

DHPH BUDGET BOARD REPORT

Second Quarter Report – December 31, 2010

Overview – Attachments included in this report:

- Balance sheet dated December 31st, 2010 compared to December 31st, 2009 (pg. 2)
- Income statement (expanded) thru December 31st compared to prior year (pg. 3-7)
- Income statement (condensed) thru December 31st compared to prior year (pg. 8)
- Profit & Loss year-to-date actual compared to fiscal year budget (pg. 9)

Highlights and Exceptions to the Report –

- Enrollment is 355 compared to 443 the prior year
- Per Pupil Revenue net of rescissions is comparable to the prior year

Balance Sheet Comments – (Page 2)

- Accounts Payable decreased \$170,451 due to efforts to pay vendors on time
- The \$55,235 is the estimated amount due back to the district for CDE audit adjustments to the DHPH student count for students attending PCC
- Equity has increased by \$140,861 from December 2009 due to changes in operations to generate reserves to comply with TABOR reserve requirements

Profit and Loss Comments – (Pages 3-7)

- PPR decreased due to the reduction in enrollment from the projected 455 to 355
- Salaries and Benefits decreased 28.3% and 35.9% respectively commensurate with reduction in staff to meet budget cuts and lower enrollment
- Purchased services decreased 77.5% due to elimination of the technology support contract
- Purchased property services decreased 20.8% due to elimination of a significant custodial and maintenance contract
- Insurance decreased 41.7% due to reduced premiums and elimination of Key Man policies
- Travel has decreased 74.2% through careful monitoring and elimination of auto allowances
- Supplies are 32.3% less than last year due to better management of resources in light of fewer resources available. Additional detail is available on page 6
- No fixed asset purchases are budgeted for 2010-11. It is important to note that in 2009 costs totaling \$48,848.62 were incurred to setup and install a new modular

Dolores Huerta Preparatory High
Balance Sheet Prev Year Comparison
As of December 31, 2010

	<u>Dec 31, 10</u>	<u>Dec 31, 09</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
8101 · US Bank DPH	255,590.19	257,805.91	-2,215.72	-0.86%
8103 · Change Fund	150.00	100.00	50.00	50.0%
Total Checking/Savings	<u>255,740.19</u>	<u>257,905.91</u>	<u>-2,165.72</u>	<u>-0.84%</u>
Accounts Receivable				
8153 · Accounts Receivable				
Allowance For Uncollectable A/R	-9,096.51	-9,096.51	0.00	0.0%
8153 · Accounts Receivable - Other	33,315.82	29,105.42	4,210.40	14.47%
Total 8153 · Accounts Receivable	<u>24,219.31</u>	<u>20,008.91</u>	<u>4,210.40</u>	<u>21.04%</u>
Total Accounts Receivable	24,219.31	20,008.91	4,210.40	21.04%
Other Current Assets				
8199 · Payroll Advance Asset	1,100.00	0.00	1,100.00	100.0%
Total Other Current Assets	<u>1,100.00</u>	<u>0.00</u>	<u>1,100.00</u>	<u>100.0%</u>
Total Current Assets	<u>281,059.50</u>	<u>277,914.82</u>	<u>3,144.68</u>	<u>1.13%</u>
TOTAL ASSETS	<u>281,059.50</u>	<u>277,914.82</u>	<u>3,144.68</u>	<u>1.13%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
7421 · Accounts Payable	96,022.20	266,473.33	-170,451.13	-63.97%
Total Accounts Payable	<u>96,022.20</u>	<u>266,473.33</u>	<u>-170,451.13</u>	<u>-63.97%</u>
Other Current Liabilities				
Due to Pueblo City Schools				
7461 · Payroll Liab. Year end accruals	0.00	19,588.23	-19,588.23	-100.0%
7471 · Payroll Liabilities				
401(K) Liability	26.22	961.26	-935.04	-97.27%
AFLAC Liability	82.52	276.40	-193.88	-70.15%
Alpha Dental	0.00	24.00	-24.00	-100.0%
AXA Liability	25.00	125.00	-100.00	-80.0%
CO-Withholding	1,678.00	2,108.00	-430.00	-20.4%
Colorado Unemployment Liability	2,887.82	1,021.63	1,866.19	182.67%
Delta Dental	676.28	590.50	85.78	14.53%
Employee Account Deduction	120.00	0.00	120.00	100.0%
Federal Withholding	3,708.00	4,016.00	-308.00	-7.67%
Health Insurance Liability	2,618.47	3,317.57	-699.10	-21.07%
Medicare Liability	1,898.46	2,338.26	-439.80	-18.81%
PERA Liability	5,309.36	6,793.08	-1,483.72	-21.84%
Pera Life Liability	6.50	26.00	-19.50	-75.0%
Vision Insurance	139.68	216.88	-77.20	-35.6%
Wage Garnishment	411.85	685.62	-273.77	-39.93%
Total 7471 · Payroll Liabilities	<u>19,588.16</u>	<u>22,500.20</u>	<u>-2,912.04</u>	<u>-12.94%</u>
Total Other Current Liabilities	<u>74,823.16</u>	<u>42,088.43</u>	<u>32,734.73</u>	<u>77.78%</u>
Total Current Liabilities	<u>170,845.36</u>	<u>308,561.76</u>	<u>-137,716.40</u>	<u>-44.63%</u>
Total Liabilities	170,845.36	308,561.76	-137,716.40	-44.63%
Equity				
6740 · Retained Earnings				
6761 · Tabor 3% Mandatory Reserve	-67,048.01	-121,686.55	54,638.54	-44.9%
Net Income	93,363.75	93,363.75	0.00	0.0%
	83,898.40	-2,324.14	86,222.54	-3,709.87%
Total Equity	<u>110,214.14</u>	<u>-30,646.94</u>	<u>140,861.08</u>	<u>-459.63%</u>
TOTAL LIABILITIES & EQUITY	<u>281,059.50</u>	<u>277,914.82</u>	<u>3,144.68</u>	<u>1.13%</u>

DOLORES HUERTA PREPARATORY HIGH
PROFIT LOSS COMPARISON TO PRIOR YEAR

	Jul - Dec 10	Jul - Dec 09	\$ Change	% Change	Comments
Income					
5900 - Other Sources					
Loan Proceeds	0.00	295.00	-295.00	-100.0%	
Total 5900 - Other Sources	0.00	295.00	-295.00	-100.0%	
1700 - Pupil Activities					
1750 - Fund Raisers	14,275.51	8,611.31	5,664.20	65.78%	
1760 - Gifts, Contributions	300.00	2,979.97	-2,679.97	-89.93%	
1790 - Uniforms/Other	8,474.12	16,070.61	-7,596.49	-47.27%	More payments received for Cheeleading and Athletic Funds in 09-10
Total 1700 - Pupil Activities	23,049.63	27,661.89	-4,612.26	-16.67%	
1740 - Fees					
Student Accident Insurance	2,725.00	2,930.00	-205.00	-7.0%	
1740 - Fees - Other	6,676.60	9,411.83	-2,735.23	-29.06%	
Total 1740 - Fees	9,401.60	12,341.83	-2,940.23	-23.82%	
1900 - Other Revenue from Local Servic					
1990 - Misc Revenue	8,847.40	8,545.81	301.59	3.53%	
Total 1900 - Other Revenue from Local Servic	8,847.40	8,545.81	301.59	3.53%	
1920 - Grant Income	5,265.50	22,564.24	-17,298.74	-76.66%	
1940 - Book and Material Fees	83.00	0.00	83.00	100.0%	
3000 - State Revenue					
Capital Const. Fund 3113	22,470.82	23,790.22	-1,319.40	-5.55%	
Total 3000 - State Revenue	22,470.82	23,790.22	-1,319.40	-5.55%	
5700 - PPR					
5700 - PPR - Other	1,248,535.83	1,658,814.00	-410,278.17	-24.73%	Reflects effect of loss of 85 students
Total 5700 - PPR	1,248,535.83	1,658,814.00	-410,278.17	-24.73%	
Total Income	1,317,653.78	1,754,012.99	-436,359.21	-24.88%	
Gross Profit	1,317,653.78	1,754,012.99	-436,359.21	-24.88%	
Expense					
0100 - Salaries					
100 - Principal/Director					
100 - Principal/Director - Other	31,999.98	47,032.94	-15,032.96	-31.96%	Accurately reflects change in staff and salary schedule
Total 100 - Principal/Director	31,999.98	47,032.94	-15,032.96	-31.96%	
200 - Teachers/Certified					

DOLORES HUERTA PREPARATORY HIGH
PROFIT LOSS COMPARISON TO PRIOR YEAR

	Jul - Dec 10	Jul - Dec 09	\$ Change	% Change	Comments
200 · Teachers/Certified - Other	229,095.09	366,552.28	-137,457.19	-37.5%	Some staff reduction due to loss of students and some reclassification between job codes 200 Teachers and 300 Other Professionals
Total 200 · Teachers/Certified	229,095.09	366,552.28	-137,457.19	-37.5%	
300 · Other Professional	65,459.84	37,399.80	28,060.04	75.03%	Reclassifications between job codes 200 Teachers and 300 Other Professionals
400 · Paraprofessionals	29,475.64	72,816.05	-43,340.41	-59.52%	Coaches pay is included here
Total 400 · Paraprofessionals	29,475.64	72,816.05	-43,340.41	-59.52%	
500 · Clerical	37,282.77	44,200.37	-6,917.60	-15.65%	
Total 500 · Clerical	37,282.77	44,200.37	-6,917.60	-15.65%	
600 · Custodial	30,609.42	23,375.20	7,234.22	30.95%	
Total 600 · Custodial	30,609.42	23,375.20	7,234.22	30.95%	
Total 0100 · Salaries	423,922.74	591,376.64	-167,453.90	-28.32%	
0200 · Benefits					
Principal/Director Benefits					
1-0221 · Medicare	-74.77	11.60	-86.37	-744.57%	
1-0230 · PERA					
PERA Retirement	-714.16	0.00	-714.16	-100.0%	
Total 1-0230 · PERA	-714.16	0.00	-714.16	-100.0%	
Total Principal/Director Benefits	-788.93	11.60	-800.53	-6,901.12%	
Teachers-Certified Benefits					
2-0211 · Life Insurance	680.89	0.00	680.89	100.0%	
2-0214 · ST Disability	411.21	1,341.00	-929.79	-69.34%	
2-0221 · Medicare	5,964.35	8,165.97	-2,201.62	-26.96%	
2-0230 · PERA					
PERA Retirement	50,080.55	65,183.89	-15,103.34	-23.17%	
Total 2-0230 · PERA	50,080.55	65,183.89	-15,103.34	-23.17%	
2-0240 · Tuition Reimbursement	0.00	875.00	-875.00	-100.0%	Due to staff reduction
2-0251 · Health Benefits	27,464.39	52,082.10	-24,617.71	-47.27%	
2-0252 · Dental Benefits	-378.42	2,082.15	-2,460.57	-118.17%	
2-0253 · Vision Benefit	-40.82	39.54	-80.36	-203.24%	
Total Teachers-Certified Benefits	84,182.15	129,769.65	-45,587.50	-35.13%	

DOLORES HUERTA PREPARATORY HIGH
PROFIT LOSS COMPARISON TO PRIOR YEAR

	Jul - Dec 10	Jul - Dec 09	\$ Change	% Change	Comments
Clerical Benefits					
5-0221 · Medicare	-13.72	0.00	-13.72	-100.0%	
5-0230 · PERA					
PERA Retirement	-131.06	0.00	-131.06	-100.0%	
Total 5-0230 · PERA	-131.06	0.00	-131.06	-100.0%	
Total Clerical Benefits	-144.78	0.00	-144.78	-100.0%	
Total 0200 · Benefits	83,248.44	129,781.25	-46,532.81	-35.86%	
0300 · Purchased Professional Services					
0313 · Bank/Payroll Ser. Fees					
Payroll Expenses	201.45	224.19	-22.74	-10.14%	
0313 · Bank/Payroll Ser. Fees - Other	190.43	326.60	-136.17	-41.69%	
Total 0313 · Bank/Payroll Ser. Fees	391.88	550.79	-158.91	-28.85%	
0330 · Other Professional Services					
0332 · Audit Services	1,000.00	0.00	1,000.00	100.0%	
0334 · Consultant	500.00	3,275.00	-2,775.00	-84.73%	
0335 · Medical Services	0.00	500.00	-500.00	-100.0%	
0339 · Professional Service					
0339 · Professional Service - Other	2,325.00	17,013.26	-14,688.26	-86.33%	Less sports officials & security due to loss of football, volleyball, & soccer
Total 0339 · Professional Service	2,325.00	17,013.26	-14,688.26	-86.33%	
Total 0300 · Other Professional Services	3,825.00	20,788.26	-16,963.26	-81.6%	
0331 · Legal Services	0.00	5,062.50	-5,062.50	-100.0%	
0340 · Technical Services	5,618.70	30,472.90	-24,854.20	-81.56%	Alerio contract was terminated
0390 · Other Purch Prof/Tech Services	3,079.00	466.00	2,613.00	560.73%	
Total 0300 · Purchased Professional Services	12,914.58	57,340.45	-44,425.87	-77.48%	
0400 · Purchased Property Services					
0410 · Water and Sewer	4,472.70	3,841.26	631.44	16.44%	
0421 · Trash Removal	5,313.14	6,604.97	-1,291.83	-19.56%	
0423 · Custodial Services	0.00	71,871.45	-71,871.45	-100.0%	Janitorial services contract terminated
0424 · Lawn Services	291.00	4,143.50	-3,852.50	-92.98%	Was part of Janitorial services contract in 2009-10
0440 · Rentals					
0441 · Rentals of Land and Buildings	250,979.78	251,297.28	-317.50	-0.13%	
0440 · Rentals - Other	1,469.57	60.00	1,409.57	2,349.28%	
Total 0440 · Rentals	252,449.35	251,357.28	1,092.07	0.43%	
0450 · Contractor Services					

DOLORES HUERTA PREPARATORY HIGH
PROFIT LOSS COMPARISON TO PRIOR YEAR

	Jul - Dec 10	Jul - Dec 09	\$ Change	% Change	Comments
Copier Maintenance Services	8,019.05	1,742.63	6,276.42	360.17%	
Fire/Security Monitoring	975.12	3,169.26	-2,194.14	-69.23%	
Total 0450 · Contractor Services	8,994.17	4,911.89	4,082.28	83.11%	Only includes one payment for last year
Total 0400 · Purchased Property Services	271,520.36	342,730.35	-71,209.99	-20.78%	
0430 · Repairs and Maintenance	4,342.40	9,184.57	-4,842.17	-52.72%	
0500 · Other Purchased Services					
0530 · Communications					
0531 · Phone Service					
Cellular Services	1,367.34	2,865.73	-1,498.39	-52.29%	Change to Discounted Services method for ERATE
Telephone Services	2,989.05	5,974.63	-2,985.58	-49.97%	Change to Discounted Services method for ERATE
Total 0531 · Phone Service	4,356.39	8,840.36	-4,483.97	-50.72%	
0532 · Postage Machine Rental	1,092.83	4,859.59	-3,766.76	-77.51%	Incorrect posting to postage rental last year
0533 · Postage	62.89	1,286.05	-1,223.16	-95.11%	Decrease in bulk mailings
0534 · Online Services	1,808.00	5,424.00	-3,616.00	-66.67%	Change to Discounted Services method for ERATE
Total 0530 · Communications	7,320.11	20,410.00	-13,089.89	-64.14%	
0540 · Advertising	1,040.00	2,999.85	-1,959.85	-65.33%	
0550 · Printing and Binding	3,064.76	7,948.42	-4,883.66	-61.44%	
0596 · EMO Services					
0596 · EMO Services - Other	120,000.00	132,705.12	-12,705.12	-9.57%	
Total 0596 · EMO Services	120,000.00	132,705.12	-12,705.12	-9.57%	
Total 0500 · Other Purchased Services	131,424.87	164,063.39	-32,638.52	-19.89%	
0513 · Contracted Field Trips	0.00	315.00	-315.00	-100.0%	
0520 · Insurance					
0522 · Property Insurance	800.00	0.00	800.00	100.0%	
0523 · Vehicle Insurance	2,930.00	0.00	2,930.00	100.0%	
0521 · Liability Insurance	15,501.01	26,663.84	-11,162.83	-41.87%	
0525 · Colorado Un-employment Ins.	6,822.71	2,920.11	3,902.60	133.65%	Large turnover this year, have to pay a percentage on first \$10,000 of salary
0526 · Worker's Compensation	1,010.00	8,039.00	-7,029.00	-87.44%	Lower premiums due to less claims
0528 · Student Accident Insurance	3,975.00	6,507.50	-2,532.50	-38.92%	
0520 · Insurance - Other	0.00	9,145.83	-9,145.83	-100.0%	Included key man insurance for 2009-10
Total 0520 · Insurance	31,038.72	53,276.28	-22,237.56	-41.74%	
0569 · Tuition	138,692.72	137,600.36	1,092.36	0.79%	
0580 · Travel, Registration	4,595.22	17,817.47	-13,222.25	-74.21%	Elimination of auto allowances and reduced travel
0595 · District Purchased Services	37,373.00	82,938.00	-45,565.00	-54.94%	District over withheld general admin is first half of 2009-10
0600 · Supplies					
0610 · General Supplies					

DOLORES HUERTA PREPARATORY HIGH
PROFIT LOSS COMPARISON TO PRIOR YEAR

	Jul - Dec 10	Jul - Dec 09	\$ Change	% Change	Comments
Accountability and Testing Supp	0.00	0.00	0.00	0.0%	
Custodial Supplies	6,861.31	7,748.06	-886.75	-11.45%	
High School General Supplies	11,537.80	15,627.74	-4,089.94	-26.17%	
Office Supplies	2,428.29	2,723.38	-295.09	-10.84%	
Sports Supplies	3,235.35	10,466.18	-7,230.83	-69.09%	
0610 · General Supplies - Other	0.00	53.28	-53.28	-100.0%	
Total 0610 · General Supplies	24,062.75	36,618.64	-12,555.89	-34.29%	
0621 · Natural Gas Service	2,038.47	1,187.62	850.85	71.64%	
0622 · Electrical Service	16,694.08	10,965.90	5,728.18	52.24%	
0626 · Gasoline -Vehicle	0.00	1,870.69	-1,870.69	-100.0%	DHPH has not been billed yet from CCA for it's share of transportation
0650 · Software	3,215.60	12,740.97	-9,525.37	-74.76%	Less software purchased
0690 · Uniforms	12,034.69	22,303.45	-10,268.76	-46.04%	Less uniforms purchased due to loss of football, volleyball, & soccer
Total 0600 · Supplies	58,045.59	85,687.27	-27,641.68	-32.26%	
0630 · Food	956.80	336.66	620.14	184.2%	
0640 · Books and Periodicals	18,127.02	17,204.40	922.62	5.36%	
0710 · Land and Improvements	0.00	10,373.00	-10,373.00	-100.0%	Setup new modular in July 2009
0720 · Buildings					
0720 · Buildings - Other	6,573.90	52,135.57	-45,561.67	-87.39%	New modular purchased in July 2009
Total 0720 · Buildings	6,573.90	52,135.57	-45,561.67	-87.39%	
0730 · Equipment					
0734 · Technology Equipment	0.00	1,197.37	-1,197.37	-100.0%	
0735 · Non-Capital Equipment	0.00	269.99	-269.99	-100.0%	
Total 0730 · Equipment	0.00	1,467.36	-1,467.36	-100.0%	
0800 · Other Objects					
Bad Debt	0.00	-10,211.27	10,211.27	100.0%	Journal Entry to reduce Bad Debt Expense last year
Total 0800 · Other Objects	0.00	-10,211.27	10,211.27	100.0%	
0810 · Dues and Fees	10,979.02	12,920.38	-1,941.36	-15.03%	
Total Expense	1,233,755.38	1,756,337.13	-522,581.75	-29.75%	
Net Income	83,898.40	-2,324.14	86,222.54	-3,709.87%	

Dolores Huerta Preparatory High
Profit Loss Prev Year Comparison
July through December 2010

	<u>Jul - Dec 10</u>	<u>Jul - Dec 09</u>	<u>\$ Change</u>	<u>% Change</u>
Income				
5900 - Other Sources	0.00	295.00	-295.00	-100.0%
1700 · Pupil Activities	23,049.63	27,661.89	-4,612.26	-16.67%
1740 · Fees	9,401.60	12,341.83	-2,940.23	-23.82%
1900 · Other Revenue from Local Servic	8,847.40	8,545.81	301.59	3.53%
1920 · Grant Income	5,265.50	22,564.24	-17,298.74	-76.66%
1940 · Book and Material Fees	83.00	0.00	83.00	100.0%
3000 · State Revenue	22,470.82	23,790.22	-1,319.40	-5.55%
5700 · PPR	1,248,535.83	1,658,814.00	-410,278.17	-24.73%
Total Income	<u>1,317,653.78</u>	<u>1,754,012.99</u>	<u>-436,359.21</u>	<u>-24.88%</u>
Gross Profit	1,317,653.78	1,754,012.99	-436,359.21	-24.88%
Expense				
0100 · Salaries	423,922.74	591,376.64	-167,453.90	-28.32%
0200 · Benefits	83,248.44	129,781.25	-46,532.81	-35.86%
0300 · Purchased Professional Services	12,914.58	57,340.45	-44,425.87	-77.48%
0400 · Purchased Property Services	271,520.36	342,730.35	-71,209.99	-20.78%
0430 · Repairs and Maintenance	4,342.40	9,184.57	-4,842.17	-52.72%
0500 · Other Purchased Services	131,424.87	164,063.39	-32,638.52	-19.89%
0513 · Contracted Field Trips	0.00	315.00	-315.00	-100.0%
0520 · Insurance	31,038.72	53,276.28	-22,237.56	-41.74%
0569 · Tuition	138,692.72	137,600.36	1,092.36	0.79%
0580 · Travel, Registration	4,595.22	17,817.47	-13,222.25	-74.21%
0595 · District Purchased Services	37,373.00	82,938.00	-45,565.00	-54.94%
0600 · Supplies	58,045.59	85,687.27	-27,641.68	-32.26%
0630 · Food	956.80	336.66	620.14	184.2%
0640 · Books and Periodicals	18,127.02	17,204.40	922.62	5.36%
0710 · Land and Improvements	0.00	10,373.00	-10,373.00	-100.0%
0720 · Buildings	6,573.90	52,135.57	-45,561.67	-87.39%
0730 · Equipment	0.00	1,467.36	-1,467.36	-100.0%
0800 · Other Objects	0.00	-10,211.27	10,211.27	100.0%
0810 · Dues and Fees	10,979.02	12,920.38	-1,941.36	-15.03%
Total Expense	<u>1,233,755.38</u>	<u>1,756,337.13</u>	<u>-522,581.75</u>	<u>-29.75%</u>
Net Income	<u>83,898.40</u>	<u>-2,324.14</u>	<u>86,222.54</u>	<u>-3,709.87%</u>

Dolores Huerta Preparatory High Profit & Loss Budget vs. Actual July through December 2010

	Jul - Dec 10	Budget	\$ Over Budget	% of Budget	Comments
Income					
Beginning Fund Balance	0	26,315	-26,315	0.0%	Six Months have lapsed, therefore expect 50% of Budget
1700 · Pupil Activities	15,781	295,000	-279,219	5.35%	This includes Gifts & Donations still to be identified
1740 · Fees	14,319	13,000	1,319	110.15%	
1900 · Other Revenue from Local Services	11,281	15,350	-4,069	73.49%	
1920 · Grant Income	5,266	30,000	-24,735	17.55%	Waiting for approval of the El Pomar grant
1940 · Book and Material Fees	0	5,250	-5,250	0.0%	
3000 · State Revenue	22,471	83,000	-60,529	27.07%	State SPED funding has not been released by the District yet
4000 · Federal Revenue from CDE	0	73,931	-73,931	0.0%	Federal IDEA funding has not been released by the District yet
5200 · General Fund Transfers	0	0	0	0.0%	
5700 · PPR	1,248,536	2,369,554	-1,121,018	52.69%	
Total Income	1,317,654	2,911,400	-1,593,746	45.26%	
Gross Profit	1,317,654	2,911,400	-1,593,746	45.26%	
Expense					
0100 · Salaries	423,923	892,729	-468,806	47.49%	Six Months have lapsed, therefore expect 50% of Budget
0200 · Benefits	83,248	239,610	-156,362	34.74%	
0300 · Purchased Professional Services	12,915	80,120	-67,205	16.12%	
0400 · Purchased Property Services	270,210	582,000	-311,790	46.43%	
0430 · Repairs and Maintenance	4,342	6,000	-1,658	72.37%	
0442 · Equipment Rental	1,310	14,000	-12,690	9.36%	
0500 · Other Purchased Services	131,425	401,571	-270,146	32.73%	Not billed by CCA for its share of SPED costs
0513 · Contracted Field Trips	0	12,000	-12,000	0.0%	
0520 · Insurance	31,039	71,000	-39,961	43.72%	Initial payment is 25% of the premium with nine equal payments
0569 · Tuition	138,693	270,000	-131,307	51.37%	
0580 · Travel, Registration	4,595	14,300	-9,705	32.13%	
0595 · District Purchased Services	37,373	59,239	-21,866	63.09%	
0600 · Supplies	58,046	114,006	-55,960	50.92%	
0630 · Food	957	5,000	-4,043	19.14%	
0640 · Books and Periodicals	18,127	20,000	-1,873	90.64%	Instructional materials typically purchased at the beginning of the year
0710 · Land and Improvements	0	0	0	0.0%	
0720 · Buildings	6,574	10,852	-4,278	60.58%	Modular to be reclassified to Principal and Interest at year end
0730 · Equipment	0	8,250	-8,250	0.0%	
0800 · Other Objects	0	83,023	-83,023	0.0%	Budget for ending reserves not to be spent
0810 · Dues and Fees	11,279	14,500	-3,221	77.79%	Athletic Event Fees are included
0830 · Interest Expense	0	4,700	-4,700	0.0%	Modular payments will be reclassified at year end
0910 · Redemption of Principal	0	8,500	-8,500	0.0%	Modular payments will be reclassified at year end
Total Expense	1,234,055	2,911,400	-1,677,345	42.39%	
Net Income	83,598	0	83,598	100.0%	