

SUMMARY STATEMENT - 2015-2016 SCHOOL BUDGET

Highland Joint School District #305

REVENUES	GENERAL M&O FUND				ALL OTHER FUNDS			Proposed Budget 2015-2016
	Prior Year Actual 2012-2013	Prior Year Actual 2013-2014	Current Budget 2014-2015	Proposed Budget 2015-2016	Prior Year Actual 2012-2013	Prior Year Actual 2013-2014	Current Budget 2014-2015	
Beginning Balances	62,822	53,983	85,000	100,000	168,718	168,319	72,353	71,500
Local Revenue	470,180	581,196	579,240	587,166	70,493	57,748	60,190	59,900
State Revenue	1,504,711	1,548,647	1,637,716	1,714,014		358	0	0
Federal Revenue		4,150		7,500	296,648	186,252	171,768	168,902
Other Sources		3,500						0
Transfers				0	1,676	2,225	7,771	7,176
Totals	2,037,713	2,191,476	2,301,956	2,408,680	537,535	414,902	312,082	307,478

EXPENDITURES	GENERAL M&O FUND				ALL OTHER FUNDS			Proposed Budget 2015-2016
	Prior Year Actual 2012-2013	Prior Year Actual 2013-2014	Current Budget 2014-2015	Proposed Budget 2015-2016	Prior Year Actual 2012-2013	Prior Year Actual 2013-2014	Current Budget 2014-2015	
Salaries	1,072,854	1,139,369	1,144,888	1,206,159	114,050	98,520	90,363	87,233
benefits	339,153	386,031	401,157	421,126	63,375	53,336	56,874	56,608
Purchased Services	487,692	461,943	505,952	493,265	31,054	19,169	19,700	20,334
Supplies and Materials	67,086	89,415	82,600	120,100	115,101	48,234	49,002	48,303
Capital Outlay			28,813	24,492	45,636	112,061	83,413	95,000
Debt Retirement								
Insurance & Judgments	15,269	15,438	15,775	15,928				
Transfers	1,676	2,225	7,771	7,176				0
Contingency Reserve			115,000	120,433				0
Unappropriated Balances	53,983	97,055		0	168,319	83,582	12,730	0
Totals	2,037,713	2,191,476	2,301,956	2,408,680	537,535	414,902	312,082	307,478

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 8, 2015 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
GENERAL FUND			
REVENUE			
100-411200-000	SUPPLEMENTAL LEVY	499,000.00CR	499,000.00CR
100-411400-000	TORT LEVY	7,007.00CR	7,217.00CR
100-412000-000	NON-LEVIED TAXES	0.00	500.00CR
100-413000-000	PENALTY INTEREST ON TAXES	3,000.00CR	3,000.00CR
100-415000-000	EARNINGS ON INVESTMENT	1,000.00CR	600.00CR
100-419900-000	OTHER LOCAL REVENUE	15,000.00CR	15,000.00CR
100-419900-100	GRANTS	10,000.00CR	5,000.00CR
100-419900-200	LIBRARY FINES	25.00CR	0.00
100-419920-000	LOCAL REVENUE / SHARED STAFF	42,708.00CR	55,349.00CR
100-419910-000	DRIVER ED STUDENT FEES	1,500.00CR	1,500.00CR
	****TOTAL LOCAL REVENUE	579,240.00CR	587,166.00CR
100-431100-000	STATE APPORTIONMENT	1,149,566.00CR	1,199,430.00CR
100-431200-000	TRANSPORTATION SUPPORT	182,500.00CR	184,500.00CR
100-431800-000	BENEFIT APPORTIONMENT	158,878.00CR	164,460.00CR
100-431900-000	OTHER STATE SUPPORT	89,082.00CR	98,894.00CR
100-432100-000	DRIVER ED REVENUE	2,250.00CR	2,250.00CR
100-432400-000	VOCATIONAL ED REVENUE	25,330.00CR	25,330.00CR
100-432900-000	OTHER STATE REVENUE	5,000.00CR	5,000.00CR
100-432920-000	STATE - MEDICAID REIMBURSEMENT	7,500.00CR	0.00
100-437000-000	LOTTERY / ADD'L STATE MAINTENANCE	11,500.00CR	28,040.00CR
100-438100-000	REVENUE IN LIEU OF PROPERTY TAX	6,110.00CR	6,110.00CR
	****TOTAL STATE REVENUE	1,637,716.00CR	1,714,014.00CR
100-445901-000	MEDICAID PAYMENTS	0.00	7,500.00CR
	****TOTAL FEDERAL REVENUE	0.00	7,500.00CR
100-450000-000	SALE OF ASSETS	0.00	0.00
100-454000-000	PRIOR YEAR CARRYOVER	85,000.00CR	100,000.00CR
100-460240-000	TRANS FR SCHL BLDG MAINT (STU OCC)	0.00	0.00
	**TOTAL REVENUE	2,301,956.00CR	2,408,680.00CR

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
EXPENDITURES			
ELEMENTARY PROGRAM			
100-512110-000	SALARIES-ELEM INSTRUCTION	299,436.00	309,284.00
100-512165-000	SALARIES-SUBSTITUTE TEACHERS	8,000.00	4,000.00
100-512170-000	SALARIES-TEACHING ASSISTANT	0.00	8,003.00
100-512210-000	PERSI-EMPLOYER CONTRIBUTION	33,896.00	35,917.00
100-512220-000	FICA-EMPLOYER CONTRIBUTION	22,907.00	24,272.00
100-512240-000	HEALTH INSURANCE - ELEM	39,993.00	41,157.00
100-512270-000	STATE INS FUND BENEFITS	1,631.00	1,704.00
100-512280-000	UNUSED SICK LEAVE BENEFIT	3,473.00	3,681.00
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	25,000.00
100-512550-000	CAPITAL OUTLAY - ELEMENTARY	0.00	0.00
		417,986.00	457,668.00
*TOTAL ELEMENTARY PROGRAM			
SECONDARY PROGRAM			
100-515110-000	SALARIES-SECONDARY INSTRUCTION	402,270.00	353,194.00
100-515113-000	SALARIES - DRIVERS EDUCATION	2,000.00	2,000.00
100-515165-000	SALARIES-SUBSTITUTE SECOND	5,000.00	5,000.00
100-515170-000	SALARIES-TEACHING ASSISTANT	0.00	0.00
100-515210-000	PERSI-EMPLOYER CONTRIBUTION	45,763.00	40,208.00
100-515220-000	FICA-EMPLOYER CONTRIBUTION	30,927.00	27,172.00
100-515240-000	HEALTH INSURANCE - SECOND	69,028.00	62,806.00
100-515270-000	STATE INS FUND BENEFITS	2,171.00	1,910.00
100-515280-000	UNUSED SICK LEAVE BENEFIT	4,666.00	4,097.00
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	2,000.00	2,000.00
100-515312-000	VO ED TRAVEL - CONSUMER HMKG	780.00	780.00
100-515312-100	VO ED TRAVEL - AG	2,000.00	2,000.00
100-515313-000	PURCHASED SERVICES - DR ED	0.00	0.00
100-515315-000	DISTANCE LEARNING FEE	3,000.00	6,000.00
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	7,500.00	7,500.00
100-515411-000	VO-ED (OFFICE OC) SUPPLIES	6,550.00	6,550.00
100-515412-000	VO-ED CONSUMER HMKG SUPL	1,000.00	1,000.00
100-515412-200	VO-ED SUPPLIES - AG	13,000.00	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	2,500.00	2,500.00
100-515440-000	TEXTBOOKS-SECONDARY	3,000.00	20,000.00
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
		605,505.00	560,067.00
*TOTAL SECONDARY PROGRAM			
EXCEPTIONAL CHILD			
100-521110-000	SALARIES - EXCEPTIONAL CHILD	31,750.00	33,822.00
100-521165-000	SALARIES - SP ED SUBSTITUTES	1,000.00	1,500.00
100-521170-000	SALARIES-AIDES, COMM RES.	2,165.00	340.00
100-521210-000	PERSI-EMPLOYER CONTRIBUTION	3,839.00	3,867.00
100-521220-000	FICA-EMPLOYER CONTRIBUTION	2,594.00	2,613.00
100-521240-000	MSB - HEALTH INS BENEFITS	7,999.00	8,231.00
100-521270-000	STATE INS FUND BENEFITS	185.00	189.00
100-521280-000	UNUSED SICK LEAVE BENEFIT	393.00	396.00
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
		59,225.00	60,258.00
*TOTAL EXCEPTIONAL CHILD PROGRAM			

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	440.00	0.00
100-522210-000	PERSI-EMPLOYER CONTRIBUTION	50.00	0.00
100-522220-000	FICA-EMPLOYER CONTRIBUTION	34.00	0.00
100-522240-000	PRESCHOOL HEALTH INS BENEFIT	0.00	0.00
100-522270-000	PRESCHOOL STATE INS FUND EXP	2.00	0.00
100-522280-000	UNUSED SICK LEAVE BENEFIT	5.00	0.00
100-522310-000	PURCHASED SERVICES-PRESCHOOL	500.00	500.00
100-522380-000	TRAVEL-PRESCHOOL	0.00	0.00
100-522410-000	SUPPLIES/MATERALS-PRESCHOOL	0.00	0.00
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	*TOTAL PRESCHOOL PROGRAM	1,031.00	500.00
E X T R A - C U R R / A C T .			
100-531110-000	SALARIES - INTERSCHOLASTIC PRO	46,032.00	47,929.00
100-531210-000	PERSI-EMPLOYER CONTRIBUTION	2,035.00	2,143.00
100-531220-000	FICA-EMPLOYER CONTRIBUTION	3,521.00	3,667.00
100-531240-000	MSB-HEALTH INS BENEFIT	0.00	0.00
100-531270-000	STATE INS FUND BENEFITS	244.00	254.00
100-531280-000	UNUSED SICK LEAVE BENEFIT	208.00	220.00
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
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	*TOTAL INTERSCHOLASTIC PROGRAM	57,540.00	59,713.00
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	8,011.00
100-532210-000	PERSI-EMPLOYER CONTRIBUTION	880.00	907.00
100-532220-000	FICA-EMPLOYER CONTRIBUTION	595.00	613.00
100-532240-000	MSB-HEALTH INS BENEFITS	0.00	0.00
100-532270-000	STATE INS FUND BENEFITS	41.00	42.00
100-532280-000	UNUSED SICK LEAVE BENEFIT	90.00	93.00
100-532310-000	PURCHASED SERVICES-SCHOOL ACTIVITI	200.00	200.00
100-532380-000	TRAVEL-SCHOOL ACTIVITIES	100.00	100.00
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	*TOTAL SCHOOL ACTIVITIES PROGRAM	9,684.00	9,966.00
G U I D A N C E			
100-611110-000	SALARIES - GUIDANCE COUNSELOR	7,800.00	58,585.00
100-611210-000	PERSI - EMPLOYER CONTRIBUTION	0.00	6,632.00
100-611220-000	FICA-EMPLOYER CONTRIBUTION	597.00	4,482.00
100-611240-000	MSB - HEALTH INS BENEFITS	0.00	8,231.00
100-611270-000	STATE INS FUND BENEFITS	41.00	311.00
100-611280-000	UNUSED SICK LEAVE BENEFIT	0.00	680.00
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
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	*TOTAL GUIDANCE/HEALTH	10,438.00	80,921.00
A N C I L L A R Y			
100-616310-000	PURCHASED SERVICES-SPEC TESTING	10,000.00	12,600.00
100-616311-000	SPECIAL SERVICES-SPEECH THERAPY	13,000.00	10,000.00
100-616312-000	PURCHASED SERVICES-PHYSICAL THERAP	10,000.00	10,000.00
100-616410-000	SUPPLIES/MATERIALS-SPEC SERVICES	1,900.00	1,900.00
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	*TOTAL SPECIAL SERVICES	34,900.00	34,500.00

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	12,029.00	14,311.00
100-621110-000	SALARY - INSTRUCTIONAL IMPROVEMENT	0.00	0.00
100-621210-000	PERSI	1,362.00	1,620.00
100-621220-000	FICA	920.00	1,095.00
100-621240-000	HEALTH	0.00	0.00
100-621280-000	UNUSED SICK LEAVE BENEFIT	140.00	166.00
100-621310-000	PURCHASED SERVICES-INSTRUCTIONAL I	21,630.00	22,835.00
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	36,081.00	40,027.00
T E C H N O L O G Y I N S T			
100-623170-000	SALARIES - TECNHOLOGY NON CERTIFIC	10,353.00	12,179.00
100-623210-000	PERSI EMPLOYER SHARE	1,172.00	1,379.00
100-623220-000	FICA - EMPLOYER CONTRIBUTION	792.00	932.00
100-623240-000	HEALTH INS BENEFITS	4,712.00	5,580.00
100-623270-000	STATE INS FUND BENEFIT	55.00	65.00
100-623280-000	UNUSED SICK LEAVE BENEFIT	120.00	141.00
100-623310-000	PURCHASED SVCS - TECHNOLOGY INST	7,867.00	9,000.00
100-623380-000	TRAVEL - TECHNOLOGY INSTRUCTION	1,000.00	1,000.00
100-623410-000	SUPPLIES - TECHNOLOGY INSTRUCTION	8,000.00	8,000.00
100-623550-000	CAPITAL OUTLAY - TECHNOLOGY INST	0.00	24,492.00
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	*TOTAL TECHNOLOGY INST PROGRAM	34,071.00	62,768.00
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	5,000.00	5,000.00
100-622430-000	LIBRARY MAGAZINE SUBSCRIP/BOOKS	1,000.00	1,000.00
100-622550-000	CAPITAL OUTLAY-ED MEDIA	0.00	0.00
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	*TOTAL MEDIA PROGRAM	6,000.00	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	2,101.00
100-631210-000	PERSI EMPLOYER SHARE	231.00	238.00
100-631220-000	FICA-EMPLOYER CONTRIBUTION	156.00	161.00
100-631240-000	MSB-HEALTH INS BENEFITS	251.00	204.00
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	4,500.00
100-631390-000	BOARD OF EDUCATION DUES/OTHER	2,700.00	2,300.00
100-631410-000	BOARD OF EDUCATION SUPPLIES	400.00	300.00
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	*TOTAL BOARD OF EDUCATION	17,813.00	17,839.00
D I S T R I C T A D M I N.			
100-632110-000	SALARIES - DISTRICT ADMINISTRA	72,611.00	78,861.00
100-632210-000	PERSI EMPLOYER SHARE	8,220.00	8,927.00
100-632220-000	FICA-EMPLOYER SHARE	5,555.00	6,033.00
100-632240-000	MSB - HEALTH INS BENEFITS	7,999.00	8,231.00
100-632270-000	STATE INS FUND BENEFITS	434.00	467.00
100-632280-000	UNUSED SICK LEAVE BENEFIT	842.00	915.00
100-632320-000	ADMINISTRATIVE SUBSCRIPTIONS	0.00	0.00
100-632350-000	DISTRICT ADMIN POSTAGE	3,000.00	3,000.00
100-632380-000	ADMINISTRATIVE TRAVEL	3,000.00	0.00
100-632390-000	ADMIN DUES AND FEES	500.00	0.00
100-632410-000	ADMINISTRATIVE SUPPLIES	1,000.00	0.00
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	*TOTAL DISTRICT ADMINISTRATION	103,161.00	106,434.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
S C H O O L A D M I N .			
100-641110-000	SCH ADMIN SALARIES	60,000.00	66,950.00
100-641170-000	SALARIES- CLERICAL	29,076.00	32,700.00
100-641210-000	PERSI-EMPLOYER CONTRIBUTION	10,083.00	11,280.00
100-641220-000	FICA-EMPLOYER CONTRIBUTION	6,814.00	7,623.00
100-641240-000	MSB - HEALTH INS BENEFITS	15,997.00	16,463.00
100-641270-000	STATE INS FUND BENEFITS	472.00	529.00
100-641280-000	UNUSED SICK LEAVE BENEFIT	1,033.00	1,156.00
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
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	*TOTAL SCHOOL ADMINISTRATION	125,975.00	139,201.00
B U S I N E S S O P E R A T I O N			
100-651110-000	SALARIES - BUSINESS OPERATIONS	62,856.00	82,820.00
100-651210-000	PERSI EMPLOYER SHARE	7,115.00	9,375.00
100-651220-000	FICA-EMPLOYER CONTRIBUTION	4,808.00	6,336.00
100-651240-000	MSB - HEALTH INS BENEFITS	7,747.00	8,028.00
100-651270-000	STATE INS FUND BENEFITS	333.00	439.00
100-651280-000	UNUSED SICK LEAVE BENEFIT	729.00	961.00
100-651310-000	PURCHASED SERVICES-BUSINESS OPERAT	2,500.00	3,000.00
100-651380-000	BUSINESS OPERATIONS TRAVEL	2,000.00	2,000.00
100-651410-000	SUPPLIES/MATERIALS-BUSINESS OPERAT	1,000.00	1,000.00
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	*TOTAL BUSINESS OPERATIONS	89,088.00	113,959.00
C U S T O D I A L			
100-661110-000	SALARIES - BUILDINGS/CUSTODIAL	33,150.00	34,145.00
100-661165-000	SALARIES-TEMPORPARY CUSTODIANS	2,000.00	2,000.00
100-661210-000	PERSI EMPLOYER SHARE	3,753.00	3,865.00
100-661220-000	FICA-EMPLOYER CONTRIBUTION	2,536.00	2,612.00
100-661240-000	HEALTH INS BENEFIT	7,999.00	8,231.00
100-661270-000	STATE INS FUND	1,568.00	1,613.00
100-661280-000	UNUSED SICK LEAVE BENEFIT	385.00	396.00
100-661310-000	PURCHASED SERVICES-BLDGS	1,000.00	1,000.00
100-661331-000	UTILITIES-HEATING FUEL	28,000.00	27,000.00
100-661332-000	UTILITIES-ELECTRICITY	20,000.00	21,000.00
100-661333-000	UTILITIES-TELEPHONE	4,500.00	4,500.00
100-661334-000	UTILITIES-WATER -SEWER	10,000.00	11,000.00
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	15,275.00	15,428.00
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	*TOTAL CUSTODIAL	138,166.00	140,790.00
M A I N T E N A N C E			
100-664110-000	SALARIES-MAINTENANCE	33,077.00	34,069.00
100-664165-000	SALARIES-SUMMER MAINTENANCE	1,000.00	1,000.00
100-664210-000	PERSI EMPLOYER SHARE	3,744.00	3,857.00
100-664220-000	FICA-EMPLOYER CONTRIBUTION	2,530.00	2,606.00
100-664240-000	MAINT HEALTH INSURANCE	5,999.00	6,174.00
100-664270-000	MAINT. WORKMANS COMP	1,520.00	1,565.00
100-664280-000	UNUSED SICK LEAVE BENEFIT	384.00	395.00
100-664310-000	MAINT PURCHASED SERVICES	4,000.00	5,000.00
100-664320-000	COPIER MAINTENANCE	6,500.00	7,000.00
100-664410-000	BLDG. MAINT. MATERIAL/SUPPLIES	5,000.00	5,000.00
100-664550-000	BLDGS/EQUIP CAPITAL OBJECTS	0.00	0.00
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	*TOTAL MAINTENANCE	63,754.00	66,666.00

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	11,356.00
100-665165-000	MAINTENANCE/GRDS SUMMER SALARI	2,000.00	2,000.00
100-665210-000	PERSI EMPLOYER SHARE	1,248.00	1,286.00
100-665220-000	FICA-EMPLOYER CONTRIBUTION	843.00	869.00
100-665240-000	MAINT.GROUNDS HEALTH INS.	2,000.00	2,058.00
100-665270-000	MAINT.GROUNDS WORKMANS COMP	581.00	596.00
100-665280-000	UNUSED SICK LEAVE BENEFIT	128.00	132.00
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	19,326.00	19,797.00
T R A N S P O R T A T I O N			
100-681310-000	TRANSPORTATION PURCHASED SERV	0.00	0.00
100-681340-000	TRANSPORTATION - ROUTE MILES	261,626.00	260,000.00
100-681390-000	PAYMNT.IN LEIU OF TRANSPORT	1,000.00	0.00
	*TOTAL PUPIL TO SCHOOL TRANSPORT.	262,626.00	260,000.00
100-682310-000	NON-ALLOW TRANS PURCHASED SERV	55,000.00	40,000.00
	*TOTAL ACTIVITY TRANSPORTATION	55,000.00	40,000.00
100-683310-000	MAINTENANCE ON DISTRICT VEHICLES	1,000.00	1,000.00
100-683410-000	SUPPLIES FOR DISTRICT VEHICLES	2,000.00	3,000.00
	*TOTAL GENERAL TRANSPORTATION	3,000.00	4,000.00
100-810540-000	CAPITAL OBJECTS - BLDG	28,813.00	0.00
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	1,491.00	1,421.00
100-920290-100	TRANSFER TO LUNCH PROGRAM	6,282.00	5,755.00
100-950000-000	CONTINGENCY	115,000.00	120,430.00
	*TOTAL OTHER SUPPORT SERVICES	151,586.00	127,606.00
	**TOTAL EXPENDITURES	2,301,956.00	2,408,680.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
FOREST FUND			
220-415000-000	EARNINGS ON INVESTMENTS	0.00	0.00
220-442000-000	FEDERAL FOREST FUND REVENUE	2,500.00CR	2,500.00CR
220-454000-000	PRIOR YEAR CARRYOVER	38,770.00CR	40,000.00CR
	**TOTAL REVENUE	41,270.00CR	42,500.00CR
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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	27,270.00	28,500.00
220-641310-000	SCHOOL BUSINESS PURCHASED SERV	0.00	0.00
220-950000-000	UNAPPROPRIATED BALANCE	0.00	0.00
	**TOTAL EXPENDITURES	41,270.00	42,500.00
=====			
TITLE I FUND			
251-445100-000	FEDERAL ASSISTANCE - CH I	46,309.00CR	45,436.00CR
251-460000-000	TRANSFER IN	0.00	0.00
	**TOTAL REVENUE	46,309.00CR	45,436.00CR
=====			
251-512100-000	SALARIES - CHAPTER I	28,722.00	27,785.00
251-512210-000	PERSI EMPLOYER SHARE	3,251.00	3,145.00
251-512220-000	FICA - EMPLOYER CONTRIBUTION	2,197.00	2,126.00
251-512240-000	HEALTH INSURANCE BENEFIT	10,958.00	11,277.00
251-512270-000	STATE INS FUND BENEFITS	152.00	147.00
251-512280-000	UNUSED SICK LEAVE BENEFIT - TIT 1	333.00	322.00
251-512380-000	CH I PURCHASED SERVICES	0.00	0.00
251-512410-000	CHAPTER I SUPPLIES	696.00	634.00
	**TOTAL EXPENDITURES	46,309.00	45,436.00
=====			
TITLE VI-B FUND			
257-445600-000	FEDERAL ASSISTANCE - 6B FT	41,891.00CR	42,263.00CR
257-454000-000	PRIOR YEAR CARRYOVER	0.00	0.00
257-460000-000	TRANSFER IN GENERAL FUND	0.00	0.00
	**TOTAL REVENUE	41,891.00CR	42,263.00CR
=====			
257-521100-000	SALARIES - 6B	28,089.00	28,204.00
257-521210-000	PERSI EMPLOYER SHARE	3,180.00	3,193.00
257-521220-000	FICA - EMPLOYER CONTRIBUTION	2,149.00	2,158.00
257-521240-000	MSB BENEFIT PD BY EMPLOYER	7,999.00	8,231.00
257-521270-000	STATE INS FUND BENEFITS	149.00	150.00
257-521280-000	UNUSED SICK LEAVE BENEFIT - 6B	325.00	327.00
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	41,891.00	42,263.00
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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	2,255.00CR	2,261.00CR
258-454000-000	PRIOR YEAR CARRYOVER	0.00	0.00
	**TOTAL REVENUE	2,255.00CR	2,261.00CR
=====			
258-512410-000	SUPPLIES/MATERIALS	0.00	0.00
258-522100-000	AIDE SALARY EXPENSE	0.00	0.00
258-522210-000	PERSI EMPLOYER SHARE	211.00	213.00
258-522220-000	FICA - EMPLOYER CONTRIBUTION	141.00	144.00
258-522240-000	HEALTH INSURANCE BENEFIT EXPNS	0.00	0.00
258-522280-000	UNUSED SICK LEAVE BENEFIT - PRESC	26.00	22.00
258-522310-000	PRESCHOOL PURCHASED SERVICES	0.00	0.00
258-522410-000	PRESCHOOL SUPPLIES	0.00	0.00
	**TOTAL EXPENDITURES	2,255.00	2,261.00
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R E A P (6B) F U N D S			
262-445200-000	REVENUE - REAP	12,000.00CR	9,633.00CR
	**TOTAL REVENUE	12,000.00CR	9,633.00CR
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262-512170-000	SALARIES - REAP	7,222.00	5,786.00
262-512210-000	PERSI - REAP	817.00	655.00
262-512220-000	FICA - REAP	552.00	443.00
262-512240-000	HEALTH - REAP	3,287.00	2,651.00
262-512270-000	STATE INS FUND	38.00	31.00
262-512280-000	UUSL - REAP	84.00	67.00
262-512310-000	PURCHASED SERVICES	0.00	0.00
262-512410-000	SUPPLIES - REAP	0.00	0.00
	**TOTAL EXPENDITURES	12,000.00	9,633.00
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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	17,814.00CR	17,809.00CR
	**TOTAL REVENUE	17,814.00CR	17,809.00CR
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271-521170-000	SALARY - IMPV TEACH QUALITY	5,000.00	5,000.00
271-521210-000	PERSI	566.00	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	6,807.00	6,802.00
	**TOTAL EXPENDITURES	17,814.00	17,809.00
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F O O D S E R V I C E F U N D			
290-416100-000	LUNCH SALES - STUDENT	17,500.00CR	17,500.00CR
290-416200-000	LUNCH SALES - ADULTS	1,000.00CR	1,000.00CR
290-416300-000	ALA CARTE - BREAKFAST	0.00	0.00
290-416400-000	MILK REV/KINDERGARTE & EXTRA	200.00CR	200.00CR
290-416900-000	OTHER FOOD REVENUE	0.00	0.00
290-416900-100	SNACK VENDING REVENUE	1,200.00CR	1,200.00CR
290-445500-000	FEDERAL ASSISTANCE	42,000.00CR	42,000.00CR
290-445600-000	FEDERAL ASSIST-FRUIT & VEG GRANT	0.00	0.00
290-445900-000	USDA COMMODITY VALUE/YR END	7,000.00CR	7,000.00CR
290-454000-000	PRIOR YR CARRYOVER	0.00	0.00
290-460000-000	TRANSFER IN FROM GF FOR PERSI/FICA	1,488.00CR	1,421.00CR
	**TOTAL REVENUE	76,670.00CR	76,076.00CR
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290-710110-000	SALARIES-FOOD SERVICE	19,454.00	18,576.00
290-710210-000	PERSI EMPLOYER SHARE	2,202.00	2,103.00
290-710220-000	FOOD SERVICE FICA	1,488.00	1,421.00
290-710240-000	HEALTH INSURANCE-FOOD SERVICE	15,997.00	16,463.00
290-710270-000	WORKMANS COMPENSATION	103.00	98.00
290-710280-000	UNUSED SICK LEAVE BENEFIT - FOOD	226.00	215.00
290-710310-000	PURCHASED SERVICES	1,500.00	1,500.00
290-710380-000	TRAVEL	200.00	200.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
290-710400-000	USDA COMMODITY VALUE - YR END	7,000.00	7,000.00
290-710450-000	FOODS	28,000.00	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	500.00	500.00
290-710550-000	CAPITAL OBJECTS	0.00	0.00
	**TOTAL EXPENDITURES	76,670.00	76,076.00
PLANT FACILITY			
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	21,143.00CR	31,500.00CR
	**TOTAL REVENUE	61,143.00CR	71,500.00CR
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	43,143.00	53,500.00
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	61,143.00	71,500.00