

SUMMARY STATEMENT - AMENDED 2025-2026 SCHOOL BUDGET and 2026-2027 SCHOOL BUDGET

Highland Joint School District #305

REVENUES	GENERAL M&O FUND					ALL OTHER FUNDS				
	Prior Year Actual 2023-2024	Prior Year Actual 2024-2025	Current Budget 2025-2026	Proposed Amended Budget 2025-2026	Proposed Budget 2026-2027	Prior Year Actual 2023-2024	Prior Year Actual 2024-2025	Current Budget 2025-2026	Proposed Amended Budget 2025-2026	Proposed Budget 2026-2027
Beginning Balances	434,824	416,998	275,000	275,000	275,000	382,558	420,434	1,123,673	1,127,398	1,167,500
Local Tax Revenue	504,514	412,911	610,512	610,512	612,500	50,000	48,237	50,000	50,000	50,000
Other Local Revenue	82,285	174,932	140,125	140,125	139,516	172,561	181,347	104,350	104,350	111,000
State Revenue	2,684,265	2,776,703	2,735,208	2,735,208	2,730,343	20,000	766,673		2,442,407	1,727,573
Federal Revenue						274,581	351,876	234,405	232,425	232,407
Other Sources										
Transfers						30,780	48,289	52,575	54,196	43,546
Totals	3,705,888	3,781,544	3,760,845	3,760,845	3,757,359	930,480	1,816,856	1,565,003	4,010,776	3,332,026
EXPENDITURES										
Salaries	1,776,503	1,811,893	1,901,029	1,901,029	1,898,749	111,710	121,842	113,377	108,996	102,523
Benefits	649,710	701,166	772,843	772,843	816,623	79,683	87,793	73,051	70,803	72,954
Purchased Services	644,802	705,528	667,464	667,464	661,741	104,797	73,296	548,225	672,720	678,351
Supplies and Materials	162,609	157,001	153,171	153,171	118,150	76,371	180,692	582,500	658,136	646,089
Capital Outlay		22,425				0	29,089	247,850	2,500,121	1,832,109
Debt Retirement										
Insurance & Other	24,486	25,687	25,725	25,725	30,686	137,485	113,655			
Transfers	30,780	48,289	52,575	54,196	43,546					
Contingency Reserve			188,038	186,417	187,864					
Unappropriated Balances	416,998	309,555				420,434	1,210,489			
Totals	3,705,888	3,781,544	3,760,845	3,760,845	3,757,359	930,480	1,816,856	1,565,003	4,010,776	3,332,026

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, 2026 during the regular school board meeting in the Library of the School at 112 Boulevard Ave, Craigmont, which will begin at 7:00 a.m.

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
GENERAL FUND				
REVENUE				
100-411200	SUPPLEMENTAL LEVY	346,196.63CR	599,000.00CR	599,000.00CR
100-411400	TORT LEVY	4,998.29CR	5,775.00CR	5,775.00CR
100-411900	NON-LEVIED TAXES	2,352.81CR	2,500.00CR	2,500.00CR
100-413000	PENALTY INTEREST ON TAXES	5,453.31CR	5,000.00CR	5,000.00CR
100-415000	EARNINGS ON INVESTMENT	33,788.69CR	30,000.00CR	30,000.00CR
100-419900	OTHER LOCAL REVENUE	4,299.55CR	25,000.00CR	25,000.00CR
100-419901	GRANTS	8,780.00CR	5,000.00CR	5,000.00CR
100-419910	DRIVER ED STUDENT FEES	300.00CR	1,500.00CR	1,500.00CR
100-419920	LOCAL REVENUE / SHARED STAFF	64,050.00CR	76,862.00CR	76,862.00CR
	TOTAL LOCAL REVENUE	470,219.28CR	750,637.00CR	750,637.00CR
100-431100	BASE SUPPORT - DISCRETIONARY	313,925.55CR	327,669.00CR	327,669.00CR
100-431101	BASE SUPPORT - HEALTH INSURANCE	292,927.63CR	305,738.00CR	305,738.00CR
100-431102	SBA - ADMINISTRATION	126,365.06CR	130,906.00CR	130,906.00CR
100-431103	SBA - INSTRUCTIONAL & PUPIL SERVICES	935,689.75CR	987,908.00CR	987,908.00CR
100-431104	SBA - NON-CERTIFIED	210,467.34CR	219,683.00CR	219,683.00CR
100-431200	TRANSPORTATION SUPPORT	270,655.15CR	255,000.00CR	255,000.00CR
100-431400	SED & TUITION EQUIVALENCY SUPPORT	0.00	0.00	0.00
100-431800	BENEFIT APPORTIONMENT	265,684.83CR	279,485.00CR	279,485.00CR
100-431900	OTHER STATE SUPPORT	84,296.95CR	192,960.00CR	192,960.00CR
100-432100	DRIVER ED REVENUE	0.00	2,250.00CR	2,250.00CR
100-432400	VOCATIONAL ED REVENUE	0.00	24,876.00CR	24,876.00CR
100-437000	LOTTERY / ADD'L STATE MAINTENANCE	0.00	0.00	0.00
100-438001	REVENUE IN LIEU OF PROPERTY TAX	7,042.24CR	8,733.00CR	8,733.00CR
100-438003	SCHOOL FACILITIES FUNDING	148,159.00CR	0.00	0.00
	TOTAL STATE REVENUE	2,655,213.50CR	2,735,208.00CR	2,735,208.00CR
100-445900	FEDERAL REVENUE	0.00	0.00	0.00
	TOTAL FEDERAL REVENUE	0.00	0.00	0.00
100-320000	FUND BALANCE - GENERAL FUND	0.00	275,000.00CR	275,000.00CR
100-450000	SALE OF ASSETS	0.00	0.00	0.00
	TOTAL OTHER REVENUE	0.00	275,000.00CR	275,000.00CR
	TOTAL REVENUE	3,125,432.78CR	3,760,845.00CR	3,760,845.00CR

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
EXPENDITURES				
ELEMENTARY PROGRAM				
100-512110	SALARIES-ELEM INSTRUCTION	366,463.38	503,573.00	503,573.00
100-512165	SALARIES-SUBSTITUTE TEACHERS	4,921.53	6,000.00	6,000.00
100-512170	SALARIES-TEACHING ASSISTANT	124,231.87	119,661.00	119,661.00
100-512210	PERSI-EMPLOYER CONTRIBUTION	63,615.66	82,911.00	82,911.00
100-512220	FICA-EMPLOYER CONTRIBUTION	35,943.31	48,136.00	48,136.00
100-512240	HEALTH INSURANCE - ELEM	120,387.00	149,807.00	149,807.00
100-512270	STATE INS FUND BENEFITS	3,059.07	2,931.00	2,931.00
100-512280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-512310	PURCHASED SERVICES-ELEM	1,860.00	650.00	650.00
100-512380	TRAVEL - ELEMENTARY	0.00	0.00	0.00
100-512410	SUPPLIES - ELEMENTARY	6,041.61	6,000.00	6,000.00
100-512420	GRANT FUNDED SUPPLIES - ELEMENTARY	943.33	0.00	0.00
100-512440	TEXTBOOKS - ELEMENTARY	2,266.52	25,000.00	25,000.00
100-512550	CAPITAL OUTLAY - ELEMENTARY	0.00	0.00	0.00
	TOTAL ELEMENTARY PROGRAM	729,733.28	944,669.00	944,669.00
SECONDARY PROGRAM				
100-515110	SALARIES-SECONDARY INSTRUCTION	392,313.98	529,948.00	529,948.00
100-515113	SALARIES - DRIVERS EDUCATION	0.00	3,000.00	3,000.00
100-515165	SALARIES-SUBSTITUTE SECOND	15,905.00	12,000.00	12,000.00
100-515170	SALARIES-TEACHING ASSISTANT	0.00	42,886.00	42,886.00
100-515210	PERSI-EMPLOYER CONTRIBUTION	52,887.98	78,406.00	78,406.00
100-515220	FICA-EMPLOYER CONTRIBUTION	29,127.21	44,969.00	44,969.00
100-515240	HEALTH INSURANCE - SECOND	63,668.54	120,754.00	120,754.00
100-515270	STATE INS FUND BENEFITS	2,580.88	2,737.00	2,737.00
100-515280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-515310	PURCHASED SERVICES - SECONDARY	2,575.00	3,000.00	3,000.00
100-515311	VO ED TRAVEL - OFFICE OCCUP	0.00	2,500.00	2,500.00
100-515312	AG CTE TRAVEL	0.00	4,000.00	4,000.00
100-515313	PURCHASED SERVICES - DR ED	0.00	0.00	0.00
100-515314	DISTANCE LEARNING FEE	2,940.00	5,000.00	5,000.00
100-515315	PURCHASED SVCS - MUSIC	200.00	700.00	700.00
100-515320	PURCHASED SERVICES - GRANT FUNDED	0.00	0.00	0.00
100-515321	PURCHASED SERVICES - PERKINS GRANT	0.00	0.00	0.00
100-515410	SUPPLIES/MATERIALS - SECONDARY	4,439.50	8,500.00	8,500.00
100-515411	VO-ED (OFFICE OC) SUPPLIES	0.00	7,376.00	7,376.00
100-515412	AG CTE SUPPLIES	0.00	11,000.00	11,000.00
100-515413	DRIVER ED SUPPLIES	0.00	150.00	150.00
100-515414	SHOP MATERIALS/SUPPLIES	322.85	500.00	500.00
100-515415	BAND MATERIALS/SUPPLIES	629.48	2,000.00	2,000.00
100-515420	SUPPLIES - GRANT FUNDED	152.96	0.00	0.00
100-515421	SUPPLIES - PERKINS GRANT	0.00	0.00	0.00
100-515440	TEXTBOOKS-SECONDARY	9,820.73	20,000.00	20,000.00
100-515550	CAPITAL OUTLAY - SECONDARY	0.00	0.00	0.00
100-515551	CAP OUTLAY VO-ED OFC OCC	0.00	0.00	0.00
	TOTAL SECONDARY PROGRAM	577,564.11	899,426.00	899,426.00
SPECIAL EDUCATION PROGRAM				
100-521110	SALARIES - EXCEPTIONAL CHILD	44,129.25	57,402.00	57,402.00
100-521165	SALARIES - SP ED SUBSTITUTES	1,270.00	1,500.00	1,500.00
100-521170	SALARIES-AIDES, COMM RES.	0.00	9,615.00	9,615.00
100-521210	PERSI-EMPLOYER CONTRIBUTION	5,958.20	9,067.00	9,067.00
100-521220	FICA-EMPLOYER CONTRIBUTION	3,398.78	5,242.00	5,242.00
100-521240	MSB - HEALTH INS BENEFITS	9,279.26	16,792.00	16,792.00
100-521270	STATE INS FUND BENEFITS	280.35	319.00	319.00
100-521280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-521310	PURCHASED SERVICES-EXCEPTIONAL CHI	3,957.25	1,000.00	1,000.00
100-521380	TRAVEL-EXCEPTIONAL CHILD	0.00	500.00	500.00
100-521410	SUPPLIES/MATERIALS-EXCEPTIONAL CHI	899.54	1,000.00	1,000.00
100-521440	TEXTBOOKS-EXCEPTIONAL CHILD	0.00	0.00	0.00
	TOTAL SPECIAL EDUCATION PROGRAM	69,172.63	102,437.00	102,437.00

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
SPECIAL EDUCATION PRESCHOOL				
100-522165	SALARY-PRESCHOOL TEACHING ASSISTAN	0.00	0.00	0.00
100-522210	PERSI-EMPLOYER CONTRIBUTION	0.00	0.00	0.00
100-522220	FICA-EMPLOYER CONTRIBUTION	0.00	0.00	0.00
100-522240	PRESCHOOL HEALTH INS BENEFIT	0.00	0.00	0.00
100-522270	PRESCHOOL STATE INS FUND EXP	0.00	0.00	0.00
100-522280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-522310	PURCHASED SERVICES-PRESCHOOL	0.00	1,000.00	1,000.00
100-522410	SUPPLIES/MATERIALS-PRESCHOOL	0.00	0.00	0.00
	TOTAL PRESCHOOL PROGRAM	0.00	1,000.00	1,000.00
INTERSCHOLASTIC PROGRAM				
100-531110	SALARIES - INTERSCHOLASTIC PRO	37,911.60	71,803.00	71,803.00
100-531210	PERSI-EMPLOYER CONTRIBUTION	2,433.54	6,172.00	6,172.00
100-531220	FICA-EMPLOYER CONTRIBUTION	2,868.20	5,493.00	5,493.00
100-531240	MSB-HEALTH INS BENEFIT	4,334.53	0.00	0.00
100-531270	STATE INS FUND BENEFITS	322.30	334.00	334.00
100-531280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-531310	PURCHASED SERVICES-INTERSCHOLASTIC	200.00	8,000.00	8,000.00
100-531380	TRAVEL-INTERSCHOLASTIC	1,119.92	1,000.00	1,000.00
100-531410	SUPPLIES/MATERIALS-INTERSCHOLASTIC	36.99	7,500.00	7,500.00
100-531550	CAPITAL OUTLAY-INTERSCHOLASTIC	0.00	0.00	0.00
100-531700	INSURANCE -INTERSCHOLASTIC	462.00	500.00	500.00
	TOTAL INTERSCHOLASTIC PROGRAM	49,689.08	100,802.00	100,802.00
SCHOOL ACTIVITIES				
100-532110	SALARIES - SCHOOL ACTIVITIES	9,130.20	11,192.00	11,192.00
100-532210	PERSI-EMPLOYER CONTRIBUTION	1,230.81	1,509.00	1,509.00
100-532220	FICA-EMPLOYER CONTRIBUTION	634.58	856.00	856.00
100-532240	MSB-HEALTH INS BENEFITS	1,602.24	0.00	0.00
100-532270	STATE INS FUND BENEFITS	56.47	52.00	52.00
100-532280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-532310	PURCHASED SERVICES-SCHOOL ACTIVITI	0.00	200.00	200.00
100-532380	TRAVEL-SCHOOL ACTIVITIES	0.00	100.00	100.00
	TOTAL SCHOOL ACTIVITIES PROGRAM	12,654.30	13,909.00	13,909.00
GUIDANCE				
100-611110	SALARIES - GUIDANCE COUNSELOR	245.00	0.00	0.00
100-611210	PERSI - EMPLOYER CONTRIBUTION	0.00	0.00	0.00
100-611220	FICA-EMPLOYER CONTRIBUTION	18.74	0.00	0.00
100-611240	MSB - HEALTH INS BENEFITS	0.00	0.00	0.00
100-611270	STATE INS FUND BENEFITS	1.52	0.00	0.00
100-611280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-611310	PURCHASED SERVICES-GUIDANCE COUNSE	0.00	900.00	900.00
100-611350	PURCHASED SERV-HEALTH, TESTING	0.00	400.00	400.00
100-611380	TRAVEL-GUIDANCE COUNSELOR	0.00	3,700.00	3,700.00
100-611390	PURCHASED SERVICES - COUNSELOR DUE	0.00	0.00	0.00
100-611410	SUPPLIES/MATERIALS-GUIDANCE COUNSE	0.00	300.00	300.00
	TOTAL GUIDANCE PROGRAM	265.26	5,300.00	5,300.00
ANCILLARY				
100-616310	PURCHASED SERVICES-SPEC TESTING	69,158.01	20,504.00	20,504.00
100-616311	SPECIAL SERVICES-SPEECH THERAPY	0.00	9,000.00	9,000.00
100-616312	PURCHASED SERVICES-PHYSICAL THERAP	0.00	0.00	0.00
100-616410	SUPPLIES/MATERIALS-SPEC SERVICES	0.00	0.00	0.00
	TOTAL SPECIAL SERVICES	69,158.01	29,504.00	29,504.00

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
I N S T R U C T I O N A L I M P V				
100-621165	SALARY - PROFESSIONAL DEVELOPMENT	0.00	0.00	0.00
100-621110	SALARY - INSTRUCTIONAL IMPROVEMENT	0.00	0.00	0.00
100-621210	PERSI	0.00	0.00	0.00
100-621220	FICA	0.00	0.00	0.00
100-621240	HEALTH	0.00	0.00	0.00
100-621270	WORKERS COMP	0.00	0.00	0.00
100-621280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-621310	PURCHASED SERVICES-INSTRUCTIONAL I	14,684.42	8,700.00	8,700.00
100-621330	INST IMPV - PAYMENT FOR CREDITS	4,155.00	5,000.00	5,000.00
100-621380	INSTRUCTIONAL IMPROVEMENT - TRAVEL	145.91	5,000.00	5,000.00
100-621410	SUPPLIES/MATERIALS-INSTRUCTIONAL I	0.00	0.00	0.00
	TOTAL INSTRUCTIONAL IMPROVEMENT	18,985.33	18,700.00	18,700.00
M E D I A				
100-622170	SALARIES-LIBRARY ASSISTANT	17,454.58	23,233.00	23,233.00
100-622210	PERSI-EMPLOYER CONTRIBUTION	2,087.54	2,779.00	2,779.00
100-622220	FICA-EMPLOYER CONTRIBUTION	1,335.30	1,777.00	1,777.00
100-622240	MSB - HEALTH INS BENEFITS	0.00	0.00	0.00
100-622270	STATE INS FUND-ED MEDIAL	107.52	108.00	108.00
100-622280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-622310	PURCHASED SERVICES-ED MEDIA	0.00	0.00	0.00
100-622410	SUPPLIES/MATERIALS-ED MEDIA	1,996.41	10,000.00	10,000.00
100-622420	GRANT FUNDED SUPPLIES	0.00	0.00	0.00
100-622430	LIBRARY MAGAZINE SUBSCRIP/BOOKS	0.00	0.00	0.00
100-622550	CAPITAL OUTLAY-ED MEDIA	0.00	0.00	0.00
	TOTAL MEDIA PROGRAM	22,981.35	37,897.00	37,897.00
T E C H N O L O G Y I N S T R U C T I O N				
100-623170	SALARIES - TECNHOLOGY NON CERTIFIC	19,215.90	23,475.00	23,475.00
100-623210	PERSI EMPLOYER SHARE	2,274.49	2,808.00	2,808.00
100-623220	FICA - EMPLOYER CONTRIBUTION	1,415.43	1,796.00	1,796.00
100-623240	HEALTH INS BENEFITS	6,671.72	8,629.00	8,629.00
100-623270	STATE INS FUND BENEFIT	117.29	109.00	109.00
100-623280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-623310	PURCHASED SVCS - TECHNOLOGY INST	37,097.01	20,000.00	20,000.00
100-623380	TRAVEL - TECHNOLOGY INSTRUCTION	0.00	1,000.00	1,000.00
100-623410	SUPPLIES - TECHNOLOGY INSTRUCTION	4,740.23	15,000.00	15,000.00
100-623411	COPIER IMAGE COST	2,362.29	3,000.00	3,000.00
100-623550	CAPITAL OUTLAY - TECHNOLOGY INST	0.00	0.00	0.00
	TOTAL TECHNOLOGY INSTRUCTION PROGRAM	73,894.36	75,817.00	75,817.00
B O A R D O F E D U C A T I O N				
100-631110	SALARIES - BOARD OF EDUCATION	13,573.01	14,807.00	14,807.00
100-631210	PERSI EMPLOYER SHARE	1,623.38	1,771.00	1,771.00
100-631220	FICA-EMPLOYER CONTRIBUTION	1,014.28	1,133.00	1,133.00
100-631240	MSB-HEALTH INS BENEFITS	1,397.56	1,541.00	1,541.00
100-631270	STATE INS FUND BENEFITS	83.31	69.00	69.00
100-631280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-631310	BOARD - PURCHASED SERVICES	7,969.00	10,000.00	10,000.00
100-631380	BOARD - TRAVEL & PROFESSIONAL DEVELOPMENT	9,687.33	2,000.00	2,000.00
100-631390	BOARD - DUES/OTHER	2,652.23	5,000.00	5,000.00
100-631410	BOARD OF EDUCATION SUPPLIES	778.20	700.00	700.00
	TOTAL BOARD OF EDUCATION	38,778.30	37,021.00	37,021.00
D I S T R I C T A D M I N.				
100-632110	SALARIES - DISTRICT ADMINISTRATION	114,569.51	121,344.00	121,344.00
100-632210	PERSI EMPLOYER SHARE	15,443.98	16,357.00	16,357.00
100-632220	FICA-EMPLOYER SHARE	8,764.52	9,283.00	9,283.00
100-632240	MSB - HEALTH INS BENEFITS	10,575.93	12,331.00	12,331.00
100-632270	STATE INS FUND BENEFITS	703.13	565.00	565.00
100-632280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-632310	PURCHASED SERVICES - DISTRICT ADMIN	195.00	1,500.00	1,500.00
100-632320	ADMINISTRATIVE SUBSCRIPTIONS	60.00	1,000.00	1,000.00
100-632350	DISTRICT ADMIN POSTAGE	2,044.32	3,000.00	3,000.00
100-632380	ADMINISTRATIVE TRAVEL	9,664.27	10,000.00	10,000.00
100-632390	ADMIN DUES AND FEES	20.00	1,000.00	1,000.00
100-632410	ADMINISTRATIVE SUPPLIES	2,383.38	500.00	500.00
	TOTAL DISTRICT ADMINISTRATION	164,424.04	176,880.00	176,880.00

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
SCHOOL ADMIN .				
100-64110	SCH ADMIN SALARIES	68,182.75	85,490.00	85,490.00
100-64117	SALARIES- CLASSIFIED	45,669.10	58,401.00	58,401.00
100-64120	PERSI-EMPLOYER CONTRIBUTION	14,653.05	18,509.00	18,509.00
100-64122	FICA-EMPLOYER CONTRIBUTION	7,685.72	11,008.00	11,008.00
100-64124	MSB - HEALTH INS BENEFITS	18,619.11	24,662.00	24,662.00
100-64127	STATE INS FUND BENEFITS	702.56	670.00	670.00
100-64128	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-64131	PURCHASED SERVICES-SCH ADMIN	176.00	500.00	500.00
100-64138	SCHOOL ADMIN TRAVEL	972.08	2,300.00	2,300.00
100-64139	SCHOOL ADMIN DUES	0.00	1,000.00	1,000.00
100-64141	SUPPLIES/MATERIALS-SCH ADMIN	2,324.06	3,000.00	3,000.00
	TOTAL SCHOOL ADMINISTRATION	158,984.43	205,540.00	205,540.00
BUSINESS OPERATIONS				
100-65110	SALARIES - BUSINESS OPERATIONS	95,013.38	103,651.00	103,651.00
100-65120	PERSI EMPLOYER SHARE	11,363.55	12,397.00	12,397.00
100-65122	FICA-EMPLOYER CONTRIBUTION	7,100.50	7,929.00	7,929.00
100-65124	MSB - HEALTH INS BENEFITS	9,782.78	10,790.00	10,790.00
100-65127	STATE INS FUND BENEFITS	583.08	483.00	483.00
100-65128	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-65131	PURCHASED SERVICES-BUSINESS OPERAT	6,163.82	6,500.00	6,500.00
100-65135	MEDICAID ADMIN FEES	2,656.82	3,500.00	3,500.00
100-65138	BUSINESS OPERATIONS TRAVEL	2,108.06	3,000.00	3,000.00
100-65141	SUPPLIES/MATERIALS-BUSINESS OPERAT	800.63	2,500.00	2,500.00
	TOTAL BUSINESS OPERATIONS	135,572.62	150,750.00	150,750.00
CUSTODIAL				
100-66110	SALARIES - BUILDINGS/CUSTODIAL	37,151.07	40,275.00	40,275.00
100-66116	SALARIES-TEMPORARY CUSTODIANS	0.00	2,000.00	2,000.00
100-66120	PERSI EMPLOYER SHARE	4,443.29	5,056.00	5,056.00
100-66122	FICA-EMPLOYER CONTRIBUTION	2,426.46	3,234.00	3,234.00
100-66124	HEALTH INS BENEFIT	11,180.34	12,331.00	12,331.00
100-66127	STATE INS FUND	2,023.66	1,738.00	1,738.00
100-66128	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-66131	PURCHASED SERVICES-BLDGS	1,111.80	1,000.00	1,000.00
100-66133	UTILITIES-HEATING FUEL	29,343.10	40,000.00	40,000.00
100-66132	UTILITIES-ELECTRICITY	20,791.36	24,000.00	24,000.00
100-66133	UTILITIES-TELEPHONE	7,822.03	10,000.00	10,000.00
100-66134	UTILITIES-WATER -SEWER	13,369.38	12,000.00	12,000.00
100-66141	BUILDING-CUSTODIAL SUPPLIES	8,733.96	8,000.00	8,000.00
100-66150	CAPITAL OUTLAY-BUILDINGS	0.00	0.00	0.00
100-66170	INSURANCE	30,214.00	25,225.00	25,225.00
	TOTAL CUSTODIAL	168,610.45	184,859.00	184,859.00
MAINTENANCE				
100-66410	SALARIES-MAINTENANCE	40,096.34	42,580.00	42,580.00
100-66416	SALARIES-SUMMER MAINTENANCE	5,811.96	1,000.00	1,000.00
100-66420	PERSI EMPLOYER SHARE	5,490.62	5,212.00	5,212.00
100-66422	FICA-EMPLOYER CONTRIBUTION	3,144.80	3,334.00	3,334.00
100-66424	MAINT HEALTH INSURANCE	9,280.98	9,248.00	9,248.00
100-66427	MAINT. WORKMANS COMP	2,218.58	1,779.00	1,779.00
100-66428	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-66431	MAINT PURCHASED SERVICES	10,830.24	9,710.00	9,710.00
100-66432	COPIER MAINTENANCE	4,837.34	5,000.00	5,000.00
100-66441	BLDG. MAINT. MATERIAL/SUPPLIES	4,404.74	10,000.00	10,000.00
100-66450	BLDGS/EQUIP CAPITAL OBJECTS	0.00	0.00	0.00
	TOTAL MAINTENANCE	86,115.60	87,863.00	87,863.00

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
G R O U N D S C A R E				
100-665110	MAINT. GROUNDS SALARY	13,010.25	14,193.00	14,193.00
100-665165	MAINTENANCE/GRDS SUMMER SALARI	0.00	2,000.00	2,000.00
100-665210	PERSI EMPLOYER SHARE	1,556.06	1,937.00	1,937.00
100-665220	FICA-EMPLOYER CONTRIBUTION	876.29	1,239.00	1,239.00
100-665240	MAINT.GROUNDS HEALTH INS.	2,666.09	3,083.00	3,083.00
100-665270	MAINT.GROUNDS WORKMANS COMP	708.68	661.00	661.00
100-665280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-665310	MAINT GROUNDS PURCHASED SERV	1,983.13	3,600.00	3,600.00
100-665410	MAINT. GROUNDS SUPPLIES/MAT	1,591.62	4,000.00	4,000.00
100-665550	MAINTEN/GRDS CAPITAL OUTLAY	0.00	0.00	0.00
	TOTAL GROUNDS CARE	22,392.12	30,713.00	30,713.00
S C H O O L S A F E T Y				
100-667310	SCHOOL SAFETY PURCHASED SERVICES	0.00	0.00	0.00
100-667410	SCHOOL SAFETY SUPPLIES	0.00	4,145.00	4,145.00
	TOTAL SCHOOL SAFETY	0.00	4,145.00	4,145.00
T R A N S P O R T A T I O N				
100-681310	TRANSPORTATION PURCHASED SERV	830.00	0.00	0.00
100-681340	TRANSPORTATION - ROUTE MILES	324,142.58	385,000.00	385,000.00
100-681390	PAYMNT.IN LEIU OF TRANSPORT	0.00	0.00	0.00
	TOTAL PUPIL TO SCHOOL TRANSPORTATION	324,972.58	385,000.00	385,000.00
100-682310	NON-ALLOW TRANS PURCHASED SERV	20,840.13	23,000.00	23,000.00
	TOTAL ACTIVITY TRANSPORTATION	20,840.13	23,000.00	23,000.00
100-683310	MAINTENANCE ON DISTRICT VEHICLES	1,735.92	2,000.00	2,000.00
100-683410	SUPPLIES FOR DISTRICT VEHICLES	3,968.23	3,000.00	3,000.00
100-683550	CAPITAL - DISTRICT VEHICLES	0.00	0.00	0.00
	TOTAL GENERAL TRANSPORTATION	5,704.15	5,000.00	5,000.00
100-810540	CAPITAL OBJECTS - BLDG	0.00	0.00	0.00
100-810550	CAPITAL OBJECTS - EQUIPMENT	0.00	0.00	0.00
100-920803	TRANSFER TO MEDICAID FUND	0.00	9,723.00	11,344.00
100-920804	TRANSFER OUT TO FOODSERVICE - FICA	0.00	2,048.00	2,048.00
100-920805	TRANSFER TO LUNCH PROGRAM	0.00	40,804.00	40,804.00
100-950000	CONTINGENCY	0.00	188,038.00	186,417.00
	TOTAL OTHER	0.00	240,613.00	240,613.00
	TOTAL EXPENDITURES	2,750,492.13	3,760,845.00	3,760,845.00

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
FOREST FUND				
220-415000	EARNINGS ON INVESTMENTS	2,367.31CR	250.00CR	250.00CR
220-442000	FEDERAL FOREST FUND REVENUE	4,845.57CR	200.00CR	200.00CR
220-320000	FUND BALANCE - FEDERAL FOREST	0.00	59,500.00CR	59,500.00CR
	TOTAL REVENUE	7,212.88CR	59,950.00CR	59,950.00CR
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220-632310	PURCHASED SERVICES-DIST ADMIN	0.00	8,000.00	8,000.00
220-632410	ADMINISTRATIVE SUP/MATERIALS	0.00	4,600.00	4,600.00
220-632550	DIST ADMIN CAPITAL OUTLAY	0.00	47,350.00	47,350.00
220-641310	SCHOOL BUSINESS PURCHASED SERV	0.00	0.00	0.00
220-950000	UNAPPROPRIATED BALANCE	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	59,950.00	59,950.00
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IDAHO CAREER READY STUDENTS GRANT				
242-439000	ICRS REVENUE	262,345.00CR	0.00	2,252,271.00CR
	TOTAL REVENUE	262,345.00CR	0.00	2,252,271.00CR
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242-519500	ICRS CAPITAL EXPENDITURES	262,345.00	0.00	2,252,271.00
	TOTAL EXPENDITURES	262,345.00	0.00	2,252,271.00
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STATE CTE FUND				
243-431900	STATE CTE REVENUE	53,681.70CR	0.00	53,681.00CR
243-431901	PERKINS REVENUE	6,592.23CR	0.00	6,593.00CR
	TOTAL REVENUE	60,273.93CR	0.00	60,274.00CR
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243-519300	BUS CTE - PURCHASED SERVICES	3,617.54	0.00	3,700.00
243-519310	AG CTE - PURCHASED SERVICES	3,162.74	0.00	3,200.00
243-519320	PERKINS - PURCHASED SERVICES	2,600.00	0.00	2,600.00
243-519321	CTE - OTHER GRANT PURCHASED SERVICES	0.00	0.00	0.00
243-519400	BUS CTE SUPPLIES	830.99	0.00	12,645.00
243-519410	AG/CTE SUPPLIES	10,354.38	0.00	19,136.00
243-519420	PERKINS SUPPLIES	3,992.23	0.00	3,993.00
243-519421	CTE - OTHER GRANT SUPPLIES	14,396.28	0.00	15,000.00
	TOTAL EXPENDITURES	38,954.16	0.00	60,274.00
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SRO GRANT				
244-320000	BEGINNING FUND BALANCE	0.00	0.00	3,725.00CR
244-439000	REVENUE	73,725.00CR	0.00	73,725.00CR
	TOTAL REVENUE	73,725.00CR	0.00	77,450.00CR
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244-667310	SRO PURCHASED SERVICES	54,993.75	0.00	73,725.00
244-667410	SRO - SUPPLIES	3,284.86	0.00	3,725.00
	TOTAL EXPENDITURES	58,278.61	0.00	77,450.00
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TECHNOLOGY - STATE FUND				
245-431900	STATE TECHNOLOGY REVENUE	41,651.00CR	0.00	52,064.00CR
	TOTAL REVENUE	41,651.00CR	0.00	52,064.00CR
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245-623300	TECHNOLOGY - PURCHASED SERVICES	3,343.63	0.00	35,000.00
245-623400	TECHNOLOGY - SUPPLIES	21,640.71	0.00	17,064.00
	TOTAL EXPENDITURES	24,984.34	0.00	52,064.00
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SUBSTANCE ABUSE - STATE				
246-431900	STATE SUBSTANCE ABUSE REVENUE	2,036.50CR	0.00	4,073.00CR
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ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
	TOTAL REVENUE	2,036.50CR	0.00	4,073.00CR
246-611300	SUBSTANCE ABUSE - PURCHASED SERVICES	0.00	0.00	0.00
246-611400	SUBSTANCE ABUSE - SUPPLIES	0.00	0.00	4,073.00
	TOTAL EXPENDITURES	0.00	0.00	4,073.00
TITLE I FUND				
251-445100	FEDERAL ASSISTANCE - CH I	36,882.44CR	58,620.00CR	55,990.00CR
	TOTAL REVENUE	36,882.44CR	58,620.00CR	55,990.00CR
251-512100	SALARIES - CHAPTER I	25,975.76	35,176.00	34,332.00
251-512210	PERSI EMPLOYER SHARE	3,106.63	4,207.00	4,106.00
251-512220	FICA - EMPLOYER CONTRIBUTION	1,536.52	2,691.00	2,626.00
251-512240	HEALTH INSURANCE BENEFIT	11,407.18	16,005.00	14,388.00
251-512270	STATE INS FUND BENEFITS	160.41	141.00	138.00
251-512280	UNUSED SICK LEAVE BENEFIT - TITLE I-A	0.00	0.00	0.00
251-512380	CH I PURCHASED SERVICES	0.00	0.00	0.00
251-512410	CHAPTER I SUPPLIES	0.00	0.00	0.00
251-512420	HOMELESS SUPPLIES	0.00	400.00	400.00
	TOTAL EXPENDITURES	42,186.50	58,620.00	55,990.00
PART B FUND				
257-445600	FEDERAL ASSISTANCE - PART B	30,972.07CR	47,250.00CR	47,325.00CR
	TOTAL REVENUE	30,972.07CR	47,250.00CR	47,325.00CR
257-521100	SALARIES - PART B	20,229.59	28,115.00	28,344.00
257-521210	PERSI EMPLOYER SHARE	2,419.84	3,363.00	3,390.00
257-521220	FICA - EMPLOYER CONTRIBUTION	1,534.93	2,151.00	2,168.00
257-521240	MSB BENEFIT PD BY EMPLOYER	9,799.21	13,509.00	13,309.00
257-521270	STATE INS FUND BENEFITS	124.86	112.00	114.00
257-521280	UNUSED SICK LEAVE BENEFIT - PART B	0.00	0.00	0.00
257-521310	PART B PURCHASED SERVICES	0.00	0.00	0.00
257-521410	PART B SUPPLIES/MATERIALS	0.00	0.00	0.00
	TOTAL EXPENDITURES	34,108.43	47,250.00	47,325.00
PART B PRESCHOOL FUND				
258-445600	FEDERAL ASSISTANCE	0.00	2,427.00CR	2,427.00CR
	TOTAL REVENUE	0.00	2,427.00CR	2,427.00CR
258-522110	AIDE SALARY EXPENSE	1,410.62	1,483.00	1,495.00
258-522210	PERSI EMPLOYER SHARE	168.76	177.00	179.00
258-522220	FICA - EMPLOYER CONTRIBUTION	102.39	114.00	114.00
258-522240	HEALTH INSURANCE BENEFIT EXPNS	735.90	648.00	633.00
258-522270	WORKERS COMP	9.33	5.00	6.00
258-522280	UNUSED SICK LEAVE BENEFIT - PRESC	0.00	0.00	0.00
258-522310	PRESCHOOL PURCHASED SERVICES	0.00	0.00	0.00
258-522410	PRESCHOOL SUPPLIES	0.00	0.00	0.00
	TOTAL EXPENDITURES	2,427.00	2,427.00	2,427.00

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
M E D I C A I D F U N D				
260-445900	MEDICAID REVENUE	31,413.69CR	30,000.00CR	35,000.00CR
260-460000	TRANSFER FROM GENERAL FUND	0.00	9,723.00CR	11,344.00CR
	TOTAL REVENUE	31,413.69CR	39,723.00CR	46,344.00CR
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260-616310	MEDICAID SERVICES	0.00	30,000.00	35,000.00
260-617350	MEDICAID MATCH	10,433.75	9,723.00	11,344.00
	TOTAL EXPENDITURES	10,433.75	39,723.00	46,344.00
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TITLE IV-A ESSA - STUDENT SUPPORT				
261-445900	REVENUE - TITLE IV-A	6,619.35CR	10,000.00CR	10,000.00CR
	TOTAL REVENUE	6,619.35CR	10,000.00CR	10,000.00CR
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261-512100	SALARIES - TITLE IV	4,316.22	5,756.00	5,756.00
261-512200	BENEFITS - TITLE IV	3,495.07	4,244.00	4,244.00
261-512310	PURCHASED SERVICES	0.00	0.00	0.00
261-512410	SUPPLIES/MATERIALS	0.00	0.00	0.00
261-512550	TITLE IV - CAPITAL OUTLAY	0.00	0.00	0.00
	TOTAL EXPENDITURES	7,811.29	10,000.00	10,000.00
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R E A P F U N D				
262-443000	REVENUE - REAP	15,261.00CR	15,787.00CR	15,261.00CR
	TOTAL EXPENDITURES	15,261.00CR	15,787.00CR	15,261.00CR
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262-512170	SALARIES - REAP	7,342.47	10,070.00	9,792.00
262-512210	PERSI - REAP	878.13	1,204.00	1,171.00
262-512220	FICA - REAP	540.55	769.00	749.00
262-512240	HEALTH - REAP	2,583.16	3,702.00	3,510.00
262-512270	STATE INS FUND	45.35	42.00	39.00
262-512280	UUSL - REAP	0.00	0.00	0.00
	TOTAL EXPENDITURES	11,389.66	15,787.00	15,261.00
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T I T L E I I - I M P V T E A C H				
271-445900	TITLE II/IMPV TEACH QUALITY	0.00	8,121.00CR	4,222.00CR
	TOTAL REVENUE	0.00	8,121.00CR	4,222.00CR
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271-621170	SALARIES - TITLE II	0.00	6,000.00	2,500.00
271-621210	PERSI	0.00	809.00	761.00
271-621220	FICA	0.00	459.00	459.00
271-621240	HEALTH INS	0.00	0.00	0.00
271-621270	WORKERS COMP	0.00	24.00	24.00
271-621280	UUSL	0.00	0.00	0.00
271-621310	PURCHASED SERVICES	0.00	829.00	478.00
271-621380	TRAVEL	0.00	0.00	0.00
271-621410	SUPPLIES	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	8,121.00	4,222.00
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ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
FOOD SERVICE FUND				
290-416100	LUNCH SALES - STUDENT	20,843.86CR	17,000.00CR	17,000.00CR
290-416200	LUNCH SALES - ADULTS	2,082.40CR	1,500.00CR	1,500.00CR
290-416101	MILK REV/KINDERGARTE & EXTRA	164.05CR	0.00	0.00
290-416900	OTHER FOOD REVENUE	0.00	0.00	0.00
290-445500	FEDERAL ASSISTANCE	48,092.20CR	55,000.00CR	55,000.00CR
290-445501	FEDERAL ASSIST-FRUIT & VEG GRANT	7,547.09CR	0.00	0.00
290-445900	USDA COMMODITY VALUE/YR END	0.00	7,000.00CR	7,000.00CR
290-460000	TRANSFER IN FROM GF FOR PERSI/FICA	0.00	2,048.00CR	2,048.00CR
290-460001	TRANSFER FROM GF	0.00	40,804.00CR	40,804.00CR
	TOTAL REVENUE	78,729.60CR	123,352.00CR	123,352.00CR
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290-710110	SALARIES-FOOD SERVICE	17,701.45	26,777.00	26,777.00
290-710210	PERSI EMPLOYER SHARE	2,079.13	3,203.00	3,203.00
290-710220	FOOD SERVICE FICA	1,245.86	2,048.00	2,048.00
290-710240	HEALTH INSURANCE-FOOD SERVICE	1,328.24	12,331.00	12,331.00
290-710270	WORKERS COMPENSATION	308.59	1,093.00	1,093.00
290-710280	UNUSED SICK LEAVE BENEFIT - FOOD	0.00	0.00	0.00
290-710310	PURCHASED SERVICES	272.63	200.00	200.00
290-710380	TRAVEL	0.00	200.00	200.00
290-710400	USDA COMMODITY VALUE - YR END	0.00	7,000.00	7,000.00
290-710450	FOODS	63,189.45	70,000.00	70,000.00
290-710451	FRUITS AND VEGETABLES - GRANT	0.00	0.00	0.00
290-710490	SUPPLIES	665.47	500.00	500.00
290-710550	CAPITAL OBJECTS	0.00	0.00	0.00
	TOTAL EXPENDITURES	86,790.82	123,352.00	123,352.00
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ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
PLANT FACILITY FUND				
420-412100	PLANT FACILITY LEVY	38,581.64CR	50,000.00CR	50,000.00CR
420-415000	PLANT FACIL EARN ON INVESTMNTS	7,031.46CR	500.00CR	500.00CR
420-419900	PLANT FACILITY OTHER REVENUE	0.00	0.00	0.00
420-320000	FUND BALANCE - PLANT FACILITY	0.00	200,000.00CR	200,000.00CR
	TOTAL REVENUE	45,613.10CR	250,500.00CR	250,500.00CR
SCHOOL MODERNIZATION FACILITIES FUND				
436-415000	SCHOOL MODERNIZATION INVESTMENT INCOME	29,780.23CR	0.00	0.00
436-431900	SCHOOL MODERNIZATION REVENUE	199.61CR	0.00	0.00
436-320000	FUND BALANCE	0.00	766,673.00CR	766,673.00CR
	TOTAL REVENUE	29,979.84CR	766,673.00CR	766,673.00CR
436-664310	SMFF - PURCHASED SERVICES	6,821.00	266,673.00	266,673.00
436-664410	SMFF - MATERIALS / SUPPLIES	6,972.00	500,000.00	500,000.00
	TOTAL EXPENDITURES	13,793.00	766,673.00	766,673.00
STUDENT ACTIVITY FUND				
238-320000	BEGINNING BALANCE - BUDGET	0.00	80,000.00CR	80,000.00CR
238-417900	OTHER STUDENT REVENUES	0.00	85,000.00CR	85,000.00CR
	TOTAL REVENUE	0.00	165,000.00CR	165,000.00CR
238-740300	STUDENT ACTIVITY EXPENDITURES	0.00	165,000.00	165,000.00
	TOTAL EXPENDITURES	0.00	165,000.00	165,000.00
FOUNDATION FUND				
700-320000	BEGINNING BALANCE	0.00	17,500.00CR	17,500.00CR
700-419900	OTHER LOCAL REVENUE - SCHOLARSHIPS	1,100.00CR	0.00	0.00
700-415000	INTEREST EARNINGS	712.67CR	100.00CR	100.00CR
	TOTAL REVENUE	1,812.67CR	17,600.00CR	17,600.00CR
700-740300	SCHOLARSHIPS AWARDED	1,000.00	17,600.00	17,600.00
	TOTAL EXPENDITURES	1,000.00	17,600.00	17,600.00