

# FISCAL YEAR 2025 BUDGET PROPOSAL

State Charter Schools Commission of Georgia



*SCSF Art of Connections 2024 - Middle School Winner:  
Emma T, 6th Grade  
Liberty Tech Charter School  
"Serenity"*



Presented on June 26, 2024

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# OVERVIEW

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The State Charter Schools Commission of Georgia (SCSC) is Georgia's state-level, independent charter school authorizing board. The SCSC was established via constitutional referendum in 2012 after the passage of House Bill 797.

To achieve our vision, mission, and carry out our statutory charges, the SCSC conducts all business according to high standards of **Transparency, Accessibility, Objectivity, and Innovation.**

## MISSION

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The mission of the SCSC is to improve public education throughout the state by authorizing high-quality charter schools that provide students with better educational opportunities that they would otherwise receive in traditional district schools.

## VISION

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Innovative and superior charter schools advancing education in every community.



SCSF Art of Connections 2024 - Elementary School Winner:  
Liam J, 5th Grade  
Georgia Cyber Academy  
"Save the Planet"

## STRATEGIC PLAN OBJECTIVES

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1. Increase charter school choice in communities with few or no options.
2. Expand high-quality middle and high charter school choice.
3. Increase the number of academically superior state charter schools.
4. Promote pre-opening success for approved state charter schools.
5. Empower all state charter schools to leverage autonomy, flexibility, and resources to meet the needs of their community.
6. Develop and maintain a strong internal foundation that aligns with and supports the SCSC's mission and vision.

# FUNDING AND BUDGET

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The SCSC is funded through an administrative withhold of state charter school state education funds, including Quality Basic Education (QBE) formula funds, state charter schools supplement formula funds, and state categorical grants. Statutorily, the SCSC is authorized to withhold up to 3% of state charter school earnings to fund agency operations. Since its inception, the SCSC has voluntarily reduced the withhold amount to 2% or less. Any unused agency funds has been returned to schools at the close of the fiscal year through a “Give Back Grant.”

The SCSC staff requests approval from SCSC commissioners for the proposed fiscal year (FY) 2025 budget and accompanying withhold amount. Budget revenue is projected utilizing a 1.8% withhold for established schools and a 0.8% withhold for schools in their first year of operation.

During the legislative session for FY2025, House Bill 318 (HB 318) was passed by the General Assembly and signed by Governor Kemp. It reestablishes the Georgia Department of Education’s (GaDOE) Office of Charter School Compliance under the SCSC. The SCSC will receive a transfer of state funds at the beginning of FY2025 in the amount of \$265,501 from the GADOE budget to partially fund positions that were transferred to the SCSC.

Budgeted funds are allocated for the programs and services that most effectively support state charter schools and fulfill the SCSC vision and mission. All projected expenditures reflect the actual historical and anticipated expenses of the agency including the new responsibilities the SCSC will assume from the passage of HB 318.

The SCSC Budget Adoption and Budget Amendment are governed by the SCSC Internal Policy Manual. A copy of the Budget Policy is attached as Appendix A.

# PERSONNEL SERVICES

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Representing 40% of the proposed FY2025 budget, approximately \$3.4 million is allocated to Personnel Services. This amount represents an increase of 15% from the amount budgeted for FY2024, which was about \$2.9 million. This difference reflects the addition of three new positions for the assumption of duties from HB 318, which are partially covered by the transfer of state funds from the GADOE, one budgeted vacancy, and applicable salary adjustments for staff (e.g., cost of living, merit-based salary increases, etc.).

Personnel Services include salaries and benefits for full-time SCSC staff, including the SCSF President, payment for part-time interns, commissioner per diem as applicable, and all other human resource-related expenses.

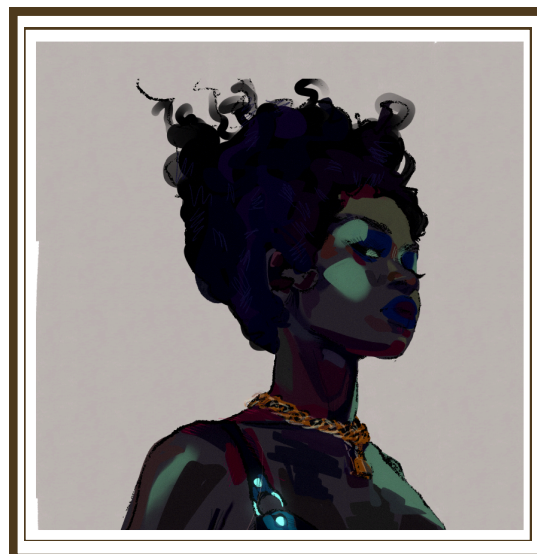
# CONTRACTS

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Approximately 38%, or \$3.2 million, of the proposed FY2025 budget is dedicated to Contracts, which represents a 12% increase from FY2024. The cause for the increase is due to the assumption of new responsibilities from HB 318 which necessitated the addition of new initiatives. The SCSC anticipates that the Governor and General Assembly will include state funds for HB 318 requirements during the next legislative session. Therefore, since the SCSC has not received funding from activities related to HB 318, contracts involving HB 318 requirements will not begin until anticipated funding is received. Currently, costs for these contracts are included in the budget for informational purposes only.



SCSF Art of Connections 2024 - High School 2nd Place:  
Nicole P, 12th Grade  
Georgia Connections Academy  
"Wavelength"



SCSF Art of Connections 2024 - High School 3rd Place:  
Madison B, 10th Grade  
Georgia Cyber Academy  
"Colored Stone"



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The Contracts section of the budget includes contracts for all agency projects, research, training resources, and services offered to schools and related per diem and fees. Each year, the SCSC critically analyzes the support and services provided to our schools to ensure they are delivering increased academic, financial, and operational performance. Through diligent negotiation and cost savings in other areas, the SCSC continues offering robust opportunities for training and support to state charter schools.

Services that will be offered to SCSC schools in FY2025 include, but are not limited to:

- **Facilities Support** – This support will assist newly approved schools with obtaining a facility and guide schools through the facility approval process. The SCSC has offered facilities support since FY2020 and found it to be extremely helpful for schools in the pre-opening process.
- **Financial Management Training** – Schools have the option to receive financial management training on subjects such as financial policies, budgeting, and payroll administration.
- **Governance Support** – SCSC schools that need additional support in establishing and implementing effective governance practices will receive a Governance Support Specialist who will assist the school’s governing board to identify and implement sound governing practices.
- **Implementation Support** – Charter school experts will assist newly approved schools in completing the SCSC’s Pre-Opening Checklist and serve as an advisor and resource to the school in its planning year.
- **Independent Financial Audits** – The SCSC will continue to identify high-quality auditors to provide annual financial audits to schools that choose to participate in the approved auditor program.
- **Leadership Advisor Program** – Educational leadership experts mentor school leaders to develop and implement an individualized growth plan designed to meet the specific needs of the school. The growth plan will build upon the school leader’s strengths and mitigate weaknesses to cultivate quality leadership practices aimed at increasing student achievement and improving operational efficiency.



SCSF Art of Connections 2024 - High School Winner:  
Virginia H, 11th Grade  
Georgia Connections Academy  
"Harvest"

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- **Petitions Support** - Annual services related to petition reviewers and due diligence.

In addition to school services, the FY2025 Contracts amount also includes:

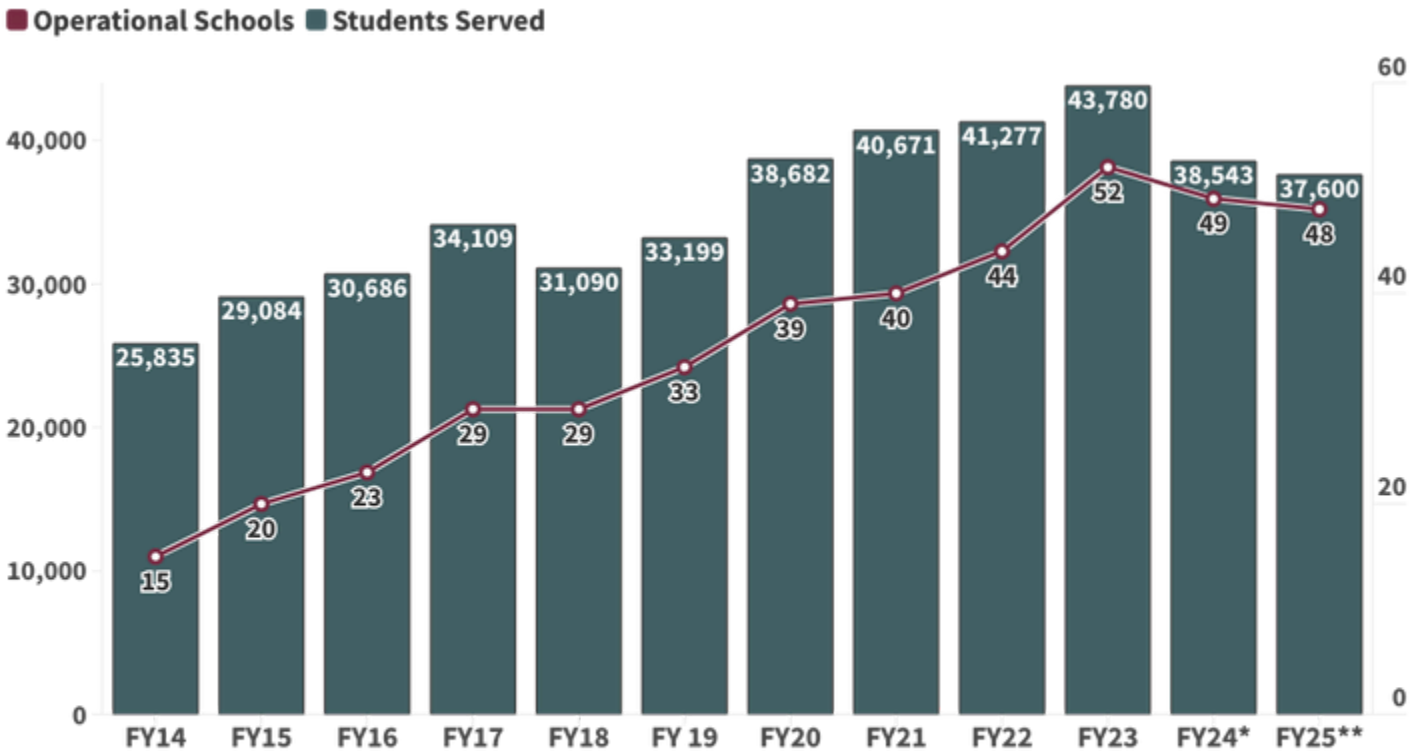
- **IT Services** - Provided in lieu of services previously received through GTA.
- **Annual Authorizer Evaluation** - To conduct the SCSC's evaluation in accordance with the [Georgia Principles and Standards for Charter School Authorizing](#).
- **Pilot Local Authorizer Evaluation** - To conduct the initial evaluation of local charter authorizers in accordance with the Georgia Principles and Standards for Charter School Authorizing and provide for related training.
- **State Charter Schools Foundation (SCSF)** - For regular operating costs and contracts for SCSF services to the SCSC.
- **Value-added impact Scores** - For our research partners to calculate value-added impact scores for state charter schools.
- **Document and Process Management system** - to increase organizational efficiency and support agency growth.



*The Art of Connections 2024 Jr. Elementary School Winner:  
Leo W, Kindergarten  
Yi Hwang Academy of Language Excellence  
"Chinese Year"*

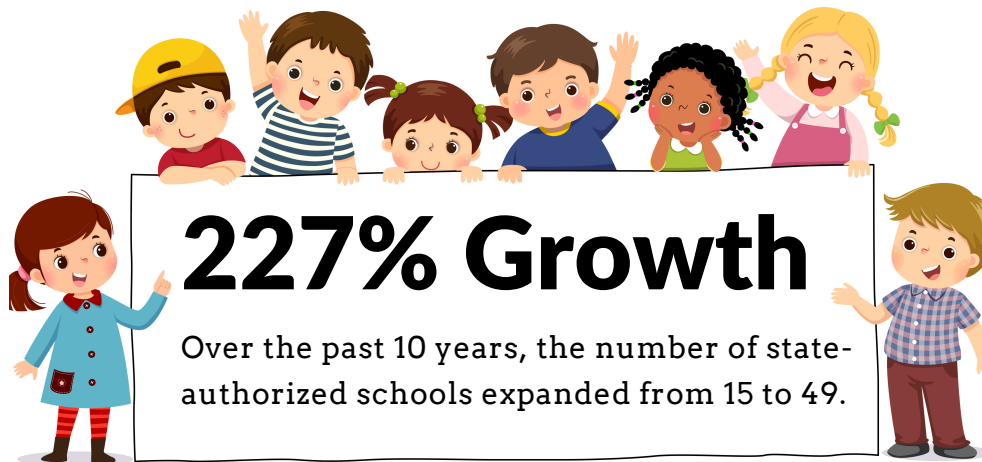
# FISCAL YEAR 2025 – BUDGETED REVENUE

## Graph 1: Operational SCSC Schools & Students Served



### Notes

1. An *operational school* is any school that received a CPF score in a given year; *students served* is based on actual October FTE, except latest FY which is based on May projections.
2. \*FY24 - GOAL Academies created which reduced the total of state charter schools.
3. \*\*FY25 - Two state charters closed at the end of 2023-2024 school year and one transferred as a locally approved charter school.





## Chart 1: SCSC Revenue for FY25 by Source (A-I)

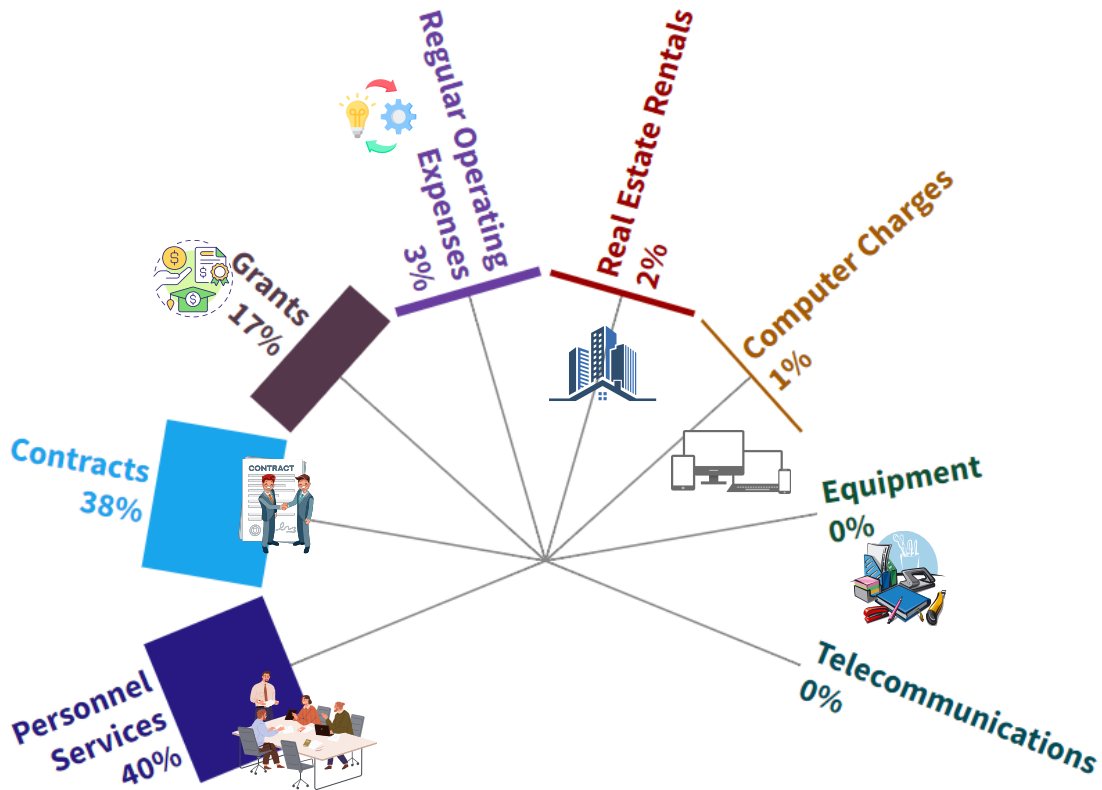
School	FY24 Actuals	FY25 Projected	FY24-FY25 \$ Change
Academy for Classical Education	\$408,924	\$463,795	\$54,871
Amana Academy West Atlanta	\$50,673	\$57,850	\$7,177
Atlanta Heights Charter School	\$161,205	\$182,354	\$21,149
Atlanta Smart	\$51,479	\$56,965	\$5,486
Atlanta Unbound	\$62,244	\$54,732	-\$7,512
Baconton Community Charter School	\$201,407	\$215,505	\$14,098
Brookhaven Innovation Academy	\$127,296	\$144,881	\$17,585
Cherokee Charter Academy	\$126,984	\$0	-\$126,984
Cirrus Academy Charter School	\$106,345	\$125,322	\$18,977
Coweta Charter Academy	\$153,719	\$171,018	\$17,299
DeKalb Brilliance Academy	\$58,838	\$67,116	\$8,278
Delta STEAM Academy	\$74,452	\$87,121	\$12,669
Destinations Career Academy of Georgia	\$86,221	\$99,690	\$13,469
DuBois Integrity Academy	\$291,464	\$329,159	\$37,695
Ethos Classical	\$118,020	\$139,370	\$21,350
Fulton Leadership Academy	\$58,248	\$0	-\$58,248
Furlow Charter School	\$135,485	\$147,677	\$12,192
Genesis Innovation Academy for Boys	\$81,993	\$89,570	\$7,577
Genesis Innovation Academy for Girls	\$82,548	\$90,064	\$7,516
Georgia Connections Academy	\$1,033,810	\$1,160,037	\$126,227
Georgia Cyber Academy	\$1,786,952	\$1,932,364	\$145,412
Georgia Fugees Academy Charter School	\$46,702	\$49,046	\$2,344
Georgia School of Innovation & the Classics	\$200,165	\$227,922	\$27,757
International Academy of Smyrna	\$71,267	\$85,502	\$14,235
International Charter School of Atlanta	\$183,540	\$205,857	\$22,317

## Chart 1: SCSC Revenue for FY25 by Source (I-Z)

School	FY24 Actuals	FY25 Projected	FY24-FY25 \$ Change
International Charter Academy of Georgia	\$53,210	\$59,284	\$6,074
Ivy Prep Academy at Kirkwood	\$99,871	\$114,604	\$14,733
Liberation Academy	\$17,542	\$22,702	\$5,160
Liberty Tech Charter School	\$98,104	\$112,909	\$14,805
Miles Ahead	\$38,741	\$47,050	\$8,309
Northwest Classical Academy	\$167,527	\$193,820	\$26,293
Odyssey School	\$83,054	\$96,934	\$13,880
Pataula Charter Academy	\$128,761	\$146,950	\$18,189
PEACE Academy	\$28,540	\$37,458	\$8,918
Resurgence Hall	\$87,976	\$98,490	\$10,514
Resurgence Hall Middle Academy (Replication)	\$29,135	\$35,618	\$6,483
SAIL - School for Arts-Infused Learning	\$120,485	\$134,510	\$14,025
Sankofa Montessori	\$19,976	\$23,901	\$3,925
Scintilla Charter Academy	\$158,520	\$197,123	\$38,603
SLAM Academy of Atlanta	\$39,071	\$45,026	\$5,955
Southwest Georgia STEM Charter	\$106,384	\$122,374	\$15,990
Spring Creek Charter Academy	\$88,816	\$115,847	\$27,031
Statesboro STEAM	\$42,094	\$32,302	-\$9,792
The Anchor School	\$17,734	\$21,277	\$3,543
The Rise School	\$97,187	\$127,490	\$30,303
Utopian Academy for the Arts	\$77,152	\$0	-\$77,152
Utopian Academy for the Arts Trillith	\$15,772	\$35,408	\$19,636
Yi Hwang Academy of Language Excellence	\$85,819	\$100,618	\$14,799
Zest Preparatory Academy Charter School	\$30,135	\$35,456	\$5,321
Excelsior Village Academies	\$0	\$9,462	\$9,462
Rocky Creek (GSIC Replication)	\$0	\$9,464	\$9,464
<b>Total</b>	<b>\$7,491,587</b>	<b>\$8,158,994</b>	<b>\$667,407</b>

# FISCAL YEAR 2025 – BUDGETED EXPENSES

## Graph 2: Budgeted Expenditures by Class

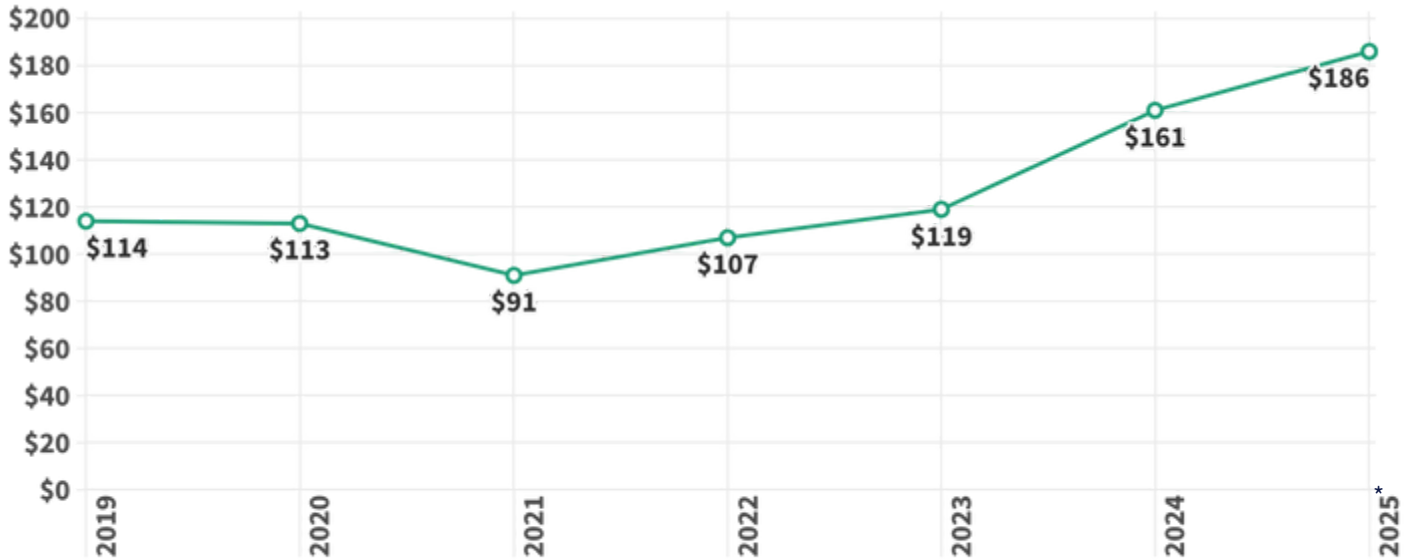


## Chart 2: Budgeted Expenditures by Class

Expenditure Areas	FY25 Budget	FY24 Budget	Change (\$)
Personnel Services	\$3,381,806	\$2,938,341	\$443,465
Contracts	\$3,202,101	\$2,871,626	\$330,475
Regular Operating Expenses	\$212,932	\$164,800	\$48,132
Grants	\$1,428,860	\$969,985	\$458,875
Real Estate Rentals	\$127,599	\$127,599	\$0
Computer Charges	\$39,900	\$22,000	\$17,900
Telecommunications	\$27,796	\$25,372	\$2,424
Equipment	\$3,500	\$50,000	-\$46,500
<b>Total Expenditures</b>	<b>\$8,424,494</b>	<b>\$7,169,723</b>	<b>\$1,254,771</b>

# HISTORICAL TRENDS

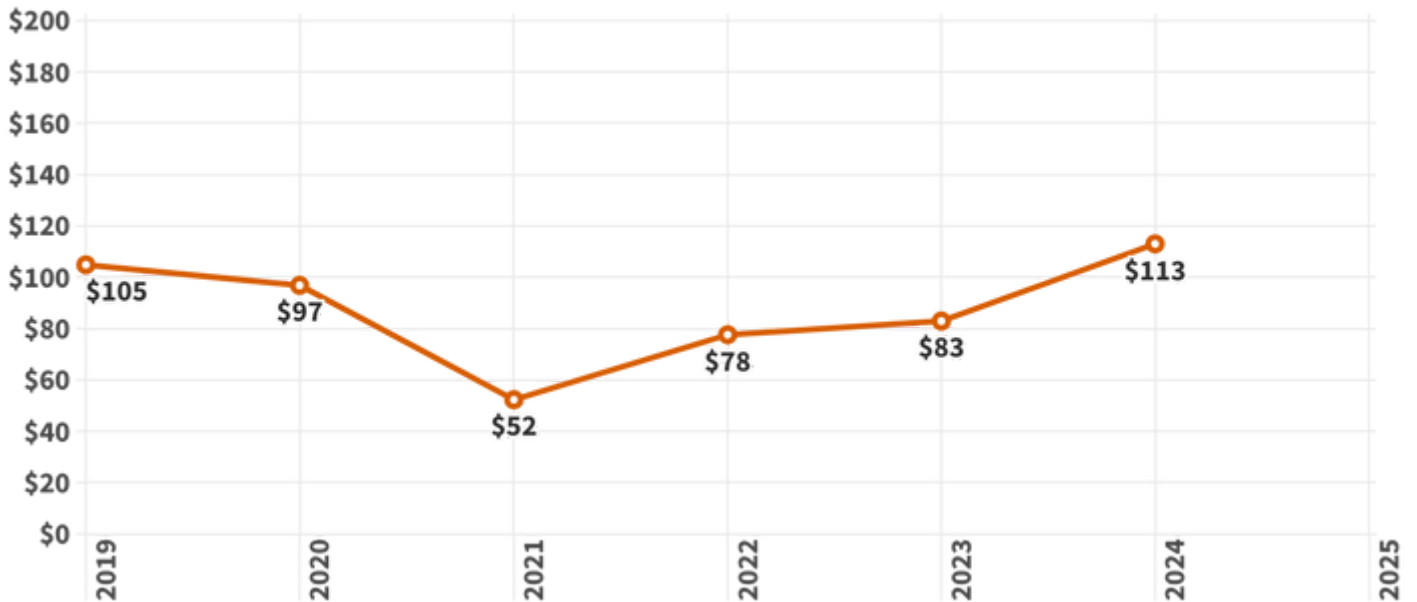
## Graph 3: Total Budgeted Cost/Student by Fiscal Year



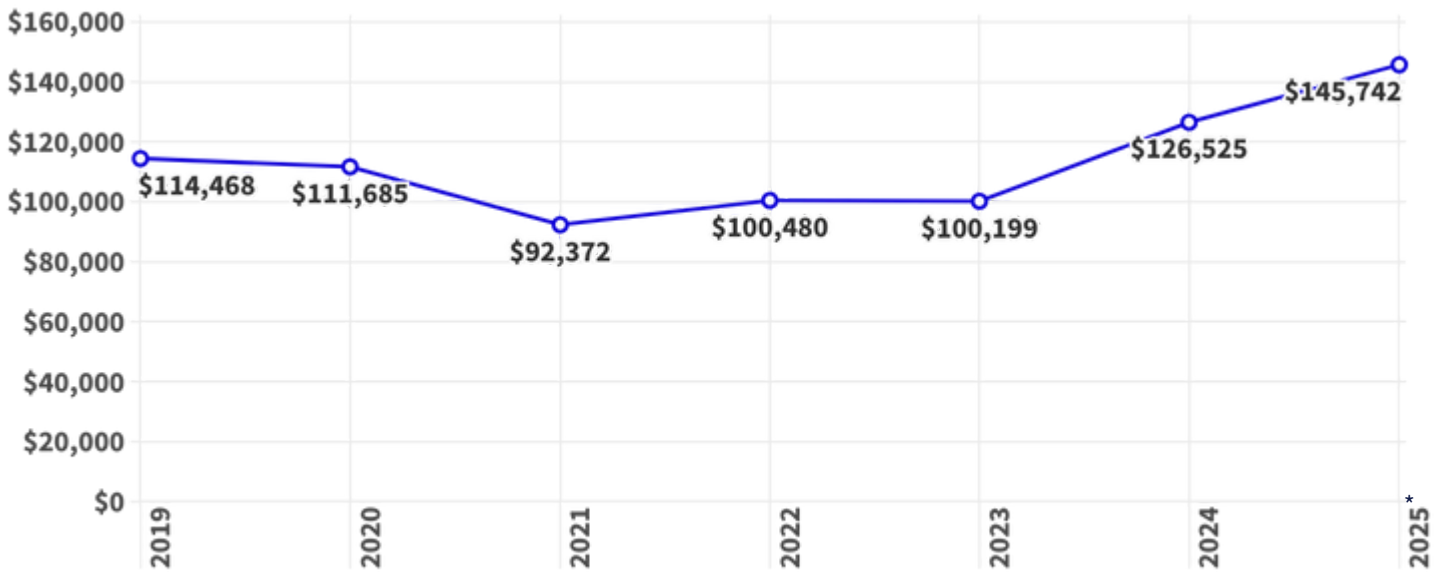
**Note**

\* Includes costs from HB 318, without HB 318 amount is \$147 per student.

## Graph 4: Total Actual Cost/Student by Fiscal Year



## Graph 5: Total Budgeted Cost/School by Fiscal Year



**Note**

\*Includes costs from HB 318, without HB 318 amount is \$115,371 per school.

## Graph 6: Total Actual Cost/School by Fiscal Year

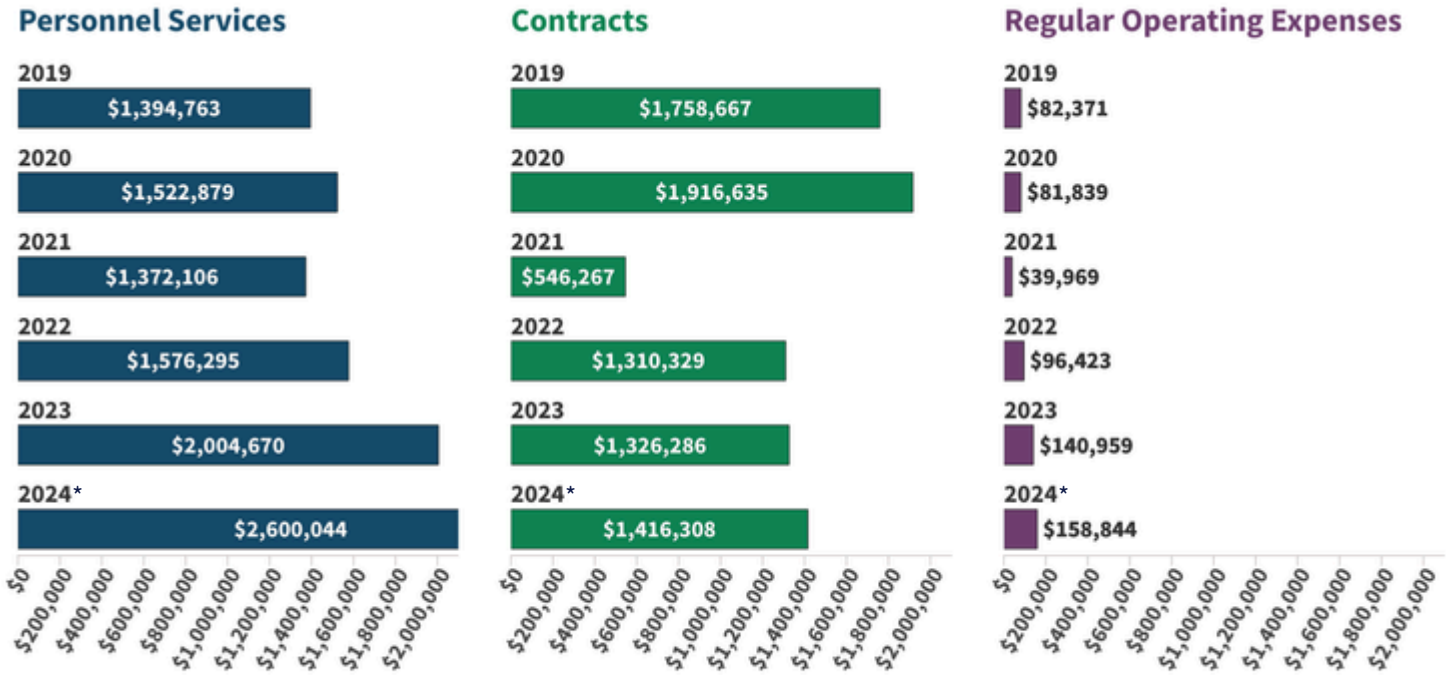


**Note**

\*Includes June projected expenditures



# Graph 7: Top Three SCSC Operational Expenditure Comparison by Fiscal Year



**Note**  
\*FY2024 includes June projected expenditures.

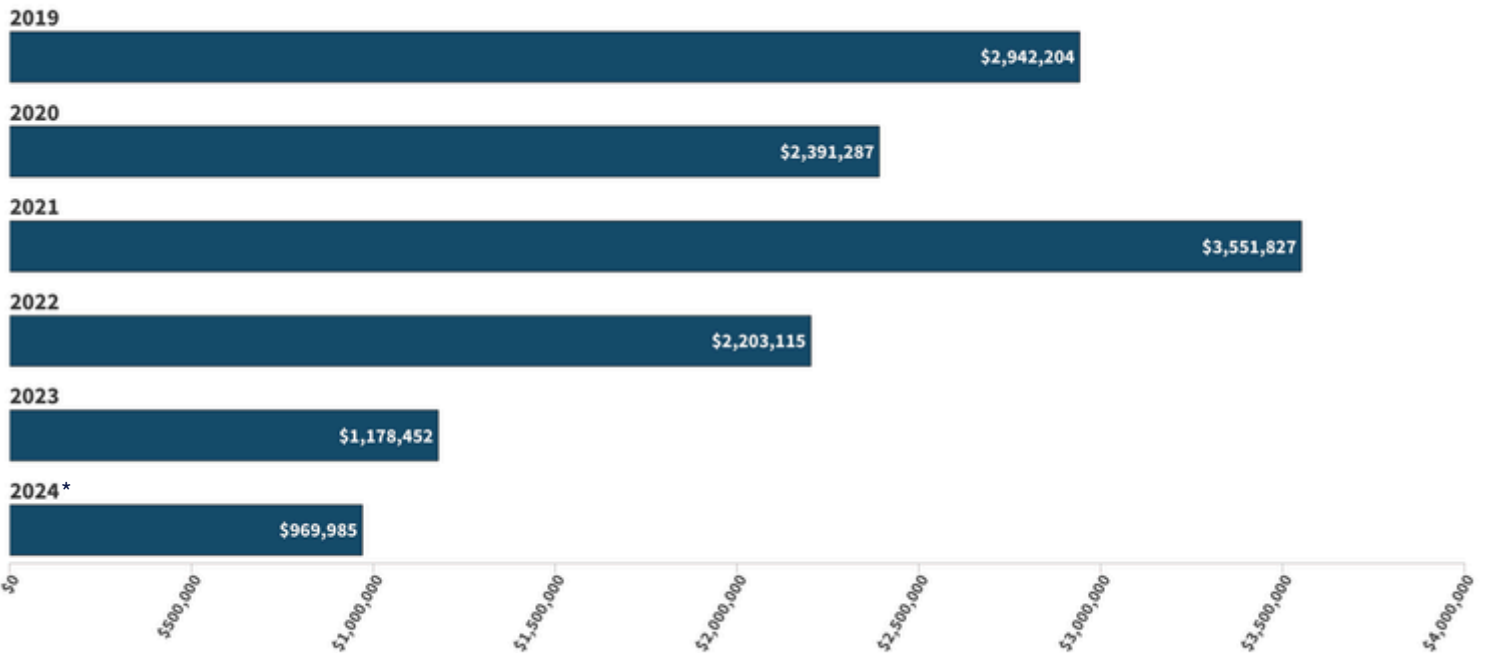
# Chart 3: All SCSC Operational Expenditure Comparison by Fiscal Year

Expenditures	2019	2020	2021	2022	2023	2024*
Personnel Services	\$1,394,763	\$1,522,879	\$1,372,106	\$1,576,295	\$2,004,670	\$2,600,044
Contracts	\$1,758,667	\$1,916,635	\$546,267	\$1,310,329	\$1,326,286	\$1,416,308
Regular Operating Expenses	\$82,371	\$81,839	\$39,969	\$96,423	\$140,959	\$158,844
Real Estate Rentals	\$96,140	\$98,993	\$82,988	\$86,259	\$98,523	\$127,599
Computer Charges	\$0	\$0	\$12,996	\$11,071	\$1,865	\$0
Telecom	\$135,469	\$126,008	\$64,447	\$122,520	\$49,329	\$19,414
Equipment	\$14,250	\$0	\$7,257	\$0	\$8,847	\$36,304

**Note**  
\*Includes June projected expenditures.

# Graph 8: SCSC Give-Back Grant Expenditure Comparison by Fiscal Year

## Grants



### Note

\*Includes June projected expenditures.

# APPENDIX A

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## Annual Budget: Policy 2.1

### Article I

#### Purpose

The SCSC is committed to adopting and implementing an annual budget that allows the agency to fulfill its statutory duties while maximizing efficiency.

### Article II

#### Policy

1. **Administrative Withhold.** As provided by OCGA § 20-2-2089(b), the SCSC is authorized to direct the Georgia Department of Education to withhold up to 3% of state earnings for state charter schools for the current fiscal year to allow the agency to perform its duties required by law. To maximize resources for state charter schools, the SCSC will utilize the smallest percentage of administrative withhold that allow the SCSC to effectively meet its statutory obligations. Except as provided by the Emergency School Operations Fund Policy, if the SCSC does not utilize the entire amount of funding withheld during the fiscal year, the Executive Director shall request that the SCSC direct the Georgia Department of Education to return any funding remaining in the SCSC administrative budget to state charter schools on the same pro rata basis as its collection upon satisfaction of the SCSC's expenses for the fiscal year.

2. **Preparation of the Annual Budget.** Prior to the conclusion of the current fiscal year, the Executive Director shall utilize the initial QBE allotment sheets for each state charter school to estimate the funding available for SCSC operations. Thereafter, the Executive Director shall prepare an annual budget for the upcoming fiscal year that details proposed expenses at class and account levels that will guide the agency in fulfilling its mission, strategic plan, and statutory charge. In preparing the annual budget, the Executive Director may propose to utilize an administrative withhold that is less than the permitted 3%. The Executive Director, or his or her designee, shall present the draft budget to the SCSC for its approval prior to the start of the upcoming fiscal year. The budget presentation must expressly state that the budget is presented consistent with the terms of this Policy.

3. **SCSC Approval.** The SCSC shall approve the SCSC annual budget by majority vote prior to the start of the upcoming fiscal year. In the event the SCSC does not approve the budget prior to the start of the fiscal year, the Executive Director shall make only those expenditures and contractual arrangements that are necessary to continue the operations of the SCSC without interruption.

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4. **Budget Amendments.** The Executive Director may redirect funding for budgeted items at the account level; provided however that such changes shall not exceed the budgeted class level amount by more than 10% each year without prior written approval from the SCSC Chair. In the discretion of the SCSC Chair, he or she may solely approve budget amendments that exceed 10% of the budgeted class amount or he or she may require a vote by the SCSC to approve the amendment request. The language of this subsection shall be included in the Executive Director's presentation of the draft budget to the SCSC.

5. **Compliance with Law.** The SCSC shall administer its budget in accordance with all applicable federal and state laws, rules, and regulations, including, but not limited to, budget directives issued by the Governor's Office of Planning and Budget.

# APPENDIX B

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## State Chart of Accounts and Other Accounting Identifiers

This worksheet shows the relationship between account and class (Common Classes)

### 300 - PERSONAL SERVICES

501000 REGULAR SALARIES

502000 ANNUAL LEAVE PAY

503000 OTHER SUPPLEMENTAL PAY

510000 REGULAR SALARIES (GDOL ONLY)

511000 OVERTIME

512000 PERMANENT HOURLY LABOR

513000 TEMPORARY/CASUAL LABOR

514000 FICA

515000 RETIREMENT

516000 HEALTH INSURANCE

517000 PERSONAL LIABILITY OF EMPLOYEES

518000 UNEMPLOYMENT INSURANCE

519000 WORKER'S COMPENSATION

520000 ASSESSMENTS BY MERIT SYSTEM

522000 DRUG TESTING

523000 EMPLOYEE PHYSICAL EXAMINATIONS

524000 OTHER

### 301 - REGULAR OPERATING EXPENSES

610000 COST OF GOODS SOLD/PURCHASES FOR RESALE

611000 POSTAGE

612000 MOTOR VEHICLE EXPENSES

613000 PUBLICATIONS, PRINTING AND MEDIA

614000 SUPPLIES AND MATERIALS

615000 REPAIRS AND MAINTENANCE

616000 EQUIPMENT ON INVENTORY BUT NOT CAPITALIZED

617000 WATER & SEWAGE

618000 ENERGY

619000 RENTS OTHER THAN REAL ESTATE

620000 INSURANCE AND BONDING

621000 BAD DEBT

622000 FREIGHT

623000 CYBER INSURANCE PAYMENTS



625000 DISCOUNTS LOST
626000 PROCUREMENT CARD PURCHASES
627000 OTHER OPERATING EXPENSES
640000 TRAVEL OF EMPLOYEES
661000 COMPUTER BILLINGS - GTA
662000 COMPUTER BILLINGS - OTHER
663000 SOFTWARE
671000 TELECOMMUNICATIONS - DATA
672000 TELECOMMUNICATIONS - OTHER
740000 DEPRECIATION
741000 EXPENSE REIMBURSEMENT ALLOWANCES - GENERAL ASSEMBLY ONLY
742000 PER DIEM DIFFERENTIAL - GENERAL ASSEMBLY ONLY
<b>303 - MOTOR VEHICLE PURCHASES</b>
701000 MOTOR VEHICLES NOT CAPITALIZED
722000 MOTOR VEHICLES
<b>304 - EQUIPMENT</b>
720000 EQUIPMENT
821000 COMPUTER/TELECOMMUNICATIONS EQUIPMENT
713000 CAPITAL LEASE/ INSTALLMENT PURCHASE - PRINCIPAL PAYMENTS
716000 CAPITAL LEASE/ INSTALLMENT PURCHASE - INTEREST PAYMENTS
<b>305 - IT EXPENDITURES</b>
814000 [IT EXPENDITURE] SUPPLIES AND MATERIALS
815000 [IT EXPENDITURE] REPAIRS AND MAINTENANCE
816000 [IT EXPENDITURE] EQUIPMENT UNDER CAPITALIZATION THRESHOLD
819000 [IT EXPENDITURE] RENTS (OTHER THAN REAL ESTATE)
823000 [IT EXPENDITURE] SOFTWARE (CAPITALIZED)
863000 [IT EXPENDITURE] SOFTWARE (NOT CAPITALIZED)
858000 [IT EXPENDITURE] CENTRALIZED ACCOUNTING SYSTEM FEES
864000 [IT EXPENDITURE] SOFTWARE (NOT CAPITALIZED)
<b>306 - REAL ESTATE RENTALS</b>
648000 REAL ESTATE RENTALS
680000 AUTHORITY LEASE RENTALS
848000 [IT EXPENDITURE] REAL ESTATE RENTALS
<b>307 - VOICE/DATA COMMUNICATION SERVICES</b>
865000 [IT EXPENDITURE] INFRASTRUCTURE AND TELECOMMUNICATIONS (TO PAY GTA INVOICES)
871000 [IT EXPENDITURE] VOICE/DATA COMMUNICATION SERVICES (TO PAY GTA INVOICES)

872000 [IT EXPENDITURE] VOICE/DATA COMMUNICATION SERVICES (VENDORS OTHER THAN GTA)
873000 [IT EXPENDITURE] VOICE/DATA COMMUNICATION SERVICES - GTA USE ONLY
<b>309 - CAPITAL OUTLAY</b>
720000 EQUIPMENT
721000 COMPUTER EQUIPMENT
722000 MOTOR VEHICLES
723000 LAND
724000 BUILDINGS
725000 IMPROVEMENTS OTHER THAN BUILDINGS
726000 WORKS OF ART AND HISTORICAL TREASURES
727000 LIBRARY COLLECTIONS
728000 CONSTRUCTION IN PROGRESS
729000 WATER, TIMBER & OTHER RIGHTS
730000 PATENT, TRADEMARK & COPYRIGHT
733000 INFRASTRUCTURE
824000 [IT EXPENDITURE] BUILDINGS - IT
864000 [IT EXPENDITURE] SOFTWARE M&S NETWORK
<b>312 - CONTRACTUAL SERVICES</b>
651000 PROFESSIONAL SERVICES
652000 PROFESSIONAL SERVICES - EXPENSES
653000 OTHER CONTRACTUAL SERVICES - PRIVATE
654000 OTHER CONTRACTUAL SERVICES - STATE ORGANIZATIONS
851000 [IT EXPENDITURE] PROFESSIONAL/TECHNICAL SERVICES - COMPUTER/IT
852000 [IT EXPENDITURE] PROFESSIONAL/TECHNICAL SERVICES - COMPUTER/IT - EXPENSES
<b>314 - TRANSFERS</b>
750000 TRANSFERS OUT
<b>315 - GRANTS AND BENEFITS</b>
690000 DIRECT BENEFITS
695000 PENSION BENEFITS
696000 REFUND OF PENSION CONTRIBUTIONS
705000 TUITION AND SCHOLARSHIPS
707000 GRANTS
700000 CLAIMS AND JUDGMENTS
703000 LOTTERY PRIZES
709000 SPECIAL ITEMS
710000 EXTRAORDINARY EXPENDITURES

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712000 BOND PRINCIPAL
714000 OTHER DEBT PRINCIPAL
715000 INTEREST - BONDS
717000 INTEREST - OTHER DEBT
718000 OTHER DEBT SERVICE CHARGES