

SUMMARY STATEMENT - 2018-2019 SCHOOL BUDGET

Highland Joint School District #305

REVENUES	GENERAL M&O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2015 2016	Prior Year Actual 2016 2017	Current Budget 2017-2018	Proposed Budget 2018-2019	Prior Year Actual 2015 2016	Prior Year Actual 2016 2017	Current Budget 2017-2018	Proposed Budget 2018-2019
Beginning Balances	148,441	221,896	200,000	250,000	84,641	101,855	140,395	130,395
Local Revenue	599,836	624,922	599,689	610,244	57,237	54,774	67,000	68,000
State Revenue	1,705,749	1,797,152	1,864,815	1,911,328	0	0	0	0
Federal Revenue	13,012	9,133	10,000	10,000	170,404	158,774	167,601	165,911
Other Sources								0
Transfers				0	16,128	22,154	20,452	9,022
Totals	2,467,038	2,653,103	2,674,504	2,781,572	328,410	337,557	395,448	373,328
EXPENDITURES	Prior Year Actual 2015 2016	Prior Year Actual 2016 2017	Current Budget 2017-2018	Proposed Budget 2018-2019	Prior Year Actual 2015 2016	Prior Year Actual 2016 2017	Current Budget 2017-2018	Proposed Budget 2018-2019
	Salaries	1,179,385	1,248,166	1,322,248	1,357,542	88,660	89,493	86,296
Benefits	414,619	423,846	444,967	456,241	52,387	49,141	58,155	48,405
Purchased Services	462,516	464,041	509,609	514,309	26,999	13,918	24,114	22,504
Supplies and Materials	120,275	123,831	135,415	142,306	36,171	38,422	48,383	54,673
Capital Outlay	36,329	61,813	91,853	146,839	22,338	47,896	178,500	168,500
Debt Retirement								
Insurance & Judgments	15,890	15,890	16,237	16,237				
Transfers	16,128	22,154	20,452	9,022				0
Contingency Reserve			133,723	139,077				0
Unappropriated Balances	221,896	293,362		0	101,855	98,687	0	0
Totals	2,467,038	2,653,103	2,674,504	2,781,572	328,410	337,557	395,448	373,328

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 11, 2018 at the Highland School Library during the regular school board meeting which will begin at 7:00 p.m.

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
GENERAL FUND				
REVENUE				
100-411100-000	GENERAL M O LEVY	0.00	0.00	0.00
100-411200-000	SUPPLEMENTAL LEVY	361,868.55CR	499,000.00CR	499,000.00CR
100-411400-000	TORT LEVY	2,993.00CR	3,148.00CR	4,553.00CR
100-412000-000	NON-LEVIED TAXES	1,472.07CR	2,000.00CR	2,000.00CR
100-413000-000	PENALTY INTEREST ON TAXES	4,007.65CR	4,000.00CR	4,000.00CR
100-415000-000	EARNINGS ON INVESTMENT	7,618.50CR	3,000.00CR	7,500.00CR
100-419900-000	OTHER LOCAL REVENUE	26,864.26CR	25,000.00CR	25,000.00CR
100-419900-100	GRANTS	10,000.00CR	5,000.00CR	5,000.00CR
100-419900-200	LIBRARY FINES	15.00CR	0.00	0.00
100-419920-000	LOCAL REVENUE / SHARED STAFF	54,454.95CR	57,041.00CR	61,691.00CR
100-419910-000	DRIVER ED STUDENT FEES	0.00	1,500.00CR	1,500.00CR
	****TOTAL LOCAL REVENUE	469,293.98CR	599,689.00CR	610,244.00CR
100-431100-000	STATE APPORTIONMENT	1,264,455.29CR	1,300,042.00CR	1,330,329.00CR
100-431200-000	TRANSPORTATION SUPPORT	179,249.31CR	184,500.00CR	180,000.00CR
100-431800-000	BENEFIT APPORTIONMENT	171,358.77CR	176,595.00CR	180,005.00CR
100-431900-000	OTHER STATE SUPPORT	103,598.00CR	147,119.00CR	163,785.00CR
100-432100-000	DRIVER ED REVENUE	0.00	2,250.00CR	2,250.00CR
100-432400-000	VOCATIONAL ED REVENUE	22,901.00CR	24,876.00CR	24,876.00CR
100-432900-000	OTHER STATE REVENUE	0.00	0.00	0.00
100-437000-000	LOTTERY / ADD'L STATE MAINTENANCE	21,351.00CR	20,700.00CR	21,350.00CR
100-438100-000	REVENUE IN LIEU OF PROPERTY TAX	6,288.26CR	8,733.00CR	8,733.00CR
	****TOTAL STATE REVENUE	1,769,201.63CR	1,864,815.00CR	1,911,328.00CR
100-445900-000	FEDERAL REVENUE	0.00	0.00	0.00
100-445901-000	MEDICAID PAYMENTS	1,060.04CR	10,000.00CR	10,000.00CR
	****TOTAL FEDERAL REVENUE	1,060.04CR	10,000.00CR	10,000.00CR
100-454000-000	PRIOR YEAR CARRYOVER	0.00	200,000.00CR	250,000.00CR
100-450000-000	SALE OF ASSETS	0.00	0.00	0.00
100-460240-000	TRANS FR SCHL BLDG MAINT (STU OCC)	0.00	0.00	0.00
	TOTAL OTHER REVENUE	0.00	200,000.00CR	250,000.00CR
	**TOTAL REVENUE	2,239,555.65CR	2,674,504.00CR	2,781,572.00CR

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
EXPENDITURES				
ELEMENTARY PROGRAM				
100-512110-000	SALARIES-ELEM INSTRUCTION	278,471.70	369,494.00	389,444.00
100-512165-000	SALARIES-SUBSTITUTE TEACHERS	3,718.50	6,000.00	6,000.00
100-512170-000	SALARIES-TEACHING ASSISTANT	20,022.45	12,666.00	14,456.00
100-512210-000	PERSI-EMPLOYER CONTRIBUTION	34,599.20	43,260.00	45,721.00
100-512220-000	FICA-EMPLOYER CONTRIBUTION	23,018.72	29,694.00	31,357.00
100-512240-000	HEALTH INSURANCE - ELEM	41,176.83	47,897.00	52,787.00
100-512270-000	STATE INS FUND BENEFITS	1,456.03	2,059.00	2,174.00
100-512280-000	UNUSED SICK LEAVE BENEFIT	3,545.42	4,433.00	4,685.00
100-512310-000	PURCHASED SERVICES-ELEM	150.00	650.00	650.00
100-512380-000	TRAVEL - ELEMENTARY	200.00	0.00	0.00
100-512410-000	SUPPLIES - ELEMENTARY	3,200.35	6,000.00	6,000.00
100-512410-200	GRANT FUNDED SUPPLIES - ELEMENTARY	99.00	0.00	0.00
100-512440-000	TEXTBOOKS - ELEMENTARY	8,771.60	25,000.00	25,000.00
100-512550-000	CAPITAL OUTLAY - ELEMENTARY	0.00	0.00	0.00
	*TOTAL ELEMENTARY PROGRAM	418,429.80	547,153.00	578,274.00
SECONDARY PROGRAM				
100-515110-000	SALARIES-SECONDARY INSTRUCTION	257,022.28	338,341.00	358,395.00
100-515113-000	SALARIES - DRIVERS EDUCATION	0.00	3,000.00	3,000.00
100-515165-000	SALARIES-SUBSTITUTE SECOND	12,879.88	5,000.00	5,000.00
100-515170-000	SALARIES-TEACHING ASSISTANT	0.00	0.00	1,037.00
100-515210-000	PERSI-EMPLOYER CONTRIBUTION	28,366.83	38,640.00	41,027.00
100-515220-000	FICA-EMPLOYER CONTRIBUTION	19,320.24	26,495.00	28,109.00
100-515240-000	HEALTH INSURANCE - SECOND	40,259.09	55,880.00	56,847.00
100-515270-000	STATE INS FUND BENEFITS	1,353.92	1,837.00	1,949.00
100-515280-000	UNUSED SICK LEAVE BENEFIT	2,906.96	3,936.00	4,181.00
100-515310-000	PURCHASED SERVICES - SECONDARY	800.00	3,000.00	3,000.00
100-515311-000	VO ED TRAVEL - OFFICE OCCUP	2,776.81	2,000.00	2,500.00
100-515312-000	AG CTE TRAVEL	3,514.91	2,000.00	4,000.00
100-515313-000	PURCHASED SERVICES - DR ED	0.00	0.00	0.00
100-515315-000	DISTANCE LEARNING FEE	9,920.00	9,000.00	10,000.00
100-515315-100	PURCHASED SVCS - MUSIC	0.00	700.00	700.00
100-515320-000	PURCHASED SERVICES - GRANT FUNDED	1,253.23	0.00	0.00
100-515321-000	PURCHASED SERVICES - PERKINS GRANT	1,566.01	0.00	0.00
100-515410-000	SUPPLIES/MATERIALS - SECONDARY	4,202.80	7,500.00	7,500.00
100-515411-000	VO-ED (OFFICE OC) SUPPLIES	4,093.81	6,550.00	7,376.00
100-515412-000	AG CTE SUPPLIES	3,592.69	13,000.00	11,000.00
100-515413-000	DRIVER ED SUPPLIES	0.00	150.00	150.00
100-515414-000	SHOP MATERIALS/SUPPLIES	468.56	500.00	500.00
100-515415-000	BAND MATERIALS/SUPPLIES	3,833.48	3,000.00	3,000.00
100-515420-000	SUPPLIES - GRANT FUNDED	380.00	0.00	0.00
100-515421-000	SUPPLIES - PERKINS GRANT	998.90	0.00	0.00
100-515440-000	TEXTBOOKS-SECONDARY	19,342.48	20,000.00	20,000.00
100-515550-000	CAPITAL OUTLAY - SECONDARY	17,118.00	0.00	0.00
100-515551-000	CAP OUTLAY VO-ED OFC OCC	0.00	0.00	0.00
100-515552-200	CAP OUTLAY - AG	0.00	0.00	0.00
100-515555-000	CAPITAL OUTLAY BAND/MUSIC EQUIPMEN	0.00	0.00	0.00
	*TOTAL SECONDARY PROGRAM	435,970.88	540,529.00	569,271.00
EXCEPTIONAL CHILD				
100-521110-000	SALARIES - EXCEPTIONAL CHILD	30,682.13	39,122.00	42,189.00
100-521165-000	SALARIES - SP ED SUBSTITUTES	667.50	1,500.00	1,500.00
100-521170-000	SALARIES-AIDES, COMM RES.	0.00	3,264.00	0.00
100-521210-000	PERSI-EMPLOYER CONTRIBUTION	3,473.22	4,798.00	4,776.00
100-521220-000	FICA-EMPLOYER CONTRIBUTION	2,409.01	3,357.00	3,342.00
100-521240-000	MSB - HEALTH INS BENEFITS	5,990.49	7,983.00	8,121.00
100-521270-000	STATE INS FUND BENEFITS	151.07	233.00	232.00
100-521280-000	UNUSED SICK LEAVE BENEFIT	355.93	492.00	489.00
100-521310-000	PURCHASED SERVICES-EXCEPTIONAL CHI	780.00	1,300.00	1,000.00
100-521350-000	MEDICAID MATCH / ADMIN FEE	79.40	3,000.00	1,500.00
100-521380-000	TRAVEL-EXCEPTIONAL CHILD	0.00	1,000.00	500.00
100-521410-000	SUPPLIES/MATERIALS-EXCEPTIONAL CHI	430.69	1,000.00	500.00
100-521440-000	TEXTBOOKS-EXCEPTIONAL CHILD	0.00	0.00	0.00
	TOTAL EXCEPTIONAL CHILD PROGRAM	45,019.44	67,049.00	64,149.00

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
E X C E P T P R E S C H O O L				
100-522165-000	SALARY-PRESCHOOL TEACHING ASSISTAN	0.00	0.00	0.00
100-522210-000	PERSI-EMPLOYER CONTRIBUTION	0.00	0.00	0.00
100-522220-000	FICA-EMPLOYER CONTRIBUTION	0.00	0.00	0.00
100-522240-000	PRESCHOOL HEALTH INS BENEFIT	0.00	0.00	0.00
100-522270-000	PRESCHOOL STATE INS FUND EXP	0.00	0.00	0.00
100-522280-000	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-522310-000	PURCHASED SERVICES-PRESCHOOL	0.00	500.00	500.00
100-522410-000	SUPPLIES/MATERIALS-PRESCHOOL	0.00	0.00	0.00
		0.00	500.00	500.00
	*TOTAL PRESCHOOL PROGRAM			
E X T R A - C U R R / A C T .				
100-531110-000	SALARIES - INTERSCHOLASTIC PRO	31,860.44	52,036.00	51,089.00
100-531210-000	PERSI-EMPLOYER CONTRIBUTION	835.66	1,588.00	1,430.00
100-531220-000	FICA-EMPLOYER CONTRIBUTION	2,433.52	3,981.00	3,908.00
100-531240-000	MSB-HEALTH INS BENEFIT	1,555.39	0.00	0.00
100-531270-000	STATE INS FUND BENEFITS	270.78	276.00	271.00
100-531280-000	UNUSED SICK LEAVE BENEFIT	85.66	163.00	147.00
100-531310-000	PURCHASED SERVICES-INTERSCHOLASTIC	1,280.20	10,000.00	10,000.00
100-531380-000	TRAVEL-INTERSCHOLASTIC	273.92	1,000.00	1,000.00
100-531410-000	SUPPLIES/MATERIALS-INTERSCHOLASTIC	3,067.46	2,000.00	3,000.00
100-531550-000	CAPITAL OUTLAY-INTERSCHOLASTIC	0.00	0.00	0.00
100-531700-000	INSURANCE -INTERSCHOLASTIC	462.00	500.00	500.00
		42,125.03	71,544.00	71,345.00
	*TOTAL INTERSCHOLASTIC PROGRAM			
S C H O O L A C T I V I T I E S				
100-532110-000	SALARIES - SCHOOL ACTIVITIES	6,315.57	9,762.00	10,153.00
100-532210-000	PERSI-EMPLOYER CONTRIBUTION	714.96	1,105.00	1,149.00
100-532220-000	FICA-EMPLOYER CONTRIBUTION	452.15	747.00	777.00
100-532240-000	MSB-HEALTH INS BENEFITS	850.88	0.00	0.00
100-532270-000	STATE INS FUND BENEFITS	30.50	52.00	54.00
100-532280-000	UNUSED SICK LEAVE BENEFIT	73.26	113.00	118.00
100-532310-000	PURCHASED SERVICES-SCHOOL ACTIVITI	0.00	200.00	200.00
100-532380-000	TRAVEL-SCHOOL ACTIVITIES	0.00	100.00	100.00
		8,437.32	12,079.00	12,551.00
	*TOTAL SCHOOL ACTIVITIES PROGRAM			
G U I D A N C E				
100-611110-000	SALARIES - GUIDANCE COUNSELOR	47,566.94	62,756.00	65,266.00
100-611210-000	PERSI - EMPLOYER CONTRIBUTION	5,384.58	7,104.00	7,388.00
100-611220-000	FICA-EMPLOYER CONTRIBUTION	3,587.51	4,801.00	4,993.00
100-611240-000	MSB - HEALTH INS BENEFITS	5,608.63	7,983.00	8,121.00
100-611270-000	STATE INS FUND BENEFITS	229.22	333.00	346.00
100-611280-000	UNUSED SICK LEAVE BENEFIT	551.75	728.00	757.00
100-611310-000	PURCHASED SERVICES-GUIDANCE COUNSE	159.00	900.00	900.00
100-611350-000	PURCHASED SERV-HEALTH, TESTING	0.00	400.00	400.00
100-611380-000	TRAVEL-GUIDANCE COUNSELOR	2,781.61	3,700.00	3,700.00
100-611390-000	PURCHASED SERVICES - COUNSELOR DUE	0.00	0.00	0.00
100-611410-000	SUPPLIES/MATERIALS-GUIDANCE COUNSE	46.01	300.00	300.00
		65,915.25	89,005.00	92,171.00
	*TOTAL GUIDANCE/HEALTH			
A N C I L L A R Y				
100-616310-000	PURCHASED SERVICES-SPEC TESTING	8,100.50	10,000.00	10,000.00
100-616311-000	SPECIAL SERVICES-SPEECH THERAPY	23,101.20	0.00	18,000.00
100-616312-000	PURCHASED SERVICES-PHYSICAL THERAP	3,640.00	20,350.00	5,350.00
100-616410-000	SUPPLIES/MATERIALS-SPEC SERVICES	0.00	0.00	0.00
		34,841.70	30,350.00	33,350.00
	TOTAL SPECIAL SERVICES			
I N S T R U C T I O N A L I M P V				
100-621165-000	SALARY - PROFESSIONAL DEVELOPMENT	0.00	13,258.00	0.00
100-621110-000	SALARY - INSTRUCTIONAL IMPROVEMENT	13,600.00	0.00	13,258.00
100-621210-000	PERSI	1,539.52	1,501.00	1,501.00
100-621220-000	FICA	1,019.43	1,014.00	1,014.00
100-621240-000	HEALTH	1,172.20	0.00	0.00
100-621270-000	WORKERS COMP	65.53	0.00	0.00
100-621280-000	UNUSED SICK LEAVE BENEFIT	157.76	156.00	156.00
100-621310-000	PURCHASED SERVICES-INSTRUCTIONAL I	21,007.42	28,309.00	28,309.00
100-621330-000	INST IMPV - PAYMENT FOR CREDITS	5,965.00	0.00	0.00
100-621410-000	SUPPLIES/MATERIALS-INSTRUCTIONAL I	693.88	0.00	0.00
		45,220.74	44,238.00	44,238.00
	* TOTAL INSTRUCTION IMPROVEMENT			

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
TECHNOLOGY INST				
100-623170-000	SALARIES - TECNHOLOGY NON CERTIFIC	13,361.29	9,159.00	11,803.00
100-623210-000	PERSI EMPLOYER SHARE	1,455.46	1,037.00	1,336.00
100-623220-000	FICA - EMPLOYER CONTRIBUTION	1,013.89	701.00	903.00
100-623240-000	HEALTH INS BENEFITS	3,316.94	3,579.00	4,512.00
100-623270-000	STATE INS FUND BENEFIT	51.29	49.00	63.00
100-623280-000	UNUSED SICK LEAVE BENEFIT	149.19	106.00	137.00
100-623310-000	PURCHASED SVCS - TECHNOLOGY INST	8,850.40	9,000.00	9,000.00
100-623380-000	TRAVEL - TECHNOLOGY INSTRUCTION	465.12	1,000.00	1,000.00
100-623410-000	SUPPLIES - TECHNOLOGY INSTRUCTION	17,220.29	20,000.00	20,000.00
100-623411-000	COPIER IMAGE COST	2,866.51	0.00	2,500.00
100-623550-000	CAPITAL OUTLAY - TECHNOLOGY INST	10,585.50	25,000.00	25,000.00
	TOTAL TECHNOLOGY INSTRUCTION PROGRAM	59,335.88	69,631.00	76,254.00
MEDIA				
100-622110-000	SALARIES - ED MEDIA PROGRAM	11,081.99	0.00	0.00
100-622170-000	SALARIES-LIBRARY ASSISTANT	0.00	24,211.00	10,368.00
100-622210-000	PERSI-EMPLOYER CONTRIBUTION	1,237.46	2,741.00	1,174.00
100-622220-000	FICA-EMPLOYER CONTRIBUTION	847.75	1,852.00	793.00
100-622240-000	MSB - HEALTH INS BENEFITS	4,684.62	3,991.00	0.00
100-622270-000	STATE INS FUND-ED MEDIAL	53.43	128.00	55.00
100-622280-000	UNUSED SICK LEAVE BENEFIT	126.82	281.00	120.00
100-622310-000	PURCHASED SERVICES-ED MEDIA	0.00	0.00	0.00
100-622410-000	SUPPLIES/MATERIALS-ED MEDIA	3,275.14	5,000.00	9,000.00
100-622430-000	LIBRARY MAGAZINE SUBSCRIP/BOOKS	0.00	1,000.00	1,000.00
100-622550-000	CAPITAL OUTLAY-ED MEDIA	0.00	0.00	0.00
	*TOTAL MEDIA PROGRAM	21,307.21	39,204.00	22,510.00
BOARD OF EDUCATION				
100-631110-000	SALARIES - BOARD OF EDUCATION	2,063.27	2,251.00	2,341.00
100-631210-000	PERSI EMPLOYER SHARE	233.53	255.00	265.00
100-631220-000	FICA-EMPLOYER CONTRIBUTION	152.17	172.00	179.00
100-631240-000	MSB-HEALTH INS BENEFITS	177.99	196.00	199.00
100-631270-000	STATE INS FUND BENEFITS	9.91	12.00	12.00
100-631280-000	UNUSED SICK LEAVE BENEFIT	23.98	26.00	27.00
100-631320-000	BOARD OF ED PROFESSIONAL/TECH	7,844.86	8,000.00	8,000.00
100-631380-000	BOARD OF EDUCATION TRAVEL	2,410.65	4,500.00	4,500.00
100-631390-000	BOARD OF EDUCATION DUES/OTHER	2,504.66	3,000.00	3,000.00
100-631410-000	BOARD OF EDUCATION SUPPLIES	8.00	400.00	400.00
	*TOTAL BOARD OF EDUCATION	15,429.02	18,812.00	18,923.00
DISTRICT ADMIN.				
100-632110-000	SALARIES - DISTRICT ADMINISTRA	76,872.51	83,861.00	84,000.00
100-632210-000	PERSI EMPLOYER SHARE	8,701.99	9,493.00	9,509.00
100-632220-000	FICA-EMPLOYER SHARE	5,566.61	6,415.00	6,426.00
100-632240-000	MSB - HEALTH INS BENEFITS	6,584.64	7,983.00	8,121.00
100-632270-000	STATE INS FUND BENEFITS	370.48	494.00	495.00
100-632280-000	UNUSED SICK LEAVE BENEFIT	891.77	973.00	974.00
100-632310-000	PURCHASED SERVICES - DISTRICT ADMIN	781.65	1,000.00	1,500.00
100-632320-000	ADMINISTRATIVE SUBSCRIPTIONS	0.00	0.00	1,000.00
100-632350-000	DISTRICT ADMIN POSTAGE	2,863.64	3,000.00	3,500.00
100-632380-000	ADMINISTRATIVE TRAVEL	0.00	0.00	3,000.00
100-632390-000	ADMIN DUES AND FEES	0.00	0.00	500.00
100-632410-000	ADMINISTRATIVE SUPPLIES	0.00	0.00	500.00
	TOTAL DISTRICT ADMINISTRATION	102,633.29	113,219.00	119,525.00
SCHOOL ADMIN.				
100-641110-000	SCH ADMIN SALARIES	54,305.19	71,717.00	65,000.00
100-641170-000	SALARIES- CLERICAL	26,945.59	35,014.00	36,414.00
100-641210-000	PERSI-EMPLOYER CONTRIBUTION	9,197.62	12,082.00	11,480.00
100-641220-000	FICA-EMPLOYER CONTRIBUTION	5,663.16	8,165.00	7,758.00
100-641240-000	MSB - HEALTH INS BENEFITS	11,980.98	15,966.00	16,242.00
100-641270-000	STATE INS FUND BENEFITS	391.56	566.00	538.00
100-641280-000	UNUSED SICK LEAVE BENEFIT	942.50	1,238.00	1,176.00
100-641310-000	PURCHASED SERVICES-SCH ADMIN	3,561.50	3,000.00	3,500.00
100-641380-000	SCHOOL ADMIN TRAVEL	17.12	1,000.00	1,000.00
100-641390-000	SCHOOL ADMIN DUES	35.00	1,000.00	1,000.00
100-641410-000	SUPPLIES/MATERIALS-SCH ADMIN	1,510.98	1,500.00	1,500.00
	TOTAL SCHOOL ADMINISTRATION	114,551.20	151,248.00	145,608.00

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
BUSINESS OPERATION				
100-651110-000	SALARIES - BUSINESS OPERATIONS	82,133.48	89,600.00	93,184.00
100-651210-000	PERSI EMPLOYER SHARE	9,297.53	10,143.00	10,548.00
100-651220-000	FICA-EMPLOYER CONTRIBUTION	6,061.93	6,854.00	7,129.00
100-651240-000	MSB - HEALTH INS BENEFITS	7,065.34	7,787.00	7,922.00
100-651270-000	STATE INS FUND BENEFITS	395.87	475.00	494.00
100-651280-000	UNUSED SICK LEAVE BENEFIT	952.68	1,039.00	1,081.00
100-651310-000	PURCHASED SERVICES-BUSINESS OPERAT	2,226.30	3,000.00	3,000.00
100-651380-000	BUSINESS OPERATIONS TRAVEL	1,218.47	2,000.00	2,000.00
100-651410-000	SUPPLIES/MATERIALS-BUSINESS OPERAT	519.46	1,000.00	1,000.00
	TOTAL BUSINESS OPERATIONS	109,871.06	121,898.00	126,358.00
CUSTODIAL				
100-661110-000	SALARIES - BUILDINGS/CUSTODIAL	34,094.95	36,576.00	38,039.00
100-661165-000	SALARIES-TEMPORARY CUSTODIANS	0.00	2,000.00	2,000.00
100-661210-000	PERSI EMPLOYER SHARE	3,859.52	4,140.00	4,306.00
100-661220-000	FICA-EMPLOYER CONTRIBUTION	2,586.34	2,951.00	3,063.00
100-661240-000	HEALTH INS BENEFIT	7,236.02	7,983.00	8,121.00
100-661270-000	STATE INS FUND	1,444.15	1,721.00	1,786.00
100-661280-000	UNUSED SICK LEAVE BENEFIT	395.52	424.00	441.00
100-661310-000	PURCHASED SERVICES-BLDGS	77.50	1,000.00	1,000.00
100-661331-000	UTILITIES-HEATING FUEL	28,647.59	25,000.00	29,000.00
100-661332-000	UTILITIES-ELECTRICITY	21,166.92	21,000.00	22,000.00
100-661333-000	UTILITIES-TELEPHONE	14,563.97	16,000.00	16,000.00
100-661334-000	UTILITIES-WATER -SEWER	8,788.18	11,000.00	11,000.00
100-661410-000	BUILDING-CUSTODIAL SUPPLIES	4,095.71	8,000.00	8,000.00
100-661550-000	CAPITAL OUTLAY-BUILDINGS	0.00	0.00	0.00
100-661700-000	INSURANCE	15,737.00	15,737.00	15,737.00
	*TOTAL CUSTODIAL	142,693.37	153,532.00	160,493.00
MAINTENANCE				
100-664110-000	SALARIES-MAINTENANCE	35,400.98	36,495.00	37,954.00
100-664165-000	SALARIES-SUMMER MAINTENANCE	0.00	1,000.00	1,000.00
100-664210-000	PERSI EMPLOYER SHARE	4,007.38	4,131.00	4,296.00
100-664220-000	FICA-EMPLOYER CONTRIBUTION	2,708.17	2,868.00	2,980.00
100-664240-000	MAINT HEALTH INSURANCE	5,466.66	5,987.00	6,091.00
100-664270-000	MAINT. WORKMANS COMP	1,499.51	1,673.00	1,738.00
100-664280-000	UNUSED SICK LEAVE BENEFIT	410.66	423.00	440.00
100-664310-000	MAINT PURCHASED SERVICES	16,240.85	5,000.00	5,000.00
100-664320-000	COPIER MAINTENANCE	4,850.01	7,000.00	7,000.00
100-664410-000	BLDG. MAINT. MATERIAL/SUPPLIES	1,317.31	5,000.00	5,000.00
100-664550-000	BLDGS/EQUIP CAPITAL OBJECTS	0.00	0.00	0.00
	TOTAL MAINTENANCE	71,901.53	69,577.00	71,499.00

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
G R O U N D S C A R E				
100-665110-000	MAINT. GROUNDS SALARY	11,497.48	12,165.00	12,651.00
100-665165-000	MAINTENANCE/GRDS SUMMER SALARI	0.00	2,000.00	2,000.00
100-665210-000	PERSI EMPLOYER SHARE	1,301.52	1,377.00	1,432.00
100-665220-000	FICA-EMPLOYER CONTRIBUTION	879.57	1,084.00	1,121.00
100-665240-000	MAINT.GROUNDS HEALTH INS.	1,776.67	1,996.00	2,030.00
100-665270-000	MAINT.GROUNDS WORKMANS COMP	486.99	632.00	654.00
100-665280-000	UNUSED SICK LEAVE BENEFIT	133.35	141.00	147.00
100-665310-000	MAINT GROUNDS PURCHASED SERV	3,315.62	0.00	0.00
100-665410-000	MAINT. GROUNDS SUPPLIES/MAT	827.06	1,500.00	1,500.00
100-665550-000	MAINTEN/GRDS CAPITAL OUTLAY	4,125.00	0.00	0.00
	*TOTAL GROUNDS CARE	24,343.26	20,895.00	21,535.00
100-667310-000	SCHOOL SAFETY PURCHASED SERVICES	0.00	0.00	0.00
100-667410-000	SCHOOL SAFETY SUPPLIES	0.00	4,015.00	4,080.00
	TOTAL SCHOOL SAFETY	0.00	4,015.00	4,080.00
T R A N S P O R T A T I O N				
100-681310-000	TRANSPORTATION PURCHASED SERV	0.00	0.00	0.00
100-681340-000	TRANSPORTATION - ROUTE MILES	224,237.37	250,000.00	250,000.00
100-681390-000	PAYMNT.IN LEIU OF TRANSPORT	0.00	0.00	0.00
	*TOTAL PUPIL TO SCHOOL TRANSPORT.	224,237.37	250,000.00	250,000.00
100-682310-000	NON-ALLOW TRANS PURCHASED SERV	17,132.72	35,000.00	25,000.00
	*TOTAL ACTIVITY TRANSPORTATION	17,132.72	35,000.00	25,000.00
100-683310-000	MAINTENANCE ON DISTRICT VEHICLES	112.90	1,000.00	1,000.00
100-683410-000	SUPPLIES FOR DISTRICT VEHICLES	2,347.42	3,000.00	3,000.00
100-683550-000	CAPITAL - DISTRICT VEHICLES	0.00	0.00	0.00
	*TOTAL GENERAL TRANSPORTATION	2,460.32	4,000.00	4,000.00
100-810540-000	CAPITAL OBJECTS - BLDG	0.00	0.00	0.00
100-810550-000	CAPITAL OBJECTS - EQUIPMENT	0.00	66,853.00	121,839.00
100-920290-000	TRANSFER OUT TO FOODSERVICE FOR PE	0.00	1,749.00	1,141.00
100-920290-100	TRANSFER TO LUNCH PROGRAM	0.00	18,703.00	7,881.00
100-950000-000	CONTINGENCY	0.00	133,721.00	139,077.00
	*TOTAL OTHER SUPPORT SERVICES	0.00	221,026.00	269,938.00
	**TOTAL EXPENDITURES	2,001,856.39	2,674,504.00	2,781,572.00

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
FOREST FUND				
220-415000-000	EARNINGS ON INVESTMENTS	0.00	0.00	0.00
220-442000-000	FEDERAL FOREST FUND REVENUE	0.16CR	200.00CR	200.00CR
220-454000-000	PRIOR YEAR CARRYOVER	0.00	50,395.00CR	50,395.00CR
	**TOTAL REVENUE	0.16CR	50,595.00CR	50,595.00CR
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220-632310-000	PURCHASED SERVICES-DIST ADMIN	0.00	8,000.00	8,000.00
220-632410-000	ADMINISTRATIVE SUP/MATERIALS	0.00	4,095.00	4,095.00
220-632550-000	DIST ADMIN CAPITAL OUTLAY	0.00	38,500.00	38,500.00
220-641310-000	SCHOOL BUSINESS PURCHASED SERV	0.00	0.00	0.00
220-950000-000	UNAPPROPRIATED BALANCE	0.00	0.00	0.00
	**TOTAL EXPENDITURES	0.00	50,595.00	50,595.00
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TITLE I FUND				
251-445100-000	FEDERAL ASSISTANCE - CH I	25,548.23CR	40,542.00CR	41,584.00CR
251-460000-000	TRANSFER IN	0.00	0.00	0.00
	**TOTAL REVENUE	25,548.23CR	40,542.00CR	41,584.00CR
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251-512100-000	SALARIES - CHAPTER I	23,883.57	29,817.00	30,619.00
251-512210-000	PERSI EMPLOYER SHARE	2,703.60	3,375.00	3,466.00
251-512220-000	FICA - EMPLOYER CONTRIBUTION	1,808.03	2,281.00	2,342.00
251-512240-000	HEALTH INSURANCE BENEFIT	3,874.97	3,991.00	4,061.00
251-512270-000	STATE INS FUND BENEFITS	118.32	158.00	162.00
251-512280-000	UNUSED SICK LEAVE BENEFIT - TITLE I-A	277.11	346.00	355.00
251-512380-000	CH I PURCHASED SERVICES	0.00	0.00	0.00
251-512410-000	CHAPTER I SUPPLIES	142.83	574.00	579.00
	**TOTAL EXPENDITURES	32,808.43	40,542.00	41,584.00
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PART B FUND				
257-445600-000	FEDERAL ASSISTANCE - PART B	17,534.11CR	40,666.00CR	43,207.00CR
257-454000-000	PRIOR YEAR CARRYOVER	0.00	0.00	0.00
257-460000-000	TRANSFER IN GENERAL FUND	0.00	0.00	0.00
	**TOTAL REVENUE	17,534.11CR	40,666.00CR	43,207.00CR
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257-521100-000	SALARIES - PART B	15,748.38	21,001.00	22,877.00
257-521210-000	PERSI EMPLOYER SHARE	1,782.72	2,377.00	2,590.00
257-521220-000	FICA - EMPLOYER CONTRIBUTION	1,190.69	1,607.00	1,750.00
257-521240-000	MSB BENEFIT PD BY EMPLOYER	3,572.62	15,326.00	15,604.00
257-521270-000	STATE INS FUND BENEFITS	79.33	111.00	121.00
257-521280-000	UNUSED SICK LEAVE BENEFIT - PART B	182.70	244.00	265.00
257-521310-000	PART B PURCHASED SERVICES	0.00	0.00	0.00
257-521410-000	PART B SUPPLIES/MATERIALS	0.00	0.00	0.00
	**TOTAL EXPENDITURES	22,556.44	40,666.00	43,207.00
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PART B PRESCHOOL FUND				
258-445200-000	FEDERAL ASSISTANCE	1,289.97CR	2,264.00CR	2,316.00CR
258-454000-000	PRIOR YEAR CARRYOVER	0.00	0.00	0.00
	**TOTAL REVENUE	1,289.97CR	2,264.00CR	2,316.00CR
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258-512310-000	PRESCHOOL BUILDING RENTAL	0.00	0.00	0.00
258-512410-000	SUPPLIES/MATERIALS	0.00	0.00	0.00
258-522110-000	AIDE SALARY EXPENSE	1,018.08	1,347.00	1,390.00
258-522210-000	PERSI EMPLOYER SHARE	114.66	152.00	157.00
258-522220-000	FICA - EMPLOYER CONTRIBUTION	77.49	103.00	106.00
258-522240-000	HEALTH INSURANCE BENEFIT EXPNS	438.72	639.00	640.00
258-522280-000	UNUSED SICK LEAVE BENEFIT - PRESC	11.72	23.00	23.00
258-522310-000	PRESCHOOL PURCHASED SERVICES	0.00	0.00	0.00
258-522410-000	PRESCHOOL SUPPLIES	0.00	0.00	0.00
258-522550-000	PRESCHOOL EQUIPMENT	0.00	0.00	0.00
	**TOTAL EXPENDITURES	1,660.67	2,264.00	2,316.00
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ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
TITLE IV-A ESSA - STUDENT SUPPORT				
261-445200-000	REVENUE - TITLE IV-A	0.00	10,715.00CR	10,000.00CR
	TOTAL REVENUE	0.00	10,715.00CR	10,000.00CR
261-512310-000	PURCHASED SERVICES	0.00	7,500.00	7,500.00
261-512410-000	SUPPLIES/MATERIALS	0.00	3,215.00	2,500.00
	TOTAL EXPENDITURES	0.00	10,715.00	10,000.00
R E A P F U N D				
262-445200-000	REVENUE - REAP	11,472.13CR	18,000.00CR	15,000.00CR
	**TOTAL REVENUE	11,472.13CR	18,000.00CR	15,000.00CR
262-512170-000	SALARIES - REAP	8,451.00	11,268.00	9,441.00
262-512210-000	PERSI - REAP	956.63	1,276.00	1,069.00
262-512220-000	FICA - REAP	642.41	862.00	722.00
262-512240-000	HEALTH - REAP	2,776.59	4,403.00	3,608.00
262-512270-000	STATE INS FUND	40.71	60.00	50.00
262-512280-000	UUSL - REAP	98.01	131.00	110.00
	**TOTAL EXPENDITURES	12,965.35	18,000.00	15,000.00
T I T L E I I - I M P V T E A C H				
271-445200-000	TITLE II/IMPV TEACH QUALITY	6,380.00CR	8,214.00CR	6,604.00CR
	**TOTAL REVENUE	6,380.00CR	8,214.00CR	6,604.00CR
271-521170-000	SALARY - IMPV TEACH QUALITY	418.08	0.00	0.00
271-521210-000	PERSI	47.17	0.00	0.00
271-521220-000	FICA	31.37	0.00	0.00
271-521240-000	HEALTH	94.84	0.00	0.00
271-521280-000	UUSL	4.83	0.00	0.00
271-521380-100	MILEAGE/TRN	5,951.75	8,214.00	6,604.00
271-521410-000	SUPPLIES	0.00	0.00	0.00
	**TOTAL EXPENDITURES	6,548.04	8,214.00	6,604.00

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
FOOD SERVICE FUND				
290-416100-000	LUNCH SALES - STUDENT	16,348.90CR	16,000.00CR	17,000.00CR
290-416200-000	LUNCH SALES - ADULTS	987.84CR	1,000.00CR	1,000.00CR
290-416300-000	ALA CARTE - BREAKFAST	0.00	0.00	0.00
290-416400-000	MILK REV/KINDERGARTE & EXTRA	87.00CR	0.00	0.00
290-416900-000	OTHER FOOD REVENUE	0.00	0.00	0.00
290-416900-100	SNACK VENDING REVENUE	0.00	0.00	0.00
290-445000-000	SLP EARNINGS ON INVESTMENT	0.00	0.00	0.00
290-445500-000	FEDERAL ASSISTANCE	37,798.76CR	40,000.00CR	40,000.00CR
290-445600-000	FEDERAL ASSIST-FRUIT & VEG GRANT	0.00	0.00	0.00
290-445900-000	USDA COMMODITY VALUE/YR END	0.00	7,000.00CR	7,000.00CR
290-454000-000	PRIOR YR CARRYOVER	0.00	0.00	0.00
290-460000-000	TRANSFER IN FROM GF FOR PERSI/FICA	0.00	1,749.00CR	1,141.00CR
290-460100-000	TRANSFER FROM GF	0.00	18,703.00CR	7,881.00CR
	**TOTAL REVENUE	55,222.50CR	84,452.00CR	74,022.00CR
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290-710110-000	SALARIES-FOOD SERVICE	18,262.16	22,863.00	14,919.00
290-710210-000	PERSI EMPLOYER SHARE	1,993.59	2,588.00	1,689.00
290-710220-000	FOOD SERVICE FICA	1,375.29	1,749.00	1,141.00
290-710240-000	HEALTH INSURANCE-FOOD SERVICE	10,313.95	15,966.00	8,121.00
290-710270-000	WORKMANS COMPENSATION	768.91	121.00	79.00
290-710280-000	UNUSED SICK LEAVE BENEFIT - FOOD	204.29	265.00	173.00
290-710310-000	PURCHASED SERVICES	0.00	200.00	200.00
290-710380-000	TRAVEL	45.48	200.00	200.00
290-710400-000	USDA COMMODITY VALUE - YR END	0.00	7,000.00	7,000.00
290-710450-000	FOODS	38,807.22	33,000.00	40,000.00
290-710450-100	FRUITS AND VEGETABLES - GRANT	0.00	0.00	0.00
290-710451-000	FOODS-FREIGHT ON COMMODITIES	0.00	0.00	0.00
290-710455-000	MILK VENDING PRODUCTS	0.00	0.00	0.00
290-710490-000	MISCELLANEOUS SUPPLIES	678.35	500.00	500.00
290-710550-000	CAPITAL OBJECTS	0.00	0.00	0.00
	**TOTAL EXPENDITURES	72,449.24	84,452.00	74,022.00
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PLANT FACILITY				
425-412100-000	PLANT FACILITY LEVY	35,864.54CR	50,000.00CR	50,000.00CR
425-415000-000	PLANT FACIL EARN ON INVESTMNTS	0.00	0.00	0.00
425-419900-000	PLANT FACILITY OTHER REVENUE	0.00	0.00	0.00
425-454000-000	PRIOR YEAR CARRYOVER	0.00	90,000.00CR	80,000.00CR
	**TOTAL REVENUE	35,864.54CR	140,000.00CR	130,000.00CR
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425-664310-000	MAINTENANCE PURCHASED SERVICES	0.00	0.00	0.00
425-664410-000	PLANT FACILITY SUPPLIES	0.00	0.00	0.00
425-664550-000	MAINTENANCE BLDGS CO	0.00	94,000.00	84,000.00
425-665550-000	BLDGS/GROUNDS CO	2,092.89	46,000.00	46,000.00
425-810550-000	FACILITIES CAPITAL OUTLAY	0.00	0.00	0.00
	**TOTAL EXPENDITURES	2,092.89	140,000.00	130,000.00
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