

SUMMARY STATEMENT - AMENDED 2024-2025 SCHOOL BUDGET and 2025-2026 SCHOOL BUDGET

Highland Joint School District #305

REVENUES	GENERAL M&O FUND					ALL OTHER FUNDS				
	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Current Budget 2024-2025	Proposed Amended Budget 2024-2025	Proposed Budget 2025-2026	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Current Budget 2024-2025	Proposed Amended Budget 2024-2025	Proposed Budget 2025-2026
Beginning Balances	551,124	434,824	325,000	325,000	275,000	356,291	382,558	357,000	357,000	1,123,673
Local Revenue	637,145	586,799	623,014	623,014	750,637	197,712	222,561	154,050	154,350	154,350
State Revenue	2,170,767	2,684,265	2,603,260	2,603,260	2,735,208	0	20,000	682,000	698,138	0
Federal Revenue	0	0	0	0		275,853	274,581	306,770	353,350	234,405
Other Sources	0	0						0		0
Transfers						17,184	30,780	23,257	46,155	52,575
Totals	3,359,036	3,705,888	3,551,274	3,551,274	3,760,845	847,040	930,480	1,523,077	1,608,993	1,565,003
EXPENDITURES										
Salaries	1,574,278	1,776,503	1,797,964	1,797,964	1,901,029	113,871	111,710	113,000	121,652	113,377
Benefits	573,433	649,710	713,414	713,414	772,843	60,240	79,683	72,613	77,873	73,051
Purchased Services	640,571	644,802	635,868	635,155	667,464	69,695	104,797	444,369	482,357	548,225
Supplies and Materials	98,726	162,609	152,486	130,301	153,171	117,384	76,371	645,245	679,261	582,500
Capital Outlay	0	0	25,000	25,000	0	0	0	247,850	247,850	247,850
Debt Retirement										
Insurance & Other	20,020	24,486	25,725	25,725	25,725	103,292	137,485			
Transfers	17,184	30,780	23,257	46,155	52,575			0	0	0
Contingency Reserve			177,560	177,560	188,038					
Unappropriated Balances	434,824	416,998		0	0	382,558	420,434	0	0	0
Totals	3,359,036	3,705,888	3,551,274	3,551,274	3,760,845	847,040	930,480	1,523,077	1,608,993	1,565,003

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

A Budget Hearing is scheduled to be held on June 9, 2025 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	293,429.94CR	499,000.00CR	599,000.00CR
100-411400	TORT LEVY	2,733.43CR	5,607.00CR	5,775.00CR
100-412000	NON-LEVIED TAXES	750.20CR	2,500.00CR	2,500.00CR
100-413000	PENALTY INTEREST ON TAXES	3,145.39CR	5,000.00CR	5,000.00CR
100-415000	EARNINGS ON INVESTMENT	38,598.83CR	5,000.00CR	30,000.00CR
100-419900	OTHER LOCAL REVENUE	25,941.69CR	25,000.00CR	25,000.00CR
100-419901	GRANTS	10,500.00CR	5,000.00CR	5,000.00CR
100-419910	DRIVER ED STUDENT FEES	150.00CR	1,500.00CR	1,500.00CR
100-419920	LOCAL REVENUE / SHARED STAFF	62,000.00CR	74,407.00CR	76,862.00CR
	TOTAL LOCAL REVENUE	437,249.48CR	623,014.00CR	750,637.00CR
100-431100	BASE SUPPORT - DISCRETIONARY	322,579.56CR	327,434.00CR	327,669.00CR
100-431101	BASE SUPPORT - HEALTH INSURANCE	276,924.77CR	281,093.00CR	305,738.00CR
100-431102	SBA - ADMINISTRATION	122,761.04CR	133,408.00CR	130,906.00CR
100-431103	SBA - INSTRUCTIONAL & PUPIL SERVICES	926,949.22CR	922,488.00CR	987,908.00CR
100-431104	SBA - NON-CERTIFIED	205,972.25CR	209,072.00CR	219,683.00CR
100-431200	TRANSPORTATION SUPPORT	233,027.90CR	245,000.00CR	255,000.00CR
100-431300	SED & TUITION EQUIVALENCY SUPPORT	0.00	0.00	0.00
100-431800	BENEFIT APPORTIONMENT	262,194.94CR	254,138.00CR	279,485.00CR
100-431900	OTHER STATE SUPPORT	114,390.50CR	194,768.00CR	192,960.00CR
100-432100	DRIVER ED REVENUE	0.00	2,250.00CR	2,250.00CR
100-432400	VOCATIONAL ED REVENUE	37,298.51CR	24,876.00CR	24,876.00CR
100-437000	LOTTERY / ADD'L STATE MAINTENANCE	0.00	0.00	0.00
100-438100	REVENUE IN LIEU OF PROPERTY TAX	7,042.24CR	8,733.00CR	8,733.00CR
100-438003	SCHOOL FACILITIES FUNDING	91,889.06CR	0.00	0.00
	TOTAL STATE REVENUE	2,601,029.99CR	2,603,260.00CR	2,735,208.00CR
100-445900	FEDERAL REVENUE	0.00	0.00	0.00
	TOTAL FEDERAL REVENUE	0.00	0.00	0.00
100-454000	PRIOR YEAR CARRYOVER	0.00	325,000.00CR	275,000.00CR
100-450000	SALE OF ASSETS	0.00	0.00	0.00
	TOTAL OTHER REVENUE	0.00	325,000.00CR	275,000.00CR
	TOTAL REVENUE	3,038,279.47CR	3,551,274.00CR	3,760,845.00CR

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
EXPENDITURES				
ELEMENTARY PROGRAM				
100-512110	SALARIES-ELEM INSTRUCTION	372,638.16	496,209.00	503,573.00
100-512165	SALARIES-SUBSTITUTE TEACHERS	5,588.48	6,000.00	6,000.00
100-512170	SALARIES-TEACHING ASSISTANT	111,674.78	106,753.00	119,661.00
100-512210	PERSI-EMPLOYER CONTRIBUTION	62,346.80	80,374.00	82,911.00
100-512220	FICA-EMPLOYER CONTRIBUTION	35,408.16	46,586.00	48,136.00
100-512240	HEALTH INSURANCE - ELEM	108,577.97	136,872.00	149,807.00
100-512270	STATE INS FUND BENEFITS	2,831.00	2,837.00	2,931.00
100-512280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-512310	PURCHASED SERVICES-ELEM	181.00	650.00	650.00
100-512380	TRAVEL - ELEMENTARY	0.00	0.00	0.00
100-512410	SUPPLIES - ELEMENTARY	4,892.13	6,000.00	6,000.00
100-512420	GRANT FUNDED SUPPLIES - ELEMENTARY	2,856.21	0.00	0.00
100-512440	TEXTBOOKS - ELEMENTARY	9,928.30	25,000.00	25,000.00
100-512550	CAPITAL OUTLAY - ELEMENTARY	0.00	0.00	0.00
TOTAL ELEMENTARY PROGRAM		716,922.99	907,281.00	944,669.00
SECONDARY PROGRAM				
100-515110	SALARIES-SECONDARY INSTRUCTION	320,756.29	426,385.00	529,948.00
100-515113	SALARIES - DRIVERS EDUCATION	0.00	3,000.00	3,000.00
100-515165	SALARIES-SUBSTITUTE SECOND	11,909.77	10,000.00	12,000.00
100-515170	SALARIES-TEACHING ASSISTANT	0.00	12,671.00	42,886.00
100-515210	PERSI-EMPLOYER CONTRIBUTION	43,374.99	60,593.00	78,406.00
100-515220	FICA-EMPLOYER CONTRIBUTION	23,356.96	34,582.00	44,969.00
100-515240	HEALTH INSURANCE - SECOND	56,757.11	83,665.00	120,754.00
100-515270	STATE INS FUND BENEFITS	1,984.58	2,106.00	2,737.00
100-515280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-515310	PURCHASED SERVICES - SECONDARY	6,729.06	3,000.00	3,000.00
100-515311	VO ED TRAVEL - OFFICE OCCUP	5,079.52	2,500.00	2,500.00
100-515312	AG CTE TRAVEL	4,495.09	4,000.00	4,000.00
100-515313	PURCHASED SERVICES - DR ED	1,620.00	0.00	0.00
100-515314	DISTANCE LEARNING FEE	4,920.00	5,000.00	5,000.00
100-515315	PURCHASED SVCS - MUSIC	473.00	700.00	700.00
100-515320	PURCHASED SERVICES - GRANT FUNDED	0.00	0.00	0.00
100-515321	PURCHASED SERVICES - PERKINS GRANT	2,429.80	0.00	0.00
100-515410	SUPPLIES/MATERIALS - SECONDARY	4,368.15	8,500.00	8,500.00
100-515411	VO-ED (OFFICE OC) SUPPLIES	2,479.29	7,376.00	7,376.00
100-515412	AG CTE SUPPLIES	10,309.82	11,000.00	11,000.00
100-515413	DRIVER ED SUPPLIES	0.00	150.00	150.00
100-515414	SHOP MATERIALS/SUPPLIES	524.08	500.00	500.00
100-515415	BAND MATERIALS/SUPPLIES	1,243.10	2,000.00	2,000.00
100-515420	SUPPLIES - GRANT FUNDED	4,211.49	0.00	0.00
100-515421	SUPPLIES - PERKINS GRANT	5,241.18	0.00	0.00
100-515440	TEXTBOOKS-SECONDARY	7,228.69	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		519,491.97	697,728.00	899,426.00
SPECIAL EDUCATION PROGRAM				
100-521110	SALARIES - EXCEPTIONAL CHILD	39,852.76	51,859.00	57,402.00
100-521165	SALARIES - SP ED SUBSTITUTES	700.00	1,500.00	1,500.00
100-521170	SALARIES-AIDES, COMM RES.	0.00	5,280.00	9,615.00
100-521210	PERSI-EMPLOYER CONTRIBUTION	5,372.14	7,801.00	9,067.00
100-521220	FICA-EMPLOYER CONTRIBUTION	3,029.68	4,486.00	5,242.00
100-521240	MSB - HEALTH INS BENEFITS	8,630.63	23,080.00	16,792.00
100-521270	STATE INS FUND BENEFITS	234.33	273.00	319.00
100-521280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-521310	PURCHASED SERVICES-EXCEPTIONAL CHI	362.78	1,000.00	1,000.00
100-521380	TRAVEL-EXCEPTIONAL CHILD	115.73	500.00	500.00
100-521410	SUPPLIES/MATERIALS-EXCEPTIONAL CHI	1,182.75	1,000.00	1,000.00
100-521440	TEXTBOOKS-EXCEPTIONAL CHILD	0.00	0.00	0.00
TOTAL SPECIAL EDUCATION PROGRAM		59,480.80	96,779.00	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	41,922.60	69,986.00	71,803.00
100-531210	PERSI-EMPLOYER CONTRIBUTION	3,327.08	6,045.00	6,172.00
100-531220	FICA-EMPLOYER CONTRIBUTION	3,145.38	5,354.00	5,493.00
100-531240	MSB-HEALTH INS BENEFIT	4,079.18	0.00	0.00
100-531270	STATE INS FUND BENEFITS	320.40	326.00	334.00
100-531280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-531310	PURCHASED SERVICES-INTERSCHOLASTIC	2,604.39	8,000.00	8,000.00
100-531380	TRAVEL-INTERSCHOLASTIC	1,112.14	1,000.00	1,000.00
100-531410	SUPPLIES/MATERIALS-INTERSCHOLASTIC	1,485.71	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	58,458.88	98,711.00	100,802.00
SCHOOL ACTIVITIES				
100-532110	SALARIES - SCHOOL ACTIVITIES	6,853.05	10,866.00	11,192.00
100-532210	PERSI-EMPLOYER CONTRIBUTION	923.76	1,465.00	1,509.00
100-532220	FICA-EMPLOYER CONTRIBUTION	466.86	831.00	856.00
100-532240	MSB-HEALTH INS BENEFITS	1,285.28	0.00	0.00
100-532270	STATE INS FUND BENEFITS	39.83	51.00	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	9,568.78	13,513.00	13,909.00
GUIDANCE				
100-611110	SALARIES - GUIDANCE COUNSELOR	60,756.75	81,009.00	0.00
100-611210	PERSI - EMPLOYER CONTRIBUTION	8,190.00	10,920.00	0.00
100-611220	FICA-EMPLOYER CONTRIBUTION	4,562.15	6,197.00	0.00
100-611240	MSB - HEALTH INS BENEFITS	8,170.13	11,540.00	0.00
100-611270	STATE INS FUND BENEFITS	353.46	377.00	0.00
100-611280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-611310	PURCHASED SERVICES-GUIDANCE COUNSE	142.20	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	82,174.69	115,343.00	5,300.00
ANCILLARY				
100-616310	PURCHASED SERVICES-SPEC TESTING	65,329.96	3,000.00	20,504.00
100-616311	SPECIAL SERVICES-SPEECH THERAPY	7,835.80	8,950.00	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	73,165.76	11,950.00	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	900.00	0.00	0.00
100-621210	PERSI	121.32	0.00	0.00
100-621220	FICA	66.24	0.00	0.00
100-621240	HEALTH	162.07	0.00	0.00
100-621270	WORKERS COMP	4.13	0.00	0.00
100-621280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-621310	PURCHASED SERVICES-INSTRUCTIONAL I	153.50	8,700.00	8,700.00
100-621330	INST IMPV - PAYMENT FOR CREDITS	4,000.00	5,000.00	5,000.00
100-621380	INSTRUCTIONAL IMPROVEMENT - TRAVEL	1,022.63	5,000.00	5,000.00
100-621410	SUPPLIES/MATERIALS-INSTRUCTIONAL I	2,692.05	0.00	0.00
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	TOTAL INSTRUCTIONAL IMPROVEMENT	9,121.94	18,700.00	18,700.00
M E D I A				
100-622170	SALARIES-LIBRARY ASSISTANT	18,430.29	22,553.00	23,233.00
100-622210	PERSI-EMPLOYER CONTRIBUTION	2,204.28	2,697.00	2,779.00
100-622220	FICA-EMPLOYER CONTRIBUTION	1,409.92	1,725.00	1,777.00
100-622240	MSB - HEALTH INS BENEFITS	0.00	0.00	0.00
100-622270	STATE INS FUND-ED MEDIAL	105.38	105.00	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	3,889.46	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
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	TOTAL MEDIA PROGRAM	26,039.33	37,080.00	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	15,637.32	17,401.00	23,475.00
100-623210	PERSI EMPLOYER SHARE	1,787.58	2,081.00	2,808.00
100-623220	FICA - EMPLOYER CONTRIBUTION	1,158.26	1,331.00	1,796.00
100-623240	HEALTH INS BENEFITS	5,821.35	7,467.00	8,629.00
100-623270	STATE INS FUND BENEFIT	86.57	81.00	109.00
100-623280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-623310	PURCHASED SVCS - TECHNOLOGY INST	37,842.03	20,000.00	20,000.00
100-623380	TRAVEL - TECHNOLOGY INSTRUCTION	0.00	1,000.00	1,000.00
100-623410	SUPPLIES - TECHNOLOGY INSTRUCTION	31,309.48	15,000.00	15,000.00
100-623411	COPIER IMAGE COST	2,436.68	2,500.00	3,000.00
100-623550	CAPITAL OUTLAY - TECHNOLOGY INST	0.00	25,000.00	0.00
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	TOTAL TECHNOLOGY INSTRUCTION PROGRAM	96,079.27	91,861.00	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	13,178.00	14,376.00	14,807.00
100-631210	PERSI EMPLOYER SHARE	1,576.08	1,719.00	1,771.00
100-631220	FICA-EMPLOYER CONTRIBUTION	982.04	1,100.00	1,133.00
100-631240	MSB-HEALTH INS BENEFITS	1,307.71	1,443.00	1,541.00
100-631270	STATE INS FUND BENEFITS	73.73	67.00	69.00
100-631280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-631310	BOARD PURCHASED SERVICES	210.00	0.00	0.00
100-631320	BOARD OF ED PROFESSIONAL/TECH	7,549.00	10,000.00	10,000.00
100-631380	BOARD OF EDUCATION TRAVEL	600.00	3,000.00	2,000.00
100-631390	BOARD OF EDUCATION DUES/OTHER	4,375.11	4,000.00	5,000.00
100-631410	BOARD OF EDUCATION SUPPLIES	356.00	700.00	700.00
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	TOTAL BOARD OF EDUCATION	30,207.67	36,405.00	37,021.00
D I S T R I C T A D M I N.				
100-632110	SALARIES - DISTRICT ADMINISTRA	107,992.50	117,810.00	121,344.00
100-632210	PERSI EMPLOYER SHARE	14,557.40	15,881.00	16,357.00
100-632220	FICA-EMPLOYER SHARE	8,261.38	9,012.00	9,283.00
100-632240	MSB - HEALTH INS BENEFITS	9,861.01	11,540.00	12,331.00
100-632270	STATE INS FUND BENEFITS	604.37	549.00	565.00
100-632280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-632310	PURCHASED SERVICES - DISTRICT ADMIN	45.00	1,500.00	1,500.00
100-632320	ADMINISTRATIVE SUBSCRIPTIONS	70.00	1,000.00	1,000.00
100-632350	DISTRICT ADMIN POSTAGE	3,049.22	3,000.00	3,000.00
100-632380	ADMINISTRATIVE TRAVEL	9,721.99	8,500.00	10,000.00
100-632390	ADMIN DUES AND FEES	1,100.00	1,000.00	1,000.00
100-632410	ADMINISTRATIVE SUPPLIES	298.27	500.00	500.00
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	TOTAL DISTRICT ADMINISTRATION	155,561.14	170,292.00	176,880.00

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
S C H O O L A D M I N .				
100-641110	SCH ADMIN SALARIES	63,924.97	90,000.00	85,490.00
100-641170	SALARIES- CLASSIFIED	44,445.94	56,703.00	58,401.00
100-641210	PERSI-EMPLOYER CONTRIBUTION	13,932.84	18,914.00	18,509.00
100-641220	FICA-EMPLOYER CONTRIBUTION	7,138.81	11,223.00	11,008.00
100-641240	MSB - HEALTH INS BENEFITS	17,361.09	23,080.00	24,662.00
100-641270	STATE INS FUND BENEFITS	628.16	683.00	670.00
100-641280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-641310	PURCHASED SERVICES-SCH ADMIN	298.36	2,000.00	500.00
100-641380	SCHOOL ADMIN TRAVEL	2,132.38	2,000.00	2,300.00
100-641390	SCHOOL ADMIN DUES	0.00	1,000.00	1,000.00
100-641410	SUPPLIES/MATERIALS-SCH ADMIN	1,641.62	2,750.00	3,000.00
TOTAL SCHOOL ADMINISTRATION		151,504.17	208,353.00	205,540.00
B U S I N E S S O P E R A T I O N S				
100-651110	SALARIES - BUSINESS OPERATIONS	92,246.00	100,632.00	103,651.00
100-651210	PERSI EMPLOYER SHARE	11,032.67	12,036.00	12,397.00
100-651220	FICA-EMPLOYER CONTRIBUTION	6,874.46	7,698.00	7,929.00
100-651240	MSB - HEALTH INS BENEFITS	9,153.24	10,098.00	10,790.00
100-651270	STATE INS FUND BENEFITS	516.30	469.00	483.00
100-651280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-651310	PURCHASED SERVICES-BUSINESS OPERAT	5,933.00	1,500.00	6,500.00
100-651350	MEDICAID ADMIN FEES	3,315.57	2,500.00	3,500.00
100-651380	BUSINESS OPERATIONS TRAVEL	2,299.93	3,000.00	3,000.00
100-651410	SUPPLIES/MATERIALS-BUSINESS OPERAT	2,344.13	2,500.00	2,500.00
TOTAL BUSINESS OPERATIONS		133,715.30	140,433.00	150,750.00
C U S T O D I A L				
100-661110	SALARIES - BUILDINGS/CUSTODIAL	34,505.90	36,852.00	40,275.00
100-661165	SALARIES-TEMPORARY CUSTODIANS	0.00	2,000.00	2,000.00
100-661210	PERSI EMPLOYER SHARE	4,126.90	4,647.00	5,056.00
100-661220	FICA-EMPLOYER CONTRIBUTION	2,347.23	2,972.00	3,234.00
100-661240	HEALTH INS BENEFIT	10,460.95	11,540.00	12,331.00
100-661270	STATE INS FUND	1,784.01	1,586.00	1,738.00
100-661280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-661310	PURCHASED SERVICES-BLDGS	4,229.16	1,000.00	1,000.00
100-661331	UTILITIES-HEATING FUEL	33,909.04	40,000.00	40,000.00
100-661332	UTILITIES-ELECTRICITY	16,150.83	24,000.00	24,000.00
100-661333	UTILITIES-TELEPHONE	14,419.54	10,000.00	10,000.00
100-661334	UTILITIES-WATER -SEWER	12,169.20	12,000.00	12,000.00
100-661410	BUILDING-CUSTODIAL SUPPLIES	8,076.38	8,000.00	8,000.00
100-661550	CAPITAL OUTLAY-BUILDINGS	0.00	0.00	0.00
100-661700	INSURANCE	25,225.00	25,225.00	25,225.00
TOTAL CUSTODIAL		167,404.14	179,822.00	184,859.00
M A I N T E N A N C E				
100-664110	SALARIES-MAINTENANCE	39,815.26	41,339.00	42,580.00
100-664165	SALARIES-SUMMER MAINTENANCE	0.00	1,000.00	1,000.00
100-664210	PERSI EMPLOYER SHARE	4,761.90	5,064.00	5,212.00
100-664220	FICA-EMPLOYER CONTRIBUTION	2,123.36	3,239.00	3,334.00
100-664240	MAINT HEALTH INSURANCE	7,743.36	8,655.00	9,248.00
100-664270	MAINT. WORKMANS COMP	2,062.41	1,728.00	1,779.00
100-664280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-664310	MAINT PURCHASED SERVICES	5,886.65	10,000.00	9,710.00
100-664320	COPIER MAINTENANCE	4,827.13	5,000.00	5,000.00
100-664410	BLDG. MAINT. MATERIAL/SUPPLIES	6,893.80	10,000.00	10,000.00
100-664550	BLDGS/EQUIP CAPITAL OBJECTS	6,050.00	0.00	0.00
TOTAL MAINTENANCE		80,163.87	86,025.00	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	12,631.63	13,780.00	14,193.00
100-665165	MAINTENANCE/GRDS SUMMER SALARI	0.00	2,000.00	2,000.00
100-665210	PERSI EMPLOYER SHARE	1,510.74	1,887.00	1,937.00
100-665220	FICA-EMPLOYER CONTRIBUTION	673.14	1,207.00	1,239.00
100-665240	MAINT.GROUNDS HEALTH INS.	2,461.09	2,885.00	3,083.00
100-665270	MAINT.GROUNDS WORKMANS COMP	652.17	644.00	661.00
100-665280	UNUSED SICK LEAVE BENEFIT	0.00	0.00	0.00
100-665310	MAINT GROUNDS PURCHASED SERV	3,606.91	3,568.00	3,600.00
100-665410	MAINT. GROUNDS SUPPLIES/MAT	4,743.89	4,000.00	4,000.00
100-665550	MAINTEN/GRDS CAPITAL OUTLAY	0.00	0.00	0.00
	TOTAL GROUNDS CARE	26,279.57	29,971.00	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	4,210.00	4,145.00
	TOTAL SCHOOL SAFETY	0.00	4,210.00	4,145.00
T R A N S P O R T A T I O N				
100-681310	TRANSPORTATION PURCHASED SERV	3,617.49	0.00	0.00
100-681340	TRANSPORTATION - ROUTE MILES	323,305.17	380,000.00	385,000.00
100-681390	PAYMNT.IN LEIU OF TRANSPORT	0.00	0.00	0.00
	TOTAL PUPIL TO SCHOOL TRANSPORTATION	326,922.66	380,000.00	385,000.00
100-682310	NON-ALLOW TRANS PURCHASED SERV	21,699.74	20,000.00	23,000.00
	TOTAL ACTIVITY TRANSPORTATION	21,699.74	20,000.00	23,000.00
100-683310	MAINTENANCE ON DISTRICT VEHICLES	241.10	2,000.00	2,000.00
100-683410	SUPPLIES FOR DISTRICT VEHICLES	2,084.21	3,000.00	3,000.00
100-683550	CAPITAL - DISTRICT VEHICLES	0.00	0.00	0.00
	TOTAL GENERAL TRANSPORTATION	2,325.31	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	4,350.00	9,723.00
100-920804	TRANSFER OUT TO FOODSERVICE - FICA	0.00	1,988.00	2,048.00
100-920805	TRANSFER TO LUNCH PROGRAM	0.00	16,919.00	40,804.00
100-950000	CONTINGENCY	0.00	177,560.00	188,038.00
	TOTAL OTHER	0.00	200,817.00	240,613.00
	TOTAL EXPENDITURES	2,746,287.98	3,551,274.00	3,760,845.00

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
FOREST FUND				
220-415000	EARNINGS ON INVESTMENTS	2,541.88CR	250.00CR	250.00CR
220-442000	FEDERAL FOREST FUND REVENUE	179.14CR	200.00CR	200.00CR
220-454000	PRIOR YEAR CARRYOVER	0.00	59,500.00CR	59,500.00CR
	TOTAL REVENUE	2,721.02CR	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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SECURING OUR FUTURE GRANT				
244-439000	REVENUE	0.00	0.00	0.00
	TOTAL REVENUE	0.00	0.00	0.00
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244-667310	SOFG PURCHASED SERVICES	14,632.00	0.00	0.00
244-667410	SOFG - SUPPLIES	1,505.61	0.00	0.00
	TOTAL EXPENDITURES	16,137.61	0.00	0.00
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APRA - ESSERF III				
250-445900	ESSERF III REVENUE	99,765.75CR	93,030.00CR	0.00
	TOTAL REVENUE	99,765.75CR	93,030.00CR	0.00
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250-512100	SALARIES - ELEMENTARY - ESSERF III	0.00	0.00	0.00
250-512200	BENEFITS - ELEMENTARY - ESSERF III	0.00	0.00	0.00
250-512300	PURCHASED SERVICES - ELEMENTARY - ESSERF III	0.00	0.00	0.00
250-512400	SUPPLIES - ELEMENTARY - ESSERF III	47,196.22	85,230.00	0.00
250-512101	SALARIES - ELEM - ESSER III - L/L	0.00	0.00	0.00
250-512201	BENEFITS - ELEM - ESSER III L/L	0.00	0.00	0.00
250-512401	SUPPLIES - ELEMENTARY - ESSER III - L/L	6,735.80	0.00	0.00
250-512102	ARP - HOMELESS SALARIES	0.00	0.00	0.00
250-512202	ARP - HOMELESS - BENEFITS	0.00	0.00	0.00
250-515100	SALARIES - SECONDARY - ESSERF III	5,834.64	0.00	0.00
250-515200	BENEFITS - SECONDARY - ESSERF III	2,191.04	0.00	0.00
250-515300	PURCHASED SERVICES - SECONDARY - ESSERF III	0.00	0.00	0.00
250-515400	SUPPLIES - SECONDARY - ESSERF III	20,333.22	0.00	0.00
250-661100	SALARIES - CUSTODIAL - ESSERF III	0.00	6,500.00	0.00
250-661200	BENEFITS - CUSTODIAL - ESSERF III	0.00	1,300.00	0.00
250-661300	PURCHASED SERVICES - CUSTODIAL - ESSERF III	0.00	0.00	0.00
250-661400	SUPPLIES - CUSTODIAL - ESSERF III	17,474.83	0.00	0.00
250-920800	INDIRECT COST - ESSERF III	0.00	0.00	0.00
	TOTAL EXPENDITURES	99,765.75	93,030.00	0.00
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TITLE I FUND				
251-445100	FEDERAL ASSISTANCE - CH I	39,794.85CR	51,862.00CR	58,620.00CR
251-454000	PRIOR YEAR CARRYOVER	0.00	0.00	0.00
251-460000	TRANSFER IN	0.00	0.00	0.00
	TOTAL REVENUE	39,794.85CR	51,862.00CR	58,620.00CR
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251-512100	SALARIES - CHAPTER I	27,174.69	31,055.00	35,176.00
251-512210	PERSI EMPLOYER SHARE	3,250.09	3,714.00	4,207.00
251-512220	FICA - EMPLOYER CONTRIBUTION	1,541.36	2,376.00	2,691.00
251-512240	HEALTH INSURANCE BENEFIT	12,691.31	14,198.00	16,005.00
251-512270	STATE INS FUND BENEFITS	158.17	119.00	141.00
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

ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
251-512410	CHAPTER I SUPPLIES	0.00	400.00	0.00
251-512420	HOMELESS SUPPLIES	0.00	0.00	400.00
	TOTAL EXPENDITURES	44,815.62	51,862.00	58,620.00
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	PART B FUND			
257-445600	FEDERAL ASSISTANCE - PART B	37,218.97CR	47,478.00CR	47,250.00CR
	TOTAL REVENUE	37,218.97CR	47,478.00CR	47,250.00CR
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257-521100	SALARIES - PART B	24,610.41	26,772.00	28,115.00
257-521210	PERSI EMPLOYER SHARE	2,943.40	3,202.00	3,363.00
257-521220	FICA - EMPLOYER CONTRIBUTION	1,851.30	2,048.00	2,151.00
257-521240	MSB BENEFIT PD BY EMPLOYER	12,421.18	15,349.00	13,509.00
257-521270	STATE INS FUND BENEFITS	143.18	107.00	112.00
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	41,969.47	47,478.00	47,250.00
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	PART B PRESCHOOL FUND			
258-445600	FEDERAL ASSISTANCE	1,559.76CR	2,425.00CR	2,427.00CR
	TOTAL REVENUE	1,559.76CR	2,425.00CR	2,427.00CR
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258-522110	AIDE SALARY EXPENSE	1,132.47	1,473.00	1,483.00
258-522210	PERSI EMPLOYER SHARE	135.45	176.00	177.00
258-522220	FICA - EMPLOYER CONTRIBUTION	86.58	113.00	114.00
258-522240	HEALTH INSURANCE BENEFIT EXPNS	401.33	657.00	648.00
258-522270	WORKERS COMP	6.57	6.00	5.00
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	1,762.40	2,425.00	2,427.00
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ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
M E D I C A I D F U N D				
260-445900	MEDICAID REVENUE	16,334.81CR	15,000.00CR	30,000.00CR
260-460000	TRANSFER FROM GENERAL FUND	0.00	4,350.00CR	9,723.00CR
	TOTAL REVENUE	16,334.81CR	19,350.00CR	39,723.00CR
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260-616310	MEDICAID SERVICES	0.00	15,000.00	30,000.00
260-616350	MEDICAID MATCH	139.79	4,350.00	9,723.00
	TOTAL EXPENDITURES	139.79	19,350.00	39,723.00
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TITLE IV-A ESSA - STUDENT SUPPORT				
261-445900	REVENUE - TITLE IV-A	6,486.70CR	10,000.00CR	10,000.00CR
	TOTAL REVENUE	6,486.70CR	10,000.00CR	10,000.00CR
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261-512100	SALARIES - TITLE IV	4,286.97	5,716.00	5,756.00
261-512200	BENEFITS - TITLE IV	3,021.80	4,284.00	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	7,308.77	10,000.00	10,000.00
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R E A P F U N D				
262-443000	REVENUE - REAP	10,288.92CR	15,464.00CR	15,787.00CR
	TOTAL EXPENDITURES	10,288.92CR	15,464.00CR	15,787.00CR
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262-512170	SALARIES - REAP	7,284.69	9,491.00	10,070.00
262-512210	PERSI - REAP	871.28	1,135.00	1,204.00
262-512220	FICA - REAP	538.70	725.00	769.00
262-512240	HEALTH - REAP	2,843.22	4,073.00	3,702.00
262-512270	STATE INS FUND	42.36	40.00	42.00
262-512280	UUSL - REAP	0.00	0.00	0.00
	TOTAL EXPENDITURES	11,580.25	15,464.00	15,787.00
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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	4,523.48CR	9,311.00CR	8,121.00CR
	TOTAL REVENUE	4,523.48CR	9,311.00CR	8,121.00CR
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271-621170	SALARIES - TITLE II	5,049.94	6,000.00	6,000.00
271-621210	PERSI	680.65	809.00	809.00
271-621220	FICA	369.55	459.00	459.00
271-621240	HEALTH INS	730.34	24.00	0.00
271-621270	WORKERS COMP	29.55	0.00	24.00
271-621280	UUSL	0.00	0.00	0.00
271-621310	PURCHASED SERVICES	0.00	2,019.00	829.00
271-621380	TRAVEL	0.00	0.00	0.00
271-621410	SUPPLIES	0.00	0.00	0.00
	TOTAL EXPENDITURES	6,860.03	9,311.00	8,121.00
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ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
COPS FAST GRANT				
288-445900	GRANT REVENUE - COPS FAST	10,957.82CR	0.00	0.00
	TOTAL REVENUE	10,957.82CR	0.00	0.00
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288-623300	PURCHASED SERVICES - COPS FAST	7,443.38	0.00	0.00
288-623400	SUPPLIES - COPS FAST	3,514.44	0.00	0.00
	TOTAL EXPENDITURES	10,957.82	0.00	0.00
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FOOD SERVICE FUND				
290-416100	LUNCH SALES - STUDENT	16,273.78CR	17,000.00CR	17,000.00CR
290-416200	LUNCH SALES - ADULTS	1,409.35CR	1,200.00CR	1,500.00CR
290-416300	ALA CARTE - BREAKFAST	0.00	0.00	0.00
290-416400	MILK REV/KINDERGARTE & EXTRA	72.13CR	0.00	0.00
290-416900	OTHER FOOD REVENUE	0.00	0.00	0.00
290-445500	FEDERAL ASSISTANCE	47,718.67CR	55,000.00CR	55,000.00CR
290-445600	FEDERAL ASSIST-FRUIT & VEG GRANT	6,538.65CR	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	1,988.00CR	2,048.00CR
290-460100	TRANSFER FROM GF	0.00	16,919.00CR	40,804.00CR
	TOTAL REVENUE	72,012.58CR	99,107.00CR	123,352.00CR
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290-710110	SALARIES-FOOD SERVICE	24,263.34	25,993.00	26,777.00
290-710210	PERSI EMPLOYER SHARE	2,700.97	3,109.00	3,203.00
290-710220	FOOD SERVICE FICA	1,495.34	1,988.00	2,048.00
290-710240	HEALTH INSURANCE-FOOD SERVICE	8,664.57	11,541.00	12,331.00
290-710270	WORKERS COMPENSATION	1,221.54	1,061.00	1,093.00
290-710280	UNUSED SICK LEAVE BENEFIT - FOOD	0.00	0.00	0.00
290-710310	PURCHASED SERVICES	348.63	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	63,951.16	47,515.00	70,000.00
290-710451	FRUITS AND VEGETABLES - GRANT	0.00	0.00	0.00
290-710490	SUPPLIES	101.44	500.00	500.00
290-710550	CAPITAL OBJECTS	0.00	0.00	0.00
	TOTAL EXPENDITURES	102,746.99	99,107.00	123,352.00
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ACCOUNT	DESCRIPTION	YTD Activity	Curr Budget	Prop Budget
PLANT FACILITY FUND				
425-412100	PLANT FACILITY LEVY	35,807.92CR	50,000.00CR	50,000.00CR
425-415000	PLANT FACIL EARN ON INVESTMNTS	9,113.57CR	500.00CR	500.00CR
425-419900	PLANT FACILITY OTHER REVENUE	0.00	0.00	0.00
425-454000	PRIOR YEAR CARRYOVER	0.00	200,000.00CR	200,000.00CR
	TOTAL REVENUE	44,921.49CR	250,500.00CR	250,500.00CR
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425-664310	MAINTENANCE PURCHASED SERVICES	12,273.99	50,000.00	50,000.00
425-664410	PLANT FACILITY SUPPLIES	13,532.52	0.00	0.00
425-664550	MAINTENANCE BLDGS CO	816.68	0.00	0.00
425-665550	BLDGS/GROUNDS CO	22,222.00	200,500.00	200,500.00
425-810550	FACILITIES CAPITAL OUTLAY	0.00	0.00	0.00
	TOTAL EXPENDITURES	48,845.19	250,500.00	250,500.00
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SCHOOL MODERNIZATION FACILITIES FUND				
436-415000	SCHOOL MODERNIZATION INVESTMENT INCOME	12,816.66CR	0.00	0.00
436-431900	SCHOOL MODERNIZATION REVENUE	766,673.00CR	682,000.00CR	0.00
436-320001	BEGINNING BALANCE - IFARMS	0.00	0.00	766,673.00CR
	TOTAL REVENUE	779,489.66CR	682,000.00CR	766,673.00CR
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436-664310	SMFF - PURCHASED SERVICES	0.00	182,000.00	266,673.00
436-664410	SMFF - MATERIALS / SUPPLIES	0.00	500,000.00	500,000.00
	TOTAL EXPENDITURES	0.00	682,000.00	766,673.00
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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
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238-740300	STUDENT ACTIVITY EXPENDITURES	0.00	165,000.00	165,000.00
	TOTAL EXPENDITURES	0.00	165,000.00	165,000.00
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FOUNDATION FUND				
700-320000	BEGINNING BALANCE	0.00	17,500.00CR	17,500.00CR
700-419900	OTHER LOCAL REVENUE - SCHOLARSHIPS	600.00CR	0.00	0.00
700-415000	INTEREST EARNINGS	805.11CR	100.00CR	100.00CR
	TOTAL REVENUE	1,405.11CR	17,600.00CR	17,600.00CR
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700-740300	SCHOLARSHIPS AWARDED	500.00	17,600.00	17,600.00
	TOTAL EXPENDITURES	500.00	17,600.00	17,600.00
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