
23 1588 2110	Social Security	4,738	4,855	4,875
23 1588 2210	Retirement	3,716	3,808	3,824
23 1588 2410	Workers Compensation Ins	415	391	381
23 1588 3150	Registration Fees	50	-	-
23 1588 3190	Other Professional Services	43	-	372
23 1588 3230	Repairs & Maintenance Svcs	82,733	16,375	39,141
23 1588 3346	Travel Out-Of-District	-	200	-
23 1588 4190	Gas & Diesel	118	-	100
23 1588 4193	Supplies	5,669	2,183	3,267
23 1588 4200	Textbooks & Software	-	9,204	-
23 1588 4610	Food - Purchased	225	350	350
23 1588 4796	Other Equip New < \$5000	4,590	185	2,644
23 1588 6400	Dues and Fees	-	-	185
23 1588 ----	Medical Simulation Center	164,234	101,021	118,865
23 1589 1120	Teachers	39,956	39,956	39,956
23 1589 1191	Program Director	-	1,000	1,000

2019-2020 Post Secondary Fund Expenditures by Function and Object

		2017-18	2018-19	2019-20
		FY Activity	Revised Budget	Annual Budget
23 1589 1193 WDT HB 1182		11,753	14,753	14,756
23 1589 1220 Temporary Teaching		735	-	-
23 1589 1225 Add'l Pay Teach/Extra duty		1,000	-	-
23 1589 2110 Social Security		3,787	4,262	4,262
23 1589 2210 Retirement		3,207	3,343	3,343
23 1589 2310 Group Insurance		7,282	9,044	9,407
23 1589 2410 Workers Compensation Ins		214	316	334
23 1589 3150 Registration Fees		-	599	-
23 1589 3190 Other Professional Services		-	150	150
23 1589 3346 Travel Out-Of-District		-	766	400
23 1589 4193 Supplies		1,576	3,000	3,000
23 1589 4610 Food - Purchased		59	150	200
23 1589 6400 Dues and Fees		2,151	1,000	1,000
23 1589 ---- Phlebotomy		71,720	78,339	77,808
23 1592 1120 Teachers		45,181	-	-
23 1592 1191 Program Director		-	-	-
23 1592 1193 WDT HB 1182		7,404	-	-
23 1592 1220 Temporary Teaching		3,038	-	-
23 1592 1225 Add'l Pay Teach/Extra duty		577	-	-
23 1592 2110 Social Security		4,136	-	-
23 1592 2210 Retirement		3,372	-	-
23 1592 2310 Group Insurance		6,316	-	-
23 1592 2410 Workers Compensation Ins		199	-	-
23 1592 4193 Supplies		1,141	-	3,500
23 1592 4610 Food - Purchased		270	-	270
23 1592 ---- Medical Assisting		71,634	-	3,770
23 1593 1120 Teachers		-	-	44,688
23 1593 1193 WDT HB 1182		-	-	7,000
23 1593 2110 Social Security		-	-	3,954
23 1593 2210 Retirement		-	-	310
23 1593 2310 Group Insurance		-	-	14,077
23 1593 2410 Workers Compensation Ins		-	-	306
23 1593 3290 Laundry Services		-	-	100
23 1593 4193 Supplies		-	-	6,000
23 1593 4610 Food - Purchased		-	-	1,200
23 1593 4796 Other Equip New < \$5000		-	-	10,000
23 1593 6400 Dues and Fees		-	-	13,400
23 1593 ---- Nursing Associates (RN)		-	-	101,035
23 1594 1110 Administrators		68,034	71,890	72,436
23 1594 1120 Teachers		145,474	195,336	187,544
23 1594 1140 Clerical Salaries		35,891	35,797	34,390
23 1594 1193 WDT HB 1182		41,487	41,145	44,884
23 1594 1220 Temporary Teaching		22,381	18,000	23,902
23 1594 1340 Overtime Clerical		26	-	-
23 1594 2110 Social Security		22,849	27,542	27,781

2019-2020 Post Secondary Fund Expenditures by Function and Object

		2017-18	2018-19	2019-20
		FY Activity	Revised Budget	Annual Budget
23	1594 2210 Retirement	17,558	21,602	21,789
23	1594 2310 Group Insurance	38,127	49,281	51,559
23	1594 2410 Workers Compensation Ins	2,408	2,160	2,035
23	1594 3190 Other Professional Services	43	257	200
23	1594 3346 Travel Out-Of-District	1,771	3,400	4,238
23	1594 4193 Supplies	4,023	13,000	10,000
23	1594 4610 Food - Purchased	1,020	1,280	1,480
23	1594 4796 Other Equip New < \$5000	8,615	-	-
23	1594 6400 Dues and Fees	-	-	13,860
23	1594 ---- Practical Nursing	409,707	480,690	496,098
23	1599 1120 Teachers	37,898	37,898	37,898
23	1599 1191 Program Director	-	1,000	1,000
23	1599 1193 WDT HB 1182	11,333	11,333	11,326
23	1599 1220 Temporary Teaching	-	3,000	-
23	1599 1225 Add'l Pay Teach/Extra duty	1,000	-	-
23	1599 2110 Social Security	3,494	4,072	3,842
23	1599 2210 Retirement	3,014	3,194	301
23	1599 2310 Group Insurance	8,737	9,044	9,407
23	1599 2410 Workers Compensation Ins	254	319	301
23	1599 4193 Supplies	931	700	700
23	1599 4200 Textbooks & Software	867	1,000	1,000
23	1599 4610 Food - Purchased	210	350	350
23	1599 6400 Dues and Fees	289	340	340
23	1599 ---- Health Information Mgmt	68,027	72,250	66,465
23	1623 1120 Teachers	-	49,560	41,300
23	1623 1191 Program Director	-	1,000	1,000
23	1623 1193 WDT HB 1182	-	22,484	18,732
23	1623 2110 Social Security	-	5,586	4,669
23	1623 2210 Retirement	-	4,383	3,662
23	1623 2310 Group Insurance	-	15,016	14,077
23	1623 2410 Workers Compensation Ins	-	649	366
23	1623 3250 Rentals	-	5,000	5,000
23	1623 4193 Supplies	-	6,000	12,000
23	1623 4200 Textbooks & Software	-	-	550
23	1623 4610 Food - Purchased	-	400	500
23	1623 4796 Other Equip New < \$5000	-	15,000	15,490
23	1623 ---- Construction Technology	-	125,078	117,346
23	1643 1120 Teachers	39,410	39,410	39,410
23	1643 1132 Lab assistant	-	3,000	-
23	1643 1191 Program Director	-	1,000	1,000
23	1643 1193 WDT HB 1182	18,027	18,026	18,032
23	1643 1220 Temporary Teaching	8,575	6,000	2,975
23	1643 1225 Add'l Pay Teach/Extra duty	1,000	-	-
23	1643 2110 Social Security	5,061	5,159	4,699
23	1643 2210 Retirement	3,685	4,046	3,686

2019-2020 Post Secondary Fund Expenditures by Function and Object

		2017-18	2018-19	2019-20
		FY Activity	Revised Budget	Annual Budget
23 1643	2310 Group Insurance	5,830	6,013	6,223
23 1643	2410 Workers Compensation Ins	272	405	351
23 1643	3230 Repairs & Maintenance Svcs	-	-	2,165
23 1643	4192 Supplies - Tools	-	-	2,300
23 1643	4193 Supplies	6,494	11,400	5,250
23 1643	4200 Textbooks & Software	148	-	375
23 1643	4610 Food - Purchased	127	400	420
23 1643	6400 Dues and Fees	135	600	600
23 1643	---- HVAC	88,764	95,459	87,486
23 1644	1120 Teachers	117,264	117,264	162,540
23 1644	1132 Lab assistant	2,282	3,000	1,300
23 1644	1191 Program Director	-	1,000	1,000
23 1644	1193 WDT HB 1182	56,697	56,697	74,690
23 1644	1220 Temporary Teaching	11,255	6,000	10,096
23 1644	1225 Add'l Pay Teach/Extra duty	1,000	-	-
23 1644	2110 Social Security	13,270	14,073	19,097
23 1644	2210 Retirement	10,957	11,038	14,977
23 1644	2310 Group Insurance	27,682	28,604	43,784
23 1644	2410 Workers Compensation Ins	722	1,104	1,398
23 1644	4190 Gas & Diesel	45	100	1,000
23 1644	4192 Supplies - Tools	-	1,000	3,500
23 1644	4193 Supplies	19,756	18,000	33,225
23 1644	4200 Textbooks & Software	-	1,000	755
23 1644	4610 Food - Purchased	355	700	1,400
23 1644	4711 Computers New < \$5000	-	3,240	-
23 1644	4796 Other Equip New < \$5000	3,318	3,640	-
23 1644	5491 Other Equip New > \$5000	-	3,300	22,000
23 1644	6400 Dues and Fees	568	650	730
23 1644	---- Electrical Trades	265,171	270,410	391,492
23 1647	1120 Teachers	37,898	37,898	37,898
23 1647	1191 Program Director	-	1,000	1,000
23 1647	1193 WDT HB 1182	13,431	13,431	13,426
23 1647	1225 Add'l Pay Teach/Extra duty	4,316	-	-
23 1647	2110 Social Security	3,637	4,462	4,003
23 1647	2210 Retirement	3,339	3,500	3,139
23 1647	2310 Group Insurance	13,115	13,576	14,077
23 1647	2410 Workers Compensation Ins	247	350	314
23 1647	4192 Supplies - Tools	1,585	2,000	1,000
23 1647	4193 Supplies	12,448	6,300	5,000
23 1647	4200 Textbooks & Software	185	-	-
23 1647	4610 Food - Purchased	262	450	450
23 1647	4796 Other Equip New < \$5000	19,351	1,466	1,000
23 1647	5220 Building Improvement	27,625	-	-
23 1647	6400 Dues and Fees	-	-	1,100
23 1647	---- Plumbing	137,439	84,433	82,407

2019-2020 Post Secondary Fund Expenditures by Function and Object

	2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
23 1665 1120 Teachers	42,616	42,616	42,616
23 1665 1191 Program Director	-	1,000	1,000
23 1665 1193 WDT HB 1182	21,674	21,674	21,672
23 1665 1220 Temporary Teaching	175	-	1,750
23 1665 1225 Add'l Pay Teach/Extra duty	2,500	-	-
23 1665 2110 Social Security	4,662	4,995	5,129
23 1665 2210 Retirement	4,018	3,917	4,022
23 1665 2310 Group Insurance	11,901	14,820	14,077
23 1665 2410 Workers Compensation Ins	266	392	392
23 1665 4193 Supplies	6,301	4,500	6,700
23 1665 4195 Supplies - Repair Parts	2,153	5,000	6,000
23 1665 4610 Food - Purchased	191	200	400
23 1665 5491 Other Equip New > \$5000	67,990	-	-
23 1665 6400 Dues and Fees	488	-	-
23 1665 ---- Machining	164,935	99,114	103,758
23 1668 1120 Teachers	105,128	78,820	78,820
23 1668 1132 Lab assistant	-	2,000	-
23 1668 1191 Program Director	600	1,000	1,000
23 1668 1193 WDT HB 1182	37,473	37,889	37,884
23 1668 1220 Temporary Teaching	13,991	3,000	2,327
23 1668 1225 Add'l Pay Teach/Extra duty	350	-	-
23 1668 1420 Sick Leave Severance	16,146	-	-
23 1668 2110 Social Security	13,152	9,387	9,182
23 1668 2210 Retirement	9,175	7,363	7,202
23 1668 2310 Group Insurance	10,202	11,966	12,445
23 1668 2410 Workers Compensation Ins	526	736	706
23 1668 3150 Registration Fees	-	-	2,750
23 1668 3190 Other Professional Services	1,305	3,000	1,740
23 1668 3230 Repairs & Maintenance Svcs	500	1,250	2,250
23 1668 4190 Gas & Diesel	243	400	160
23 1668 4192 Supplies - Tools	-	3,500	-
23 1668 4193 Supplies	7,958	12,000	18,639
23 1668 4200 Textbooks & Software	12,657	13,200	11,080
23 1668 4220 Instructional Software	1,308	-	-
23 1668 4610 Food - Purchased	153	600	1,000
23 1668 4796 Other Equip New < \$5000	527	37,964	-
23 1668 6400 Dues and Fees	1,245	-	2,596
23 1668 ---- Automotive Technology	232,639	224,075	189,781
23 1669 1120 Teachers	115,690	126,322	78,820
23 1669 1132 Lab assistant	-	2,000	-
23 1669 1191 Program Director	500	1,000	1,000
23 1669 1193 WDT HB 1182	46,104	53,253	38,472
23 1669 1220 Temporary Teaching	2,363	3,000	5,180
23 1669 1225 Add'l Pay Teach/Extra duty	1,486	-	-
23 1669 2110 Social Security	11,740	14,196	9,445
23 1669 2210 Retirement	9,827	11,135	7,409

2019-2020 Post Secondary Fund Expenditures by Function and Object

	2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
23 1669 2310 Group Insurance	24,405	27,152	14,077
23 1669 2410 Workers Compensation Ins	579	1,113	741
23 1669 3150 Registration Fees	495	-	-
23 1669 3190 Other Professional Services	5,264	2,600	3,055
23 1669 3230 Repairs & Maintenance Svcs	3,498	-	-
23 1669 3346 Travel Out-Of-District	419	-	-
23 1669 4190 Gas & Diesel	158	-	200
23 1669 4193 Supplies	12,306	12,188	17,442
23 1669 4200 Textbooks & Software	-	812	2,400
23 1669 4610 Food - Purchased	28	500	500
23 1669 4796 Other Equip New < \$5000	1,202	2,500	-
23 1669 4797 Other Equip Replace < \$5000	-	8,000	-
23 1669 5491 Other Equip New > \$5000	7,229	-	-
23 1669 6400 Dues and Fees	2,070	4,680	-
23 1669 ---- Diesel Technology	245,363	270,451	178,741
23 1673 1120 Teachers	41,846	53,616	44,688
23 1673 1191 Program Director	-	1,000	1,000
23 1673 1193 WDT HB 1182	23,994	30,381	25,312
23 1673 1220 Temporary Teaching	6,645	6,200	9,825
23 1673 1225 Add'l Pay Teach/Extra duty	1,209	-	-
23 1673 2110 Social Security	5,638	6,332	6,184
23 1673 2210 Retirement	4,108	5,101	4,850
23 1673 2310 Group Insurance	-	13,576	14,077
23 1673 2410 Workers Compensation Ins	286	421	426
23 1673 3230 Repairs & Maintenance Svcs	1,884	200	-
23 1673 4193 Supplies	4,343	12,750	14,024
23 1673 4200 Textbooks & Software	1,500	-	2,250
23 1673 4610 Food - Purchased	160	200	800
23 1673 4797 Other Equip Replace < \$5000	2,914	-	-
23 1673 5910 Administrative Software	-	1,500	1,500
23 1673 6400 Dues and Fees	-	250	350
23 1673 ---- Environmental Eng Tech	94,527	131,527	125,286
23 1681 1120 Teachers	96,894	96,894	96,894
23 1681 1191 Program Director	-	1,000	1,000
23 1681 1193 WDT HB 1182	61,347	57,948	57,960
23 1681 1220 Temporary Teaching	13,575	10,000	15,193
23 1681 1225 Add'l Pay Teach/Extra duty	1,000	-	-
23 1681 2110 Social Security	12,764	12,687	13,085
23 1681 2210 Retirement	9,942	9,951	10,263
23 1681 2310 Group Insurance	14,567	9,044	15,630
23 1681 2410 Workers Compensation Ins	644	995	935
23 1681 3230 Repairs & Maintenance Svcs	-	1,500	1,500
23 1681 4193 Supplies	4,074	4,000	4,000
23 1681 4200 Textbooks & Software	1,399	-	350
23 1681 4610 Food - Purchased	187	300	300
23 1681 4711 Computers New < \$5000	-	4,000	-

2019-2020 Post Secondary Fund Expenditures by Function and Object

		2017-18	2018-19	2019-20
		FY Activity	Revised Budget	Annual Budget
23 1681 4712	Computers Replace < \$5000	-	603	-
23 1681 4796	Other Equip New < \$5000	10,162	500	2,250
23 1681 4797	Other Equip Replace < \$5000	-	300	300
23 1681 5491	Other Equip New > \$5000	-	-	10,500
23 1681 6400	Dues and Fees	455	-	450
23 1681 ----	Computer Aided Drafting	227,010	209,722	235,610
23 1689 1120	Teachers	122,556	122,556	122,556
23 1689 1132	Lab assistant	9,628	12,000	6,019
23 1689 1191	Program Director	-	1,000	1,000
23 1689 1193	WDT HB 1182	50,619	50,619	50,624
23 1689 1220	Temporary Teaching	31,583	38,500	12,628
23 1689 1225	Add'l Pay Teach/Extra duty	1,000	-	-
23 1689 2110	Social Security	15,366	16,840	14,751
23 1689 2210	Retirement	11,417	12,488	13,229
23 1689 2310	Group Insurance	32,060	26,303	28,048
23 1689 2410	Workers Compensation Ins	886	1,321	1,045
23 1689 3230	Repairs & Maintenance Svcs	1,737	4,000	4,000
23 1689 4192	Supplies - Tools	-	-	1,566
23 1689 4193	Supplies	40,738	51,300	48,315
23 1689 4610	Food - Purchased	356	400	800
23 1689 4796	Other Equip New < \$5000	8,536	-	-
23 1689 4797	Other Equip Replace < \$5000	-	995	-
23 1689 5491	Other Equip New > \$5000	18,415	15,441	-
23 1689 6400	Dues and Fees	176	300	1,072
23 1689 ----	Welding	345,073	354,063	305,653
23 1691 1120	Teachers	41,300	41,300	-
23 1691 1191	Program Director	-	1,000	-
23 1691 1193	WDT HB 1182	20,136	20,135	-
23 1691 1225	Add'l Pay Teach/Extra duty	1,000	-	-
23 1691 2110	Social Security	4,776	4,776	-
23 1691 2210	Retirement	3,746	3,746	-
23 1691 2410	Workers Compensation Ins	296	375	-
23 1691 3190	Other Professional Services	12,469	9,700	-
23 1691 3230	Repairs & Maintenance Svcs	1,706	3,750	-
23 1691 4190	Gas & Diesel	245	100	-
23 1691 4193	Supplies	11,473	4,000	-
23 1691 4195	Supplies - Repair Parts	-	100	-
23 1691 4610	Food - Purchased	299	350	-
23 1691 4796	Other Equip New < \$5000	3,246	-	-
23 1691 6400	Dues and Fees	25	-	-
23 1691 ----	Fire Science Program	100,717	89,332	-
23 1694 1120	Teachers	44,688	44,688	44,688
23 1694 1191	Program Director	-	1,000	1,000
23 1694 1193	WDT HB 1182	19,684	19,684	19,684
23 1694 1220	Temporary Teaching	49,897	60,000	72,974

2019-2020 Post Secondary Fund Expenditures by Function and Object

		2017-18	2018-19	2019-20
		FY Activity	Revised Budget	Annual Budget
23 1694 1225	Add'l Pay Teach/Extra duty	1,150	-	-
23 1694 2110	Social Security	8,830	9,591	10,584
23 1694 2210	Retirement	3,955	7,522	8,300
23 1694 2410	Workers Compensation Ins	366	752	392
23 1694 3190	Other Professional Services	6,434	-	-
23 1694 3250	Rentals	4,700	4,750	-
23 1694 4190	Gas & Diesel	367	-	400
23 1694 4193	Supplies	7,743	6,300	8,500
23 1694 4195	Supplies - Repair Parts	-	2,250	2,250
23 1694 4200	Textbooks & Software	5,000	900	900
23 1694 4610	Food - Purchased	169	450	500
23 1694 4797	Other Equip Replace < \$5000	-	-	1,998
23 1694 5491	Other Equip New > \$5000	-	10,551	-
23 1694 5492	Other Equip Replace > \$5000	-	-	6,346
23 1694 5510	New Licensed Vehicles	29,298	-	-
23 1694 6400	Dues and Fees	-	-	10,000
23 1694 ----	Criminal Justice Program	182,281	168,438	188,516
23 1710 1120	Teachers	312,668	375,556	449,820
23 1710 1191	Program Director	-	6,000	7,000
23 1710 1193	WDT HB 1182	112,463	164,413	189,476
23 1710 1220	Temporary Teaching	165,952	100,000	159,573
23 1710 1225	Add'l Pay Teach/Extra duty	8,085	-	-
23 1710 2110	Social Security	44,582	48,582	61,649
23 1710 2210	Retirement	28,569	36,949	48,352
23 1710 2310	Group Insurance	39,834	68,309	67,122
23 1710 2410	Workers Compensation Ins	2,321	3,695	3,214
23 1710 3190	Other Professional Services	485,720	275,000	450,000
23 1710 3346	Travel Out-Of-District	13	600	-
23 1710 4193	Supplies	1,698	2,767	16,760
23 1710 4200	Textbooks & Software	-	500	1,000
23 1710 4610	Food - Purchased	-	-	300
23 1710 4796	Other Equip New < \$5000	-	-	2,000
23 1710 6400	Dues and Fees	7,224	840	750
23 1710 ----	General Education/Evening	1,209,129	1,083,211	1,457,016
23 1830 1110	Administrators	67,836	67,863	34,055
23 1830 1140	Clerical Salaries	201,620	201,864	126,742
23 1830 1280	Temporary Students	14,581	19,000	13,000
23 1830 1340	Overtime Clerical	182	-	-
23 1830 2110	Social Security	18,418	22,088	13,296
23 1830 2210	Retirement	16,179	16,183	10,427
23 1830 2310	Group Insurance	58,291	63,540	35,699
23 1830 2410	Workers Compensation Ins	1,246	1,732	1,523
23 1830 3150	Registration Fees	435	-	-
23 1830 3190	Other Professional Services	149	-	-
23 1830 3346	Travel Out-Of-District	114	-	650
23 1830 3600	Printing & Binding	331	225	225

2019-2020 Post Secondary Fund Expenditures by Function and Object

				2017-18	2018-19	2019-20
				FY Activity	Revised Budget	Annual Budget
23	1830	4190 Gas & Diesel		45	-	160
23	1830	4193 Supplies		4,157	3,400	3,500
23	1830	4610 Food - Purchased		4,927	2,750	2,700
23	1830	6400 Dues and Fees		934	1,093	823
23	1830	---- Student Success Center		389,445	399,738	242,800
23	1861	1110 Administrators		7,709	-	-
23	1861	2110 Social Security		530	-	-
23	1861	2210 Retirement		463	-	-
23	1861	2310 Group Insurance		1,593	-	-
23	1861	2410 Workers Compensation Ins		30	-	-
23	1861	3190 Other Professional Services		1,692	-	-
23	1861	3346 Travel Out-Of-District		19	-	-
23	1861	---- TAA Grant		12,036	-	-
23	1899	3346 Travel Out-Of-District		-	500	500
23	1899	3430 Cell Phone		-	-	650
23	1899	4190 Gas & Diesel		-	1,000	2,000
23	1899	4193 Supplies		130	1,000	1,000
23	1899	4200 Textbooks & Software		28,264	25,000	50,000
23	1899	4610 Food - Purchased		207	2,500	2,000
23	1899	---- Dual Enrollment		28,601	30,000	56,150
23	1995	1110 Administrators		55,760	63,468	68,112
23	1995	1120 Teachers		37,898	46,838	39,032
23	1995	1140 Clerical Salaries		42,851	45,469	40,548
23	1995	1193 WDT HB 1182		17,308	19,408	16,170
23	1995	1220 Temporary Teaching		66,276	75,000	125,000
23	1995	1280 Temporary Students		60	-	-
23	1995	2110 Social Security		15,846	18,294	22,098
23	1995	2210 Retirement		9,608	10,887	17,331
23	1995	2310 Group Insurance		24,637	19,559	42,231
23	1995	2410 Workers Compensation Ins		806	1,435	1,488
23	1995	3150 Registration Fees		2,249	-	6,000
23	1995	3190 Other Professional Services		38,709	34,500	37,160
23	1995	3230 Repairs & Maintenance Svcs		5,310	4,000	1,500
23	1995	3250 Rentals		100	1,800	1,000
23	1995	3346 Travel Out-Of-District		3,428	2,500	4,000
23	1995	3500 Advertising		102	2,500	2,500
23	1995	3600 Printing & Binding		-	-	400
23	1995	4190 Gas & Diesel		5,191	9,000	9,000
23	1995	4193 Supplies		21,525	18,000	22,000
23	1995	4195 Supplies - Repair Parts		-	1,000	3,000
23	1995	4610 Food - Purchased		2,620	2,500	3,000
23	1995	6400 Dues and Fees		6,322	4,200	12,200
23	1995	---- Corporate Training		356,606	380,358	473,770
23	1---	---- Instruction		6,038,138	5,815,943	6,253,004

2019-2020 Post Secondary Fund Expenditures by Function and Object

				2017-18	2018-19	2019-20
				FY Activity	Revised Budget	Annual Budget
23	2114	1110	Administrators	8,582	39,120	-
23	2114	2110	Social Security	657	2,993	-
23	2114	2210	Retirement	510	2,347	-
23	2114	2410	Workers Compensation Ins	-	261	-
23	2114	4190	Gas & Diesel	23	-	-
23	2114	4193	Supplies	1,035	-	-
23	2114	----	WDT Grants	10,807	44,721	-
23	2122	3190	Other Professional Services	1,040	1,500	1,000
23	2122	----	Counseling Services	1,040	1,500	1,000
23	2127	1110	Administrators	69,632	226,749	130,855
23	2127	1140	Clerical Salaries	201,624	76,346	147,517
23	2127	1280	Temporary Students	8,310	15,000	7,500
23	2127	1340	Overtime Clerical	549	-	-
23	2127	2110	Social Security	19,989	70,898	21,869
23	2127	2210	Retirement	16,172	18,185	17,151
23	2127	2310	Group Insurance	20,155	23,028	39,784
23	2127	2410	Workers Compensation Ins	1,297	1,909	1,709
23	2127	3150	Registration Fees	3,535	6,000	6,000
23	2127	3190	Other Professional Services	578	-	-
23	2127	3250	Rentals	873	1,000	900
23	2127	3290	Laundry Services	45	300	100
23	2127	3344	Travel In-District	6	-	-
23	2127	3346	Travel Out-Of-District	4,991	4,000	8,000
23	2127	3430	Cell Phone	-	3,000	1,300
23	2127	4190	Gas & Diesel	1,900	2,000	4,000
23	2127	4193	Supplies	12,007	35,000	35,000
23	2127	4200	Textbooks & Software	-	-	-
23	2127	4610	Food - Purchased	15,977	21,000	21,000
23	2127	6400	Dues and Fees	2,338	300	1,150
23	2127	----	Admissions/Recruitment	379,978	504,715	443,835
23	2211	1225	Add'l Pay Teach/Extra duty	1,832	-	-
23	2211	2110	Social Security	131	-	-
23	2211	2210	Retirement	110	-	-
23	2211	3150	Registration Fees	26,836	16,493	50,000
23	2211	3190	Other Professional Services	-	-	-
23	2211	3310	Contracted Bus Service	-	-	-
23	2211	3346	Travel Out-Of-District	42,375	35,000	75,000
23	2211	4190	Gas & Diesel	289	-	-
23	2211	4193	Supplies	2,412	-	-
23	2211	4610	Food - Purchased	725	-	-
23	2211	6400	Dues and Fees	95	-	-
23	2211	----	Staff Development	74,805	51,493	125,000
23	2212	1225	Add'l Pay Teach/Extra duty	-	9,000	-

2019-2020 Post Secondary Fund Expenditures by Function and Object

			2017-18	2018-19	2019-20
			FY Activity	Revised Budget	Annual Budget
23	2212	2110 Social Security	-	690	-
23	2212	2210 Retirement	-	540	-
23	2212	3346 Travel Out-Of-District	25	-	-
23	2212	---- Curriculum & Instr Dev	25	10,230	-
23	2222	1140 Clerical Salaries	44,193	44,200	44,349
23	2222	1340 Overtime Clerical	-	-	-
23	2222	2110 Social Security	3,205	3,381	3,393
23	2222	2210 Retirement	2,652	2,652	2,661
23	2222	2310 Group Insurance	5,830	6,354	6,223
23	2222	2410 Workers Compensation Ins	173	265	265
23	2222	4193 Supplies	7,488	4,050	400
23	2222	4400 Periodicals	169	510	510
23	2222	5600 Library Media	4,116	4,000	1,500
23	2222	6400 Dues and Fees	32,671	38,913	37,373
23	2222	---- School Library Services	100,497	104,325	96,674
23	2227	1112 Technicians	24,680	-	-
23	2227	1312 Overtime Technicians	659	-	-
23	2227	1420 Sick Leave Severance	4,669	-	-
23	2227	2110 Social Security	2,266	-	-
23	2227	2210 Retirement	1,260	-	-
23	2227	2310 Group Insurance	2,672	-	-
23	2227	2410 Workers Compensation Ins	164	-	-
23	2227	---- Technology In Schools	36,370	-	-
23	2311	6510 Property, Liability & Fidelity	55,675	39,750	35,675
23	2311	---- Board of Education Services	55,675	39,750	35,675
23	2315	3190 Other Professional Services	40,038	20,000	75,000
23	2315	---- Legal Services	40,038	20,000	75,000
23	2317	3190 Other Professional Services	18,500	17,400	10,000
23	2317	---- Audit Services	18,500	17,400	10,000
23	2321	3190 Other Professional Services	5,870	7,245	7,245
23	2321	---- Office of the Superintendent	5,870	7,245	7,245
23	2323	1110 Administrators	64,042	67,836	68,110
23	2323	1140 Clerical Salaries	40,992	40,914	40,548
23	2323	1340 Overtime Clerical	4	-	-
23	2323	2110 Social Security	7,908	8,295	8,312
23	2323	2210 Retirement	6,302	6,525	6,519
23	2323	2310 Group Insurance	6,802	5,985	6,223
23	2323	2410 Workers Compensation Ins	388	630	649
23	2323	3150 Registration Fees	199	-	-
23	2323	3190 Other Professional Services	20,185	30,000	30,000
23	2323	3500 Advertising	13,164	10,000	20,000

2019-2020 Post Secondary Fund Expenditures by Function and Object

				2017-18	2018-19	2019-20
				FY Activity	Revised Budget	Annual Budget
23	2323	4193	Supplies	1,611	1,800	1,800
23	2323	4610	Food - Purchased	2,036	2,440	5,000
23	2323	4720	Computer Software Admin	-	-	6,237
23	2323	4796	Other Equip New < \$5000	2,754	1,500	3,000
23	2323	6400	Dues and Fees	2,115	810	609
23	2323	----	Staff Relations/Negotiations	168,502	176,735	197,007
23	2329	1110	Administrators	-	18,654	34,056
23	2329	1140	Clerical Salaries	109,156	115,025	81,620
23	2329	1340	Overtime Clerical	125	-	-
23	2329	2110	Social Security	8,163	10,214	8,849
23	2329	2210	Retirement	6,557	8,012	6,941
23	2329	2310	Group Insurance	17,004	32,094	19,484
23	2329	2410	Workers Compensation Ins	330	687	691
23	2329	3190	Other Professional Services	1,060	800	800
23	2329	3250	Rentals	5,956	6,500	6,500
23	2329	3290	Laundry Services	-	225	100
23	2329	3346	Travel Out-Of-District	-	-	450
23	2329	3600	Printing & Binding	-	-	200
23	2329	4190	Gas & Diesel	66	-	70
23	2329	4193	Supplies	18,053	15,500	15,000
23	2329	4610	Food - Purchased	-	5,000	5,000
23	2329	6400	Dues and Fees	838	400	651
23	2329	----	Registrar Office	167,308	213,111	180,412
23	2330	1110	Administrators	61,542	71,772	68,111
23	2330	1140	Clerical Salaries	15,906	39,962	40,548
23	2330	2110	Social Security	5,105	8,490	8,312
23	2330	2210	Retirement	4,647	6,659	6,520
23	2330	2310	Group Insurance	19,126	28,593	28,154
23	2330	2410	Workers Compensation Ins	221	666	649
23	2330	3190	Other Professional Services	5,000	5,250	7,000
23	2330	3346	Travel Out-Of-District	466	800	800
23	2330	3600	Printing & Binding	88	6,000	4,000
23	2330	4190	Gas & Diesel	196	1,000	800
23	2330	4193	Supplies	1,491	1,000	1,000
23	2330	4610	Food - Purchased	2,742	5,000	5,500
23	2330	4796	Other Equip New < \$5000	2,882	-	-
23	2330	6400	Dues and Fees	570	500	1,000
23	2330	----	Foundation	119,982	175,692	172,394
23	2420	1110	Administrators	127,308	137,303	137,829
23	2420	1140	Clerical Salaries	41,951	40,373	45,644
23	2420	1340	Overtime Clerical	305	-	-
23	2420	2110	Social Security	12,658	12,957	14,036
23	2420	2210	Retirement	10,174	10,162	11,008
23	2420	2310	Group Insurance	11,902	12,710	12,445
23	2420	2410	Workers Compensation Ins	689	1,016	1,097

2019-2020 Post Secondary Fund Expenditures by Function and Object

		2017-18	2018-19	2019-20
		FY Activity	Revised Budget	Annual Budget
23	2420 3150 Registration Fees	5,070	650	650
23	2420 3190 Other Professional Services	12,624	13,000	13,340
23	2420 3250 Rentals	-	200	-
23	2420 3346 Travel Out-Of-District	7,349	3,500	3,500
23	2420 3500 Advertising	-	500	500
23	2420 4190 Gas & Diesel	509	500	500
23	2420 4193 Supplies	2,184	500	750
23	2420 4610 Food - Purchased	23,280	15,000	18,410
23	2420 4796 Other Equip New < \$5000	-	-	-
23	2420 6400 Dues and Fees	5,243	4,853	15,805
23	2420 ---- Office of the President	261,246	253,224	275,514
23	2422 1110 Administrators	134,846	86,963	89,935
23	2422 1140 Clerical Salaries	42,317	40,373	39,359
23	2422 1220 Temporary Teaching	1,210	1,500	-
23	2422 1225 Add'l Pay Teach/Extra duty	30,330	34,500	48,000
23	2422 2110 Social Security	15,376	12,380	13,563
23	2422 2210 Retirement	12,318	9,710	10,638
23	2422 2310 Group Insurance	10,194	-	14,077
23	2422 2410 Workers Compensation Ins	799	1,249	1,068
23	2422 3346 Travel Out-Of-District	322	1,300	1,450
23	2422 4190 Gas & Diesel	101	-	-
23	2422 4193 Supplies	774	3,000	3,000
23	2422 4610 Food - Purchased	1,001	1,200	1,200
23	2422 6400 Dues and Fees	798	500	700
23	2422 ---- Academics	250,386	192,675	222,990
23	2423 1110 Administrators	150,433	158,042	158,085
23	2423 1225 Add'l Pay Teach/Extra duty	-	5,000	-
23	2423 2110 Social Security	10,741	12,091	12,094
23	2423 2210 Retirement	9,026	9,483	9,485
23	2423 2310 Group Insurance	18,945	19,559	20,300
23	2423 2410 Workers Compensation Ins	586	903	975
23	2423 3150 Registration Fees	1,035	850	-
23	2423 3190 Other Professional Services	11,422	23,000	34,000
23	2423 3346 Travel Out-Of-District	2,311	4,500	1,000
23	2423 4190 Gas & Diesel	51	-	-
23	2423 4193 Supplies	611	800	900
23	2423 4610 Food - Purchased	1,210	5,550	1,544
23	2423 4720 Computer Software Admin	-	-	2,000
23	2423 6400 Dues and Fees	45,708	54,272	40,736
23	2423 ---- IE & Student Success	252,079	294,050	281,119
23	2430 1110 Administrators	33,918	33,918	34,056
23	2430 1140 Clerical Salaries	88,623	88,442	88,761
23	2430 1180 Students	33,982	44,377	45,133
23	2430 1340 Overtime Clerical	90	-	-
23	2430 2110 Social Security	8,966	12,755	12,846

2019-2020 Post Secondary Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
23	2430 2210 Retirement	7,358	5,307	10,077
23	2430 2310 Group Insurance	18,217	19,857	19,483
23	2430 2410 Workers Compensation Ins	570	1,000	1,004
23	2430 3150 Registration Fees	35	-	-
23	2430 3190 Other Professional Services	22,030	30,000	57,500
23	2430 4190 Gas & Diesel	36	300	300
23	2430 4193 Supplies	1,680	1,000	1,600
23	2430 4610 Food - Purchased	-	-	500
23	2430 6400 Dues and Fees	1,579	1,000	775
23	2430 6900 Miscellaneous Objects	10,974	-	-
23	2430 ---- Financial Aid Administration	228,058	237,956	272,035
23	2431 6900 Miscellaneous Objects	2,535,312	2,400,000	2,500,000
23	2431 ---- Pell	2,535,312	2,400,000	2,500,000
23	2432 6900 Miscellaneous Objects	32,924	48,768	49,223
23	2432 ---- SEOG	32,924	48,768	49,223
23	2435 6900 Miscellaneous Objects	2,568,539	2,600,000	2,600,000
23	2435 ---- Direct Loan Unsubsidized	2,568,539	2,600,000	2,600,000
23	2436 6900 Miscellaneous Objects	2,113,969	2,100,000	2,200,000
23	2436 ---- Direct Loan Subsidized	2,113,969	2,100,000	2,200,000
23	2437 6900 Miscellaneous Objects	73,297	80,000	75,000
23	2437 ---- Direct Loan Plus	73,297	80,000	75,000
23	2529 1110 Administrators	89,572	137,773	144,970
23	2529 1140 Clerical Salaries	124,455	123,718	124,215
23	2529 1340 Overtime Clerical	206	-	-
23	2529 2110 Social Security	14,925	20,004	20,593
23	2529 2210 Retirement	12,854	15,689	16,151
23	2529 2310 Group Insurance	36,420	45,683	48,521
23	2529 2410 Workers Compensation Ins	829	1,280	1,609
23	2529 3150 Registration Fees	80	-	700
23	2529 3190 Other Professional Services	26,011	24,000	16,000
23	2529 3346 Travel Out-Of-District	-	200	500
23	2529 3490 Communication Advertising	66	-	-
23	2529 4190 Gas & Diesel	-	100	300
23	2529 4193 Supplies	1,617	1,500	1,500
23	2529 4610 Food - Purchased	88	100	100
23	2529 4720 Computer Software Admin	-	2,100	-
23	2529 6400 Dues and Fees	1,647	2,000	2,119
23	2529 ---- Fiscal Services	308,770	374,147	377,278
23	2537 6110 Redemption of Principal	868,733	895,450	895,500
23	2537 ---- Facilities Acquisitions	868,733	895,450	895,500

2019-2020 Post Secondary Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
23 2542 1110	Administrators	63,469	63,469	63,726
23 2542 1150	Service Personnel	98,860	95,618	96,528
23 2542 1350	Overtime Service Personnel	1,278	-	-
23 2542 2110	Social Security	12,014	12,170	12,259
23 2542 2210	Retirement	9,816	9,545	9,615
23 2542 2310	Group Insurance	20,397	22,234	28,075
23 2542 2410	Workers Compensation Ins	8,192	11,868	11,868
23 2542 3190	Other Professional Services	20,302	24,000	11,000
23 2542 3216	Electricity	275,686	350,000	260,000
23 2542 3217	Natural Gas/Fuel Oil	50,016	40,000	45,000
23 2542 3218	Water/Sewer/Garbage	39,501	42,000	33,000
23 2542 3220	Cleaning Services	135,059	145,000	170,000
23 2542 3410	Telephone Services	8,223	15,000	12,000
23 2542 4190	Gas & Diesel	-	1,000	1,000
23 2542 4193	Supplies	11,551	25,000	25,000
23 2542 4720	Computer Software Admin	-	800	800
23 2542 4796	Other Equip New < \$5000	-	25,000	25,000
23 2542 6400	Dues and Fees	30	-	-
23 2542 6510	Property, Liability & Fidelity	129,542	200,000	180,000
23 2542 ----	Care & Upkeep Bldgs/Custodial	883,936	1,082,704	984,871
23 2543 3190	Other Professional Services	21,243	15,000	22,000
23 2543 3230	Repairs & Maintenance Svcs	26,487	20,000	10,000
23 2543 4190	Gas & Diesel	1,941	2,000	2,000
23 2543 4193	Supplies	2,805	4,000	4,000
23 2543 4796	Other Equip New < \$5000	-	-	-
23 2543 ----	Care & Upkeep of Grounds	52,476	41,000	38,000
23 2545 3230	Repairs & Maintenance Svcs	3,401	3,500	4,000
23 2545 4190	Gas & Diesel	-	100	-
23 2545 4193	Supplies	200	100	-
23 2545 4195	Supplies - Repair Parts	-	-	-
23 2545 6510	Property, Liability & Fidelity	19,511	24,000	24,000
23 2545 ----	Care & Upkeep of Vehicles	23,112	27,700	28,000
23 2549 3190	Other Professional Services	3,755	1,365	1,125
23 2549 3230	Repairs & Maintenance Svcs	164,079	338,428	450,000
23 2549 4193	Supplies	8,028	40,000	40,000
23 2549 4720	Computer Software Admin	842	-	850
23 2549 4796	Other Equip New < \$5000	5,278	31,572	-
23 2549 4797	Other Equip Replace < \$5000	12,550	-	30,000
23 2549 5220	Building Improvement	62,696	-	-
23 2549 5491	Other Equip New > \$5000	-	25,000	-
23 2549 5492	Other Equip Replace > \$5000	13,836	-	-
23 2549 6400	Dues and Fees	9,191	11,000	11,000
23 2549 ----	Care & Upkeep of Bldgs-Mtnce	280,255	447,365	532,975
23 2569 6900	Miscellaneous Objects	7,867	-	10,000

2019-2020 Post Secondary Fund Expenditures by Function and Object

			2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
23 2569 ----	Student Nutrition Services		7,867	-	10,000
23 2572 3190	Other Professional Services		6,045	6,045	6,045
23 2572 ----	Purchasing Services		6,045	6,045	6,045
23 2573 3190	Other Professional Services		15,915	15,915	15,915
23 2573 ----	Warehouse Distribution Svcs		15,915	15,915	15,915
23 2576 1140	Clerical Salaries		15,929	7,991	-
23 2576 1340	Overtime Clerical		14	-	-
23 2576 2110	Social Security		1,186	608	-
23 2576 2210	Retirement		957	478	-
23 2576 2310	Group Insurance		2,915	1,677	-
23 2576 2410	Workers Compensation Ins		63	95	-
23 2576 3190	Other Professional Services		874	35,000	35,000
23 2576 3230	Repairs & Maintenance Svcs		6,475	-	-
23 2576 3250	Rentals		-	-	2,040
23 2576 3420	Postage & Meter Rental		30,839	35,000	30,000
23 2576 4193	Supplies		2,784	10,000	10,000
23 2576 ----	Mail Distribution		62,036	90,849	77,040
23 2589 1110	Administrators		54,814	11,419	-
23 2589 1140	Clerical Salaries		15,929	52,722	45,643
23 2589 1340	Overtime Clerical		14	-	-
23 2589 2110	Social Security		4,995	4,907	3,492
23 2589 2210	Retirement		4,245	3,848	2,739
23 2589 2310	Group Insurance		11,652	7,702	6,223
23 2589 2410	Workers Compensation Ins		391	424	273
23 2589 3150	Registration Fees		3,746	3,396	3,396
23 2589 3190	Other Professional Services		9,514	11,000	9,000
23 2589 4191	Supplies-Resale		586,869	615,000	600,000
23 2589 4193	Supplies		889	1,000	1,000
23 2589 6400	Dues and Fees		90	650	650
23 2589 ----	Bookstore Services		693,148	712,068	672,416
23 2633 1110	Administrators		63,469	63,469	60,000
23 2633 1140	Clerical Salaries		45,650	45,469	45,644
23 2633 1340	Overtime Clerical		52	-	-
23 2633 2110	Social Security		7,656	8,334	8,081
23 2633 2210	Retirement		6,550	6,536	6,339
23 2633 2310	Group Insurance		11,660	12,709	20,300
23 2633 2410	Workers Compensation Ins		425	654	273
23 2633 3190	Other Professional Services		93,071	66,050	59,600
23 2633 3500	Advertising		93,042	125,000	113,300
23 2633 3600	Printing & Binding		24,341	26,450	35,350
23 2633 4193	Supplies		15,691	16,210	7,410
23 2633 4796	Other Equip New< \$5000		-	-	500
23 2633 6400	Dues and Fees		-	-	1,600

2019-2020 Post Secondary Fund Expenditures by Function and Object

		2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
23 2633 ----	Marketing	361,607	370,881	358,397
23 2669 1110	Administrators	68,182	82,800	140,606
23 2669 1140	Clerical Salaries	34,113	91,208	41,823
23 2669 1212	Temporary Technicians	463	-	-
23 2669 1250	Temporary Service Personnel	3,834	-	-
23 2669 1280	Temporary Students	8,409	15,000	10,000
23 2669 1340	Overtime Clerical	208	-	-
23 2669 2110	Social Security	7,492	14,818	14,721
23 2669 2210	Retirement	5,911	11,622	11,546
23 2669 2310	Group Insurance	12,969	24,947	28,152
23 2669 2410	Workers Compensation Ins	522	1,162	1,106
23 2669 3190	Other Professional Services	207,286	239,375	155,437
23 2669 3230	Repairs & Maintenance Svcs	37,551	10,000	3,280
23 2669 3346	Travel Out-Of-District	526	-	-
23 2669 4151	Software-Administrative	-	5,000	-
23 2669 4190	Gas & Diesel	201	-	-
23 2669 4193	Supplies	3,380	6,000	170
23 2669 4199	WDT Student Software/Text	24,961	25,000	9,150
23 2669 4711	Computers New < \$5000	21,841	65,000	-
23 2669 4712	Computers Replace < \$5000	3,685	10,000	10,000
23 2669 4720	Computer Software Admin	44,962	120,000	34,783
23 2669 4730	Computer Licensing	12,575	-	-
23 2669 4796	Other Equip New < \$5000	595	10,000	9,752
23 2669 4797	Other Equip Replace < \$5000	519	35,000	28,011
23 2669 5411	Computer Equipment - New	5,759	-	-
23 2669 6400	Dues and Fees	160	950	-
23 2669 ----	Business Software Supp/Edu	506,104	767,882	498,537
23 2824 3190	Other Professional Services	830	-	-
23 2824 4191	Supplies-Resale	2,977	1,000	-
23 2824 4193	Supplies	16	300	-
23 2824 4194	Supplies Resale Vending	3,210	8,000	3,000
23 2824 ----	Parts Dept Resale Services	7,033	9,300	3,000
23 2--- ----	Support Services	13,572,244	14,414,896	14,318,097
23 4400 2510	Unemployment Insurance	6,630	8,500	8,500
23 4400 ----	State Unemployment Ins	6,630	8,500	8,500
23 4500 1420	Sick Leave Severance	23,324	-	-
23 4500 2910	Other Employee Benefits	34,273	56,889	56,889
23 4500 3190	Other Professional Services	44	-	-
23 4500 ----	Early Retirement Payment	57,641	56,889	56,889
23 4902 6900	Miscellaneous Objects	11,482	18,675	15,930
23 4902 ----	Student Activities & Complianc	11,482	18,675	15,930

2019-2020 Post Secondary Fund Expenditures by Function and Object

				2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
23	4---	----	Non-Programmed Charges	75,753	84,064	81,319
23	5100	6900	Miscellaneous Objects	50,000	50,000	50,000
23	5100	----	Debt Services	50,000	50,000	50,000
23	----	----	POST SECONDARY FUND	19,736,135	20,364,903	20,702,420

2019-2020 CO Certs Debt Service Fund Revenue

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
31 1510 Interest Earned	19,910	10,000	30,000	20,000
31 1 Revenue-Local Sources	19,910	10,000	30,000	20,000
31 5110 Operating Transfers In	374,111	374,110	374,110	
31 5 Other Sources	374,111	374,110	374,110	
31 ---- CO CERTS DEBT SERVICE FUND	394,021	384,110	404,110	20,000

2019-2020 Capital Outlay Certificate Debt Service Fund Expenditures by Function and Object

				2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
31	8200	6900	Miscellaneous Objects	-	384,110	404,110
31	8200	----	Fund Equity Uses	-	384,110	404,110
31	----	----	CO CERTS DEBT SERVICE FUND	-	384,110	404,110

2019-2020 Food Service Fund Revenue

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
51 1510 Interest Earned	6,737			
51 1612 Lunch Student	1,622,175	1,171,875	1,714,475	542,600
51 1613 Breakfast - Student	72,603	56,634	58,110	1,476
51 1622 Lunch - Adult	25,403	34,790	32,360	(2,430)
51 1623 Breakfast Adult	1,233	1,076	1,076	
51 1631 Lunch - A La Carte Sales	365,461	481,855	401,661	(80,194)
51 1661 Special Programs	5,379			
51 1950 Refund of Prior Years Expendtr	2,407			
51 1999 Miscellaneous	16,213			
51 1 Revenue-Local Sources	2,117,611	1,746,230	2,207,682	461,452
51 3810 Cash Reimbursement	22,332			
51 3 Revenue from State Sources	22,332			
51 4153 21st Century	30,658		28,569	28,569
51 4812 Lunch	2,770,871	2,740,149	2,740,281	132
51 4813 Breakfast	887,544	940,429	950,314	9,885
51 4814 Fresh Fruits & Veggies Program		226,800	225,250	(1,550)
51 4815 Breakfast-Summer	18,487	11,490	14,240	2,750
51 4816 Lunch-Summer	78,359	46,256	46,556	300
51 4817 Enhanced Snack (Supper)		93,024	99,864	6,840
51 4818 Federal Lunch Food Truck	2,244	32,000		(32,000)
51 4820 Donated Commodities	392,029	446,750	450,300	3,550
51 4821 Commodities-NOI	185,519	130,700	130,555	(145)
51 4 Revenue from Federal Sources	4,365,711	4,667,598	4,685,929	18,331
51 5170 Capital Contributions	93,536			
51 5180 Fund Balance Carryover		445,897		(445,897)
51 5 Other Sources	93,536	445,897		(445,897)
51 ---- FOOD SERVICE FUND	6,599,190	6,859,725	6,893,611	33,886

2019-2020 Food Service Fund Expenditures by Function and Object

		2017-18	2018-19	2019-20
		FY Activity	Revised Budget	Annual Budget
51 2569 1110	Administrators	135,241	145,217	143,217
51 2569 1113	Division Heads/Managers	223,093	206,532	223,217
51 2569 1140	Clerical Salaries	119,997	119,310	87,684
51 2569 1150	Service Personnel	115,575	132,776	137,885
51 2569 1160	Cafeteria	1,392,624	1,556,220	1,563,985
51 2569 1213	Temporary Division Heads/Mgr	1,832	-	-
51 2569 1260	Temporary Cafeteria	80,275	25,000	38,440
51 2569 1340	Overtime Clerical	1,401	-	-
51 2569 1350	Overtime Service Personnel	50	-	-
51 2569 1360	Overtime Cafeteria	1,237	-	-
51 2569 1430	Sick Leave Not Taken	396	-	-
51 2569 1440	Personal Leave Not Taken	592	-	-
51 2569 2110	Social Security	142,942	152,024	148,155
51 2569 2210	Retirement	123,011	131,103	131,663
51 2569 2310	Group Insurance	587,649	669,301	659,639
51 2569 2410	Workers Compensation Ins	118,945	130,624	164,154
51 2569 2910	Other Employee Benefits	50,377	25,000	25,000
51 2569 3150	Registration Fees	36,869	4,000	4,000
51 2569 3190	Other Professional Services	138,210	96,400	80,000
51 2569 3218	Water/Sewer/Garbage	60,783	71,955	66,205
51 2569 3230	Repairs & Maintenance Svcs	2,277	9,000	8,280
51 2569 3250	Rentals	809	-	-
51 2569 3290	Laundry Services	1,262	-	-
51 2569 3344	Travel In-District	163	-	-
51 2569 3346	Travel Out-Of-District	10,110	13,000	6,000
51 2569 3410	Telephone Services	473	300	300
51 2569 3430	Cell Phone	222	-	-
51 2569 4189	Uniforms	22,599	30,000	29,288
51 2569 4190	Gas & Diesel	72	1,000	14,700
51 2569 4193	Supplies	374,837	269,600	265,700
51 2569 4500	Warehouse Inventory Adjustment	2,692	-	-
51 2569 4610	Food - Purchased	1,740,953	1,968,233	1,934,243
51 2569 4612	Food - Purchased Produce	152,332	363,450	360,250
51 2569 4615	Ala Carte	115,428	150,925	149,725
51 2569 4620	Donated Food	889,510	363,345	360,575
51 2569 4730	Computer Licensing	-	17,000	20,000
51 2569 4796	Other Equip New < \$5000	34,874	10,000	10,000
51 2569 4797	Other Equip Replace < \$5000	8,140	60,000	140,000
51 2569 5491	Other Equip New > \$5000	-	20,000	20,000
51 2569 6400	Dues and Fees	17,702	1,000	1,000
51 2569 9100	Depreciation - Local Funds	75,399	104,955	87,851
51 2569 9200	Depreciation - Federal Assist	2,209	2,455	2,455
51 2569 9990	OPEB Expense	44,677	10,000	10,000
51 2569 ----	Student Nutrition Services	6,827,839	6,859,725	6,893,611
51 ---- ----	FOOD SERVICE FUND	6,827,839	6,859,725	6,893,611

2019-2020 Preschool Enterprise Fund Revenue

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
54 1340 Preschool Tuition	475,040	423,625	433,372	9,747
54 1510 Interest Earned	111			
54 1 Revenue-Local Sources	475,151	423,625	433,372	9,747
54 ---- PRESCHOOL ENTERPRISE FUND	475,151	423,625	433,372	9,747

2019-2020 Preschool Enterprise Fund Expenditures by Function and Object

			2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
54	1140	1120 Teachers	162,334	164,000	168,030
54	1140	1130 Paraprofessionals	151,910	150,000	147,187
54	1140	1220 Temporary Teaching	190	-	-
54	1140	1230 Temporary Paraprofessional	15,483	-	-
54	1140	2110 Social Security	24,078	24,000	22,394
54	1140	2210 Retirement	19,181	19,000	18,913
54	1140	2310 Group Insurance	61,490	56,925	67,148
54	1140	2410 Workers Compensation Ins	1,253	1,700	1,700
54	1140	4193 Supplies	3,142	8,000	8,000
54	1140	9990 OPEB Expense	7,067	-	-
54	1140	---- Preschool Services	446,128	423,625	433,372
54	----	---- PRESCHOOL ENTERPRISE FUND	446,128	423,625	433,372

2019-2020 Health Insurance Fund Revenue

	2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
57 1510 Interest Earned	92,218	50,000	50,000	
57 1950 Refund of Prior Years Expendtr	2,916			
57 1970 Self-Insurance Premiums	16,559,897	18,150,000	17,441,963	(708,037)
57 1999 Miscellaneous	1,665,334	800,000	800,000	
57 1 Revenue-Local Sources	18,320,365	19,000,000	18,291,963	(708,037)
57 5180 Fund Balance Carryover			937,157	937,157
57 5 Other Sources			937,157	937,157
57 ---- HEALTH INSURANCE FUND	18,320,365	19,000,000	19,229,120	229,120

2019-2020 Health Insurance Fund Expenditures by Function and Object

				2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
57	2579	3190	Other Professional Services	1,582,545	1,600,000	1,700,000
57	2579	4730	Computer Licensing	-	-	5,120
57	2579	6540	Self Insurance Claims	16,197,453	17,400,000	17,524,000
57	2579	6900	Miscellaneous Objects	16,333	-	-
57	2579	----	Health Insurance	17,796,331	19,000,000	19,229,120
57	----	----	HEALTH INSURANCE FUND	17,796,331	19,000,000	19,229,120

2019-2020 Unemployment Insurance Fund Revenue

		2017-18 Activity	2018-19 Revised Budget	2019-20 Annual Budget	Budget Incr (Decr)
65	1510 Interest Earned	31			
65	1970 Self-Insurance Premiums	17,631	50,000	50,000	
65	1 Revenue-Local Sources	17,662	50,000	50,000	
65 ----	UNEMPLOYMENT INSURANCE FUND	17,662	50,000	50,000	

2019-2020 Unemployment Insurance Fund Expenditures by Function and Object

				2017-18 FY Activity	2018-19 Revised Budget	2019-20 Annual Budget
65	4400	2510	Unemployment Insurance	17,631	50,000	50,000
65	4400	----	State Unemployment Ins	17,631	50,000	50,000
65	----	----	UNEMPLOYMENT INSURANCE FUND	17,631	50,000	50,000

2019-2020 General Fund Expenditures by Location and Function

			2018-19 Revised Budget	2019-20 Annual Budget
10	7100	0 Contingency	3,000,000	27,370
10	----	0 Budget Level	3,000,000	27,370
10	1111	1 Elementary Instruction	1,503,284	1,534,477
10	1142	1 Title I Preschool	46,524	46,524
10	1252	1 Indian Education-Title VI	29,239	29,239
10	1273	1 Title I-Basic Grants	393,127	393,127
10	2122	1 Counseling Services	71,504	72,241
10	2128	1 Title I-Parent Advisory	13,193	13,193
10	2134	1 Nurse Services	28,548	28,948
10	2214	1 Title I-Improvement Instructio	33,926	33,926
10	2219	1 Improve Instruction/Prof Leave	2,153	754
10	2222	1 School Library Services	97,528	87,220
10	2412	1 Principal Services/Elementary	173,793	176,088
10	2440	1 Title I-Program Administration	87,581	87,581
10	2542	1 Care & Upkeep Bldgs/Custodial	41,901	44,624
10	6990	1 Other Activities	6,420	10,190
10	----	1 General Beadle	2,528,721	2,558,132
10	1111	3 Elementary Instruction	1,432,862	1,449,033
10	2122	3 Counseling Services	31,586	67,687
10	2134	3 Nurse Services	49,487	50,023
10	2219	3 Improve Instruction/Prof Leave	646	754
10	2222	3 School Library Services	84,652	88,789
10	2412	3 Principal Services/Elementary	178,476	171,945
10	2546	3 Security Services	3,366	4,046
10	6990	3 Other Activities	19,427	10,427
10	----	3 Black Hawk	1,800,502	1,842,704
10	1111	4 Elementary Instruction	1,267,513	1,244,871
10	1273	4 Title I-Basic Grants	164,204	164,204
10	2122	4 Counseling Services	29,463	59,701
10	2128	4 Title I-Parent Advisory	2,153	2,153
10	2214	4 Title I-Improvement Instructio	92,949	92,949
10	2219	4 Improve Instruction/Prof Leave	581	754
10	2222	4 School Library Services	78,127	75,868
10	2412	4 Principal Services/Elementary	190,059	195,738
10	2542	4 Care & Upkeep Bldgs/Custodial	41,901	44,624
10	2901	4 Bush Foundation	10,000	
10	6990	4 Other Activities	20,996	14,297
10	----	4 Canyon Lake	1,897,946	1,895,159
10	1111	6 Elementary Instruction	1,710,902	1,637,708
10	2122	6 Counseling Services	52,781	53,518

2019-2020 General Fund Expenditures by Location and Function

			2018-19 Revised Budget	2019-20 Annual Budget
10	2206	6 1003(a)	18,389	
10	2219	6 Improve Instruction/Prof Leave	807	754
10	2222	6 School Library Services	92,506	72,441
10	2412	6 Principal Services/Elementary	186,371	215,522
10	2542	6 Care & Upkeep Bldgs/Custodial	47,990	50,657
10	6990	6 Other Activities	10,579	9,675
10	----	6 Grandview	2,120,325	2,040,275
10	1111	7 Elementary Instruction	1,250,140	1,213,373
10	1273	7 Title I-Basic Grants	264,129	264,129
10	2122	7 Counseling Services	47,960	48,759
10	2128	7 Title I-Parent Advisory	4,068	4,068
10	2214	7 Title I-Improvement Instructio	101,858	101,858
10	2219	7 Improve Instruction/Prof Leave	581	754
10	2222	7 School Library Services	73,845	83,870
10	2412	7 Principal Services/Elementary	159,568	141,945
10	2542	7 Care & Upkeep Bldgs/Custodial	51,487	54,429
10	2546	7 Security Services	1,077	
10	6990	7 Other Activities	3,614	6,583
10	----	7 Horace Mann	1,958,327	1,919,768
10	1111	8 Elementary Instruction	1,558,507	1,537,942
10	1273	8 Title I-Basic Grants	376,866	376,866
10	2122	8 Counseling Services	73,083	58,087
10	2128	8 Title I-Parent Advisory	4,577	4,577
10	2214	8 Title I-Improvement Instructio	42,808	42,808
10	2219	8 Improve Instruction/Prof Leave	775	754
10	2222	8 School Library Services	107,557	109,985
10	2412	8 Principal Services/Elementary	179,074	186,149
10	2440	8 Title I-Program Administration	87,574	87,574
10	2542	8 Care & Upkeep Bldgs/Custodial	41,901	44,624
10	3505	8 21st Century Grant	157,809	
10	6990	8 Other Activities	10,365	8,860
10	----	8 Knollwood Heights	2,640,896	2,458,226
10	1111	10 Elementary Instruction	1,838,694	1,781,186
10	2122	10 Counseling Services	75,081	75,471
10	2206	10 1003(a)	19,285	
10	2219	10 Improve Instruction/Prof Leave	743	754
10	2222	10 School Library Services	91,183	64,566
10	2412	10 Principal Services/Elementary	199,358	232,160
10	2542	10 Care & Upkeep Bldgs/Custodial	44,620	47,380
10	6990	10 Other Activities	10,181	12,526
10	----	10 Meadowbrook	2,279,145	2,214,043

2019-2020 General Fund Expenditures by Location and Function

			2018-19 Revised Budget	2019-20 Annual Budget
10	1111	11 Elementary Instruction	1,481,050	1,547,649
10	2122	11 Counseling Services	28,548	28,824
10	2134	11 Nurse Services	31,815	41,351
10	2219	11 Improve Instruction/Prof Leave	614	754
10	2222	11 School Library Services	89,515	92,334
10	2412	11 Principal Services/Elementary	182,917	180,235
10	2542	11 Care & Upkeep Bldgs/Custodial	41,901	
10	6951	11 Music-Elementary	1,984	1,985
10	6990	11 Other Activities	6,838	5,065
10 ----	11 Pinedale		1,865,182	1,898,197
10	1111	12 Elementary Instruction	1,813,868	1,986,563
10	1273	12 Title I-Basic Grants	224,895	224,895
10	2122	12 Counseling Services	80,095	80,797
10	2128	12 Title I-Parent Advisory	3,512	3,512
10	2134	12 Nurse Services	31,815	32,182
10	2206	12 1003(a)	19,711	
10	2214	12 Title I-Improvement Instructio	31,774	31,774
10	2219	12 Improve Instruction/Prof Leave	710	754
10	2222	12 School Library Services	98,250	101,787
10	2412	12 Principal Services/Elementary	152,633	183,226
10	2440	12 Title I-Program Administration	80,428	80,428
10	2542	12 Care & Upkeep Bldgs/Custodial	41,901	36,186
10	2546	12 Security Services	6,510	6,883
10	6990	12 Other Activities	1,921	3,383
10 ----	12 Rapid Valley		2,588,023	2,772,370
10	1111	14 Elementary Instruction	1,422,286	1,617,747
10	1273	14 Title I-Basic Grants	229,302	229,302
10	2122	14 Counseling Services	62,132	63,887
10	2128	14 Title I-Parent Advisory	12,459	12,459
10	2214	14 Title I-Improvement Instructio	115,626	115,626
10	2219	14 Improve Instruction/Prof Leave	710	754
10	2222	14 School Library Services	80,840	84,986
10	2412	14 Principal Services/Elementary	177,564	169,644
10	2440	14 Title I-Program Administration	74,465	74,465
10	2542	14 Care & Upkeep Bldgs/Custodial	44,420	47,334
10	2546	14 Security Services	6,177	7,848
10	6990	14 Other Activities	6,195	5,433
10 ----	14 Robbinsdale		2,232,176	2,429,485
10	1111	15 Elementary Instruction	772,171	925,528
10	1273	15 Title I-Basic Grants	149,013	149,013

2019-2020 General Fund Expenditures by Location and Function

			2018-19	2019-20
			Revised Budget	Annual Budget
10	2122	15 Counseling Services	31,030	31,382
10	2128	15 Title I-Parent Advisory	3,808	3,808
10	2214	15 Title I-Improvement Instructio	19,360	19,360
10	2219	15 Improve Instruction/Prof Leave	441	754
10	2222	15 School Library Services	85,315	80,238
10	2412	15 Principal Services/Elementary	147,102	177,742
10	2542	15 Care & Upkeep Bldgs/Custodial	44,420	47,334
10	2546	15 Security Services	2,525	1,449
10	6990	15 Other Activities	14,048	14,607
10	----	15 South Canyon	1,269,233	1,451,215
10	1111	16 Elementary Instruction	1,140,557	1,204,959
10	1273	16 Title I-Basic Grants	267,898	267,898
10	2122	16 Counseling Services	71,839	54,811
10	2128	16 Title I-Parent Advisory	5,288	5,288
10	2214	16 Title I-Improvement Instructio	48,765	48,765
10	2219	16 Improve Instruction/Prof Leave	538	754
10	2222	16 School Library Services	94,751	79,565
10	2412	16 Principal Services/Elementary	158,579	180,754
10	2542	16 Care & Upkeep Bldgs/Custodial	44,420	44,582
10	2546	16 Security Services	1,599	4,652
10	6990	16 Other Activities	5,015	6,353
10	----	16 South Park	1,839,249	1,898,381
10	1111	17 Elementary Instruction	1,319,960	1,289,493
10	2122	17 Counseling Services	56,208	65,523
10	2134	17 Nurse Services	25,453	25,747
10	2219	17 Improve Instruction/Prof Leave	549	754
10	2222	17 School Library Services	62,480	65,245
10	2412	17 Principal Services/Elementary	165,754	167,852
10	2542	17 Care & Upkeep Bldgs/Custodial	39,551	44,416
10	2546	17 Security Services	1,877	1,673
10	6990	17 Other Activities	17,215	16,178
10	----	17 Wilson	1,689,047	1,676,881
10	1111	20 Elementary Instruction	1,826,327	1,927,518
10	1273	20 Title I-Basic Grants	254,896	254,896
10	2122	20 Counseling Services	60,775	61,512
10	2128	20 Title I-Parent Advisory	8,000	8,000
10	2214	20 Title I-Improvement Instructio	118,793	118,793
10	2219	20 Improve Instruction/Prof Leave	893	754
10	2222	20 School Library Services	99,522	103,760
10	2412	20 Principal Services/Elementary	262,949	266,386
10	2542	20 Care & Upkeep Bldgs/Custodial	41,901	44,624

2019-2020 General Fund Expenditures by Location and Function

			2018-19 Revised Budget	2019-20 Annual Budget
10	2546	20 Security Services		1,023
10	6990	20 Other Activities	12,838	13,671
10	----	20 Valley View	2,686,894	2,800,937
10	1111	21 Elementary Instruction	1,467,266	1,425,793
10	2122	21 Counseling Services	31,030	31,382
10	2134	21 Nurse Services	30,147	34,987
10	2219	21 Improve Instruction/Prof Leave	614	754
10	2222	21 School Library Services	83,542	75,104
10	2412	21 Principal Services/Elementary	165,628	189,979
10	2542	21 Care & Upkeep Bldgs/Custodial	44,800	47,744
10	2546	21 Security Services	1,142	2,341
10	6990	21 Other Activities	13,780	12,771
10	----	21 Corral Drive Elementary School	1,837,949	1,820,855
10	1121	30 Middle School Instruction	2,367,768	2,620,635
10	2122	30 Counseling Services	83,421	65,509
10	2206	30 1003(a)	21,503	
10	2219	30 Improve Instruction/Prof Leave	1,475	1,507
10	2222	30 School Library Services	70,710	71,527
10	2332	30 College & Career Readiness	538	538
10	2413	30 Principal Services/Middle	325,045	321,608
10	2542	30 Care & Upkeep Bldgs/Custodial	47,517	50,502
10	2901	30 Bush Foundation	10,000	
10	6130	30 Athletic Male-Middle School	46,561	43,102
10	6230	30 Athletic Female-Middle School	40,600	48,777
10	6932	30 Academic Competition	1,987	3,192
10	6933	30 Music-Middle Schools	3,980	4,094
10	6935	30 Student Council-Middle School	2,498	2,651
10	6939	30 Activities Administration-D/W	145	250
10	6990	30 Other Activities	18,337	25,099
10	----	30 East Middle School	3,042,085	3,258,991
10	1121	35 Middle School Instruction	1,993,212	2,198,870
10	1271	35 Title I-School Improvement Gra	56,594	56,594
10	1273	35 Title I-Basic Grants	267,642	267,642
10	1287	35 Title I - Focus Set Aside	78,989	78,989
10	2122	35 Counseling Services	51,640	128,679
10	2128	35 Title I-Parent Advisory	11,730	11,730
10	2134	35 Nurse Services	28,548	28,948
10	2206	35 1003(a)	218,872	
10	2214	35 Title I-Improvement Instructio	214,455	214,455
10	2219	35 Improve Instruction/Prof Leave	1,292	1,507
10	2222	35 School Library Services	73,973	65,723

2019-2020 General Fund Expenditures by Location and Function

			2018-19 Revised Budget	2019-20 Annual Budget
10	2332	35 College & Career Readiness	538	538
10	2413	35 Principal Services/Middle	394,300	347,948
10	2440	35 Title I-Program Administration	80,297	80,297
10	2446	35 SIG Program Evaluation	42,123	33,949
10	2542	35 Care & Upkeep Bldgs/Custodial	41,971	44,615
10	6130	35 Athletic Male-Middle School	35,894	32,611
10	6230	35 Athletic Female-Middle School	40,634	41,051
10	6932	35 Academic Competition	1,987	1,988
10	6933	35 Music-Middle Schools	3,926	3,712
10	6935	35 Student Council-Middle School	3,008	3,008
10	6939	35 Activities Administration-D/W	245	250
10	6990	35 Other Activities	22,020	25,811
10	----	35 North Middle School	3,663,890	3,668,915
10	1121	36 Middle School Instruction	2,435,133	2,596,242
10	2122	36 Counseling Services	83,421	84,124
10	2206	36 1003(a)	21,649	
10	2219	36 Improve Instruction/Prof Leave	1,561	1,507
10	2222	36 School Library Services	54,009	54,861
10	2332	36 College & Career Readiness	538	538
10	2413	36 Principal Services/Middle	218,427	338,185
10	2542	36 Care & Upkeep Bldgs/Custodial	96,618	87,001
10	6130	36 Athletic Male-Middle School	46,420	44,728
10	6230	36 Athletic Female-Middle School	35,849	48,650
10	6932	36 Academic Competition	5,402	5,402
10	6933	36 Music-Middle Schools	3,522	1,692
10	6935	36 Student Council-Middle School	3,008	3,008
10	6939	36 Activities Administration-D/W	490	250
10	6990	36 Other Activities	28,215	30,935
10	----	36 South Middle School	3,034,262	3,297,123
10	1121	37 Middle School Instruction	2,667,315	2,645,409
10	2122	37 Counseling Services	70,697	71,462
10	2134	37 Nurse Services	31,815	32,375
10	2219	37 Improve Instruction/Prof Leave	1,507	1,507
10	2222	37 School Library Services	57,180	58,094
10	2332	37 College & Career Readiness	538	538
10	2413	37 Principal Services/Middle	317,992	321,081
10	2542	37 Care & Upkeep Bldgs/Custodial	44,620	44,622
10	6130	37 Athletic Male-Middle School	49,226	41,359
10	6230	37 Athletic Female-Middle School	41,796	60,835
10	6932	37 Academic Competition	5,708	5,709
10	6933	37 Music-Middle Schools	6,293	3,777
10	6935	37 Student Council-Middle School	3,008	3,008

2019-2020 General Fund Expenditures by Location and Function

			2018-19 Revised Budget	2019-20 Annual Budget
10	6939	37 Activities Administration-D/W	100	250
10	6990	37 Other Activities	6,385	11,222
10	----	37 West Middle School	3,304,180	3,301,248
10	1121	38 Middle School Instruction	2,471,667	2,497,539
10	2122	38 Counseling Services	63,630	56,944
10	2219	38 Improve Instruction/Prof Leave	1,464	1,507
10	2222	38 School Library Services	80,022	65,723
10	2332	38 College & Career Readiness	538	538
10	2413	38 Principal Services/Middle	294,684	301,016
10	2542	38 Care & Upkeep Bldgs/Custodial	44,420	47,334
10	2546	38 Security Services	5,148	2,928
10	6130	38 Athletic Male-Middle School	27,959	43,288
10	6230	38 Athletic Female-Middle School	27,548	49,142
10	6932	38 Academic Competition	5,095	7,083
10	6933	38 Music-Middle Schools	3,507	3,508
10	6935	38 Student Council-Middle School	1,987	1,988
10	6939	38 Activities Administration-D/W	375	250
10	6990	38 Other Activities	15,292	11,940
10	----	38 SouthWest Middle School	3,043,336	3,090,728
10	2413	39 Principal Services/Middle	42,133	
10	2416	39 Office of the Activities Direc		44,164
10	6130	39 Athletic Male-Middle School	43,578	41,233
10	6230	39 Athletic Female-Middle School	37,847	39,461
10	6932	39 Academic Competition	2,442	2,441
10	6933	39 Music-Middle Schools	20,329	21,016
10	6939	39 Activities Administration-D/W	6,348	13,550
10	----	39 MS Activ(10) or SPED K-8(22)	152,677	161,865
10	1131	41 Senior High Instruction	5,921,178	6,312,098
10	1252	41 Indian Education-Title VI	51,508	51,508
10	2112	41 Attendance Services/Secondary	64,542	68,260
10	2113	41 Social Work Services		74,424
10	2122	41 Counseling Services	462,269	399,133
10	2206	41 1003(a)	39,465	
10	2219	41 Improve Instruction/Prof Leave	3,951	3,768
10	2222	41 School Library Services	106,744	98,844
10	2332	41 College & Career Readiness	63,630	64,635
10	2414	41 Principal Services/Senior High	708,050	728,355
10	2416	41 Office of the Activities Direc	231,189	309,086
10	2542	41 Care & Upkeep Bldgs/Custodial	409,287	477,448
10	2546	41 Security Services	119,673	228,059
10	2904	41 Credit Recovery	3,398	

2019-2020 General Fund Expenditures by Location and Function

			2018-19	2019-20
			Revised Budget	Annual Budget
10	6101	41 Athletics Male-Central	378,254	418,976
10	6201	41 Athletics Female - Central	338,136	383,751
10	6901	41 NonAthletic Activities-Central	215,456	223,540
10	6990	41 Other Activities	31,125	47,779
10	----	41 Central High School	9,147,855	9,889,664
10	1131	42 Senior High Instruction	4,665,548	4,810,616
10	1195	42 Career Clusters	11,562	
10	1252	42 Indian Education-Title VI	62,928	62,928
10	2112	42 Attendance Services/Secondary	80,036	63,660
10	2122	42 Counseling Services	311,411	298,406
10	2219	42 Improve Instruction/Prof Leave	3,047	3,768
10	2222	42 School Library Services	99,235	97,591
10	2332	42 College & Career Readiness	70,697	71,654
10	2414	42 Principal Services/Senior High	681,240	684,934
10	2416	42 Office of the Activities Direc	211,539	223,492
10	2542	42 Care & Upkeep Bldgs/Custodial	467,130	438,556
10	2546	42 Security Services	195,291	221,666
10	6110	42 Athletics Male-Stevens	350,349	377,672
10	6210	42 Athletics Female - Stevens	345,313	377,759
10	6910	42 NonAthletic Activities-Stevens	207,189	200,023
10	6990	42 Other Activities	12,644	18,017
10	----	42 Stevens High School	7,775,159	7,950,742
10	1124	45 Suspension Program	25,462	83,913
10	1131	45 Senior High Instruction	1,922,509	1,668,810
10	1197	45 Partnerships	2,597	
10	1286	45 JAG Program-RCHS	34,878	
10	2122	45 Counseling Services	124,731	135,276
10	2134	45 Nurse Services	6,362	6,437
10	2206	45 1003(a)	30,364	
10	2219	45 Improve Instruction/Prof Leave	1,152	1,077
10	2222	45 School Library Services	400	
10	2332	45 College & Career Readiness	63,630	51,578
10	2414	45 Principal Services/Senior High	389,535	404,427
10	2492	45 Administration/ABE	7,500	
10	2542	45 Care & Upkeep Bldgs/Custodial	183,380	233,933
10	2546	45 Security Services	49,077	88,119
10	2901	45 Bush Foundation	10,000	
10	6990	45 Other Activities	2,082	3,311
10	----	45 Rapid City High School	2,853,659	2,676,881
10	1134	53 Juvenile Services Center	202,000	202,000
10	1278	53 Title I-D JSC Program	90,627	90,627

2019-2020 General Fund Expenditures by Location and Function

			2018-19 Revised Budget	2019-20 Annual Budget
10 ----	53 Juvenile Service Center		292,627	292,627
10	1111	61 Elementary Instruction	388,362	391,248
10	1121	61 Middle School Instruction	204,396	221,423
10	1124	61 Suspension Program	80,352	80,998
10	1131	61 Senior High Instruction	810,311	370,676
10	1132	61 Summer School	67,786	66,471
10	1134	61 Juvenile Services Center	63,129	65,585
10	1142	61 Title I Preschool	64,074	64,074
10	1191	61 Homebound	169,322	161,757
10	1192	61 Perkins Grant	293,693	293,693
10	1196	61 Rapid City Foundation	40,000	40,000
10	1197	61 Partnerships	404,268	181,260
10	1198	61 Reimbursables	10,765	10,765
10	1211	61 Accelerated Learner Services	80,296	48,080
10	1251	61 Indian Education-Local Effort	66,639	66,639
10	1252	61 Indian Education-Title VI	400,137	400,137
10	1255	61 Imp Ed Lep-Title III	12,207	12,207
10	1256	61 ESL/English As Second Language	210,842	291,597
10	1273	61 Title I-Basic Grants	1,133,587	1,133,587
10	1276	61 Homeless Grant McKinney Vento	93,019	93,019
10	1278	61 Title I-D JSC Program	54,970	54,970
10	1284	61 Title I Homeless Set Aside	156,000	156,000
10	1295	61 Rehabilitation Act-PLSec 504	55,466	65,395
10	2112	61 Attendance Services/Secondary	2,301	2,301
10	2116	61 Prevention Specialist	60,000	125,652
10	2122	61 Counseling Services	87,973	109,530
10	2123	61 District-Wide Testing	25,624	28,451
10	2128	61 Title I-Parent Advisory	127,030	127,030
10	2134	61 Nurse Services	13,916	14,296
10	2201	61 Title I-D-Prof Development	2,880	2,880
10	2212	61 Curriculum & Instr Dev	435,702	437,152
10	2213	61 Office of Staff Development	239,293	248,999
10	2214	61 Title I-Improvement Instructio	210,000	210,000
10	2218	61 Title II Teach/Princ.Train/Rec	2,194,214	2,194,214
10	2219	61 Improve Instruction/Prof Leave	5,622	5,622
10	2222	61 School Library Services	26,969	33,996
10	2226	61 SPDG Grant	461,310	335,977
10	2227	61 Technology In Schools		1,800
10	2311	61 Board of Education Services	324,417	322,117
10	2314	61 Election Services	15,000	30,000
10	2315	61 Legal Services	50,000	50,000
10	2317	61 Audit Services	45,000	45,000
10	2321	61 Office of the Superintendent	334,298	385,821



2019-2020 General Fund Expenditures by Location and Function



			2018-19 Revised Budget	2019-20 Annual Budget
10	2322	61 Public Information	91,232	92,092
10	2323	61 Staff Relations/Negotiations	700,366	794,785
10	2325	61 Asst Supt Of Educational Svcs	460,255	469,046
10	2327	61 Grant Services	259,785	97,110
10	2332	61 College & Career Readiness	198,556	304,261
10	2412	61 Principal Services/Elementary	17,734	23,217
10	2413	61 Principal Services/Middle	6,305	6,311
10	2414	61 Principal Services/Senior High	4,921	5,376
10	2416	61 Office of the Activities Direc	227	852
10	2440	61 Title I-Program Administration	187,826	187,826
10	2442	61 Title I-D Administration	144,294	144,294
10	2492	61 Administration/ABE		7,500
10	2494	61 Medicaid Administration	20,000	20,000
10	2524	61 Payroll Services	154,565	154,211
10	2529	61 Fiscal Services	484,774	488,598
10	2541	61 Facilities Services	254,401	237,834
10	2542	61 Care & Upkeep Bldgs/Custodial	4,247,082	4,021,950
10	2544	61 Care & Upkeep of Equipment		1,615
10	2545	61 Care & Upkeep of Vehicles	82,350	70,125
10	2546	61 Security Services	343,160	379,598
10	2548	61 Energy/Utilities	2,680,030	2,758,900
10	2572	61 Purchasing Services	58,080	61,979
10	2575	61 Laundry Services	80,000	80,000
10	2576	61 Mail Distribution	104,000	100,000
10	3200	61 Outdoor Campus	74,282	74,609
10	3501	61 Title I, Par A-Neglected & Del	77,500	77,500
10	3700	61 Non-Public School Pupil Svcs	86,661	85,800
10	4500	61 Early Retirement Payment		1,088,310
10	6990	61 Other Activities	2,337	15,098
10	8110	61 Operating Transfers Out	2,000,000	
10 ----		61 City/School Admin Center	22,341,893	20,829,216
10	2548	62 Energy/Utilities	285,060	285,612
10	2549	62 Care & Upkeep of Bldgs-Mtnce	180	
10 ----		62 Energy Plant	285,240	285,612
10	2574	66 Printing & Duplicating Service	536,918	551,175
10 ----		66 Print Shop	536,918	551,175
10	2573	67 Warehouse Distribution Svcs	499,683	501,253
10 ----		67 Warehouse	499,683	501,253
10	2542	70 Care & Upkeep Bldgs/Custodial	56,608	760,816
10	2543	70 Care & Upkeep of Grounds	751,758	940,361

2019-2020 General Fund Expenditures by Location and Function

			2018-19 Revised Budget	2019-20 Annual Budget
10	2544	70 Care & Upkeep of Equipment	307,115	322,280
10	2549	70 Care & Upkeep of Bldgs-Mtnce	1,373,397	1,427,725
10	2576	70 Mail Distribution		100
10	----	70 Maintenance Shop - New	2,488,878	3,451,282
10	2227	72 Technology In Schools	1,424,488	1,520,842
10	2661	72 IT Management Services	383,371	379,875
10	2669	72 Business Software Supp/Edu	548,057	550,055
10	----	72 Tech Center/Lincoln	2,355,916	2,450,772
10	2545	73 Care & Upkeep of Vehicles	121,000	131,000
10	2559	73 Pupil Transportation	1,583,571	1,373,731
10	2669	73 Business Software Supp/Edu	72,928	
10	----	73 Transportation Center	1,777,499	1,504,731
10	2416	85 Office of the Activities Direc		1,000
10	----	85 Sioux Park - Football Lights		1,000
10	1255	192 Imp Ed Lep-Title III	600	600
10	3703	192 Non-Public-TIIA-Teach/Prin Trn	118,617	118,617
10	3711	192 Title I - Non-Public	99,178	99,178
10	----	192 Non Public Schools	218,395	218,395
10	2222	301 School Library Services	135,722	106,052
10	6990	301 Other Activities	5,814	7,598
10	----	301 District Resource Center	141,536	113,650
			101,189,303	99,199,868

Separation of WDT from RCAS Timeline

	Feb.-April 2019	May 2019	June-Dec. 2019	Jan-Feb. 2020	March-June 2020	July 2020
Governance Task Force	<p>Write recommendation on WDT beginning the process of becoming a separate LEA.</p> <p>Develop timeline for transition.</p> <p>Provide recommendations to RCAS Board on appointment of WDT Board members.</p>					
RCAS Board		<p>Approve recommendation from Task Force.</p> <p>Approve Petition to BoTE for WDT to become separate LEA.</p> <p>Approve MOU between RCAS and WDT.</p>	<p>Maintain oversight of WDT in current areas of responsibility: Budget, personnel, policies, compliance, and strategic planning.</p>	 <p>Vet and select new WDT board members.</p>	 <p>Complete new WDT board appointments.</p>	<p>Transfer local board authority for WDT to new WDT board.</p> <p>Approve updated MOU between WDT and RCAS, if needed.</p>

RCAS Admin	Work on MOU between WDT and RCAS during LEA change process.		Maintain agreed upon services, spelled out in MOU.			<p>Work on an updated MOU with WDT in event of delay in transitions or timing issues with transition.</p> <p>Transfer titles RCAS holds for WDT property to new board.</p>
WDT Admin	Work on MOU between WDT and RCAS during LEA change process.	<p>Take petition for WDT to become a separate LEA to BoTE.</p> <p>Take MOU between RCAS and WDT to BoTE as supporting documentation.</p>	<p>Determine new arrangements for budget/fiscal operations, human resources, and payroll.</p> <p>Determine best option for employee health insurance.</p> <p>Determine best option for liability and building insurance.</p> <p>Request separate federal ID numbers for</p>	<p>Work with BoTE and DOE on state budget reporting from WDT.</p> <p>Check with Secretary of State on state authorization.</p> <p>Schedule financial auditing for WDT as a separate LEA.</p>	<p>Carry out training on state bid requirements.</p> <p>Carry out training on new software, procedures.</p> <p>Update policies as needed to reflect changes.</p>	<p>Implement new budget processes, human resources processes, payroll arrangements.</p> <p>Ensure new WDT board support is in place and trained.</p>

			employer and grants. Prepare and file notification paperwork for HLC.			
WDT Board					New WDT Board member training—ACCT, open meetings, etc.	New WDT Board Members sworn in. Board officer elections.