



# JERICHO SCHOOL DISTRICT BUDGET 2007-08

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The information in this document will be presented at Budget Workshop #1 on Thursday, January 11, at the Middle School Library at 7:30. At that time Dr. Joan L. Colvin, Assistant Superintendent for Business Affairs will review this information with the Board of Education.

The information is compiled from budget Excel worksheets and the best manner to view the numbers presented is to view the slides in the slide presentation form. Click Slide Show in the lower right hand corner to begin the slide presentation. To progress from slide to slide simply press the space bar.

You may print a copy of the presentation by clicking the print symbol or you may obtain a copy from the business office after January 8, 2007. Please call 203-3600 Extension 3214.

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# JERICHO SCHOOL DISTRICT

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## BUDGET 2007-08

WORKSHOP # 1

Codes: 1000, 7000, 8000

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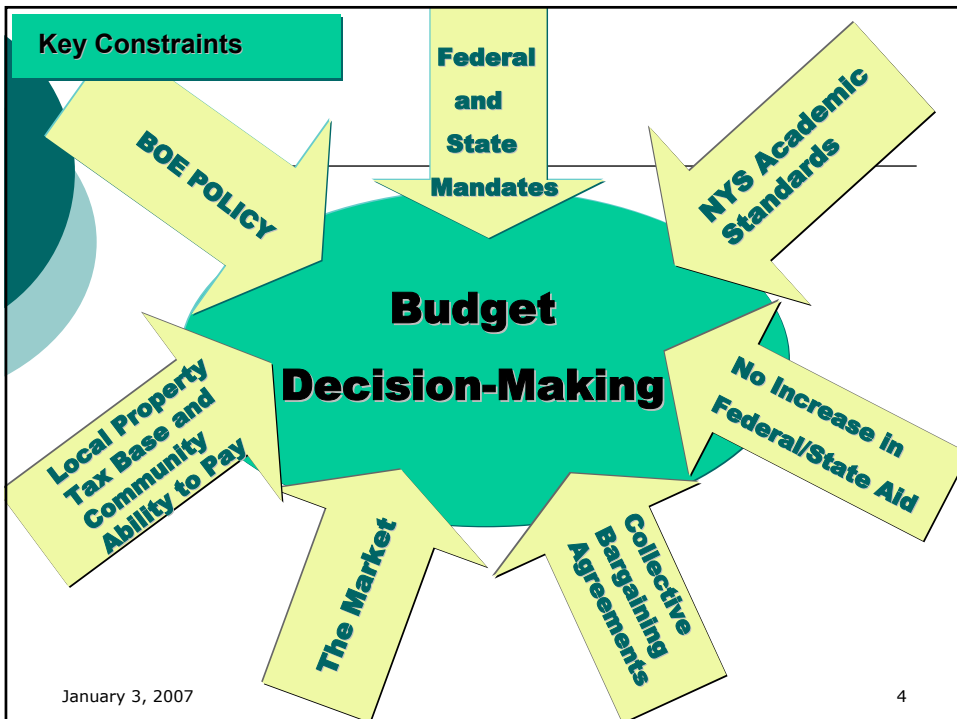
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# Budget Review Calendar

<b>January 11</b>	<b>Overview and Review of Codes 1000, 7000,8000</b>
<b>January 18</b>	<b>Review of Codes 2010, 2020, 2250,2610, 2810, 2820, 2825, 2850, 2855,</b>
<b>February 15</b>	<b>Codes 2110, 2630, 8000,9000</b>
<b>March 6</b>	<b>Review of code 5000 Full Budget Review of Revenues and Expenditures</b>
<b>March 15</b>	<b>Adoption of Budget by BOE</b>


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## Constraints on Budget Expenditure Decisions Can Be Divided into Four Major Categories

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- State and Federal mandates and the educational imperatives that flow from these mandates.
- Collective bargaining agreements with administrators, teachers and support staff as negotiated by the Board that define salary, benefits, work hours and teaching workloads.
- The “market”, which within a narrow range determines the price of human and material resources used by the school district, and the level of programs and services we must provide to remain competitive as a community, as well as the tax burden the community is willing to bear.
- Board of Education policy, and other Board of Education decisions, usually reflecting educational judgment and community desires. Board policy imposes “soft” constraints – ones which are modifiable by board action.

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## State and Federal Law Prescribe Some Requirements Precisely

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- N.Y. S. minimum of 180 days of instruction per year
- N.Y. S. minimum of 240 instructional minutes that students must receive each day. And a minimum of 110 high school credits required to graduate, 100 of which are in mandated subjects.
- N. Y. S. K-12 Academic Standards
- Federal Individuals with Disabilities Education Act (“IDEA”) establishes standards for a Free and Appropriate Public Education (“FAPE”) for students classified under IDEA Services for students with Limited English Proficiency
- No Child Left Behind Act (“NCLB”) legislation requires that N.Y. schools switch from being accountable for general education students passing at specific rates to being accountable for all students by NCLB-defined subgroups passing at specific rates.

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## State and Federal Mandates Extend to Many Aspects of Employment


Particularly, Collective Bargaining Agreements

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- N. Y. S. Tenure laws
- N.Y. Employer-Employee Relations Act specifies the framework within which collective bargaining with public employees must occur, including specification of which terms and conditions of employment are subject to collective bargaining.
- Level of local contributions to pension funds
- Federal Fair Labor Standards Act

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## The market acts as an invisible but real force in determining the prices we pay for goods and services.

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- Teachers and administrators bargain with knowledge of what other districts pay
- Failure to stay within the market range for salaries will, over time, result in an inability to attract and retain the most qualified staff
- Healthcare premiums, commercial insurance, energy costs, construction services, transportation costs, out-of-district placements, etc., are all subject either to negotiation or low-bid requirements, but the market establishes their “price-floor” which is beyond our control

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## It's Important To Understand Both The Extent and Limits of Financial Information Required by Regulation

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- School districts in New York State must keep their books and records and present their budgets in strict accordance with state regulations, which in turn adhere to national standards.
- Budgets are prepared in line-item fashion, according to a Chart of Accounts which is specified by the N.Y.S. Department of Education.
- The public budget contains much detail. The Chart of Accounts categorizes expenditure by Fund/Program/Function/Object.

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- Line-item budgets are helpful to accountants in tracking and summarizing financial events and this disciplined approach to recording budgets and expenditures enables comparability from one year to the next and from one district to another.

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## Line-item budgets have limitations.

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- You can not tell how much money goes to which specific services delivered to which specific students.
- You can not tell how many people a given salary line represents, or what their actual salaries are or precisely what they do.
- From the line-item itself the source of a variance in that line is not really discernable and you can not really explain from the line-item itself the main drivers of an increase from one year to the next. You must disaggregate the data to determine the reason for an increase or a decrease.
- You can infer it based on other knowledge or on other calculations. For example, you can examine board resolutions and see which personnel are appointed to which positions in which schools.
- However, from the Audit and the uniform system of accounts, there can be confidence that expenditures recorded in a particular account are complete and accurate – that the purposes to which the money was put conform to the set of uses defined by the state.

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## Line-Item Budgets Are Not Especially Helpful To Policymakers Grappling With Budget Trade-offs

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- Some experts characterize line-item budgets as creating an instructional blob – it's impossible to tell which resources are included on which line and it's also difficult to tell whether increases or decreases represent changes in the quantity of resources allocated or changes in the price of those resources.
- Simpler presentations of the financial data in forms other than the official financial statements may be helpful in understanding where the money goes (what people and material resources are involved) and why certain costs go up (disentangling changes in the price of resources from changes in quantity).
- Simpler presentations must be verifiable and must therefore reconcile to the financial statements. They must also be completed using a consistent set of cost concepts according to a clear set of rules.
- Cost analysis is the activity of measuring efficiency, effectiveness, and utility. It provides guidelines and illustrations on the impact of potential budget decisions and is the basis for understanding budget tradeoffs.

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## Why is Cost Analyses So Hard To Do?

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- There is no defined, well-established, systematic way to trace the allocation of employee time spent in the delivery of the hundreds of programs/services which students receive.
- Nor is there an accepted, well-established way to measure and allocate all of the “indirect” costs (administration; heat, light, a/c; building maintenance; materials and supplies; sanitation; etc.) that are essential to the delivery of a service, nor a clear picture of which of those indirect costs are fixed or variable.
- It is possible (with a lot of semi-manual data manipulation) to extract much of this data, but accounting software doesn't currently provide us with any automated way to retrieve the data.
- Therefore when you define a different view of the data—a Resource-Cost View, – you must extract the data from the accounting system and also keep it RECONCILED as the underlying accounting data changes on a daily basis.

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## Concepts of Cost Analysis

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- Cost analysis is the combined process of defining a service establishing the volume of the service settling on the relevant cost concept to address the perceived problem, and determining the cost of some alternative to the existing service delivery pattern.
- Total Cost vs. Net Cost: Elimination of a program/service does not always result in saving the total cost of that service. One must look at net costs when making specific budget decisions. A change in service delivery may trigger some new expense. Net costs take into account all factors. Marginal Cost: The cost of adding or removing the last unit of a program is usually smaller than the average unit cost of one unit of the program.
- Actual Cost vs. Average Cost When considering the cost of employees, especially, one must be clear which cost concept is relevant. The actual cost of a specific employee is of course different than the average cost for all employees, or even the average for all employees in a particular category.
- Allocated Cost. Some costs are direct and visible, others are indirect and are posted in a different part of the budget. When considering the cost of a resource, one must allocate the indirect costs in a way that allows one to understand the Total Cost of the resource. Employee benefits are one example. According to the Chart of Accounts, they are posted to the Benefits section of the budget, but need to be considered in cost analyses that consider the relative costs of program alternatives or elimination.

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## Cost Analyses Completed annually or periodically

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- Transportation Routing including cost per student mile of alternative bus routing/scheduling approaches and Cost for district-run routes versus contracted routes
- Comparative program costs per pupil level of scheduling efficiency in use of secondary staff
- Insurance risk management, i.e. life, dental, disability, property and liability
- Elementary school class size analysis
- Overtime for buildings and grounds and the projects accomplished compared to contracted services
- Staffing FTE and student ratios per building to ensure level and effective programming for all students
- Cost for telephone and data line services
- Technology Department comparison of contracted services versus "in-house" services
- Costs per building for the Financial Forums, using specific costs for staffing but average costs for benefits and other operational costs

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# Review of Line Item Codes

## Codes 1000, 7000,8000

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# 1000 CODES

## BOARD OF EDUCATION

Account Codes	Account Name	2003-04 Exp (ST-3)	2004-05 ST-3	2005-06 ST-3	2006-07 Budget	2007-08 Budget
<b>Board of Education</b>						
1010 410 00 0000	Memberships	16,241	18,029	15,889	19,950	19,000
1010 430 00 0000	Expenses	1,739	1,400	1,000	1,500	1,500
1010 475 00 0000	Meetings/Conferences	12,267	12,261	10,084	13,125	13,000
1010 479 00 0000	Other Miscellaneous	1,026	680	1,400	2,000	2,000
1010 501 00 0000	Materials and Supplies	1,809	796	447	1,500	1,500
	<b>Subtotal - Board of Ed.</b>	<b>33,082</b>	<b>33,166</b>	<b>28,820</b>	<b>38,075</b>	<b>37,000</b>

Memberships: NY State School Boards, Nassau Suffolk, Scope  
 Conferences: NY State School Boards, Regular School Board Meetings, Special Receptions

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## District Clerk and District Meetings

				2003-04	2004-05	2005-06	2006-07	2007-08
				Exp (ST-3)	Exp (ST-3)	Exp (ST-3)	Budget	Budget
<b>District Clerk</b>								
1040	160	00	0000	Non-Instructional Salaries	557	0		
1040	469	00	0000	Legal Notices	4,723	1,704	12,938	2,500
1040	501	00	0000	Supplies and Materials	561	355	636	-
<b>Subtotal - District Clerk</b>				<b>5,841</b>	<b>2,059</b>	<b>13,634</b>	<b>3,130</b>	<b>2,500</b>
<b>District Meetings</b>								
1060	433	00	0000	Registration / Voting Exp.	2,875	1,000	1,050	1,000
1060	449	00	0000	Registration / Voting Exp.	4,210	3,797	3,242	5,000
1060	469	00	0000	Contractual Expenses	5,156	4,156	6,300	6,000
1060	490	00	0000	Contractual Expenses	10,500	7,194	5,700	10,000
1060	501	00	0000	Supplies and Materials	561	800	800	1,000
<b>Subtotal - District Meetings</b>				<b>23,302</b>	<b>16,947</b>	<b>17,092</b>	<b>23,000</b>	<b>23,000</b>

May Election expenses including Budget Vote  
2005-06 Legal Notices for Sale of Nike Site

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## CENTRAL OFFICE PERSONNEL SERVICES

### SUPERINTENDENT

### ASST. SUP'T PERSONNEL

### ASST. SUP'T BUSINESS

- Secretary to Supt.
- Clerical (3.3)
- Asst Bus.  
Mgr./Treasurer  
Principal AC (2.0)  
Account Clerks (4.0)  
Clerk (1.0)

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## Superintendent, Legal, Public Information 1240, 1420, 1480

Account Codes			Account Name	2003-04 Exp (ST-3)	2004-05 Exp (ST-3)	2005-06 Exp (ST-3)	2006-07 Budget	2007-08 Budget
			<b>Superintendent's Office</b>					
1240	100	00 0000	Personnel Services	328,081	349,512	376,022	363,603	394,726
1240	220	00 0000	Equipment	105	710	0	1,260	1,200
1240	465	00 0000	Repairs and Maintenance	2,135	107	126	2,500	2,500
1240	475	00 0046	Meetings/Conferences	4,264	10,498	13,491	10,000	14,000
1240	501	00 0000	Supplies and Materials	8,068	8,029	5,382	9,000	9,000
			<b>Total - Supt Office</b>	<b>342,653</b>	<b>368,856</b>	<b>395,021</b>	<b>386,363</b>	<b>421,426</b>

Account Codes			Account Name	2003-04 Exp (ST-3)	2004-05 Exp (ST-3)	2005-06 Exp (ST-3)	2006-07 Budget	2007-08 Budget
			<b>Staff</b>					
			<b>Legal Services</b>					
1420	400	00 0000	Legal Service	107,880	86,696	98,652	155,000	155,000
1420	400	00 0000	Legal Service- Other Attorneys		0			
			<b>Subtotal - Legal Service</b>	<b>107,880</b>	<b>86,696</b>	<b>98,652</b>	<b>155,000</b>	<b>155,000</b>

Account Codes			Account Name	2003-04 Exp (ST-3)	2004-05 Exp (ST-3)	2005-06 Exp (ST-3)	2006-07 Budget	2007-08 Budget
			<b>Public Information Service</b>					
1480	160	00 0000	Personnel Services	53,125	79,500	83,475	85,292	91,556
1480	200	00 0000	Equipment	1,769		0	1,000	1,000
1480	449	00 0000	Contractual Expenses	19,346		0		
1480	406	00 0000	Contractual Expenses	44,472	42,117	31,412	45,000	45,000
1480	473	00 0000	Postage	64,475	48,639	14,021	55,000	25,000
1480	490	00 0000	BOCES					
			<b>Subtotal - Public Info. Serv</b>	<b>183,187</b>	<b>170,256</b>	<b>128,908</b>	<b>186,292</b>	<b>162,556</b>

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## 1000 CODES--FINANCE

Account Codes			Account Name	2003-04 Exp (ST-3)	2004-05 Exp (ST-3)	2005-06 Exp (ST-3)	2006-07 Budget	2007-08 Budget
			<b>Finance-Business Admin</b>					
1310	100	00 0000	Personnel Services	606,793	646,417	672,108	721,479	727,553
1310	200	00 0000	Equipment	1,153	0	1,890	1,300	1,300
1310	465	00 0000	Repairs and Maintenance	2,240	5,514	212	5,000	5,000
1310	473	00 0000	Postage	43,843	45,823	49,485	50,000	50,000
1310	475	00 0000	Meetings/Conferences	1,625	2,533	2,317	2,310	2,300
1310	490	00 0000	BOCES Payroll & Finance	70,733	73,500	80,337	89,284	89,000
1310	501	00 0000	Supplies and Materials	21,755	20,291	17,014	25,000	25,000
			<b>Subtotal - Fin. &amp; Bus. Admin</b>	<b>748,142</b>	<b>794,078</b>	<b>823,373</b>	<b>894,373</b>	<b>900,153</b>
			<b>Auditing</b>					
1320	160	00 0000	Non-Instructional Salaries					
1320	400	00 0000	Consulting Services	21,000	44,650	59,635	74,000	110,000
			<b>Subtotal - Auditing</b>	<b>21,000</b>	<b>44,650</b>	<b>59,635</b>	<b>74,000</b>	<b>110,000</b>

Auditing fee includes cost for new State Regulations  
Other Postage in 1430  
BOCES: Payroll, Accounting, Purchasing

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# PERSONNEL 1000 CODES--STAFF

				2003-04	2004-05	2005-06	2006-07	2007-08
				Exp (ST-3)	Exp (ST-3)	Exp (ST-3)	Budget	Budget
			<b>Personnel</b>					
			Personnel Services	360,918	396,107	391,691	411,276	431,839
1430	100	00	0000					
1430	220	00	0000	0	0	2,187	1,000	1,000
1430	449	00	0000	2,046	6,349	5,575	6,500	6,500
1430	465	00	0000	1,000	0	0	1,500	1,500
1430	469	00	0000	33,006	743	0	4,000	4,000
1430	473	00	0000	111	500	1,000	1,000	1,000
1430	475	00	0000	698	1,475	398	1,500	1,500
1430	476	00	0000	Expenses	4,742	3,271	6,300	6,000
1430	490	00	0000	BOCES	58,486	66,009	94,500	90,000
1430	501	00	0000	Supplies and Materials	6,600	2,118	5,351	8,000
<b>Subtotal - Personnel</b>				<b>452,285</b>	<b>470,520</b>	<b>475,482</b>	<b>535,576</b>	<b>551,339</b>

Legal Notices: Advertising NY Times moved to BOCES  
BOCES: Implementation of Pentamation Personnel, Teacher Certification, Fingerprinting

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# OPERATIONS & MAINTENANCE PERSONNEL SERVICES CUSTODIAL

HIGH SCHOOL  
MIDDLE SCHOOL

- Head custodian,  
night custodian,  
maintenance (2)  
cleaners (17)

Elementary

Seaman  
Jackson  
Cantiague

- Head custodian,  
custodian,  
cleaners (3)  
cleaners (3.5)  
cleaners (3.5)

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# OPERATIONS & MAINTENANCE PERSONNEL SERVICES Maintenance

## Superintendent of Buildings and Grounds

Clerical (3.0) (includes switchboard operator)  
 Maintenance Men (5.0)  
 Messenger (2.0)  
 Groundsmen (6.0)

Includes overtime, snow removal, and summer help.

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# OPERATIONS & MAINTENANCE

				2003-04	2004-05	2005-06	2006-07	2007-08
				Exp (ST-3)	ST-3	ST-3	Budget	Budget
<b>Operation &amp; Maintenance</b>								
1620	160	00	0000	2,191,807	2,093,158	2,246,482	2,480,012	2,604,013
1620	453	00	0000	81,592	72,195	92,156	100,000	100,000
1620	454	00	0000	22,826	13,495	8,750	89,250	89,250
1620	457	00	0000	892,619	999,327	1,207,781	1,137,440	1,328,559
1620	458	00	0000	5,071	5,024	6,302	20,000	20,000
1620	459	00	0000	204,287	165,865	188,784	170,000	170,000
1620	540	00	0000	107,128	109,337	81,752	115,500	110,000
<b>Subtotal Operation &amp; Maint.</b>				<b>3,595,130</b>	<b>3,456,401</b>	<b>3,832,009</b>	<b>4,112,202</b>	<b>4,421,822</b>
<b>Maintenance of Plant</b>								
1621	160	00	0000	957,371	1,059,508	997,359	1,326,673	1,393,007
1621	240	00	0000	174,008	82,389	28,743	50,000	50,000
1621	280	00	0000	38,513	3,439	2,878	35,000	35,000
1621	465	00	0000	120,906	125,407	129,533	170,000	170,000
1621	466	00	0000	74,361	56,406	73,696	80,000	80,000
1621	467	00	0000	358,047	233,889	292,667	375,000	1,000,000
1621	467	00	0000			0	75,000	75,000
1621	468	00	0000	95,316	72,565	83,245	130,000	110,000
1621	543	00	0000	29,180	25,857	16,825	40,000	40,000
1621	544	00	0000	57,725	57,933	85,152	75,000	95,000
1621	545	00	0000					
1621	551	00	0000	30,774	29,387	51,418	35,000	60,000
1621	552	00	0000	49,645	64,578	64,865	80,000	80,000
<b>Subtotal Maintenance of Plant</b>				<b>1,985,846</b>	<b>1,811,558</b>	<b>1,826,181</b>	<b>2,471,673</b>	<b>3,188,007</b>

Supplies and materials for building projects increases due our staff working on projects  
 Improvement in Buildings increase due to roofing needs

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## OPERATIONS & MAINTENANCE CONTRACTUAL SERVICES

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1620.453 Contractual Service Service Contracts	<ul style="list-style-type: none"> <li>\$100,000</li> <li>○ Security, patrol service</li> <li>○ Outside contractors</li> <li>○ Elevator service</li> </ul>
1621.465 Contractual Service	<ul style="list-style-type: none"> <li>\$170,000</li> <li>○ Oil burners, clock system</li> <li>○ Fire alarm systems</li> <li>○ Heating controls</li> <li>○ Public address system</li> <li>○ Gym folding doors</li> <li>○ Gym equipment</li> <li>○ Garbage, snow</li> <li>○ Telephone System</li> </ul>
1621.468 Contractual Services Repairs and Maintenance	<ul style="list-style-type: none"> <li>\$110,000</li> <li>○ Repairs and Projects/plumbing, electrical</li> </ul>
1621.466 Contractual Services	<ul style="list-style-type: none"> <li>\$80,000</li> <li>○ General maintenance, \$10,000 per building and \$30,000 district wide</li> </ul>

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## OPERATIONS & MAINTENANCE Materials and Supplies

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1620.540 Materials & Supplies	<ul style="list-style-type: none"> <li>\$110,000</li> <li>○ Custodial, pool supplies, uniforms</li> </ul>
1621.552 Materials & Supplies	<ul style="list-style-type: none"> <li>\$80,000</li> <li>○ Supplies for general repairs \$10,000 per building and \$30,000 district wide</li> </ul>
1621.544 Building Maintenance	<ul style="list-style-type: none"> <li>\$95,000</li> <li>○ Supplies for upkeep of buildings \$15,000 per building and \$20,000 district wide</li> </ul>
1621.543 Grounds Supplies	<ul style="list-style-type: none"> <li>\$40,000</li> <li>○ Sand, salt, fertilizer, athletic fields, landscape</li> </ul>
1621.551 Automotive Supplies	<ul style="list-style-type: none"> <li>\$60,000</li> <li>○ Vehicle Repairs and Gasoline</li> </ul>

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## OPERATIONS & MAINTENANCE EQUIPMENT

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1621.240 Equipment

\$50,000

- Custodial Equipment--Dry vacs, floor cleaning machine

1621.280 Furniture

\$35,000

- Replacement of classroom furniture district wide as needed

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## OPERATIONS & MAINTENANCE Improvement of Buildings

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1621.467 Building

Improvements

\$15,000

Improvements recommended by  
building Principal

- Screens \$ 5,000
- Classroom flooring \$ 10,000

**HIGH SCHOOL**

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## OPERATIONS & MAINTENANCE Improvement of Buildings

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1621.467 Building

Improvements

\$15,000

**Middle School**

Improvements recommended by  
building principal

- Screens \$ 3,000
- P.A. System \$ 5,000
- Improvements
- Carpeting \$ 3,700
- Upgrade Classrooms \$ 3,300
- 6<sup>th</sup> Science/Math

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## OPERATIONS & MAINTENANCE Improvement of Buildings

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1621.467 Building

Improvements

\$15,000

**Jackson**

Improvements recommended by  
building principal

- Carpet Replacement \$5,000
- Upgrade Security \$5,000
- Equipment
- Air-conditioning \$3,500
- Science Lab
- Screens \$1,500

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## OPERATIONS & MAINTENANCE Improvement of Buildings

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1621.467 Building  
Improvements

\$15,000

Seaman

Improvements recommended by  
building principal

- Carpet Replacement \$ 3,500
- Air-conditioning \$ 3,500  
Science Lab
- Screens \$ 5,000
- Upgrade security \$ 3,000

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## OPERATIONS & MAINTENANCE Improvement of Buildings

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1621.467 Building  
Improvements

\$15,000

Cantiague

Improvements recommended by  
building principal

- Carpeting \$ 6,500
- Exhaust Fan—Gym \$ 3,000
- Upgrade Bathroom \$ 2,500  
Nurse's Office
- Screens \$ 3,000

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# Jericho Union Free School District Three Year Plan Capital Improvements

<b>Revenue Sources:</b>	
Sale of Nike Site	\$3,000,000
Interest Earned on Nike Investment	150,000
Excel Funds	1,100,000
Budget Appropriation 2007-08	1,000,000
Budget Appropriation 2008-09	1,550,000
Budget Appropriation 2009-10	<u>1,550,000</u>
<b>Total</b>	<b>\$8,350,000</b>
<b>Projects:</b>	
2007-08	
Tennis Courts	\$1,000,000
HS/MS Roofing	<u>4,200,000</u>
	<b>\$5,200,000</b>
2008-09	
Cantiague Roof	\$1,100,000
Asphalt	400,000
2009-10	
Jackson Roof	<u>\$1,650,000</u>
<b>Total Projects</b>	<b>\$8,350,000</b>

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# SPECIAL ITEMS COMMUNITY SERVICE

				Special Items	2003-04	2004-05	2005-06	2006-07	2007-08
				Unallocated Insurance	Exp (ST-3)	ST-3	ST-3	Budget	Budget
1910	400	00	0000	Insurance	371,300	389,595	439,546	500,000	518,560
				<b>Subtotal- Unallocated Insur</b>	<b>371,300</b>	<b>389,595</b>	<b>439,546</b>	<b>500,000</b>	<b>518,560</b>

				Community Services					
7310		00	0000	Recreation Program	14,306	6,808	14,500	15,225	15,000
8060		00	0000	Civic Activities	69,074	68,109	39,094	97,300	54,000
8070	490	00	0000	Census	4,250	4,000	4,000	8,000	8,000
				<b>Total - Community Services</b>	<b>87,630</b>	<b>78,917</b>	<b>57,594</b>	<b>120,525</b>	<b>77,000</b>

Oyster Bay Recreational Program, Cultural Arts Program,  
Community Swim Program

January 3, 2007

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## COMMUNITY SERVICE

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- 7310. Recreation Program
  - \$15,000
  - Intramural Program
  - Materials and Supplies
  
- 8060. Civic Activities
  - \$54,000
  - Use of pool by community
  - Cultural Arts Program
    - Salaries
    - Materials and supplies
  
- 8070. Census
  - \$8,000
  - BOCES services

January 3, 2007

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## Budget Workshop #2 January 18, 2007 Middle School Library

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**Review of Codes 2010, 2020,  
2250, 2610, 2810, 2820, 2825,  
2850, 2855**

January 3, 2007

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