

SUMMARY STATEMENT - 2014-2015 SCHOOL BUDGET

Highland Joint School District #305

REVENUES	GENERAL M&O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2011- 2012	Prior Year Actual 2012-2013	Current Budget 2013-2014	Proposed Budget 2014 2015	Prior Year Actual 2011- 2012	Prior Year Actual 2012- 2013	Current Budget 2013- 2014	Proposed Budget 2014-2015
Beginning Balances	25,551	62,822	34,000	85,000	172,369	168,718	161,174	72,353
Local Tax Revenue	470,005	470,180	536,403	579,240	64,831	70,493	62,990	60,190
State Revenue	1,492,690	1,504,711	1,539,828	1,637,716	21,389		21,389	0
Federal Revenue	62,354				188,195	296,648	159,033	171,769
Other Sources								
Transfers	25,303		21,389	0	1,715	1,676	1,586	7,770
Totals	2,075,903	2,037,713	2,131,620	2,301,956	448,499	537,535	406,172	312,082
EXPENDITURES	Prior Year Actual 2011- 2012	Prior Year Actual 2012-2013	Current Budget 2013-2014	Proposed Budget 2014 2015	Prior Year Actual 2011- 2012	Prior Year Actual 2012- 2013	Current Budget 2013- 2014	Proposed Budget 2014-2015
	Salaries	1,037,375	1,072,854	1,118,469	1,144,888	102,555	114,050	93,756
benefits	320,959	339,153	384,053	401,157	58,455	63,375	56,446	56,874
Purchased Services	480,848	487,692	464,356	505,952	16,536	31,054	14,800	19,700
Supplies and Materials	74,938	67,086	72,680	82,600	46,329	115,101	43,975	49,002
Capital Outlay	82,717		0	0	30,602	45,636	163,366	83,413
Debt Retirement								
Insurance & Judgments	14,532	15,269	15,476	15,775				
Transfers	1,715	1,676	1,586	7,771	25,303		21,389	0
Contingency Reserve			75,000	143,813	0	0		
Unappropriated Balances	62,819	53,983		0	168,719	168,319	12,440	12,730
Totals	2,075,903	2,037,713	2,131,620	2,301,956	448,499	537,535	406,172	312,082

A copy of the School District Budget is available for public inspection in the District's Administrative Office.

A Budget Hearing is scheduled to be held on June 9, 2014 at the Highland School Library during the regular school board meeting which will begin at 7:00 p.m.

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
G E N E R A L F U N D			
R E V E N U E			
100-411200-000	SUPPLEMENTAL LEVY	499,000.00CR	499,000.00CR
100-411400-000	TORT LEVY	6,803.00CR	7,007.00CR
100-412000-000	NON-LEVIED TAXES	0.00	0.00
100-413000-000	PENALTY INTEREST ON TAXES	3,000.00CR	3,000.00CR
100-415000-000	EARNINGS ON INVESTMENT	1,000.00CR	1,000.00CR
100-419900-000	OTHER LOCAL REVENUE	15,000.00CR	15,000.00CR
100-419900-100	GRANTS	10,000.00CR	10,000.00CR
100-419900-200	LIBRARY FINES	100.00CR	25.00CR
100-419920-000	LOCAL REVENUE / SHARED STAFF	0.00	42,708.00CR
100-419910-000	DRIVER ED STUDENT FEES	1,500.00CR	1,500.00CR
	****TOTAL LOCAL REVENUE	536,403.00CR	579,240.00CR
100-431100-000	STATE APPORTIONMENT	1,091,409.00CR	1,149,566.00CR
100-431200-000	TRANSPORTATION SUPPORT	182,500.00CR	182,500.00CR
100-431800-000	BENEFIT APPORTIONMENT	154,228.00CR	158,878.00CR
100-431900-000	OTHER STATE SUPPORT	63,327.00CR	89,082.00CR
100-432100-000	DRIVER ED REVENUE	2,250.00CR	2,250.00CR
100-432400-000	VOCATIONAL ED REVENUE	19,770.00CR	25,330.00CR
100-432900-000	OTHER STATE REVENUE	15,000.00CR	5,000.00CR
100-432920-000	STATE - MEDICAID REIMBURSEMENT	7,500.00CR	7,500.00CR
100-437000-000	LOTTERY / ADD'L STATE MAINTENANCE	0.00	11,500.00CR
100-438100-000	REVENUE IN LIEU OF PROPERTY TAX	3,844.00CR	6,110.00CR
	****TOTAL STATE REVENUE	1,539,828.00CR	1,637,716.00CR
100-445900-000	FEDERAL REVENUE	0.00	0.00
	****TOTAL FEDERAL REVENUE	0.00	0.00
100-450000-000	SALE OF ASSETS	0.00	0.00
100-454000-000	PRIOR YEAR CARRYOVER	34,000.00CR	85,000.00CR
100-460240-000	TRANS FR SCHL BLDG MAINT (STU OCC)	21,389.00CR	0.00
	**TOTAL REVENUE	2,131,620.00CR	2,301,956.00CR

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
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E X P E N D I T U R E S

E L E M E N T A R Y P R O G R A M

100-512110-000	SALARIES-ELEM INSTRUCTION	298,628.00	299,436.00
100-512165-000	SALARIES-SUBSTITUTE TEACHERS	6,000.00	8,000.00
100-512170-000	SALARIES-TEACHING ASSISTANT	0.00	0.00
100-512210-000	PERSI-EMPLOYER CONTRIBUTION	33,805.00	33,896.00
100-512220-000	FICA-EMPLOYER CONTRIBUTION	22,845.00	22,907.00
100-512240-000	HEALTH INSURANCE - ELEM	37,236.00	39,993.00
100-512270-000	STATE INS FUND BENEFITS	1,616.00	1,631.00
100-512280-000	UNUSED SICK LEAVE BENEFIT	3,464.00	3,473.00
100-512310-000	PURCHASED SERVICES-ELEM	650.00	650.00
100-512380-000	TRAVEL - ELEMENTARY	0.00	0.00
100-512410-000	TEACHING SUPPLIES - ELEM.	4,000.00	4,000.00
100-512410-100	CLASSROOM SUPPLIES	0.00	0.00
100-512440-000	TEXTBOOKS - ELEMENTARY	4,000.00	4,000.00
100-512550-000	CAPITAL OUTLAY - ELEMENTARY	0.00	0.00
*TOTAL ELEMENTARY PROGRAM		412,244.00	417,986.00

S E C O N D A R Y P R O G R A M

100-515110-000	SALARIES-SECONDARY INSTRUCTION	407,795.00	402,270.00
100-515113-000	SALARIES - DRIVERS EDUCATION	2,000.00	2,000.00
100-515165-000	SALARIES-SUBSTITUTE SECOND	4,000.00	5,000.00
100-515170-000	SALARIES-TEACHING ASSISTANT	0.00	0.00
100-515210-000	PERSI-EMPLOYER CONTRIBUTION	46,389.00	45,763.00
100-515220-000	FICA-EMPLOYER CONTRIBUTION	31,349.00	30,927.00
100-515240-000	HEALTH INSURANCE - SECOND	65,982.00	69,028.00
100-515270-000	STATE INS FUND BENEFITS	2,195.00	2,171.00
100-515280-000	UNUSED SICK LEAVE BENEFIT	4,730.00	4,666.00
100-515310-000	PURCHASED SERVICES - SECONDARY	1,200.00	1,200.00
100-515310-400	GEAR UP GRANT - PURCHASE SERVICES	0.00	0.00
100-515311-000	VO ED TRAVEL - OFFICE OCCUP	840.00	2,000.00
100-515312-000	VO ED TRAVEL - CONSUMER HMKG	600.00	780.00
100-515312-100	VO ED TRAVEL - AG	800.00	2,000.00
100-515313-000	PURCHASED SERVICES - DR ED	0.00	0.00
100-515315-000	DISTANCE LEARNING FEE	2,500.00	3,000.00
100-515315-100	PURCHASED SVCS - MUSIC	500.00	500.00
100-515380-000	TRAVEL - SECONDARY - SHARED STAFF	0.00	0.00
100-515384-000	TRAVEL - DRIVER ED	0.00	0.00
100-515410-000	SUPPLIES/MATERIALS - SECONDARY	3,500.00	7,500.00
100-515411-000	VO-ED (OFFICE OC) SUPPLIES	6,000.00	6,550.00
100-515412-000	VO-ED CONSUMER HMKG SUPL	2,070.00	1,000.00
100-515412-200	VO-ED SUPPLIES - AG	9,460.00	13,000.00
100-515412-100	SUPPLIES - CARL PERKINS GRANT	0.00	0.00
100-515413-000	DRIVER ED SUPPLIES	150.00	150.00
100-515414-000	SHOP MATERIALS/SUPPLIES	500.00	500.00
100-515415-000	BAND MATERIALS/SUPPLIES	2,000.00	2,500.00
100-515440-000	TEXTBOOKS-SECONDARY	2,000.00	3,000.00
100-515441-000	TEXTBOOKS VO-ED OFFICE OCCUPATIONS	0.00	0.00
100-515442-000	TEXTBOOKS VO-ED CONSUMER HOMEMAKIN	0.00	0.00
100-515550-000	CAPITAL OUTLAY - SECONDARY	0.00	0.00
100-515551-000	CAP OUTLAY VO-ED OFC OCC	0.00	0.00
100-515552-000	CAP OUTLAY VO-ED CON HMKG	0.00	0.00
100-515552-200	CAP OUTLAY - AG	0.00	0.00
100-515554-000	CAPITAL OUTLAY SHOP EQUIPMENT	0.00	0.00
100-515555-000	CAPITAL OUTLAY BAND/MUSIC EQUIPMEN	0.00	0.00
*TOTAL SECONDARY PROGRAM		596,560.00	605,505.00

E X C E P T I O N A L C H I L D

100-521110-000	SALARIES - EXCEPTIONAL CHILD	31,809.00	31,750.00
100-521165-000	SALARIES - SP ED SUBSTITUTES	1,000.00	1,000.00
100-521170-000	SALARIES-AIDES, COMM RES.	2,635.00	2,165.00
100-521210-000	PERSI-EMPLOYER CONTRIBUTION	3,899.00	3,839.00
100-521220-000	FICA-EMPLOYER CONTRIBUTION	2,635.00	2,594.00
100-521240-000	MSB - HEALTH INS BENEFITS	7,447.00	7,999.00
100-521270-000	STATE INS FUND BENEFITS	188.00	185.00
100-521280-000	UNUSED SICK LEAVE BENEFIT	400.00	393.00
100-521310-000	PURCHASED SERVICES-EXCEPTIONAL CHI	500.00	500.00
100-521350-000	MEDICARE BILLING/IDA BILLING SVCS	5,000.00	5,000.00
100-521380-000	TRAVEL-EXCEPTIONAL CHILD	2,500.00	2,500.00
100-521410-000	SUPPLIES/MATERIALS-EXCEPTIONAL CHI	1,000.00	1,000.00
100-521440-000	TEXTBOOKS-EXCEPTIONAL CHILD	300.00	300.00
*TOTAL EXCEPTIONAL CHILD PROGRAM		59,313.00	59,225.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
E X C E P T P R E S C H O O L			
100-522110-000	SALARY-PRESCHOOL PROGRAM	0.00	0.00
100-522165-000	SALARY-PRESCHOOL TEACHING ASSISTAN	2,323.00	440.00
100-522210-000	PERSI-EMPLOYER CONTRIBUTION	263.00	50.00
100-522220-000	FICA-EMPLOYER CONTRIBUTION	178.00	34.00
100-522240-000	PRESCHOOL HEALTH INS BENEFIT	0.00	0.00
100-522270-000	PRESCHOOL STATE INS FUND EXP	12.00	2.00
100-522280-000	UNUSED SICK LEAVE BENEFIT	27.00	5.00
100-522310-000	PURCHASED SERVICES-PRESCHOOL	2,500.00	500.00
100-522380-000	TRAVEL-PRESCHOOL	0.00	0.00
100-522410-000	SUPPLIES/MATERIALS-PRESCHOOL	0.00	0.00
	*TOTAL PRESCHOOL PROGRAM	5,303.00	1,031.00
E X T R A - C U R R / A C T .			
100-531110-000	SALARIES - INTERSCHOLASTIC PRO	45,561.00	46,032.00
100-531210-000	PERSI-EMPLOYER CONTRIBUTION	1,921.00	2,035.00
100-531220-000	FICA-EMPLOYER CONTRIBUTION	3,485.00	3,521.00
100-531240-000	MSB-HEALTH INS BENEFIT	0.00	0.00
100-531270-000	STATE INS FUND BENEFITS	242.00	244.00
100-531280-000	UNUSED SICK LEAVE BENEFIT	197.00	208.00
100-531310-000	PURCHASED SERVICES-INTERSCHOLASTIC	2,000.00	2,000.00
100-531380-000	TRAVEL-INTERSCHOLASTIC	1,000.00	1,000.00
100-531410-000	SUPPLIES/MATERIALS-INTERSCHOLASTIC	2,000.00	2,000.00
100-531550-000	CAPITAL OUTLAY-INTERSCHOLASTIC	0.00	0.00
100-531700-000	INSURANCE -INTERSCHOLASTIC	500.00	500.00
	*TOTAL INTERSCHOLASTIC PROGRAM	56,906.00	57,540.00
S C H O O L A C T I V I T I E S			
100-532110-000	SALARIES - SCHOOL ACTIVITIES	7,778.00	7,778.00
100-532210-000	PERSI-EMPLOYER CONTRIBUTION	880.00	880.00
100-532220-000	FICA-EMPLOYER CONTRIBUTION	595.00	595.00
100-532240-000	MSB-HEALTH INS BENEFITS	0.00	0.00
100-532270-000	STATE INS FUND BENEFITS	41.00	41.00
100-532280-000	UNUSED SICK LEAVE BENEFIT	90.00	90.00
100-532310-000	PURCHASED SERVICES-SCHOOL ACTIVITI	200.00	200.00
100-532380-000	TRAVEL-SCHOOL ACTIVITIES	100.00	100.00
	*TOTAL SCHOOL ACTIVITIES PROGRAM	9,684.00	9,684.00
G U I D A N C E			
100-611110-000	SALARIES - GUIDANCE COUNSELOR	7,800.00	7,800.00
100-611210-000	PERSI - EMPLOYER CONTRIBUTION	0.00	0.00
100-611220-000	FICA-EMPLOYER CONTRIBUTION	597.00	597.00
100-611240-000	MSB - HEALTH INS BENEFITS	0.00	0.00
100-611270-000	STATE INS FUND BENEFITS	41.00	41.00
100-611280-000	UNUSED SICK LEAVE BENEFIT	0.00	0.00
100-611310-000	PURCHASED SERVICES-GUIDANCE COUNSE	900.00	900.00
100-611350-000	PURCHASED SERV-HEALTH, TESTING	400.00	400.00
100-611380-000	TRAVEL-GUIDANCE COUNSELOR/SHARED S	300.00	300.00
100-611390-000	PURCHASED SERVICES - COUNSELOR DUE	100.00	100.00
100-611410-000	SUPPLIES/MATERIALS-GUIDANCE COUNSE	300.00	300.00
	*TOTAL GUIDANCE/HEALTH	10,438.00	10,438.00
A N C I L L A R Y			
100-616310-000	PURCHASED SERVICES-SPEC TESTING	5,000.00	10,000.00
100-616311-000	SPECIAL SERVICES-SPEECH THERAPY	13,000.00	13,000.00
100-616312-000	PURCHASED SERVICES-PHYSICAL THERAP	10,000.00	10,000.00
100-616410-000	SUPPLIES/MATERIALS-SPEC SERVICES	2,500.00	1,900.00
	*TOTAL SPECIAL SERVICES	30,500.00	34,900.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
I N S T R U C T I O N A L I M P V			
100-621165-000	SALARY - PROFESSIONAL DEVELOPMENT	16,778.00	12,029.00
100-621110-000	SALARY - INSTRUCTIONAL IMPROVEMENT	0.00	0.00
100-621210-000	PERSI	1,899.00	1,362.00
100-621220-000	FICA	1,283.00	920.00
100-621240-000	HEALTH	0.00	0.00
100-621280-000	UNUSED SICK LEAVE BENEFIT	195.00	140.00
100-621310-000	PURCHASED SERVICES-INSTRUCTIONAL I	0.00	21,630.00
100-621330-000	INST IMPV - PAYMENT FOR CREDITS	0.00	0.00
100-621410-000	SUPPLIES/MATERIALS-INSTRUCTIONAL I	0.00	0.00
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	*TOTAL INSTRUCTION IMPROVEMENT	20,155.00	36,081.00
T E C H N O L O G Y I N S T			
100-623170-000	SALARIES - TECNHOLGY NON CERTIFIC	8,334.00	10,353.00
100-623210-000	PERSI EMPLOYER SHARE	943.00	1,172.00
100-623220-000	FICA - EMPLOYER CONTRIBUTION	638.00	792.00
100-623240-000	HEALTH INS BENEFITS	4,375.00	4,712.00
100-623270-000	STATE INS FUND BENEFIT	44.00	55.00
100-623280-000	UNUSED SICK LEAVE BENEFIT	97.00	120.00
100-623310-000	PURCHASED SVCS - TECHNOLOGY INST	7,867.00	7,867.00
100-623380-000	TRAVEL - TECHNOLOGY INSTRUCTION	500.00	1,000.00
100-623410-000	SUPPLIES - TECHNOLOGY INSTRUCTION	8,000.00	8,000.00
100-623550-000	CAPITAL OUTLAY - TECHNOLOGY INST	0.00	0.00
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	*TOTAL TECHNOLOGY INST PROGRAM	30,798.00	34,071.00
M E D I A			
100-622110-000	SALARIES - ED MEDIA PROGRAM	0.00	0.00
100-622170-000	SALARIES-LIBRARY ASSISTANT	0.00	0.00
100-622210-000	PERSI-EMPLOYER CONTRIBUTION	0.00	0.00
100-622220-000	FICA-EMPLOYER CONTRIBUTION	0.00	0.00
100-622240-000	MSB - HEALTH INS BENEFITS	0.00	0.00
100-622270-000	STATE INS FUND-ED MEDIAL	0.00	0.00
100-622280-000	UNUSED SICK LEAVE BENEFIT	0.00	0.00
100-622310-000	PURCHASED SERVICES-ED MEDIA	0.00	0.00
100-622410-000	SUPPLIES/MATERIALS-ED MEDIA	4,000.00	5,000.00
100-622430-000	LIBRARY MAGAZINE SUBSCRIP/BOOKS	500.00	1,000.00
100-622550-000	CAPITAL OUTLAY-ED MEDIA	0.00	0.00
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	*TOTAL MEDIA PROGRAM	4,500.00	6,000.00
B O A R D O F E D U C A T I O N			
100-631110-000	SALARIES - BOARD OF EDUCATION	2,040.00	2,040.00
100-631210-000	PERSI EMPLOYER SHARE	231.00	231.00
100-631220-000	FICA-EMPLOYER CONTRIBUTION	156.00	156.00
100-631240-000	MSB-HEALTH INS BENEFITS	301.00	251.00
100-631270-000	STATE INS FUND BENEFITS	11.00	11.00
100-631280-000	UNUSED SICK LEAVE BENEFIT	24.00	24.00
100-631320-000	BOARD OF ED PROFESSIONAL/TECH	8,000.00	8,000.00
100-631380-000	BOARD OF EDUCATION TRAVEL	4,000.00	4,000.00
100-631390-000	BOARD OF EDUCATION DUES/OTHER	2,700.00	2,700.00
100-631410-000	BOARD OF EDUCATION SUPPLIES	400.00	400.00
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	*TOTAL BOARD OF EDUCATION	17,863.00	17,813.00
D I S T R I C T A D M I N.			
100-632110-000	SALARIES - DISTRICT ADMINISTRA	71,611.00	72,611.00
100-632210-000	PERSI EMPLOYER SHARE	8,106.00	8,220.00
100-632220-000	FICA-EMPLOYER SHARE	5,478.00	5,555.00
100-632240-000	MSB - HEALTH INS BENEFITS	7,447.00	7,999.00
100-632270-000	STATE INS FUND BENEFITS	429.00	434.00
100-632280-000	UNUSED SICK LEAVE BENEFIT	831.00	842.00
100-632320-000	ADMINISTRATIVE SUBSCRIPTIONS	0.00	0.00
100-632350-000	DISTRICT ADMIN POSTAGE	2,200.00	3,000.00
100-632380-000	ADMINISTRATIVE TRAVEL	3,000.00	3,000.00
100-632390-000	ADMIN DUES AND FEES	1,000.00	500.00
100-632410-000	ADMINISTRATIVE SUPPLIES	2,000.00	1,000.00
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	*TOTAL DISTRICT ADMINISTRATION	102,102.00	103,161.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
S C H O O L A D M I N .			
100-641110-000	SCH ADMIN SALARIES	42,600.00	60,000.00
100-641170-000	SALARIES- CLERICAL	29,076.00	29,076.00
100-641210-000	PERSI-EMPLOYER CONTRIBUTION	8,114.00	10,083.00
100-641220-000	FICA-EMPLOYER CONTRIBUTION	5,483.00	6,814.00
100-641240-000	MSB - HEALTH INS BENEFITS	12,735.00	15,997.00
100-641270-000	STATE INS FUND BENEFITS	380.00	472.00
100-641280-000	UNUSED SICK LEAVE BENEFIT	831.00	1,033.00
100-641310-000	PURCHASED SERVICES-SCH ADMIN	0.00	0.00
100-641380-000	SCHOOL ADMIN TRAVEL	500.00	500.00
100-641390-000	SCHOOL ADMIN DUES	500.00	500.00
100-641410-000	SUPPLIES/MATERIALS-SCH ADMIN	1,500.00	1,500.00
	*TOTAL SCHOOL ADMINISTRATION	101,719.00	125,975.00
B U S I N E S S O P E R A T I O N			
100-651110-000	SALARIES - BUSINESS OPERATIONS	48,450.00	62,856.00
100-651210-000	PERSI EMPLOYER SHARE	5,485.00	7,115.00
100-651220-000	FICA-EMPLOYER CONTRIBUTION	3,706.00	4,808.00
100-651240-000	MSB - HEALTH INS BENEFITS	7,146.00	7,747.00
100-651270-000	STATE INS FUND BENEFITS	257.00	333.00
100-651280-000	UNUSED SICK LEAVE BENEFIT	562.00	729.00
100-651310-000	PURCHASED SERVICES-BUSINESS OPERAT	2,200.00	2,500.00
100-651380-000	BUSINESS OPERATIONS TRAVEL	2,300.00	2,000.00
100-651410-000	SUPPLIES/MATERIALS-BUSINESS OPERAT	1,000.00	1,000.00
	*TOTAL BUSINESS OPERATIONS	71,106.00	89,088.00
C U S T O D I A L			
100-661110-000	SALARIES - BUILDINGS/CUSTODIAL	33,150.00	33,150.00
100-661165-000	SALARIES-TEMPORARY CUSTODIANS	2,000.00	2,000.00
100-661210-000	PERSI EMPLOYER SHARE	3,753.00	3,753.00
100-661220-000	FICA-EMPLOYER CONTRIBUTION	2,536.00	2,536.00
100-661240-000	HEALTH INS BENEFIT	7,447.00	7,999.00
100-661270-000	STATE INS FUND	1,568.00	1,568.00
100-661280-000	UNUSED SICK LEAVE BENEFIT	385.00	385.00
100-661310-000	PURCHASED SERVICES-BLDGS	1,000.00	1,000.00
100-661331-000	UTILITIES-HEATING FUEL	34,000.00	28,000.00
100-661332-000	UTILITIES-ELECTRICITY	17,000.00	20,000.00
100-661333-000	UTILITIES-TELEPHONE	4,500.00	4,500.00
100-661334-000	UTILITIES-WATER -SEWER	10,000.00	10,000.00
100-661410-000	BUILDING-CUSTODIAL SUPPLIES	8,000.00	8,000.00
100-661550-000	CAPITAL OUTLAY-BUILDINGS	0.00	0.00
100-661700-000	INSURANCE	14,976.00	15,275.00
	*TOTAL CUSTODIAL	140,315.00	138,166.00
M A I N T E N A N C E			
100-664110-000	SALARIES-MAINTENANCE	33,077.00	33,077.00
100-664165-000	SALARIES-SUMMER MAINTENANCE	1,000.00	1,000.00
100-664210-000	PERSI EMPLOYER SHARE	3,744.00	3,744.00
100-664220-000	FICA-EMPLOYER CONTRIBUTION	2,530.00	2,530.00
100-664240-000	MAINT HEALTH INSURANCE	5,585.00	5,999.00
100-664270-000	MAINT. WORKMANS COMP	1,520.00	1,520.00
100-664280-000	UNUSED SICK LEAVE BENEFIT	384.00	384.00
100-664310-000	MAINT PURCHASED SERVICES	6,000.00	4,000.00
100-664320-000	COPIER MAINTENANCE	7,000.00	6,500.00
100-664410-000	BLDG. MAINT. MATERIAL/SUPPLIES	5,000.00	5,000.00
100-664550-000	BLDGS/EQUIP CAPITAL OBJECTS	0.00	0.00
	*TOTAL MAINTENANCE	65,840.00	63,754.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
G R O U N D S C A R E			
100-665110-000	MAINT. GROUNDS SALARY	11,026.00	11,026.00
100-665165-000	MAINTENANCE/GRDS SUMMER SALARI	2,000.00	2,000.00
100-665210-000	PERSI EMPLOYER SHARE	1,248.00	1,248.00
100-665220-000	FICA-EMPLOYER CONTRIBUTION	843.00	843.00
100-665240-000	MAINT. GROUNDS HEALTH INS.	1,862.00	2,000.00
100-665270-000	MAINT. GROUNDS WORKMANS COMP	581.00	581.00
100-665280-000	UNUSED SICK LEAVE BENEFIT	128.00	128.00
100-665310-000	MAINT GROUNDS PURCHASED SERV	0.00	0.00
100-665410-000	MAINT. GROUNDS SUPPLIES/MAT	1,500.00	1,500.00
100-665550-000	MAINTEN/GRDS CAPITAL OUTLAY	0.00	0.00
	*TOTAL GROUNDS CARE	19,188.00	19,326.00
T R A N S P O R T A T I O N			
100-681310-000	TRANSPORTATION PURCHASED SERV	2,500.00	0.00
100-681340-000	TRANSPORTATION - ROUTE MILES	250,000.00	261,626.00
100-681390-000	PAYMNT. IN LEIU OF TRANSPORT	1,000.00	1,000.00
	*TOTAL PUPIL TO SCHOOL TRANSPORT.	253,500.00	262,626.00
100-682310-000	NON-ALLOW TRANS PURCHASED SERV	45,000.00	55,000.00
	*TOTAL ACTIVITY TRANSPORTATION	45,000.00	55,000.00
100-683310-000	MAINTENANCE ON DISTRICT VEHICLES	1,000.00	1,000.00
100-683410-000	SUPPLIES FOR DISTRICT VEHICLES	1,000.00	2,000.00
	*TOTAL GENERAL TRANSPORTATION	2,000.00	3,000.00
100-810540-000	CAPITAL OBJECTS - BLDG	0.00	28,813.00
100-810550-000	CAPITAL OBJECTS - EQUIPMENT	0.00	0.00
100-920251-000	TRANSFER OUT TO CHAPTER I	0.00	0.00
100-920257-000	TRANSFER OUT TO 6B	0.00	0.00
100-920262-000	TRANSFER OUT - REAP 6B	0.00	0.00
100-920271-000	TRANSFER OUT - TITLE II	0.00	0.00
100-920290-000	TRANSFER OUT TO FOODSERVICE FOR PE	1,586.00	1,491.00
100-920290-100	TRANSFER TO LUNCH PROGRAM	0.00	6,282.00
100-950000-000	CONTINGENCY	75,000.00	115,000.00
	*TOTAL OTHER SUPPORT SERVICES	76,586.00	151,586.00
	**TOTAL EXPENDITURES	2,131,620.00	2,301,956.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
F O R E S T F U N D			
220-415000-000	EARNINGS ON INVESTMENTS	0.00	0.00
220-442000-000	FEDERAL FOREST FUND REVENUE	1,340.00CR	2,500.00CR
220-454000-000	PRIOR YEAR CARRYOVER	34,025.00CR	38,770.00CR
	**TOTAL REVENUE	35,365.00CR	41,270.00CR
=====			
220-632310-000	PURCHASED SERVICES-DIST ADMIN	8,000.00	8,000.00
220-632410-000	ADMINISTRATIVE SUP/MATERIALS	6,000.00	6,000.00
220-632550-000	DIST ADMIN CAPITAL OUTLAY	21,365.00	27,270.00
220-641310-000	SCHOOL BUSINESS PURCHASED SERV	0.00	0.00
220-950000-000	UNAPPROPRIATED BALANCE	0.00	0.00
	**TOTAL EXPENDITURES	35,365.00	41,270.00
=====			
S C H. B L D G. M A I N T (STU OC)			
240-431900-000	LOTTERY REVENUE	21,389.00CR	0.00
240-439900-000	STATE FACILITY MATCH	0.00	0.00
	**TOTAL REVENUE	21,389.00CR	0.00
=====			
240-920100-000	TRANS OUT TO G.F.	21,389.00	0.00
240-950000-000	UNAPPROPRIATED BALANCE	0.00	0.00
	**TOTAL EXPENDITURES	21,389.00	0.00
=====			
T I T L E I F U N D			
251-445100-000	FEDERAL ASSISTANCE - CH I	41,989.00CR	46,309.00CR
251-460000-000	TRANSFER IN	0.00	0.00
	**TOTAL REVENUE	41,989.00CR	46,309.00CR
=====			
251-512100-000	SALARIES - CHAPTER I	24,616.00	28,722.00
251-512210-000	PERSI EMPLOYER SHARE	2,787.00	3,251.00
251-512220-000	FICA - EMPLOYER CONTRIBUTION	1,883.00	2,197.00
251-512240-000	HEALTH INSURANCE BENEFIT	12,288.00	10,958.00
251-512270-000	STATE INS FUND BENEFITS	131.00	152.00
251-512280-000	UNUSED SICK LEAVE BENEFIT - TIT 1	284.00	333.00
251-512380-000	CH I PURCHASED SERVICES	0.00	0.00
251-512410-000	CHAPTER I SUPPLIES	0.00	696.00
	**TOTAL EXPENDITURES	41,989.00	46,309.00
=====			
T I T L E V I - B F U N D			
257-445600-000	FEDERAL ASSISTANCE - 6B FT	40,059.00CR	41,891.00CR
257-454000-000	PRIOR YEAR CARRYOVER	0.00	0.00
257-460000-000	TRANSFER IN GENERAL FUND	0.00	0.00
	**TOTAL REVENUE	40,059.00CR	41,891.00CR
=====			
257-521100-000	SALARIES - 6B	27,028.00	28,089.00
257-521210-000	PERSI EMPLOYER SHARE	3,060.00	3,180.00
257-521220-000	FICA - EMPLOYER CONTRIBUTION	2,068.00	2,149.00
257-521240-000	MSB BENEFIT PD BY EMPLOYER	7,447.00	7,999.00
257-521270-000	STATE INS FUND BENEFITS	143.00	149.00
257-521280-000	UNUSED SICK LEAVE BENEFIT - 6B	313.00	325.00
257-521310-000	TITLE 6B FT PURCHASED SERVICES	0.00	0.00
257-521410-000	TITLE 6B FT SUPPLIES/MATERIALS	0.00	0.00
	**TOTAL EXPENDITURES	40,059.00	41,891.00
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ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
P R E S C H O O L F U N D			
258-445200-000	FEDERAL ASSISTANCE	2,219.00CR	2,255.00CR
258-454000-000	PRIOR YEAR CARRYOVER	0.00	0.00
	**TOTAL REVENUE	2,219.00CR	2,255.00CR
=====			
258-512410-000	SUPPLIES/MATERIALS	0.00	0.00
258-522100-000	AIDE SALARY EXPENSE	2,061.00	1,877.00
258-522210-000	PERSI EMPLOYER SHARE	0.00	0.00
258-522220-000	FICA - EMPLOYER CONTRIBUTION	158.00	378.00
258-522240-000	HEALTH INSURANCE BENEFIT EXPNS	0.00	0.00
258-522280-000	UNUSED SICK LEAVE BENEFIT - PRESC	0.00	0.00
258-522310-000	PRESCHOOL PURCHASED SERVICES	0.00	0.00
258-522410-000	PRESCHOOL SUPPLIES	0.00	0.00
	**TOTAL EXPENDITURES	2,219.00	2,255.00
=====			
R E A P (6B) F U N D S			
262-445200-000	REVENUE - REAP	12,000.00CR	12,000.00CR
	**TOTAL REVENUE	12,000.00CR	12,000.00CR
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262-512170-000	SALARIES - REAP	7,250.00	7,222.00
262-512210-000	PERSI - REAP	821.00	817.00
262-512220-000	FICA - REAP	555.00	552.00
262-512240-000	HEALTH - REAP	3,072.00	3,287.00
262-512270-000	STATE INS FUND	38.00	38.00
262-512280-000	UUSL - REAP	84.00	84.00
262-512310-000	PURCHASED SERVICES	50.00	0.00
262-512410-000	SUPPLIES - REAP	130.00	0.00
	**TOTAL EXPENDITURES	12,000.00	12,000.00
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T I T L E I I - I M P V T E A C H			
271-445200-000	TITLE II/IMPV TEACH QUALITY	14,225.00CR	17,814.00CR
	**TOTAL REVENUE	14,225.00CR	17,814.00CR
=====			
271-521170-000	SALARY - IMPV TEACH QUALITY	5,000.00	5,000.00
271-521210-000	PERSI	565.00	566.00
271-521220-000	FICA	383.00	383.00
271-521240-000	HEALTH	0.00	0.00
271-521280-000	UUSL	58.00	58.00
271-521380-100	MILEAGE/TRN	5,000.00	5,000.00
271-521410-000	SUPPLIES	3,219.00	6,807.00
	**TOTAL EXPENDITURES	14,225.00	17,814.00
=====			
F O O D S E R V I C E F U N D			
290-416100-000	LUNCH SALES - STUDENT	19,000.00CR	17,500.00CR
290-416200-000	LUNCH SALES - ADULTS	1,300.00CR	1,000.00CR
290-416300-000	ALA CARTE - BREAKFAST	0.00	0.00
290-416400-000	MILK REV/KINDERGARTE & EXTRA	1,200.00CR	200.00CR
290-416900-000	OTHER FOOD REVENUE	0.00	0.00
290-416900-100	MILK VENDING REVENUE	1,200.00CR	1,200.00CR
290-445500-000	FEDERAL ASSISTANCE	47,200.00CR	42,000.00CR
290-445600-000	FEDERAL ASSIST-FRUIT & VEG GRANT	0.00	0.00
290-445900-000	USDA COMMODITY VALUE/YR END	0.00	7,000.00CR
290-454000-000	PRIOR YR CARRYOVER	8,000.00CR	0.00
290-460000-000	TRANSFER IN FROM GF FOR PERSI/FICA	1,585.00CR	1,488.00CR
	**TOTAL REVENUE	79,485.00CR	76,670.00CR
=====			
290-710110-000	SALARIES-FOOD SERVICE	20,715.00	19,454.00
290-710210-000	PERSI EMPLOYER SHARE	2,345.00	2,202.00
290-710220-000	FOOD SERVICE FICA	1,586.00	1,488.00
290-710240-000	HEALTH INSURANCE-FOOD SERVICE	14,894.00	15,997.00
290-710270-000	WORKMANS COMPENSATION	110.00	103.00
290-710280-000	UNUSED SICK LEAVE BENEFIT - FOOD	240.00	226.00
290-710310-000	PURCHASED SERVICES	1,000.00	1,500.00
290-710380-000	TRAVEL	750.00	200.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
290-710400-000	USDA COMMODITY VALUE - YR END	6,245.00	7,000.00
290-710450-000	FOODS	29,100.00	28,000.00
290-710450-100	FRUITS AND VEGETABLES - GRANT	0.00	0.00
290-710451-000	FOODS-FREIGHT ON COMMODITIES	0.00	0.00
290-710455-000	MILK VENDING PRODUCTS	0.00	0.00
290-710490-000	MISCELLANEOUS SUPPLIES	2,500.00	500.00
290-710550-000	CAPITAL OBJECTS	0.00	0.00
	**TOTAL EXPENDITURES	79,485.00	76,670.00

P L A N T F A C I L I T Y

425-412100-000	PLANT FACILITY LEVY	40,000.00CR	40,000.00CR
425-415000-000	PLANT FACIL EARN ON INVESTMNTS	0.00	0.00
425-454000-000	PRIOR YEAR CARRYOVER	107,000.00CR	21,143.00CR
	**TOTAL REVENUE	147,000.00CR	61,143.00CR

425-664310-000	MAINTENANCE PURCHASED SERVICES	5,000.00	5,000.00
425-664410-000	PLANT FACILITY SUPPLIES	10,000.00	10,000.00
425-664550-000	MAINTENANCE BLDGS CO	129,000.00	43,143.00
425-665550-000	BLDGS/GROUNDS CO	3,000.00	3,000.00
425-810550-000	FACILITIES CAPITAL OUTLAY	0.00	0.00
425-950000-000	UNAPPROPRIATED BALANCE	0.00	0.00
	**TOTAL EXPENDITURES	147,000.00	61,143.00

F O U N D A T I O N F U N D

700-415000-000	EARNINGS ON INVEST-HGHLD FNDTN	20.00CR	20.00CR
700-419000-000	CONTRIBUTIONS TO FOUNDATION	200.00CR	200.00CR
700-419100-000	PR CONTRIBUTIONS TO FOUNDATION	60.00CR	60.00CR
700-415000-100	EARNINGS ON INVESTMENT - WILFONG	10.00CR	10.00CR
700-419000-100	CONTRIBUTIONS - WILFONG FOUNDATION	0.00	0.00
700-454000-000	PRIOR YEAR CARRYOVER/FOUNDATION	10,150.00CR	10,440.00CR
700-454000-100	PRIOR YR CARRYOVER / WILFONG	2,000.00CR	2,000.00CR
	**TOTAL REVENUE	12,440.00CR	12,730.00CR

700-720310-000	FOUNDATION-PURCHASE SERV EXPNS	0.00	0.00
700-950000-000	UNAPPROPRIATED BALANCE	12,440.00	12,730.00
	**TOTAL EXPENDITURES	12,440.00	12,730.00