

SUMMARY STATEMENT - 2013-2014 SCHOOL BUDGET

Highland Joint School District #305

REVENUES	GENERAL M&O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2010- 2011	Prior Year Actual 2011-2012	Current Budget 2012-2013	Proposed Budget 2013 2014	Prior Year Actual 2010- 2011	Prior Year Actual 2011- 2012	Current Budget 2012 2013	Proposed Budget 2013-2014
Beginning Balances	71,699	25,551	25,726	34,000	229,830	172,369	164,669	161,175
Local Tax Revenue	447,337	470,005	467,206	536,403	59,453	64,831	62,990	62,990
State Revenue	1,541,146	1,492,690	1,501,513	1,539,828	21,098	21,389	21,389	21,389
Federal Revenue		62,354			106,354	188,195	186,240	159,033
Other Sources								
Transfers	22,882	25,303	21,389	21,389	1,436	1,715	1,566	1,585
Totals	2,083,064	2,075,903	2,015,834	2,131,620	418,171	448,499	436,854	406,171
EXPENDITURES	Prior Year Actual 2010- 2011	Prior Year Actual 2011-2012	Current Budget 2012-2013	Proposed Budget 2013 2014	Prior Year Actual 2010- 2011	Prior Year Actual 2011- 2012	Current Budget 2012 2013	Proposed Budget 2013-2014
Salaries	1,088,929	1,037,375	1,048,226	1,118,469	86,992	102,555	111,037	93,756
benefits	322,524	320,959	346,406	384,053	44,152	58,455	64,534	56,446
Purchased Services	448,285	480,848	461,590	464,356	6,676	16,536	14,800	14,800
Supplies and Materials	58,937	74,938	61,638	72,680	27,744	46,329	52,795	43,975
Capital Outlay	123,246	82,714	6,100	0	57,356	30,602	159,859	163,365
Debt Retirement						0		
Insurance & Judgments	14,156	14,532	15,307	15,476		0		
Transfers	1,436	1,715	1,567	1,586	22,882	25,303	21,389	21,389
Contingency Reserve			75,000	75,000	0	0		
Unappropriated Balances	25,551	62,822			172,369	168,719	12,440	12,440
Totals	2,083,064	2,075,903	2,015,834	2,131,620	418,171	448,499	436,854	406,171

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 10, 2013 at 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			
100-411100-000-000-0	GENERAL M O LEVY	0.00	0.00
100-411200-000-000-0	SUPPLEMENTAL LEVY	429,000.00CR	499,000.00CR
100-411400-000-000-0	TORT LEVY	6,605.00CR	6,803.00CR
100-412000-000-000-0	NON-LEVIED TAXES	0.00	0.00
100-413000-000-000-0	PENALTY INTEREST ON TAXES	4,000.00CR	3,000.00CR
100-415000-000-000-0	EARNINGS ON INVESTMENT	1,000.00CR	1,000.00CR
100-419900-000-000-0	OTHER LOCAL REVENUE	15,000.00CR	15,000.00CR
100-419900-100-000-0	GRANTS	10,000.00CR	10,000.00CR
100-419900-200-000-0	LIBRARY FINES	100.00CR	100.00CR
100-419920-000-000-0	LOCAL REV/SHARED STAFF	0.00	0.00
100-419910-000-000-0	DRIVER ED STUDENT FEES	1,500.00CR	1,500.00CR
	****TOTAL LOCAL REVENUE	<u>467,205.00CR</u>	<u>536,403.00CR</u>
100-431100-000-000-0	STATE APPORTIONMENT	1,086,681.00CR	1,091,409.00CR
100-431200-000-000-0	TRANSPORTATION SUPPORT	180,000.00CR	182,500.00CR
100-431800-000-000-0	BENEFIT APPORTIONMENT	146,090.00CR	154,228.00CR
100-431900-000-000-0	OTHER STATE SUPPORT	43,320.00CR	63,327.00CR
100-432100-000-000-0	DRIVER ED REVENUE	2,250.00CR	2,250.00CR
100-432400-000-000-0	VOCATIONAL ED REVENUE	16,828.00CR	19,770.00CR
100-432900-000-000-0	OTHER STATE REVENUE	15,000.00CR	15,000.00CR
100-432920-000-000-0	STATE - MEDICAID REIMBURSEMENT	7,500.00CR	7,500.00CR
100-438100-000-000-0	REVENUE IN LIEU OF AGR I TAX	3,844.00CR	3,844.00CR
	****TOTAL STATE REVENUE	<u>1,501,513.00CR</u>	<u>1,539,828.00CR</u>
100-442000-000-000-0	ARRA (SFSF) REVENUE - NOV, MAY	0.00	0.00
100-445900-000-000-0	FEDERAL REVENUE	0.00	0.00
	****TOTAL FEDERAL REVENUE	<u>0.00</u>	<u>0.00</u>
100-450000-000-000-0	SALE OF ASSETS	0.00	0.00
100-454000-000-000-0	PRIOR YEAR CARRYOVER	25,726.00CR	34,000.00CR
100-460240-000-000-0	TRANS FR SCHL BLDG MAINT (STU OCC)	21,389.00CR	21,389.00CR
	**TOTAL REVENUE	<u><u>2,015,833.00CR</u></u>	<u><u>2,131,620.00CR</u></u>

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

100-512110-000-000-0	SALARIES-ELEM INSTRUCTION	273,897.00	298,628.00
100-512165-000-000-0	SALARIES-SUBSTITUTE TEACHERS	4,000.00	6,000.00
100-512170-000-000-0	SALARIES-TEACHING ASSISTANT	0.00	0.00
100-512210-000-000-0	PERSI-EMPLOYER CONTRIBUTION	28,458.00	33,805.00
100-512220-000-000-0	FICA-EMPLOYER CONTRIBUTION	20,953.00	22,845.00
100-512240-000-000-0	HEALTH INSURANCE - ELEM	33,519.00	37,236.00
100-512270-000-000-0	STATE INS FUND BENEFITS	1,474.00	1,616.00
100-512280-000-000-0	UNUSED SICK LEAVE BENEFIT	3,177.00	3,464.00
100-512310-000-000-0	PURCHASED SERVICES-ELEM	650.00	650.00
100-512380-000-000-0	TRAVEL - ELEMENTARY	0.00	0.00
100-512410-000-000-0	TEACHING SUPPLIES - ELEM.	4,000.00	4,000.00
100-512410-100-000-0	CLASSROOM SUPPLIES	0.00	0.00
100-512440-000-000-0	TEXTBOOKS - ELEMENTARY	4,000.00	4,000.00
100-512550-000-000-0	CAPITAL OUTLAY - ELEMENTARY	0.00	0.00
*TOTAL ELEMENTARY PROGRAM		374,128.00	412,244.00

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

100-515110-000-000-0	SALARIES-SECONDARY INSTRUCTION	382,851.00	407,795.00
100-515113-000-000-0	SALARIES - DRIVERS EDUCATION	2,000.00	2,000.00
100-515165-000-000-0	SALARIES-SUBSTITUTE SECOND	4,000.00	4,000.00
100-515170-000-000-0	SALARIES-TEACHING ASSISTANT	0.00	0.00
100-515210-000-000-0	PERSI-EMPLOYER CONTRIBUTION	39,778.00	46,389.00
100-515220-000-000-0	FICA-EMPLOYER CONTRIBUTION	29,441.00	31,349.00
100-515240-000-000-0	HEALTH INSURANCE - SECOND	55,306.00	65,982.00
100-515270-000-000-0	STATE INS FUND BENEFITS	2,062.00	2,195.00
100-515280-000-000-0	UNUSED SICK LEAVE BENEFIT	4,441.00	4,730.00
100-515310-000-000-0	PURCHASED SERVICES - SECONDARY	1,200.00	1,200.00
100-515310-400-000-0	GEAR UP GRANT - PURCHASE SERVICES	0.00	0.00
100-515311-000-000-0	VO ED TRAVEL - OFFICE OCCUP	840.00	840.00
100-515312-000-000-0	VO ED TRAVEL - CONSUMER HMKG	600.00	600.00
100-515312-100-000-0	VO ED TRAVEL - AG	800.00	800.00
100-515313-000-000-0	PURCHASED SERVICES - DR ED	0.00	0.00
100-515315-000-000-0	DISTANCE LEARNING FEE	1,000.00	2,500.00
100-515315-100-000-0	PURCHASED SVCS - MUSIC	500.00	500.00
100-515380-000-000-0	TRAVEL - SECONDARY - SHARED STAFF	0.00	0.00
100-515384-000-000-0	TRAVEL - DRIVER ED	0.00	0.00
100-515410-000-000-0	SUPPLIES/MATERIALS - SECONDARY	3,500.00	3,500.00
100-515410-100-000-0	GRANT - GEAR UP SUPPLIES	0.00	0.00
100-515411-000-000-0	VO-ED (OFFICE OC) SUPPLIES	3,000.00	6,000.00
100-515412-000-000-0	VO-ED CONSUMER HMKG SUPL	1,180.00	2,070.00
100-515412-200-000-0	VO-ED SUPPLIES - AG	4,308.00	9,460.00
100-515412-100-000-0	SUPPLIES - CARL PERKINS GRANT	0.00	0.00
100-515413-000-000-0	DRIVER ED SUPPLIES	150.00	150.00
100-515414-000-000-0	SHOP MATERIALS/SUPPLIES	1,000.00	500.00
100-515415-000-000-0	BAND MATERIALS/SUPPLIES	2,000.00	2,000.00
100-515440-000-000-0	TEXTBOOKS-SECONDARY	1,500.00	2,000.00
100-515441-000-000-0	TEXTBOOKS VO-ED OFFICE OCCUPATIONS	0.00	0.00
100-515442-000-000-0	TEXTBOOKS VO-ED CONSUMER HOMEMAKIN	0.00	0.00
100-515550-000-000-0	CAPITAL OUTLAY - SECONDARY	0.00	0.00
100-515551-000-000-0	CAP OUTLAY VO-ED OFC OCC	3,000.00	0.00
100-515552-000-000-0	CAP OUTLAY VO-ED CON HMKG	0.00	0.00
100-515552-200-000-0	CAP OUTLAY - AG	3,100.00	0.00
100-515554-000-000-0	CAPITAL OUTLAY SHOP EQUIPMENT	0.00	0.00
100-515555-000-000-0	CAPITAL OUTLAY BAND/MUSIC EQUIPMEN	0.00	0.00
*TOTAL SECONDARY PROGRAM		547,557.00	596,560.00

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

100-521110-000-000-0	SALARIES - EXCEPTIONAL CHILD	30,680.00	31,809.00
100-521165-000-000-0	SALARIES - SP ED SUBSTITUTES	1,000.00	1,000.00
100-521170-000-000-0	SALARIES-AIDES, COMM RES.	0.00	2,635.00
100-521210-000-000-0	PERSI-EMPLOYER CONTRIBUTION	3,188.00	3,899.00
100-521220-000-000-0	FICA-EMPLOYER CONTRIBUTION	2,347.00	2,635.00
100-521240-000-000-0	MSB - HEALTH INS BENEFITS	6,704.00	7,447.00
100-521270-000-000-0	STATE INS FUND BENEFITS	168.00	188.00
100-521280-000-000-0	UNUSED SICK LEAVE BENEFIT	356.00	400.00
100-521310-000-000-0	PURCHASED SERVICES-EXCEPTIONAL CHI	500.00	500.00
100-521350-000-000-0	MEDICARE BILLING/IDA BILLING SVCS	5,000.00	5,000.00
100-521380-000-000-0	TRAVEL-EXCEPTIONAL CHILD	2,500.00	2,500.00
100-521410-000-000-0	SUPPLIES/MATERIALS-EXCEPTIONAL CHI	1,000.00	1,000.00
100-521440-000-000-0	TEXTBOOKS-EXCEPTIONAL CHILD	300.00	300.00
*TOTAL EXCEPTIONAL CHILD PROGRAM		53,743.00	59,313.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
E X C E P T P R E S C H O O L			
100-522110-000-000-0	SALARY-PRESCHOOL PROGRAM	0.00	0.00
100-522165-000-000-0	SALARY-PRESCHOOL TEACHING ASSISTAN	1,267.00	2,323.00
100-522210-000-000-0	PERSI-EMPLOYER CONTRIBUTION	0.00	263.00
100-522220-000-000-0	FICA-EMPLOYER CONTRIBUTION	97.00	178.00
100-522240-000-000-0	PRESCHOOL HEALTH INS BENEFIT	0.00	0.00
100-522270-000-000-0	PRESCHOOL STATE INS FUND EXP	7.00	12.00
100-522280-000-000-0	UNUSED SICK LEAVE BENEFIT	0.00	27.00
100-522310-000-000-0	PURCHASED SERVICES-PRESCHOOL	2,500.00	2,500.00
100-522380-000-000-0	TRAVEL-PRESCHOOL	0.00	0.00
100-522410-000-000-0	SUPPLIES/MATERIALS-PRESCHOOL	0.00	0.00
	*TOTAL PRESCHOOL PROGRAM	3,871.00	5,303.00
E X T R A - C U R R / A C T .			
100-531110-000-000-0	SALARIES - INTERSCHOLASTIC PRO	44,134.00	45,561.00
100-531210-000-000-0	PERSI-EMPLOYER CONTRIBUTION	4,586.00	1,921.00
100-531220-000-000-0	FICA-EMPLOYER CONTRIBUTION	3,376.00	3,485.00
100-531240-000-000-0	MSB-HEALTH INS BENEFIT	0.00	0.00
100-531270-000-000-0	STATE INS FUND BENEFITS	234.00	242.00
100-531280-000-000-0	UNUSED SICK LEAVE BENEFIT	512.00	197.00
100-531310-000-000-0	PURCHASED SERVICES-INTERSCHOLASTIC	2,000.00	2,000.00
100-531380-000-000-0	TRAVEL-INTERSCHOLASTIC	1,000.00	1,000.00
100-531410-000-000-0	SUPPLIES/MATERIALS-INTERSCHOLASTIC	2,000.00	2,000.00
100-531550-000-000-0	CAPITAL OUTLAY-INTERSCHOLASTIC	0.00	0.00
100-531700-000-000-0	INSURANCE -INTERSCHOLASTIC	500.00	500.00
	*TOTAL INTERSCHOLASTIC PROGRAM	58,342.00	56,906.00
S C H O O L A C T I V I T I E S			
100-532110-000-000-0	SALARIES - SCHOOL ACTIVITIES	7,778.00	7,778.00
100-532210-000-000-0	PERSI-EMPLOYER CONTRIBUTION	808.00	880.00
100-532220-000-000-0	FICA-EMPLOYER CONTRIBUTION	595.00	595.00
100-532240-000-000-0	MSB-HEALTH INS BENEFITS	0.00	0.00
100-532270-000-000-0	STATE INS FUND BENEFITS	41.00	41.00
100-532280-000-000-0	UNUSED SICK LEAVE BENEFIT	90.00	90.00
100-532310-000-000-0	PURCHASED SERVICES-SCHOOL ACTIVITI	200.00	200.00
100-532380-000-000-0	TRAVEL-SCHOOL ACTIVITIES	100.00	100.00
	*TOTAL SCHOOL ACTIVITIES PROGRAM	9,612.00	9,684.00
G U I D A N C E			
100-611110-000-000-0	SALARIES - GUIDANCE COUNSELOR	7,800.00	7,800.00
100-611210-000-000-0	PERSI - EMPLOYER CONTRIBUTION	810.00	0.00
100-611220-000-000-0	FICA-EMPLOYER CONTRIBUTION	597.00	597.00
100-611240-000-000-0	MSB - HEALTH INS BENEFITS	871.00	0.00
100-611270-000-000-0	STATE INS FUND BENEFITS	41.00	41.00
100-611280-000-000-0	UNUSED SICK LEAVE BENEFIT	0.00	0.00
100-611310-000-000-0	PURCHASED SERVICES-GUIDANCE COUNSE	900.00	900.00
100-611350-000-000-0	PURCHASED SERV-HEALTH TESTING	400.00	400.00
100-611380-000-000-0	TRAVEL-GUIDANCE COUNSELOR/SHARED S	300.00	300.00
100-611390-000-000-0	PURCHASED SERVICES - COUNSELOR DUE	100.00	100.00
100-611410-000-000-0	SUPPLIES/MATERIALS-GUIDANCE COUNSE	300.00	300.00
100-611415-000-000-0	SUPPLIES/MATERIALS-MEDICAL	0.00	0.00
	*TOTAL GUIDANCE/HEALTH	12,119.00	10,438.00
A N C I L L A R Y			
100-616310-000-000-0	PURCHASED SERVICES-SPEC TESTING	10,000.00	5,000.00
100-616311-000-000-0	SPECIAL SERVICES-SPEECH THERAPY	7,000.00	13,000.00
100-616312-000-000-0	PURCHASED SERVICES-PHYSICAL THERAP	10,000.00	10,000.00
100-616380-000-000-0	TRAVEL-SPECIAL SERVICES	0.00	0.00
100-616410-000-000-0	SUPPLIES/MATERIALS-SPEC SERVICES	2,500.00	2,500.00
	*TOTAL SPECIAL SERVICES	29,500.00	30,500.00
I N S T R U C T I O N A L I M P V			
100-621310-000-000-0	PURCHASED SERVICES-INSTRUCTIONAL I	10,000.00	0.00
100-621330-000-000-0	INST IMPV - PAYMENT FOR CREDITS	0.00	0.00
100-621410-000-000-0	SUPPLIES/MATERIALS-INSTRUCTIONAL I	0.00	0.00
	*TOTAL INSTRUCTION IMPROVEMENT	10,000.00	20,155.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
T E C H N O L O G Y I N S T			
100-623170-000-000-0	SALARIES - TECNHOLOGY NON CERTIFIC	9,979.00	8,334.00
100-623210-000-000-0	PERSI EMPLOYER SHARE	1,037.00	943.00
100-623220-000-000-0	FICA - EMPLOYER CONTRIBUTION	763.00	638.00
100-623240-000-000-0	HEALTH INS BENEFITS	4,546.00	4,375.00
100-623270-000-000-0	STATE INS FUND BENEFIT	53.00	44.00
100-623280-000-000-0	UNUSED SICK LEAVE BENEFIT	116.00	97.00
100-623310-000-000-0	PURCHASED SVCS - TECHNOLOGY INST	5,500.00	7,867.00
100-623380-000-000-0	TRAVEL - TECHNOLOGY INSTRUCTION	500.00	500.00
100-623410-000-000-0	SUPPLIES - TECHNOLOGY INSTRUCTION	8,000.00	8,000.00
100-623550-000-000-0	CAPITAL OUTLAY - TECHNOLOGY INST	0.00	0.00
	*TOTAL TECHNOLOGY INST PROGRAM	30,494.00	30,798.00
M E D I A			
100-622110-000-000-0	SALARIES - ED MEDIA PROGRAM	3,813.00	0.00
100-622170-000-000-0	SALARIES-LIBRARY ASSISTANT	0.00	0.00
100-622210-000-000-0	PERSI-EMPLOYER CONTRIBUTION	396.00	0.00
100-622220-000-000-0	FICA-EMPLOYER CONTRIBUTION	292.00	0.00
100-622240-000-000-0	MSB - HEALTH INS BENEFITS	838.00	0.00
100-622270-000-000-0	STATE INS FUND-ED MEDIAL	20.00	0.00
100-622280-000-000-0	UNUSED SICK LEAVE BENEFIT	44.00	0.00
100-622310-000-000-0	PURCHASED SERVICES-ED MEDIA	0.00	0.00
100-622410-000-000-0	SUPPLIES/MATERIALS-ED MEDIA	2,000.00	4,000.00
100-622430-000-000-0	LIBRARY MAGAZINE SUBSCRIP/BOOKS	500.00	500.00
100-622550-000-000-0	CAPITAL OUTLAY-ED MEDIA	0.00	0.00
	*TOTAL MEDIA PROGRAM	7,903.00	4,500.00
B O A R D O F E D U C A T I O N			
100-631110-000-000-0	SALARIES - BOARD OF EDUCATION	2,040.00	2,040.00
100-631210-000-000-0	PERSI EMPLOYER SHARE	212.00	231.00
100-631220-000-000-0	FICA-EMPLOYER CONTRIBUTION	156.00	156.00
100-631240-000-000-0	MSB-HEALTH INS BENEFITS	253.00	301.00
100-631270-000-000-0	STATE INS FUND BENEFITS	11.00	11.00
100-631280-000-000-0	UNUSED SICK LEAVE BENEFIT	24.00	24.00
100-631320-000-000-0	BOARD OF ED PROFESSIONAL/TECH	7,300.00	8,000.00
100-631380-000-000-0	BOARD OF EDUCATION TRAVEL	4,000.00	4,000.00
100-631390-000-000-0	BOARD OF EDUCATION DUES/OTHER	2,700.00	2,700.00
100-631410-000-000-0	BOARD OF EDUCATION SUPPLIES	400.00	400.00
	*TOTAL BOARD OF EDUCATION	17,096.00	17,863.00
D I S T R I C T A D M I N .			
100-632110-000-000-0	SALARIES - DISTRICT ADMINISTRA	76,010.00	71,611.00
100-632210-000-000-0	PERSI EMPLOYER SHARE	7,897.00	8,106.00
100-632220-000-000-0	FICA-EMPLOYER SHARE	5,815.00	5,478.00
100-632240-000-000-0	MSB - HEALTH INS BENEFITS	6,704.00	7,447.00
100-632270-000-000-0	STATE INS FUND BENEFITS	452.00	429.00
100-632280-000-000-0	UNUSED SICK LEAVE BENEFIT	882.00	831.00
100-632320-000-000-0	ADMINISTRATIVE SUBSCRIPTIONS	0.00	0.00
100-632350-000-000-0	DISTRICT ADMIN POSTAGE	2,000.00	2,200.00
100-632380-000-000-0	ADMINISTRATIVE TRAVEL	3,000.00	3,000.00
100-632390-000-000-0	ADMIN DUES AND FEES	1,000.00	1,000.00
100-632410-000-000-0	ADMINISTRATIVE SUPPLIES	2,000.00	2,000.00
	*TOTAL DISTRICT ADMINISTRATION	105,760.00	102,102.00
S C H O O L A D M I N .			
100-641110-000-000-0	SCH ADMIN - 10 MO SALARIES	37,200.00	42,600.00
100-641170-000-000-0	SALARIES- CLERICAL	29,076.00	29,076.00
100-641210-000-000-0	PERSI-EMPLOYER CONTRIBUTION	6,886.00	8,114.00
100-641220-000-000-0	FICA-EMPLOYER CONTRIBUTION	5,070.00	5,483.00
100-641240-000-000-0	MSB - HEALTH INS BENEFITS	10,860.00	12,735.00
100-641270-000-000-0	STATE INS FUND BENEFITS	352.00	380.00
100-641280-000-000-0	UNUSED SICK LEAVE BENEFIT	769.00	831.00
100-641310-000-000-0	PURCHASED SERVICES-SCH ADMIN	0.00	0.00
100-641380-000-000-0	SCHOOL ADMIN TRAVEL	500.00	500.00
100-641390-000-000-0	SCHOOL ADMIN DUES	500.00	500.00
100-641410-000-000-0	SUPPLIES/MATERIALS-SCH ADMIN	1,500.00	1,500.00
	*TOTAL SCHOOL ADMINISTRATION	92,713.00	101,719.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
B U S I N E S S O P E R A T I O N			
100-651110-000-000-0	SALARIES - BUSINESS OPERATIONS	48,450.00	48,450.00
100-651210-000-000-0	PERSI EMPLOYER SHARE	5,034.00	5,485.00
100-651220-000-000-0	FICA-EMPLOYER CONTRIBUTION	3,706.00	3,706.00
100-651240-000-000-0	MSB - HEALTH INS BENEFITS	6,451.00	7,146.00
100-651270-000-000-0	STATE INS FUND BENEFITS	257.00	257.00
100-651280-000-000-0	UNUSED SICK LEAVE BENEFIT	562.00	562.00
100-651310-000-000-0	PURCHASED SERVICES-BUSINESS OPERAT	2,500.00	2,200.00
100-651380-000-000-0	BUSINESS OPERATIONS TRAVEL	2,000.00	2,300.00
100-651390-000-000-0	BUSINESS OPERATIONS DUES	0.00	0.00
100-651410-000-000-0	SUPPLIES/MATERIALS-BUSINESS OPERAT	1,000.00	1,000.00
100-651550-000-000-0	CAPITAL OUTLAY-BUSINESS OPERATIONS	0.00	0.00
	*TOTAL BUSINESS OPERATIONS	69,960.00	71,106.00
C U S T O D I A L			
100-661110-000-000-0	SALARIES - BUILDINGS/CUSTODIAL	33,150.00	33,150.00
100-661165-000-000-0	SALARIES-TEMPORARY CUSTODIANS	2,000.00	2,000.00
100-661210-000-000-0	PERSI EMPLOYER SHARE	3,444.00	3,753.00
100-661220-000-000-0	FICA-EMPLOYER CONTRIBUTION	2,536.00	2,536.00
100-661240-000-000-0	HEALTH INS BENEFIT	6,704.00	7,447.00
100-661270-000-000-0	STATE INS FUND	1,568.00	1,568.00
100-661280-000-000-0	UNUSED SICK LEAVE BENEFIT	385.00	385.00
100-661310-000-000-0	PURCHASED SERVICES-BLDGS	1,000.00	1,000.00
100-661331-000-000-0	UTILITIES-HEATING FUEL	32,000.00	34,000.00
100-661332-000-000-0	UTILITIES-ELECTRICITY	19,000.00	17,000.00
100-661333-000-000-0	UTILITIES-TELEPHONE	4,500.00	4,500.00
100-661334-000-000-0	UTILITIES-WATER -SEWER	10,000.00	10,000.00
100-661410-000-000-0	BUILDING-CUSTODIAL SUPPLIES	8,000.00	8,000.00
100-661550-000-000-0	CAPITAL OUTLAY-BUILDINGS	0.00	0.00
100-661700-000-000-0	INSURANCE	14,807.00	14,976.00
	*TOTAL CUSTODIAL	139,094.00	140,315.00
M A I N T E N A N C E			
100-664110-000-000-0	SALARIES-MAINTENANCE	33,077.00	33,077.00
100-664165-000-000-0	SALARIES-SUMMER MAINTENANCE	1,000.00	1,000.00
100-664210-000-000-0	PERSI EMPLOYER SHARE	3,437.00	3,744.00
100-664220-000-000-0	FICA-EMPLOYER CONTRIBUTION	2,530.00	2,530.00
100-664240-000-000-0	MAINT HEALTH INSURANCE	5,028.00	5,585.00
100-664270-000-000-0	MAINT. WORKMANS COMP	1,520.00	1,520.00
100-664280-000-000-0	UNUSED SICK LEAVE BENEFIT	384.00	384.00
100-664310-000-000-0	MAINT PURCHASED SERVICES	4,000.00	6,000.00
100-664315-000-000-0	BAND INSTRUMENT REPAIR	0.00	0.00
100-664320-000-000-0	COPIER MAINTENANCE	7,000.00	7,000.00
100-664410-000-000-0	BLDG. MAINT. MATERIAL/SUPPLIES	5,000.00	5,000.00
100-664550-000-000-0	BLDGS/EQUIP CAPITAL OBJECTS	0.00	0.00
	*TOTAL MAINTENANCE	62,976.00	65,840.00
G R O U N D S C A R E			
100-665110-000-000-0	MAINT. GROUNDS SALARY	11,026.00	11,026.00
100-665165-000-000-0	MAINTENANCE/GRDS SUMMER SALARI	2,000.00	2,000.00
100-665210-000-000-0	PERSI EMPLOYER SHARE	1,146.00	1,248.00
100-665220-000-000-0	FICA-EMPLOYER CONTRIBUTION	843.00	843.00
100-665240-000-000-0	MAINT GROUNDS HEALTH INS.	1,676.00	1,862.00
100-665270-000-000-0	MAINT. GROUNDS WORKMANS COMP	581.00	581.00
100-665280-000-000-0	UNUSED SICK LEAVE BENEFIT	128.00	128.00
100-665310-000-000-0	MAINT GROUNDS PURCHASED SERV	0.00	0.00
100-665410-000-000-0	MAINT. GROUNDS SUPPLIES/MAT	1,500.00	1,500.00
100-665550-000-000-0	MAINTEN/GRDS CAPITAL OUTLAY	0.00	0.00
	*TOTAL GROUNDS CARE	18,900.00	19,188.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
T R A N S P O R T A T I O N			
100-681110-000-000-0	BUS MONITOR SALARY	0.00	0.00
100-681210-000-000-0	EMPLOYER SHARE FICA	0.00	0.00
100-681220-000-000-0	BUS MONITOR FICA	0.00	0.00
100-681310-000-000-0	TRANSPORTATION PURCHASED SERV	2,500.00	2,500.00
100-681340-000-000-0	TRANSPORTATION - ROUTE MILES	250,000.00	250,000.00
100-681341-000-000-0	ALLOWABLE ACTIVITY MIESL	0.00	0.00
100-681390-000-000-0	PAYMNT. IN LEIU OF TRANSPORT	1,000.00	1,000.00
	*TOTAL PUPIL TO SCHOOL TRANSPORT.	253,500.00	253,500.00
100-682110-000-000-0	ACTIVITY BUS DRIVER SALARIES	0.00	0.00
100-682165-000-000-0	AFTER SCHOOL ACTIVITY TRANSP	0.00	0.00
100-682210-000-000-0	PERSI EMPLOYER SHARE	0.00	0.00
100-682220-000-000-0	ACT BUS DRIVER FICA BENEFIT	0.00	0.00
100-682240-000-000-0	ACT BUS DRIVER HEALTH INS BEN	0.00	0.00
100-682270-000-000-0	ACT BUS DR WORKMAN COMP BENEF	0.00	0.00
100-682280-000-000-0	UNUSED SICK LEAVE BENEFIT	0.00	0.00
100-682310-000-000-0	NON-ALLOW TRANS PURCHASED SERV	40,000.00	45,000.00
100-682320-000-000-0	CELLULAR PHONE EXPENSE	0.00	0.00
	*TOTAL ACTIVITY TRANSPORTATION	40,000.00	45,000.00
100-683310-000-000-0	MAINTENANCE ON DISTRICT VEHICLES	1,000.00	1,000.00
100-683410-000-000-0	SUPPLIES FOR DISTRICT VEHICLES	1,000.00	1,000.00
	*TOTAL GENERAL TRANSPORTATION	2,000.00	2,000.00
100-810540-000-000-0	CAPITAL OBJECTS - BLDG	0.00	0.00
100-810550-000-000-0	CAPITAL OBJECTS - EQUIPMENT	0.00	0.00
100-920240-000-000-0	TRANS OUT TO SCH BLGH MAINT (ST OC	0.00	0.00
100-920251-000-000-0	TRANSFER OUT TO CHAPTER I	0.00	0.00
100-920245-000-000-0	TRANSFER OUT TO TECHNOLOGY	0.00	0.00
100-920246-000-000-0	TRANSFER OUT - TOBACCO	0.00	0.00
100-920257-000-000-0	TRANSFER OUT TO 6B	0.00	0.00
100-920259-000-000-0	TRANSFER OUT TO CLASSIZE REDUCTIO	0.00	0.00
100-920262-000-000-0	TRANSFER OUT - REAP 6B	0.00	0.00
100-920271-000-000-0	TRANSFER OUT - TITLE II	0.00	0.00
100-920290-000-000-0	TRANSFER OUT TO FOODSERVICE FOR PE	1,565.00	1,586.00
100-920531-000-000-0	TRANSFER OUT TO ASSOC STUDENT BODY	0.00	0.00
100-950000-000-000-0	CONTINGENCY	75,000.00	75,000.00
	*TOTAL OTHER SUPPORT SERVICES	76,565.00	76,586.00
	**TOTAL EXPENDITURES	2,015,833.00	2,131,620.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
F O R E S T F U N D			
220-415000-000-000-0	EARNINGS ON INVESTMENTS	0.00	0.00
220-442000-000-000-0	FEDERAL FOREST FUND REVENUE	1,340.00CR	1,340.00CR
220-454000-000-000-0	PRIOR YEAR CARRYOVER	30,519.00CR	34,025.00CR
	**TOTAL REVENUE	31,859.00CR	35,365.00CR
220-632310-000-000-0	PURCHASED SERVICES-DIST ADMIN	8,000.00	8,000.00
220-632410-000-000-0	ADMINISTRATIVE SUP/MATERIALS	6,000.00	6,000.00
220-632550-000-000-0	DIST ADMIN CAPITAL OUTLAY	17,859.00	21,365.00
220-641310-000-000-0	SCHOOL BUSINESS PURCHASED SERV	0.00	0.00
220-950000-000-000-0	UNAPPROPRIATED BALANCE	0.00	0.00
	**TOTAL EXPENDITURES	31,859.00	35,365.00
S C H. B L D G. M A I N T (STU OC)			
240-431900-000-000-0	LOTTERY REVENUE	21,389.00CR	21,389.00CR
240-439900-000-000-0	STATE FACILITY MATCH	0.00	0.00
240-460100-000-000-0	TRANS FROM GF - 2% LOCAL MATCH	0.00	0.00
	**TOTAL REVENUE	21,389.00CR	21,389.00CR
240-920100-000-000-0	TRANS OUT TO G.F.	21,389.00	21,389.00
240-950000-000-000-0	UNAPPROPRIATED BALANCE	0.00	0.00
	**TOTAL EXPENDITURES	21,389.00	21,389.00
T I T L E I F U N D			
251-445100-000-000-0	FEDERAL ASSISTANCE - CH I	42,993.00CR	41,989.00CR
251-460000-000-000-0	TRANSFER IN	0.00	0.00
	**TOTAL REVENUE	42,993.00CR	41,989.00CR
251-512100-000-000-0	SALARIES - CHAPTER I	24,710.00	24,616.00
251-512210-000-000-0	PERSI EMPLOYER SHARE	2,567.00	2,787.00
251-512220-000-000-0	FICA - EMPLOYER CONTRIBUTION	1,890.00	1,883.00
251-512240-000-000-0	HEALTH INSURANCE BENEFIT	13,408.00	12,288.00
251-512270-000-000-0	STATE INS FUND BENEFITS	131.00	131.00
251-512280-000-000-0	UNUSED SICK LEAVE BENEFIT - TIT 1	287.00	284.00
251-512380-000-000-0	CH I PURCHASED SERVICES	0.00	0.00
251-512410-000-000-0	CHAPTER I SUPPLIES	0.00	0.00
	**TOTAL EXPENDITURES	42,993.00	41,989.00
T I T L E V I - B F U N D			
257-445600-000-000-0	FEDERAL ASSISTANCE - 6B FT	66,325.00CR	40,059.00CR
257-454000-000-000-0	PRIOR YEAR CARRYOVER	0.00	0.00
257-460000-000-000-0	TRANSFER IN GENERAL FUND	0.00	0.00
	**TOTAL REVENUE	66,325.00CR	40,059.00CR
257-521100-000-000-0	SALARIES - 6B	44,197.00	27,028.00
257-521120-000-000-0	SALARIES-DISCRETIONARY FUNDS	0.00	0.00
257-521210-000-000-0	PERSI EMPLOYER SHARE	4,592.00	3,060.00
257-521220-000-000-0	FICA - EMPLOYER CONTRIBUTION	3,381.00	2,068.00
257-521240-000-000-0	MSB BENEFIT PD BY EMPLOYER	13,408.00	7,447.00
257-521270-000-000-0	STATE INS FUND BENEFITS	234.00	143.00
257-521280-000-000-0	UNUSED SICK LEAVE BENEFIT - 6B	513.00	313.00
257-521310-000-000-0	TITLE 6B FT PURCHASED SERVICES	0.00	0.00
257-521410-000-000-0	TITLE 6B FT SUPPLIES/MATERIALS	0.00	0.00
257-521550-000-000-0	CAPITAL OUTLAY	0.00	0.00
	**TOTAL EXPENDITURES	66,325.00	40,059.00

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
P R E S C H O O L F U N D			
258-445200-000-000-0	FEDERAL ASSISTANCE	2,331.00CR	2,219.00CR
258-454000-000-000-0	PRIOR YEAR CARRYOVER	0.00	0.00
	**TOTAL REVENUE	<u>2,331.00CR</u>	<u>2,219.00CR</u>
258-512310-000-000-0	PRESCHOOL BUILDING RENTAL	0.00	0.00
258-512410-000-000-0	SUPPLIES/MATERIALS	0.00	0.00
258-522100-000-000-0	AIDE SALARY EXPENSE	2,165.00	2,061.00
258-522110-000-000-0	AIDE SALARY EXPENSE	0.00	0.00
258-522210-000-000-0	PERSI EMPLOYER SHARE	0.00	0.00
258-522220-000-000-0	FICA - EMPLOYER CONTRIBUTION	166.00	158.00
258-522240-000-000-0	HEALTH INSURANCE BENEFIT EXPNS	0.00	0.00
258-522280-000-000-0	UNUSED SICK LEAVE BENEFIT - PRESC	0.00	0.00
258-522310-000-000-0	PRESCHOOL PURCHASED SERVICES	0.00	0.00
258-522350-000-000-0	PRESCHOOL PHYSICAL THERAPY EXP	0.00	0.00
258-522410-000-000-0	PRESCHOOL SUPPLIES	0.00	0.00
258-522550-000-000-0	PRESCHOOL EQUIPMENT	0.00	0.00
	**TOTAL EXPENDITURES	<u>2,331.00</u>	<u>2,219.00</u>
R E A P (6B) F U N D S			
262-445200-000-000-0	REVENUE - REAP	9,032.00CR	12,000.00CR
262-454000-000-000-0	PRIOR YEAR CARRYOVER	0.00	0.00
	**TOTAL REVENUE	<u>9,032.00CR</u>	<u>12,000.00CR</u>
262-512170-000-000-0	SALARIES - REAP	5,700.00	7,250.00
262-512210-000-000-0	PERSI - REAP	592.00	821.00
262-512220-000-000-0	FICA - REAP	436.00	555.00
262-512240-000-000-0	HEALTH - REAP	2,158.00	3,072.00
262-512270-000-000-0	STATE INS FUND	30.00	38.00
262-512280-000-000-0	UUSL - REAP	66.00	84.00
262-512310-000-000-0	PURCHASED SERVICES	50.00	50.00
262-512410-000-000-0	SUPPLIES - REAP	0.00	130.00
262-512550-000-000-0	C/O - REAP	0.00	0.00
	**TOTAL EXPENDITURES	<u>9,032.00</u>	<u>12,000.00</u>
T I T L E II - I M P V T E A C H			
271-445200-000-000-0	TITLE II/IMPV TEACH QUALITY	17,019.00CR	14,225.00CR
271-445900-000-000-0	TITLE II/IMPROV TEACH QUALITY	0.00	0.00
	**TOTAL REVENUE	<u>17,019.00CR</u>	<u>14,225.00CR</u>
271-521170-000-000-0	SALARY - IMPV TEACH QUALITY	5,000.00	5,000.00
271-521210-000-000-0	PERSI	520.00	565.00
271-521220-000-000-0	FICA	383.00	383.00
271-521240-000-000-0	HEALTH	0.00	0.00
271-521280-000-000-0	UUSL	85.00	58.00
271-521380-100-000-0	MILEAGE/TRN	5,000.00	5,000.00
271-521410-000-000-0	SUPPLIES	6,031.00	3,219.00
271-521410-100-305-0	HIGHLAND SCHOOL READINESS	0.00	0.00
	**TOTAL EXPENDITURES	<u>17,019.00</u>	<u>14,225.00</u>

ACCOUNT	DESCRIPTION	Curr Budget	Prop Budget
F O O D S E R V I C E F U N D			
290-411000-000-000-0	PRIOR YEARS' MEAL CHARGES	0.00	0.00
290-416100-000-000-0	LUNCH SALES - STUDENT	19,000.00CR	19,000.00CR
290-416200-000-000-0	LUNCH SALES - ADULTS	1,300.00CR	1,300.00CR
290-416300-000-000-0	ALA CARTE - BREAKFAST	0.00	0.00
290-416400-000-000-0	MILK REV/KINDERGARTE & EXTRA	1,200.00CR	1,200.00CR
290-416500-000-000-0	BREAKFAST STUDENT INCOME	0.00	0.00
290-416900-000-000-0	OTHER FOOD REVENUE	0.00	0.00
290-416900-100-000-0	MILK VENDING REVENUE	1,200.00CR	1,200.00CR
290-445000-000-000-0	SLP EARNINGS ON INVESTMENT	0.00	0.00
290-445500-000-000-0	FEDERAL ASSISTANCE	47,200.00CR	47,200.00CR
290-445600-000-000-0	FEDERAL ASSIST-FRUIT & VEG GRANT	0.00	0.00
290-445900-000-000-0	USDA COMMODITY VALUE/YR END	0.00	0.00
290-454000-000-000-0	PRIOR YR CARRYOVER	15,000.00CR	8,000.00CR
290-445900-100-000-0	FEDERAL GRANT - NSLP EQUIP	0.00	0.00
290-460000-000-000-0	TRANSFER IN FROM GF FOR PERSI/FICA	1,565.00CR	1,585.00CR
	**TOTAL REVENUE	86,465.00CR	79,485.00CR
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290-710110-000-000-0	SALARIES-FOOD SERVICE	20,473.00	20,715.00
290-710210-000-000-0	PERSI EMPLOYER SHARE	2,127.00	2,345.00
290-710220-000-000-0	FOOD SERVICE FICA	1,565.00	1,586.00
290-710240-000-000-0	HEALTH INSURANCE-FOOD SERVICE	13,408.00	14,894.00
290-710270-000-000-0	WORKMANS COMPENSATION	109.00	110.00
290-710280-000-000-0	UNUSED SICK LEAVE BENEFIT - FOOD	237.00	240.00
290-710310-000-000-0	PURCHASED SERVICES	1,000.00	1,000.00
290-710380-000-000-0	TRAVEL	750.00	750.00
290-710390-000-000-0	FOODSERVICE DUES/REGISTRATION	0.00	0.00
290-710400-000-000-0	USDA COMMODITY VALUE - YR END	6,245.00	6,245.00
290-710450-000-000-0	FOODS	38,051.00	29,100.00
290-710450-100-000-0	FRUITS AND VEGETABLES - GRANT	0.00	0.00
290-710451-000-000-0	FOODS-FREIGHT ON COMMODITIES	0.00	0.00
290-710455-000-000-0	MILK VENDING PRODUCTS	0.00	0.00
290-710490-000-000-0	MISCELLANEOUS SUPPLIES	2,500.00	2,500.00
290-710550-000-000-0	CAPITAL OBJECTS	0.00	0.00
	**TOTAL EXPENDITURES	86,465.00	79,485.00
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P L A N T F A C I L I T Y			
425-412100-000-000-0	PLANT FACILITY LEVY	40,000.00CR	40,000.00CR
425-415000-000-000-0	PLANT FACIL EARN ON INVESTMNTS	0.00	0.00
425-454000-000-000-0	PRIOR YEAR CARRYOVER	107,000.00CR	107,000.00CR
	**TOTAL REVENUE	147,000.00CR	147,000.00CR
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425-664310-000-000-0	MAINTENANCE PURCHASED SERVICES	5,000.00	5,000.00
425-664410-000-000-0	PLANT FACILITY SUPPLIES	10,000.00	10,000.00
425-664550-000-000-0	MAINTENANCE BLDGS CO	129,000.00	129,000.00
425-665550-000-000-0	BLDGS/GROUNDS CO	3,000.00	3,000.00
425-681550-000-000-0	BUSES AND BUS EQUIPMENT CO	0.00	0.00
425-810550-000-000-0	FACILITIES CAPITAL OUTLAY	0.00	0.00
425-950000-000-000-0	UNAPPROPRIATED BALANCE	0.00	0.00
	**TOTAL EXPENDITURES	147,000.00	147,000.00
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F O U N D A T I O N F U N D			
700-415000-000-000-0	EARNINGS ON INVEST-HGHL D FNDTN	20.00CR	20.00CR
700-419000-000-000-0	CONTRIBUTIONS TO FOUNDATION	200.00CR	200.00CR
700-419100-000-000-0	PR CONTRIBUTIONS TO FOUNDATION	60.00CR	60.00CR
700-415000-100-000-0	EARNINGS ON INVESTMENT - WILFONG	10.00CR	10.00CR
700-419000-100-000-0	CONTRIBUTIONS - WILFONG FOUNDATION	0.00	0.00
700-454000-000-000-0	PRIOR YEAR CARRYOVER/FOUNDATION	10,150.00CR	10,150.00CR
700-454000-100-000-0	PRIOR YR CARRYOVER / WILFONG	2,000.00CR	2,000.00CR
	**TOTAL REVENUE	12,440.00CR	12,440.00CR
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700-720310-000-000-0	FOUNDATION-PURCHASE SERV EXPNS	0.00	0.00
700-950000-000-000-0	UNAPPROPRIATED BALANCE	12,440.00	12,440.00
	**TOTAL EXPENDITURES	12,440.00	12,440.00