

CERTIFICATION

As Secretary to the Board of Directors of Highland School District School District No. 203 of Yakima County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060; (a) established the total appropriation expenditure amount for each fund for the fiscal year; and (b) the budget for each fund represents the budget as adopted by the Board of Directors; and (c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or (d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and (e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and (f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2020 through August 31, 2021. ESD Superintendent or Designee Date OSPI Representative Date

Lock and Print Date: 08/21/2020

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BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	16,938,534	179,750	1,048,737	39,200	60,400
Total Appropriation (Expenditures)	17,224,335	195,495	1,022,000	280,000	80,000
Other Financing Uses--Transfers Out (G.L. 536)	55,032	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-340,833	-15,745	26,737	-240,800	-19,600
Beginning Total Fund Balance	1,850,000	167,000	1,522,000	573,000	88,350
Ending Total Fund Balance	1,509,167	151,255	1,548,737	332,200	68,750

**SECTION B: EXCESS LEVIES FOR 2021 COLLECTION**

Excess levies approved by voters for 2021 collection	1,200,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2021 collection after rollback	1,200,000	XXXX	1,030,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	1,123.95		1,112.00		1,075.00	
FTE Certificated Employees	76.860		79.060		75.960	
FTE Classified Employees	59.679		55.759		54.795	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	16,332,233		16,834,254		16,938,534	
Total Expenditures	16,118,395		16,893,104		17,224,335	
Total Beginning Fund Balance	1,838,286		1,580,000		1,850,000	
Total Ending Fund Balance	1,931,484		1,430,510		1,509,167	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	7,796,772	48.37	8,056,005	47.69	8,204,097	47.63
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	1,568,653	9.73	1,609,023	9.52	1,664,110	9.66
Vocational Instruction	398,579	2.47	393,674	2.33	373,369	2.17
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	2,085,224	12.94	2,011,382	11.91	1,971,052	11.44
Other Instructional Programs	63,661	0.39	61,638	0.36	60,161	0.35
Community Services	0	0.00	600,000	3.55	700,000	4.06
Support Services	4,205,507	26.09	4,161,382	24.63	4,251,546	24.68
Total - Program Groups	16,118,395	100.00	16,893,104	100.00	17,224,335	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	9,032,998	56.04	9,467,068	56.04	9,264,174	53.79
Teaching Support	1,437,153	8.92	1,199,086	7.10	1,424,800	8.27
Other Supportive Activities	3,418,317	21.21	3,903,202	23.11	4,071,064	23.64
Building Administration	1,082,278	6.71	1,112,080	6.58	1,111,124	6.45
Central Administration	1,122,139	6.96	1,211,668	7.17	1,353,173	7.86
Total - Activity Groups	16,118,395	100.00	16,893,104	100.00	17,224,335	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	6,618,275	41.06	6,760,237	40.02	6,792,958	39.44
Classified Salaries	2,898,936	17.99	2,782,091	16.47	2,823,185	16.39

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
Employee Benefits and Payroll Taxes	3,840,677	23.83	4,197,489	24.85	4,122,150	23.93
Supplies, Instructional Resources and Noncapitalized Items	1,211,208	7.51	1,063,228	6.29	1,360,648	7.90
Purchased Services	1,482,753	9.20	1,893,663	11.21	2,065,235	11.99
Travel	66,546	0.41	42,540	0.25	60,159	0.35
Capital Outlay	0	0.00	153,856	0.91	0	0.00
Total - Objects	16,118,395	100.00	16,893,104	100.00	17,224,335	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	73.20	73.00	67.00
2. Grade 1	78.90	74.00	67.00
3. Grade 2	77.30	78.00	72.00
4. Grade 3	78.20	79.00	80.00
5. Grade 4	97.40	77.00	80.00
6. Grade 5	90.10	98.00	80.00
7. Grade 6	90.70	90.00	96.00
8. Grade 7	99.40	93.00	91.00
9. Grade 8	95.40	98.00	88.00
10. Grade 9	98.62	93.00	97.00
11. Grade 10	80.72	98.00	89.00
12. Grade 11 (excluding Running Start)	75.50	79.00	100.00
13. Grade 12 (excluding Running Start)	81.33	75.00	66.00
14. SUBTOTAL	1,116.77	1,105.00	1,073.00
15. Running Start	7.18	7.00	2.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	1,123.95	1,112.00	1,075.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	76.860	79.060	75.960
2. General Fund FTE Classified Employees /4	59.679	55.759	54.795

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Highland School District No.203

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	1,031,679	993,976	1,170,759
2000   Local Nontax Support	172,218	101,100	117,600
3000   State, General Purpose	10,031,519	10,133,965	9,951,241
4000   State, Special Purpose	3,484,539	4,137,765	4,241,112
5000   Federal, General Purpose	11,604	13,000	11,000
6000   Federal, Special Purpose	1,600,674	1,454,448	1,446,822
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>16,332,233</b>	<b>16,834,254</b>	<b>16,938,534</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	7,796,772	8,056,005	8,204,097
10   Federal Stimulus	0	0	0
20   Special Education Instruction	1,568,653	1,609,023	1,664,110
30   Vocational Education Instruction	398,579	393,674	373,369
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	2,085,224	2,011,382	1,971,052
70   Other Instructional Programs	63,661	61,638	60,161
80   Community Services	0	600,000	700,000
90   Support Services	4,205,507	4,161,382	4,251,546
<b>B. TOTAL EXPENDITURES</b>	<b>16,118,395</b>	<b>16,893,104</b>	<b>17,224,335</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>120,640</b>	<b>90,640</b>	<b>55,032</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>93,198</b>	<b>-149,490</b>	<b>-340,833</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	114,361	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	50,000	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	1,673,924	1,580,000	1,850,000
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,838,286</b>	<b>1,580,000</b>	<b>1,850,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	75,605	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	40,000	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	1,815,879	1,430,510	1,509,167
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>1,931,484</b>	<b>1,430,510</b>	<b>1,509,167</b>

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

**Highland School District No.203**

**SUMMARY OF GENERAL FUND BUDGET**

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Highland School District No.203

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>LOCAL TAXES</b>			
1100   Local Property Tax	1,026,369	987,776	1,164,609
1300   Sale of Tax Title Property	535	300	250
1400   Local in lieu of Taxes	4,514	5,000	5,000
1500   Timber Excise Tax	261	900	900
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>1,031,679</b>	<b>993,976</b>	<b>1,170,759</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	8,190	500	3,500
2122   Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131   Secondary Vocational Education Tuition	0	0	0
2145   Skill Center Tuitions and Fees	0	0	0
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	0	0	0
2186   Community School Tuition and Fees	0	0	0
2188   Childcare Tuitions and Fees	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	1,663	1,100	1,450
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245   Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288   Childcare, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298   School Food Services, Sales of Goods, Supplies and Svcs	56,865	54,500	53,500
2300   Investment Earnings	33,767	15,500	20,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	XXXXX	XXXXX	0
2500   Gifts and Donations	2,563	1,000	500
2600   Fines and Damages	787	1,000	450
2700   Rentals and Leases	2,560	2,000	1,700
2800   Insurance Recoveries	0	5,000	0
2900   Local Support Nontax, Unassigned	51,613	20,500	36,500
2910   E-Rate	14,212	0	0
2998   Local School Food Services-non NSLP	XXXXX	XXXXX	0
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>172,218</b>	<b>101,100</b>	<b>117,600</b>

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	8,794,028	8,922,631	8,783,409
3121   Special Education--General Apportionment	270,879	299,334	317,832
3300   Local Effort Assistance	966,612	912,000	850,000
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>10,031,519</b>	<b>10,133,965</b>	<b>9,951,241</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4121   Special Education	1,073,640	1,099,685	1,210,452
4122   Special Ed-Infants and Toddlers-State	95,989	75,929	0
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	827,388	874,187	867,902
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	145,981	146,542	172,928
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	535,342	550,000	499,121
4174   Highly Capable	24,377	30,522	30,109
4188   Childcare	0	600,000	700,000
4198   School Food Services	22,281	10,900	10,600
4199   Transportation--Operations	759,542	750,000	750,000
4300   Other State Agencies, Unassigned	0	0	0
4321   Special Education--Other State Agencies	0	0	0
4322   Special Education-Infants and Toddlers-State	0	0	0
4326   State Institutions--Special Education--Other State Agcs	0	0	0
4356   State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358   Speical and Pilot Programs--Other State Agencies	0	0	0
4365   Transitional Bilingual--Other State Agencies	0	0	0
4388   Childcare--Other State Agencies	0	0	0
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>3,484,539</b>	<b>4,137,765</b>	<b>4,241,112</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	11,604	13,000	11,000
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>11,604</b>	<b>13,000</b>	<b>11,000</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	0	0
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124   Special Education--Supplemental	239,880	263,607	258,322
6125   Special Education-Infants and Toddlers-Federal	14,763	0	0
6138   Secondary Vocational Education	8,402	0	8,500
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	368,428	331,108	301,000
6152   School Improve, Fed Other Title Grants under ESEA, Fed	112,006	55,057	63,000
6153   Migrant ESEA Migrant, Federal	162,496	118,062	116,000
6154   Reading First, Federal	0	0	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	50,502	42,614	60,000
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance	0	0	0
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	0	0	0
6198   School Food Services	549,839	552,500	557,000
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224   Special Education--Supplemental	0	0	0

Highland School District No.203

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0
6246   Skill Center	0	0	0
6251   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	0	0	0
6262   Math & Science--Professional Development	0	0	0
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	0	0	0
6276   Targeted Assistance	0	0	0
6278   Youth Training, Direct Grants	0	0	0
6288   Childcare	0	0	0
6289   Other Community Services	0	0	0
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	48,098	36,500	35,000
6310   Medicaid Administrative Match	0	0	0
6318   Federal Stimulus--Competitive Grants	XXXXX	0	0
6321   Special Education--Medicaid Reimbursement	0	0	0
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324   Special Education--Supplemental	0	0	0
6325   Special Education-Infants and Toddlers-Federal	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0

Highland School District No.203

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0
6367   Indian Education JOM	0	0	0
6368   Indian Education, ED	0	0	0
6376   Targeted Assistance	0	0	0
6378   Youth Training Programs	0	0	0
6388   Childcare	0	0	0
6389   Other Community Services	0	0	0
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	46,260	55,000	48,000
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>1,600,674</b>	<b>1,454,448</b>	<b>1,446,822</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
7121   Special Education	0	0	0
7122   Special Education-Infants and Toddlers	0	0	0
7131   Vocational Education	0	0	0
7145   Skill Center	0	0	0
7189   Other Community Services	0	0	0
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8188   Childcare	0	0	0
8189   Community Services	0	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8200   Private Foundations	0	0	0
8500   Nonfederal, ESD	0	0	0
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0

Highland School District No.203

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>8000 TOTAL REVENUES FROM OTHER ENTITES</b>	0	0	0
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	XXXXX	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>16,332,233</b>	<b>16,834,254</b>	<b>16,938,534</b>

Highland School District No.203

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	7,796,772	8,056,005	8,184,097
02   Alternative Learning Experience	0	0	0
03   Basic Education - Dropout Reengagement	0	0	20,000
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>7,796,772</b>	<b>8,056,005</b>	<b>8,204,097</b>
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	XXXXX	0	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	1,242,462	1,280,510	1,418,443
22   Special Education, Infants and Toddlers, State	87,296	72,313	0
24   Special Education, Supplemental, Federal	238,896	256,200	245,667
25   Special Education, Infants and Toddlers, Federal	0	0	0
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	0	0	0
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>1,568,653</b>	<b>1,609,023</b>	<b>1,664,110</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	388,757	393,674	365,274
34   Middle School Career and Technical Education, State	0	0	0
38   Vocational, Federal	9,310	0	8,095
39   Vocational, Other Categorical	512	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>398,579</b>	<b>393,674</b>	<b>373,369</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0
47   Skill Center - Facility Upgrades	XXXXX	0	0
47   Skill Center-Facility Upgrades	0	XXXXX	XXXXX
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTRUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	368,464	321,666	294,216
52   Other Title Grants under ESEA-Federal	90,220	51,706	53,131
53   Migrant ESEA Migrant, Federal	151,512	113,554	110,603
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	844,752	839,343	827,519

Highland School District No.203

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
56   State Institutions, Centers and Homes, Delinquent	0	0	0
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	148,007	146,542	172,928
59   Institutions - Juveniles in Adult Jails	0	0	0
61   Head Start, Federal	0	0	0
62   Math and Science, Professional Development, Federal	0	0	0
64   Limited English Proficiency, Federal	47,145	41,778	58,824
65   Transitional Bilingual, State	435,124	496,793	453,831
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	0	0	0
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>2,085,224</b>	<b>2,011,382</b>	<b>1,971,052</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	0	0	0
74   Highly Capable	19,809	25,138	25,161
75   Professional Development, State	0	0	XXXXX
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	43,851	36,500	35,000
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>63,661</b>	<b>61,638</b>	<b>60,161</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Child Care	0	600,000	700,000
89   Other Community Services	0	0	0
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>0</b>	<b>600,000</b>	<b>700,000</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	2,682,170	2,737,025	2,782,194
98   School Food Services	806,822	728,378	753,605
99   Pupil Transportation	716,514	695,979	715,747
<b>90   TOTAL SUPPORT SERVICES</b>	<b>4,205,507</b>	<b>4,161,382</b>	<b>4,251,546</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>16,118,395</b>	<b>16,893,104</b>	<b>17,224,335</b>

Highland School District No.203

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01   Basic Education	8,184,097	65,950		4,978,809	589,236	2,177,752	213,600	148,600	10,150	0
02   ALE	0	0		0	0	0	0	0	0	0
03   Basic Education - Dropout Reengagement	20,000	0		0	0	0	0	20,000	0	0
TOTAL REGULAR INSTRUCTION	8,204,097	65,950		4,978,809	589,236	2,177,752	213,600	168,600	10,150	0
18   Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21   Sp Ed, Sup, St	1,418,443	570		617,960	165,301	371,951	28,130	229,281	5,250	0
22   Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24   Sp Ed, Sup, Fed	245,667	0		16,068	109,191	89,059	1,850	28,024	1,475	0
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	1,664,110	570		634,028	274,492	461,010	29,980	257,305	6,725	0
31   Voc, Basic, St	365,274	750		243,535	0	102,089	15,450	1,950	1,500	0
34   MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38   Voc, Fed	8,095	0		0	0	0	8,095	0	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0

Highland School District No.203

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	373,369	750		243,535	0	102,089	23,545	1,950	1,500	0
45   Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46   Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47   Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51   ESEA Disadvantaged, Federal	294,216	150		109,941	78,410	104,565	150	500	500	0
52   Other Title Grants under ESEA -Federal	53,131	0	0	26,919	0	14,712	0	11,500	0	0
53   ESEA Migrant, Federal	110,603	0		16,665	34,015	29,746	29,377	200	600	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	827,519	0		229,295	152,417	204,138	192,646	47,543	1,480	0
56   St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58   Sp/Plt Pgm, St	172,928	0		135,000	0	31,928	6,000	0	0	0
59   I-JAJ	0	0		0	0	0	0	0	0	0
61   Head Start, Fed	0	0		0	0	0	0	0	0	0
62   MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64   LEP, Fed	58,824	0		6,380	10,715	9,952	6,500	25,277	0	0
65   Tran Biling, St	453,831	0		195,539	84,264	138,074	13,000	1,500	21,454	0
67   Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Highland School District No.203

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68   Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69   Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,971,052	150	0	719,739	359,821	533,115	247,673	86,520	24,034	0
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	0	0		0	0	0	0	0	0	0
74   Highly Capable	25,161	0		16,144	0	6,417	500	2,100	0	0
76   Target Asst, Fed	0	0		0	0	0	0	0	0	0
78   Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79   Inst Pgm, Othr	35,000	1,000		0	0	0	13,000	14,000	7,000	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	60,161	1,000		16,144	0	6,417	13,500	16,100	7,000	0
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	0	0		0	0	0	0	0	0	0
88   Child Care	700,000	0		0	0	0	0	700,000	0	0
89   Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	700,000	0	0	0	0	0	0	700,000	0	0
97   Distwide Suppt	2,782,194	0	0	200,703	948,239	456,942	374,700	792,710	8,900	0
98   Schl Food Serv	753,605	1,200	-1,350	0	245,751	171,304	334,050	2,500	150	0
99   Pupil Transp	715,747	0	-68,270	0	405,646	213,521	123,600	39,550	1,700	0
TOTAL SUPPORT SERVICES	4,251,546	1,200	-69,620	200,703	1,599,636	841,767	832,350	834,760	10,750	0

Highland School District No.203

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
OBJECT TOTALS	17,224,335	69,620	-69,620	6,792,958	2,823,185	4,122,150	1,360,648	2,065,235	60,159	0

Highland School No. 203

PROGRAM 01 - Basic Education

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	106,187	0		0	59,619	39,218	7,350	0	0	0
23 Princ Off	1,111,124	0		618,458	177,984	305,102	1,780	5,050	2,750	0
24 Guid/Coun	371,137	0		220,734	35,026	113,607	920	450	400	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	94,445	0		0	41,313	21,132	27,200	3,800	1,000	0
27 Teaching	5,689,010	8,450		3,831,917	85,294	1,594,799	77,700	90,350	500	0
28 Extracur	518,008	57,500		148,000	190,000	66,058	10,500	40,450	5,500	0
29 Pmt to SD	0							0		
31 InstProDev	19,495	0		9,700	0	2,295	0	7,500	0	0
32 Inst Tech	1,250	0			0	0	1,250	0	0	0
33 Curriculum	87,900	0		0	0	0	86,900	1,000	0	0
34 Prof Lrng St	185,541	0		150,000		35,541	0	0	0	0
<b>Total</b>	<b>8,184,097</b>	<b>65,950</b>		<b>4,978,809</b>	<b>589,236</b>	<b>2,177,752</b>	<b>213,600</b>	<b>148,600</b>	<b>10,150</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>57.160</b>	<b>8.781</b>					

Highland School No. 203

PROGRAM 03 - Basic Education - Dropout Reengagement

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst		0	0	0	0	0	0	0	0	0
22 Lrn Resrc		0	0	0	0	0	0	0	0	0
23 Princ Off		0	0	0	0	0	0	0	0	0
24 Guid/Coun		0	0	0	0	0	0	0	0	0
25 Pupil M/S		0	0	0	0	0	0	0	0	0
26 Health		0	0	0	0	0	0	0	0	0
27 Teaching	20,000	0	0	0	0	0	0	20,000	0	0
28 Extracur	0	0	0	0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0	0	0	0	0	0	0	0	0
32 Inst Tech	0	0	0		0	0	0	0	0	0
33 Curriculum	0	0	0	0	0	0	0	0	0	0
34 Prof Lrng St	0	0	0	0		0	0	0	0	0
<b>Total</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Highland School No. 203

PROGRAM 21 - Special Education, Supplemental, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	117,242	0		53,600	27,004	33,963	2,400	0	275	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	450	0		0	0	0	0	0	450	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	276,842	0		139,252	0	58,940	3,250	75,250	150	0
27 Teaching	1,006,959	570		425,108	138,297	275,828	18,400	148,231	525	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	12,900	0		0	0	3,220	30	5,800	3,850	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	4,050	0		0	0	0	4,050	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>1,418,443</b>	<b>570</b>		<b>617,960</b>	<b>165,301</b>	<b>371,951</b>	<b>28,130</b>	<b>229,281</b>	<b>5,250</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>7.958</b>	<b>4.384</b>					

Highland School No. 203

PROGRAM 24 - Special Education, Supplemental, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	50	0		0	0	0	0	0	50	0
27 Teaching	239,117	0		16,068	109,191	89,059	1,850	22,774	175	0
29 Pmt to SD	0							0		
31 InstProDev	6,500	0		0	0	0	0	5,250	1,250	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>245,667</b>	<b>0</b>		<b>16,068</b>	<b>109,191</b>	<b>89,059</b>	<b>1,850</b>	<b>28,024</b>	<b>1,475</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.097</b>	<b>2.985</b>					

Highland School No. 203

PROGRAM 31 - Vocational, Basic, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst		0	0	0	0	0	0	0	0	0
22 Lrn Resrc		0	0	0	0	0	0	0	0	0
24 Guid/Coun		0	0	0	0	0	0	0	0	0
25 Pupil M/S		0	0	0	0	0	0	0	0	0
27 Teaching	364,024	750		243,535	0	102,089	15,450	700	1,500	0
28 Extracur		0	0	0	0	0	0	0	0	0
29 Pmt to SD		0						0		
31 InstProDev	1,250	0		0	0	0	0	1,250	0	0
32 Inst Tech		0	0			0	0	0	0	0
33 Curriculum		0	0	0	0	0	0	0	0	0
34 Prof Lrng St		0	0	0		0	0	0	0	0
<b>Total</b>	<b>365,274</b>	<b>750</b>		<b>243,535</b>	<b>0</b>	<b>102,089</b>	<b>15,450</b>	<b>1,950</b>	<b>1,500</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>3.000</b>	<b>0.000</b>					

Highland School No. 203

PROGRAM 38 - Vocational, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	8,095	0		0	0	0	8,095	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>8,095</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>8,095</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Highland School No. 203

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	7,249	0		5,360	0	1,889	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	6,847	0		0	4,112	2,735	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	200	0		0	0	0	0	0	200	0
27 Teaching	279,328	150		104,581	74,298	99,449	150	500	200	0
29 Pmt to SD	0							0		
31 InstProDev	592	0		0	0	492	0	0	100	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
<b>Total</b>	<b>294,216</b>	<b>150</b>		<b>109,941</b>	<b>78,410</b>	<b>104,565</b>	<b>150</b>	<b>500</b>	<b>500</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>1.695</b>	<b>1.994</b>					

Highland School No. 203

PROGRAM 52 - Other Title Grants under ESEA-Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn		0	0	0	0	0	0	0	0	0
21 Supv Inst		0	0	0	0	0	0	0	0	0
22 Lrn Resrc		0	0	0	0	0	0	0	0	0
23 Princ Off		0	0	0	0	0	0	0	0	0
24 Guid/Coun		0	0	0	0	0	0	0	0	0
25 Pupil M/S		0	0	0	0	0	0	0	0	0
26 Health		0	0	0	0	0	0	0	0	0
27 Teaching		0	0	0	0	0	0	0	0	0
28 Extracur		0	0	0	0	0	0	0	0	0
29 Pmt to SD		0						0		
31 InstProDev	53,131	0		26,919	0	14,712	0	11,500	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>53,131</b>	<b>0</b>	<b>0</b>	<b>26,919</b>	<b>0</b>	<b>14,712</b>	<b>0</b>	<b>11,500</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.300</b>	<b>0.000</b>					

Highland School No. 203

PROGRAM 53 - Migrant ESEA Migrant, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	55,661	0		16,080	20,217	19,114	0	0	250	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	5,186	0		0	3,084	2,052	0	0	50	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	550	0		0	0	0	500	0	50	0
27 Teaching	49,206	0		585	10,714	8,580	28,877	200	250	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
<b>Total</b>	<b>110,603</b>	<b>0</b>		<b>16,665</b>	<b>34,015</b>	<b>29,746</b>	<b>29,377</b>	<b>200</b>	<b>600</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.150</b>	<b>0.923</b>					

Highland School No. 203

PROGRAM 55 - Learning Assistance Program (LAP), State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	263,778	0		186,080	4,501	73,197	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	396,751	0		43,215	147,916	130,595	72,825	1,900	300	0
29 Pmt to SD	0							0		
31 InstProDev	164,490	0		0	0	346	117,321	45,643	1,180	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	2,500	0		0	0	0	2,500	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>827,519</b>	<b>0</b>		<b>229,295</b>	<b>152,417</b>	<b>204,138</b>	<b>192,646</b>	<b>47,543</b>	<b>1,480</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>2.250</b>	<b>4.038</b>					

Highland School No. 203

PROGRAM 58 - Special and Pilot Programs, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	166,928	0		135,000	0	31,928	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	6,000	0		0	0	0	6,000	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>172,928</b>	<b>0</b>		<b>135,000</b>	<b>0</b>	<b>31,928</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Highland School No. 203

PROGRAM 64 - Limited English Proficiency, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	48,117	0		0	10,715	9,625	6,500	21,277	0	0
29 Pmt to SD	0							0		
31 InstProDev	10,707	0		6,380	0	327	0	4,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>58,824</b>	<b>0</b>		<b>6,380</b>	<b>10,715</b>	<b>9,952</b>	<b>6,500</b>	<b>25,277</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.298</b>					

Highland School No. 203

PROGRAM 65 - Transitional Bilingual, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	28,761	0		16,080	4,501	8,180	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	420,570	0		179,459	79,763	129,894	8,500	1,500	21,454	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	4,500	0		0	0	0	4,500	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>453,831</b>	<b>0</b>		<b>195,539</b>	<b>84,264</b>	<b>138,074</b>	<b>13,000</b>	<b>1,500</b>	<b>21,454</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>2.150</b>	<b>2.294</b>					

**Highland School No. 203**  
**PROGRAM 74 - Highly Capable**

**OBJECTS OF EXPENDITURE**

Activity	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies / Materials	Purchased Services	Travel	Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	23,061	0		16,144	0	6,417	500	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	2,100	0		0	0	0	0	2,100	0	0
32 Inst Tech	0	0				0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>25,161</b>	<b>0</b>		<b>16,144</b>	<b>0</b>	<b>6,417</b>	<b>500</b>	<b>2,100</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.200</b>	<b>0.000</b>					

Highland School No. 203

PROGRAM 79 - Instructional Programs, Other

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	29,000	1,000		0	0	0	13,000	8,000	7,000	0
28 Extracur	6,000	0		0	0	0	0	6,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>35,000</b>	<b>1,000</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>13,000</b>	<b>14,000</b>	<b>7,000</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Highland School No. 203

PROGRAM 88 - Child Care

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst		0	0	0	0	0	0	0	0	0
25 Pupil M/S		0	0	0	0	0	0	0	0	0
26 Health		0	0	0	0	0	0	0	0	0
27 Teaching		0	0	0	0	0	0	0	0	0
29 Pmt to SD		0						0		
31 InstProDev		0	0	0	0	0	0	0	0	0
32 Inst Tech		0	0		0	0	0	0	0	0
33 Curriculum		0	0	0	0	0	0	0	0	0
42 Food		0	0				0	0		
44 Operation		0	0		0	0	0	0	0	0
63 Oper Bldg		0	0		0	0	0	0	0	0
65 Utilities		0	0		0	0	0	0	0	0
68 Insurance		0	0					0		
91 Publ Actv	700,000	0	0	0	0	0	0	700,000	0	0
<b>Total</b>	<b>700,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>700,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Highland School No. 203

PROGRAM 97 - District-wide Support

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	51,800	0			0	0	2,700	47,700	1,400	0
12 Supt Off	359,115	0		200,703	53,706	82,506	6,000	16,200	0	0
13 Busns Off	393,668	0		0	252,768	89,300	17,000	32,100	2,500	0
14 HR	4,400	0		0	0	0	0	4,400	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	126,307	0			71,838	33,469	7,000	14,000	0	0
63 Oper Bldg	449,046	0			222,135	108,411	111,300	7,200	0	0
64 Maintnce	408,373	0	0		192,374	85,199	63,700	67,100	0	0
65 Utilities	306,500	0	0		0	0	0	306,500	0	0
67 Bldg Secu	10,500	0			0	0	0	10,500	0	0
68 Insurance	187,000	0					0	187,000		0
72 Info Sys	469,475	0	0	0	155,418	58,057	151,000	100,000	5,000	0
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	0	0	0	0	0	0	0	0	0	0
75 Mtr Pool	16,010	0	0	0	0	0	16,000	10	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
<b>Total</b>	<b>2,782,194</b>	<b>0</b>	<b>0</b>	<b>200,703</b>	<b>948,239</b>	<b>456,942</b>	<b>374,700</b>	<b>792,710</b>	<b>8,900</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>1.000</b>	<b>15.634</b>					

Highland School No. 203

PROGRAM 98 - School Food Services

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	71,399	0		0	46,032	22,217	1,500	1,500	150	0
42 Food	317,050	0					317,050	0		
44 Operation	366,506	1,200			199,719	149,087	15,500	1,000	0	0
49 Transfers	-1,350		-1,350							
<b>Total</b>	<b>753,605</b>	<b>1,200</b>	<b>-1,350</b>	<b>0</b>	<b>245,751</b>	<b>171,304</b>	<b>334,050</b>	<b>2,500</b>	<b>150</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>6.046</b>					

Highland School No. 203

PROGRAM 99 - Pupil Transportation

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	100	0		0	0	0	0	100	0	0
52 Operation	688,917	0			405,646	213,521	63,600	4,450	1,700	0
53 Maintnce	68,500	0			0	0	60,000	8,500	0	0
56 Insurance	26,500							26,500		
59 Transfers	-68,270		-68,270							
<b>Total</b>	<b>715,747</b>	<b>0</b>	<b>-68,270</b>	<b>0</b>	<b>405,646</b>	<b>213,521</b>	<b>123,600</b>	<b>39,550</b>	<b>1,700</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>7.418</b>					

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	49,500	0	49,500
01-23-210	ELEMENTARY PRINCIPAL	1.000	120,512	120,512	120,512.00	120,512	100,000	20,512
01-23-230	SECONDARY PRINCIPAL	3.000	129,959	118,342	122,576.00	367,728	300,000	67,728
01-23-250	OTHER SCHOOL ADMINISTRATOR	1.000	80,718	80,718	80,718.00	80,718	70,000	10,718
<b>ACTIVITY CODE 23 TOTAL</b>		<b>5.000</b>				<b>618,458</b>	<b>470,000</b>	<b>148,458</b>
01-24-420	COUNSELOR	3.000	87,969	63,258	73,578.00	220,734	200,000	20,734
<b>ACTIVITY CODE 24 TOTAL</b>		<b>3.000</b>				<b>220,734</b>	<b>200,000</b>	<b>20,734</b>
01-27-001	SICK LEAVE	0.000	0	0	0.00	16,000	0	16,000
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	95,000	30,000	65,000
01-27-004	VACATION PAYOFF	0.000	0	0	0.00	12,200	0	12,200
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	97,800	0	97,800
01-27-310	ELEMENTARY HOMEROOM TEACHER	27.560	89,727	50,740	72,998.98	2,011,852	1,811,852	200,000
01-27-320	SECONDARY TEACHER	20.600	89,727	48,246	74,222.67	1,528,987	1,428,987	100,000
01-27-330	OTHER TEACHER	1.000	70,078	70,078	70,078.00	70,078	0	70,078
<b>ACTIVITY CODE 27 TOTAL</b>		<b>49.160</b>				<b>3,831,917</b>	<b>3,270,839</b>	<b>561,078</b>
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	128,000	0	128,000
01-28-512	EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,000	0	20,000
<b>ACTIVITY CODE 28 TOTAL</b>		<b>0.000</b>				<b>148,000</b>	<b>0</b>	<b>148,000</b>
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	9,700	0	9,700
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>9,700</b>	<b>0</b>	<b>9,700</b>
01-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	150,000	150,000	0
<b>ACTIVITY CODE 34 TOTAL</b>		<b>0.000</b>				<b>150,000</b>	<b>150,000</b>	<b>0</b>

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

<b>PROGRAM TOTAL</b>	<b>57.160</b>	<b>4,978,809</b>	<b>4,090,839</b>	<b>887,970</b>
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1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	107,200	107,200	107,200.00	53,600	53,600	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.500</b>				<b>53,600</b>	<b>53,600</b>	<b>0</b>
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	1.000	67,470	67,470	67,470.00	67,470	67,470	0
21-26-460	PSYCHOLOGIST	0.800	89,727	89,727	89,727.50	71,782	71,782	0
<b>ACTIVITY CODE 26 TOTAL</b>		<b>1.800</b>				<b>139,252</b>	<b>139,252</b>	<b>0</b>
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	51,667	51,667	0
21-27-310	ELEMENTARY HOMEROOM TEACHER	2.000	89,727	48,856	69,291.50	138,583	138,583	0
21-27-320	SECONDARY TEACHER	3.000	76,046	48,246	58,594.00	175,782	175,782	0
21-27-330	OTHER TEACHER	0.658	89,727	89,727	89,781.16	59,076	59,076	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>5.658</b>				<b>425,108</b>	<b>425,108</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>7.958</b>				<b>617,960</b>	<b>617,960</b>	<b>0</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-330	OTHER TEACHER	0.097	89,727	89,727	89,360.82	8,668	0	0
24-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	7,400	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.097</b>				<b>16,068</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.097</b>				<b>16,068</b>	<b>0</b>	<b>0</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-27-320	SECONDARY TEACHER	3.000	89,727	64,081	81,178.33	243,535	220,000	23,535
<b>ACTIVITY CODE 27 TOTAL</b>		<b>3.000</b>				<b>243,535</b>	<b>220,000</b>	<b>23,535</b>
<b>PROGRAM TOTAL</b>		<b>3.000</b>				<b>243,535</b>	<b>220,000</b>	<b>23,535</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-130	OTHER DISTRICT ADMINISTRATOR	0.050	107,200	107,200	107,200.00	5,360	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.050</b>				<b>5,360</b>	<b>0</b>	<b>0</b>
51-27-310	ELEMENTARY HOMEROOM TEACHER	1.000	48,856	48,856	48,856.00	48,856	0	0
51-27-320	SECONDARY TEACHER	0.400	87,969	80,742	84,355.00	33,742	0	0
51-27-330	OTHER TEACHER	0.245	89,727	89,727	89,726.53	21,983	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.645</b>				<b>104,581</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>1.695</b>				<b>109,941</b>	<b>0</b>	<b>0</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1	0	0
52-31-330	OTHER TEACHER	0.300	89,727	89,727	89,726.67	26,918	0	0
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.300</b>				<b>26,919</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.300</b>				<b>26,919</b>	<b>0</b>	<b>0</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
53-21-130	OTHER DISTRICT ADMINISTRATOR	0.150	107,200	107,200	107,200.00	16,080	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.150</b>				<b>16,080</b>	<b>0</b>	<b>0</b>
53-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	585	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.000</b>				<b>585</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.150</b>				<b>16,665</b>	<b>0</b>	<b>0</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-130	OTHER DISTRICT ADMINISTRATOR	1.450	233,333	100,000	128,331.03	186,080	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>1.450</b>				<b>186,080</b>	<b>0</b>	<b>0</b>
55-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	1,600	0	0
55-27-320	SECONDARY TEACHER	0.800	60,233	48,246	52,018.75	41,615	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.800</b>				<b>43,215</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>2.250</b>				<b>229,295</b>	<b>0</b>	<b>0</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	135,000	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.000</b>				<b>135,000</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.000</b>				<b>135,000</b>	<b>0</b>	<b>0</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,380	0	0
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>6,380</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.000</b>				<b>6,380</b>	<b>0</b>	<b>0</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-130	OTHER DISTRICT ADMINISTRATOR	0.150	107,200	107,200	107,200.00	16,080	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.150</b>				<b>16,080</b>	<b>0</b>	<b>0</b>
65-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5	5	0
65-27-310	ELEMENTARY HOMEROOM TEACHER	0.687	89,727	89,727	89,726.35	61,642	61,642	0
65-27-320	SECONDARY TEACHER	0.313	89,727	89,727	89,728.43	28,085	28,085	0
65-27-330	OTHER TEACHER	1.000	89,727	89,727	89,727.00	89,727	89,727	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>2.000</b>				<b>179,459</b>	<b>179,459</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>2.150</b>				<b>195,539</b>	<b>179,459</b>	<b>0</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-320	SECONDARY TEACHER	0.200	80,718	80,718	80,720.00	16,144	16,144	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.200</b>				<b>16,144</b>	<b>16,144</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.200</b>				<b>16,144</b>	<b>16,144</b>	<b>0</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 88 - Child Care

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-005	OTHER SALARY ITEMS	0.000	0	0	0.00	40,000	0	40,000
97-12-110	SUPERINTENDENT	1.000	160,703	160,703	160,703.00	160,703	120,000	40,703
<b>ACTIVITY CODE 12 TOTAL</b>		<b>1.000</b>				<b>200,703</b>	<b>120,000</b>	<b>80,703</b>
<b>PROGRAM TOTAL</b>		<b>1.000</b>				<b>200,703</b>	<b>120,000</b>	<b>80,703</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-22-910	AIDES	1.481	3,080.81	20.82	18.36	19.35	59,619	0	0
<b>ACTIVITY CODE 22 TOTAL</b>		<b>1.481</b>					<b>59,619</b>	<b>0</b>	<b>0</b>
01-23-940	OFFICE/CLERICAL	4.151	8,630.00	21.43	18.83	20.62	177,984	0	0
<b>ACTIVITY CODE 23 TOTAL</b>		<b>4.151</b>					<b>177,984</b>	<b>0</b>	<b>0</b>
01-24-940	OFFICE/CLERICAL	0.812	1,688.00	20.75	20.75	20.75	35,026	0	0
<b>ACTIVITY CODE 24 TOTAL</b>		<b>0.812</b>					<b>35,026</b>	<b>0</b>	<b>0</b>
01-26-960	PROFESSIONAL	0.643	1,337.00	30.90	30.90	30.90	41,313	0	0
<b>ACTIVITY CODE 26 TOTAL</b>		<b>0.643</b>					<b>41,313</b>	<b>0</b>	<b>0</b>
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	6,500	0	0
01-27-004	VACATION PAYOFF	0.000	0.00	0.00	0.00	0.00	5,700	0	0
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,700	0	0
01-27-910	AIDES	1.694	3,521.19	18.61	16.86	17.72	62,394	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.694</b>					<b>85,294</b>	<b>0</b>	<b>0</b>
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	190,000	0	0
<b>ACTIVITY CODE 28 TOTAL</b>		<b>0.000</b>					<b>190,000</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>8.781</b>					<b>589,236</b>	<b>0</b>	<b>0</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-940	OFFICE/CLERICAL	0.609	1,266.00	21.33	21.33	21.33	27,004	27,004	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.609</b>					<b>27,004</b>	<b>27,004</b>	<b>0</b>
21-27-910	AIDES	3.775	7,851.69	18.61	16.86	17.61	138,297	128,297	10,000
<b>ACTIVITY CODE 27 TOTAL</b>		<b>3.775</b>					<b>138,297</b>	<b>128,297</b>	<b>10,000</b>
<b>PROGRAM TOTAL</b>		<b>4.384</b>					<b>165,301</b>	<b>155,301</b>	<b>10,000</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-910	AIDES	2.985	6,207.54	18.38	16.86	17.59	109,191	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>2.985</b>					<b>109,191</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>2.985</b>					<b>109,191</b>	<b>0</b>	<b>0</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-24-940	OFFICE/CLERICAL	0.110	229.20	17.94	17.94	17.94	4,112	0	0
<b>ACTIVITY CODE 24 TOTAL</b>		<b>0.110</b>					<b>4,112</b>	<b>0</b>	<b>0</b>
51-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,414	0	0
51-27-910	AIDES	1.884	3,917.92	18.36	17.26	17.58	68,884	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.884</b>					<b>74,298</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>1.994</b>					<b>78,410</b>	<b>0</b>	<b>0</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
53-21-940	OFFICE/CLERICAL	0.542	1,126.90	17.94	17.94	17.94	20,217	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.542</b>					<b>20,217</b>	<b>0</b>	<b>0</b>
53-24-910	AIDES	0.083	171.90	17.94	17.94	17.94	3,084	0	0
<b>ACTIVITY CODE 24 TOTAL</b>		<b>0.083</b>					<b>3,084</b>	<b>0</b>	<b>0</b>
53-27-910	AIDES	0.298	620.75	17.26	17.26	17.26	10,714	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.298</b>					<b>10,714</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.923</b>					<b>34,015</b>	<b>0</b>	<b>0</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-940	OFFICE/CLERICAL	0.101	211.00	21.33	21.33	21.33	4,501	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.101</b>					<b>4,501</b>	<b>0</b>	<b>0</b>
55-27-910	AIDES	3.937	8,187.60	20.82	17.26	18.07	147,916	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>3.937</b>					<b>147,916</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>4.038</b>					<b>152,417</b>	<b>0</b>	<b>0</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1	0	0
64-27-910	AIDES	0.298	620.75	17.26	17.26	17.26	10,714	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.298</b>					<b>10,715</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>0.298</b>					<b>10,715</b>	<b>0</b>	<b>0</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-940	OFFICE/CLERICAL	0.101	211.00	21.33	21.33	21.33	4,501	0	0
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.101</b>					<b>4,501</b>	<b>0</b>	<b>0</b>
65-27-910	AIDES	2.193	4,562.51	18.36	16.86	17.48	79,763	0	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>2.193</b>					<b>79,763</b>	<b>0</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>2.294</b>					<b>84,264</b>	<b>0</b>	<b>0</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Child Care

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-940	OFFICE/CLERICAL	1.000	2,080.00	25.82	25.82	25.82	53,706	33,706	20,000
<b>ACTIVITY CODE 12 TOTAL</b>		<b>1.000</b>					<b>53,706</b>	<b>33,706</b>	<b>20,000</b>
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,600	0	6,600
97-13-940	OFFICE/CLERICAL	2.000	4,160.00	39.08	26.62	32.85	136,656	76,656	60,000
97-13-990	DIRECTOR/SUPERVISOR	0.850	1,768.00	61.94	61.94	61.94	109,512	54,512	55,000
<b>ACTIVITY CODE 13 TOTAL</b>		<b>2.850</b>					<b>252,768</b>	<b>131,168</b>	<b>121,600</b>
97-62-970	SERVICE WORKERS	1.450	3,016.00	25.02	21.15	23.82	71,838	41,838	30,000
<b>ACTIVITY CODE 62 TOTAL</b>		<b>1.450</b>					<b>71,838</b>	<b>41,838</b>	<b>30,000</b>
97-63-004	VACATION PAYOFF	0.000	0.00	0.00	0.00	0.00	9,000	0	9,000
97-63-970	SERVICE WORKERS	4.809	10,002.00	22.38	20.19	21.31	213,135	153,135	60,000
<b>ACTIVITY CODE 63 TOTAL</b>		<b>4.809</b>					<b>222,135</b>	<b>153,135</b>	<b>69,000</b>
97-64-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	5,000	0	5,000
97-64-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,000	0	5,000
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,000	0	8,000
97-64-970	SERVICE WORKERS	3.375	7,020.00	24.61	20.19	22.09	155,048	105,048	50,000
97-64-990	DIRECTOR/SUPERVISOR	0.150	312.00	61.94	61.94	61.94	19,326	11,326	8,000
<b>ACTIVITY CODE 64 TOTAL</b>		<b>3.525</b>					<b>192,374</b>	<b>116,374</b>	<b>76,000</b>
97-72-960	PROFESSIONAL	1.000	2,080.00	45.51	45.51	45.51	94,661	24,661	70,000
97-72-980	TECHNICAL	1.000	2,080.00	29.21	29.21	29.21	60,757	10,757	50,000
<b>ACTIVITY CODE 72 TOTAL</b>		<b>2.000</b>					<b>155,418</b>	<b>35,418</b>	<b>120,000</b>
<b>PROGRAM TOTAL</b>		<b>15.634</b>					<b>948,239</b>	<b>511,639</b>	<b>436,600</b>

Highland School District No.203

**SALARY EXHIBIT -- CLASSIFIED EMPLOYEES**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-990	DIRECTOR/SUPERVISOR	0.716	1,488.75	30.92	30.92	30.92	46,032	0	0
<b>ACTIVITY CODE 41 TOTAL</b>		<b>0.716</b>					<b>46,032</b>	<b>0</b>	<b>0</b>
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,500	0	1,000
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,950	0	500
98-44-940	OFFICE/CLERICAL	0.463	962.50	21.33	18.83	19.96	19,210	0	2,500
98-44-970	SERVICE WORKERS	4.867	10,123.00	17.25	16.82	17.00	172,059	0	45,000
<b>ACTIVITY CODE 44 TOTAL</b>		<b>5.330</b>					<b>199,719</b>	<b>0</b>	<b>49,000</b>
<b>PROGRAM TOTAL</b>		<b>6.046</b>					<b>245,751</b>	<b>0</b>	<b>49,000</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	15,000	15,000	0
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	33,500	33,500	0
99-52-950	OPERATORS	7.418	15,427.00	28.27	21.15	23.15	357,146	357,146	0
<b>ACTIVITY CODE 52 TOTAL</b>		<b>7.418</b>					<b>405,646</b>	<b>405,646</b>	<b>0</b>
<b>PROGRAM TOTAL</b>		<b>7.418</b>					<b>405,646</b>	<b>405,646</b>	<b>0</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
(0) Debit Transfers	80,754	XXXXX	71,000	XXXXX	69,620	XXXXX
(1) Credit Transfers	-80,754	XXXXX	-71,000	XXXXX	-69,620	XXXXX
(2) Certificated Salaries	6,618,275	41.06	6,760,237	40.02	6,792,958	39.44
(3) Classified Salaries	2,898,936	17.99	2,782,091	16.47	2,823,185	16.39
(4) Employee Benefits and Payroll Taxes	3,840,677	23.83	4,197,489	24.85	4,122,150	23.93
(5) Supplies and Materials	1,211,208	7.51	1,063,228	6.29	1,360,648	7.90
(7) Purchased Services	1,482,753	9.20	1,893,663	11.21	2,065,235	11.99
(8) Travel	66,546	0.41	42,540	0.25	60,159	0.35
(9) Capital Outlay	0	0.00	153,856	0.91	0	0.00
<b>TOTAL EXPENDITURES</b>	<b>16,118,395</b>	<b>100.00</b>	<b>16,893,104</b>	<b>100.00</b>	<b>17,224,335</b>	<b>100.00</b>

Highland School District No.203

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	8,590,970	53.30	8,912,093	52.76	8,740,166	50.74
28   Extracur	442,028	2.74	554,975	3.29	524,008	3.04
29   Pmt to SD	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>9,032,998</b>	<b>56.04</b>	<b>9,467,068</b>	<b>56.04</b>	<b>9,264,174</b>	<b>53.79</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	102,518	0.64	104,159	0.62	106,187	0.62
24   Guid/Coun	359,694	2.23	336,811	1.99	383,620	2.23
25   Pupil M/S	0	0.00	0	0.00	0	0.00
26   Health	355,368	2.20	295,255	1.75	372,087	2.16
31   InstProDev	445,249	2.76	320,772	1.90	277,165	1.61
32   Inst Tech	7,408	0.05	5,500	0.03	1,250	0.01
33   Curriculum	166,916	1.04	85,500	0.51	98,950	0.57
34   Prof Lrng St	25,510	0.16	51,089	0.30	185,541	1.08
<b>TOTAL TEACHING SUPPORT</b>	<b>1,437,153</b>	<b>8.92</b>	<b>1,199,086</b>	<b>7.10</b>	<b>1,424,800</b>	<b>8.27</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	357,718	2.22	274,020	1.62	317,050	1.84
44   Operation	388,098	2.41	384,234	2.27	366,506	2.13
49   Transfers	-1,605	-0.01	-1,500	-0.01	-1,350	-0.01
52   Operation	683,029	4.24	688,879	4.08	688,917	4.00
53   Maintnce	90,500	0.56	55,000	0.33	68,500	0.40
56   Insurance	19,211	0.12	18,350	0.11	26,500	0.15
59   Transfers	-76,225	-0.47	-67,000	-0.40	-68,270	-0.40
62   Grnd Mnt	129,416	0.80	131,817	0.78	126,307	0.73
63   Oper Bldg	385,107	2.39	362,614	2.15	449,046	2.61
64   Maintnce	434,930	2.70	361,883	2.14	408,373	2.37
65   Utilities	361,510	2.24	391,600	2.32	306,500	1.78
67   Bldg Secu	10,865	0.07	8,700	0.05	10,500	0.06
68   Insurance	155,471	0.96	160,000	0.95	187,000	1.09
72   Info Sys	447,826	2.78	510,105	3.02	469,475	2.73
73   Printing	0	0.00	0	0.00	0	0.00
74   Warehouse	0	0.00	0	0.00	0	0.00
75   Mtr Pool	32,466	0.20	24,500	0.15	16,010	0.09
83   Interest	0	0.00	0	0.00	0	0.00

Highland School District No.203

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
84   Principal	0	0.00	0	0.00	0	0.00
85   Debt Expn	0	0.00	0	0.00	0	0.00
91   Publ Actv	0	0.00	600,000	3.55	700,000	4.06
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>3,418,317</b>	<b>21.21</b>	<b>3,903,202</b>	<b>23.11</b>	<b>4,071,064</b>	<b>23.64</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	1,082,278	6.71	1,112,080	6.58	1,111,124	6.45
<b>TOTAL UNIT ADMINISTRATION</b>	<b>1,082,278</b>	<b>6.71</b>	<b>1,112,080</b>	<b>6.58</b>	<b>1,111,124</b>	<b>6.45</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	40,883	0.25	62,500	0.37	51,800	0.30
12   Supt Off	318,268	1.97	335,837	1.99	359,115	2.08
13   Busns Off	362,961	2.25	383,469	2.27	393,668	2.29
14   HR	2,468	0.02	4,000	0.02	4,400	0.03
15   Pblc Rltn	0	0.00	0	0.00	0	0.00
21   Supv Inst	334,949	2.08	353,488	2.09	472,691	2.74
41   Supervisn	62,611	0.39	71,624	0.42	71,399	0.41
51   Supervisn	0	0.00	750	0.00	100	0.00
61   Supv Bldg	0	0.00	0	0.00	0	0.00
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>1,122,139</b>	<b>6.96</b>	<b>1,211,668</b>	<b>7.17</b>	<b>1,353,173</b>	<b>7.86</b>
<b>TOTAL EXPENDITURES</b>	<b>16,118,395</b>	<b>100.00</b>	<b>16,893,104</b>	<b>100.00</b>	<b>17,224,335</b>	<b>100.00</b>

Highland School District No.203

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	1,150,000	900	1,149,100	45.00	517,095
Spring 2021	1,200,000	900	1,199,100	54.00	647,514
<b>1100 TOTAL LOCAL TAXES:</b>					<b>1,164,609</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	506,471	1.777	900	0.00	XXXXX
Spring 2021	506,471	1.777	900	100.00	900
<b>1500 TIMBER EXCISE TAXES:</b>					<b>900</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Highland School District No.203

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2020	(4) Principal Payments in FY 2020-2021	(5) Interest Payments in FY 2020-2021	(6) Outstanding Balance at Aug 31, 2021 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2020-2021	Interest Payments in FY 2020-2021	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Highland School District No. 203

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>TEACHING ACTIVITIES</b>				
27   Teaching	62.560	82.36	17.064	31.14
28   Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	62.560	82.36	17.064	31.14
<b>TEACHING SUPPORT</b>				
22   Learning Resources	0.000	0.00	1.481	2.70
24   Guidance and Counseling	3.000	3.95	1.005	1.83
26   Health/Related Services	1.800	2.37	0.643	1.17
31   InstProDev	0.300	0.39	0.000	0.00
34   Professional Learning - State	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	5.100	6.71	3.129	5.71
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	5.330	9.73
52   Operations	XXXXX	XXXXX	7.418	13.54
62   Grounds--Maintenance	XXXXX	XXXXX	1.450	2.65
63   Operation of Buildings	XXXXX	XXXXX	4.809	8.78
64   Maintenance	XXXXX	XXXXX	3.525	6.43
72   Information Systems	0.000	0.00	2.000	3.65
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	24.532	44.77
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	5.000	6.58	4.151	7.58
TOTAL UNIT ADMINISTRATION	5.000	6.58	4.151	7.58
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	1.32	1.000	1.82
13   Business Office	0.000	0.00	2.850	5.20
21   Supervision - Instruction	2.300	3.03	1.353	2.47
41   Supervision - Nutrition Services	0.000	0.00	0.716	1.31
TOTAL CENTRAL ADMINISTRATION	3.300	4.34	5.919	10.80
<b>TOTAL FTE STAFF</b>	<b>75.960</b>	<b>100.00</b>	<b>54.795</b>	<b>100.00</b>

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Highland School District No.203

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES</b>			
100   General Student Body	99,945	95,800	103,050
200   Athletics	23,929	23,200	27,500
300   Classes	7,112	6,300	8,350
400   Clubs	44,237	32,300	39,900
600   Private Moneys	663	700	950
<b>A. TOTAL REVENUES</b>	<b>175,885</b>	<b>158,300</b>	<b>179,750</b>
<b>EXPENDITURES</b>			
100   General Student Body	88,464	99,400	110,195
200   Athletics	20,492	22,100	23,800
300   Classes	10,390	6,800	8,500
400   Clubs	43,029	38,250	52,100
600   Private Moneys	657	800	900
<b>B. TOTAL EXPENDITURES</b>	<b>163,031</b>	<b>167,350</b>	<b>195,495</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>12,854</b>	<b>-9,050</b>	<b>-15,745</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	142,806	159,750	167,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>142,806</b>	<b>159,750</b>	<b>167,000</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	155,660	150,700	151,255
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>155,660</b>	<b>150,700</b>	<b>151,255</b>

Highland School District No.203

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Highland School District No.203

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	898,787	954,205	1,007,205
2000   Local Nontax Support	27,542	23,000	16,500
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	90,640	50,640	25,032
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,016,970</b>	<b>1,027,845</b>	<b>1,048,737</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	823,101	888,000	915,000
Interest on Bonds	138,364	123,327	107,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>961,465</b>	<b>1,011,327</b>	<b>1,022,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>55,505</b>	<b>16,518</b>	<b>26,737</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,422,691	1,576,200	1,522,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,422,691</b>	<b>1,576,200</b>	<b>1,522,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,478,195	1,592,718	1,548,737
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Highland School District No.203

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance		0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>1,478,195</b>	<b>1,592,718</b>	<b>1,548,737</b>

Highland School District No.203

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	892,381	951,732	996,732
1300   Sale of Tax Title Property	615	0	0
1400   Local in lieu of Taxes	5,192	2,000	10,000
1500   Timber Excise Tax	600	473	473
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>898,787</b>	<b>954,205</b>	<b>1,007,205</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	27,542	23,000	16,500
2450   Other Interest Earnings	XXXXX	XXXXX	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>27,542</b>	<b>23,000</b>	<b>16,500</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	0	0
9900   Transfers	90,640	0	0
9901   Transfers (local resources)	XXXXX	50,640	25,032
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>90,640</b>	<b>50,640</b>	<b>25,032</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,016,970</b>	<b>1,027,845</b>	<b>1,048,737</b>

Highland School District No.203

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	980,000	473	979,527	45.00	440,787
Spring 2021	1,030,000	473	1,029,527	54.00	555,945
<b>1100 TOTAL LOCAL TAXES:</b>					<b>996,732</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	267,380	1.770	473	0.00	XXXXX
Spring 2021	267,380	1.770	473	100.00	473
<b>1500 TIMBER EXCISE TAXES:</b>					<b>473</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Highland School District No.203

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

**A. VOTED BONDS**

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2020
07-14-2015	5,695,000	2,705,000
TOTAL VOTED BONDS	5,695,000	2,705,000

**B. NONVOTED BONDS**

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2020
04-11-2006	800,000	800,000
02-10-2016	240,000	25,032
TOTAL NONVOTED BONDS	1,040,000	825,032
TOTAL ALL BONDS	6,735,000	3,530,032 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

Highland School District No.203

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	0	0	0
2000   Local Nontax Support	12,794	9,000	9,200
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	0	0	0
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	30,000	40,000	30,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>42,794</b>	<b>49,000</b>	<b>39,200</b>
<b>EXPENDITURES</b>			
10   Sites	0	30,000	25,000
20   Buildings	11,523	182,500	170,000
30   Equipment	45,394	120,000	85,000
40   Energy	0	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	0
90   Debt Expenditures	XXXXX	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>56,917</b>	<b>332,500</b>	<b>280,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-14,123</b>	<b>-283,500</b>	<b>-240,800</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	310,251	310,000	314,500
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Highland School District No.203

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	274,000	0
G.L.889 Assigned to Fund Purposes	305,832	0	258,500
G.L.890 Unassigned Fund Balance	287,063	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>616,083</b>	<b>584,000</b>	<b>573,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	314,897	61,500	114,500
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	239,000	217,700
G.L.889 Assigned to Fund Purposes	287,063	0	0
G.L.890 Unassigned Fund Balance		0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>601,959</b>	<b>300,500</b>	<b>332,200</b>

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

Highland School District No.203

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>LOCAL TAXES</b>			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	12,794	9,000	9,200
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	XXXXX	XXXXX	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>12,794</b>	<b>9,000</b>	<b>9,200</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0

Highland School District No.203

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6140   Impact Aid-Construction	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6240   Impact Aid-Construction	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6340   Impact Aid-Construction	0	0	0
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	30,000	0	0
9901   Transfers (local resources)	XXXXX	40,000	30,000
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>30,000</b>	<b>40,000</b>	<b>30,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>42,794</b>	<b>49,000</b>	<b>39,200</b>

Highland School District No.203

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	0	0	0	0.00	0
Spring 2021	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	0	0.000	0	0.00	XXXXX
Spring 2021	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Highland School District No.203

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2020-2021

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
Athletic Fields	25,000	25,000	0	0	0	0	0	0	0
Building Upgrades	170,000	0	170,000	0	0	0	0	0	0
Equipment Purchases	85,000	0	0	85,000	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>280,000</b>	<b>25,000</b>	<b>170,000</b>	<b>85,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Highland School District No.203

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Highland School District No.203

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Highland School District No.203

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2020	(4) Principal Payments in FY 2020-2021	(5) Interest Payments in FY 2020-2021	(6) Outstanding Balance at Aug 31, 2021 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2020-2021	Interest Payments in FY 2020-2021	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

Highland School District No.203

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	2,157	400	400
2450   Other Interest Earnings	XXXXX	XXXXX	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	0	0	0
4300   Other State Agencies-Unassigned	0	0	0
4499   Transportation Reimbursement Depreciation	72,554	70,000	60,000
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0
8100   Governmental Entities	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9901   Transfers (local resources)	XXXXX	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>74,710</b>	<b>70,400</b>	<b>60,400</b>

Highland School District No.203

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	0	0	0
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>74,710</b>	<b>70,400</b>	<b>60,400</b>
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	123,252	145,000	80,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
<b>D. TOTAL EXPENDITURES</b>	<b>123,252</b>	<b>145,000</b>	<b>80,000</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	0	0	0
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	0	0	0
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>-48,542</b>	<b>-74,600</b>	<b>-19,600</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	199,436	150,850	88,350
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance		0	0
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>199,436</b>	<b>150,850</b>	<b>88,350</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	150,895	76,250	68,750
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Highland School District No.203

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance	0	0	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>150,895</b>	<b>76,250</b>	<b>68,750</b>

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.

Highland School District No.203

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	0	0	0	0.00	0
Spring 2021	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	0	0.000	0	0.00	XXXXX
Spring 2021	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Highland School District No.203

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2020	(4) Principal Payments in FY 2020-2021	(5) Interest Payments in FY 2020-2021	(6) Outstanding Balance at Aug 31, 2021 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2020-2021	Interest Payments in FY 2020-2021	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Highland School District  
 Yakima County

F-203 Summary Report  
 2020-21 F-203

Educational Service District 105  
 CCGDD 39203

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	5,000.00
3100	M70	Apportionment	8,783,409.16
3121	Z288	Special Education, Gen Apportionment	317,831.58
4121	N7	Special Education	1,210,452.30
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	867,901.64
4165	Z477	Transitional Bilinual	499,121.21
4174	Z095	Highly Capable	30,109.09
4198	S5	School Food Service	11,570.00
4199	I4	Transportation - Operations	750,000.00
4499	J1	Transportation Reimbursement	53,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	0.00
n/a	A30h	Estimated Hold Harmless	0.00
n/a	V13	Estimated Next Year LEA	850,000
n/a	Z109	Skill Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	336,974.42

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	54.55	2.21	56.76
District Generated			
Total	54.55	2.21	56.76
CIS Salary Allocation			
School Generated	3,686,559.00	149,362.85	3,835,921.85
District Generated			
Total	3,686,559.00	149,362.85	3,835,921.85
<b>Total Certificated Adminstrative Staff Units and Salary</b>	<b>1191/1191ED</b>	<b>Other</b>	<b>Total</b>
Certificated Administrative Staff (CAS) Units			
School Generated	3.24	0.17	3.40
District Generated	0.98		0.98
Total	4.22	0.17	4.39
CAS Salary Allocation			
School Generated	324,638.76	16,853.93	341,492.69
District Generated	98,615.54		98,615.54
Total	423,254.30	16,853.93	440,108.23
<b>Total Classified Staff Units and Salary</b>	<b>1191/1191ED</b>	<b>Other</b>	<b>Total</b>
Classified Staff (CLS) Units			
School Generated	12.21	0.68	12.89
District Generated	5.74		5.74
Total	17.95	0.68	18.64
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	591,880.46	33,162.37	625,042.83
District Generated	278,437.87		278,437.87
Total	870,318.33	33,162.37	903,480.70

Highland School District  
Yakima CountyF-203 Assumptions Report  
2020-21 F-203Educational Service District 105  
CCDDD 39203**Student Enrollment****Student Enrollment**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
A10	Enroll R&N 7-8	0.00
A11a7	Enroll 7	91.00
A11a8	Enroll 8	88.00
A12	Enroll 7-8	179.00
A13a10	Enroll 10	89.00
A13a11	Enroll 11	100.00
A13a12	Enroll 12	66.00
A13a9	Enroll 9	97.00
A15	Enroll Run Start CTE	0.00
A16	Enroll Run Start	2.00
A39	Enroll K-3	286.00
A40	Enroll 5-6	176.00
A41	Enroll 9-12	352.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A49	Enroll R&N 7	0.00
A50	Enroll R&N 8	0.00
A5B	Enroll R&N 4	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	207.00
A63	Enroll TBIP 7-8	34.00
A64	Enroll TBIP 9-12	62.00
A6A1	Enroll 1	67.00
A6A2	Enroll 2	72.00
A6A3	Enroll 3	80.00
A7a	Enroll 4	80.00
A8a5	Enroll 5	80.00
A8a6	Enroll 6	96.00
B2	Enroll SpEd K-21 Other	90.00
B2L1	Enroll SpEd K-21 LRE1	38.00
Z269	Enroll R&N K	0.00
Z271	Enroll K	67.00
Z298	Enroll K-8	721.00
Z299	Enroll R&N K-8	0.00
Z472	Enroll Total Entered	1,073.00
A14	Enroll ALE K-6	0.00
A14B	Enroll ALE 7-8	0.00
A17	Enroll Total w/ Run Start and Droput and ALE	1,075.00

Highland School District  
Yakima CountyF-203 Assumptions Report  
2020-21 F-203Educational Service District 105  
CCDDD 39203**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A18	Enroll ALE 9-12	0.00
A42	Enroll Total	1,073.00
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A65	Enroll TBIP Exited	106.00
B1	Enroll SpEd 3-PK	14.00
B9	Enroll SpEd 0-2	0.00

**Other Enrollment****Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	0.00
E55	Enroll 9-12 CTE exp	40.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

**Other Staff Factors****Other Staff Factors**

Item Code	Item Name	Amount
A33r	Regionalization	1.00
A33rb	Regionalization Base	1.00
A33re	Regionalization Experience	0.00
D57	Add BEA CIS	0.000
A12e	Counselor Enh Middle Enroll	0.00
D58	Add BEA CAS	0.000
Z268e	Counselor Enh Elem Enroll	0.00
502X	Class Size K-3	18.00

**Estimated Revenues****Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	1,125.00
C1	Enroll Total PY for LAP	1,092.00
Z076	LAP PY HiPov Students	1,092.00
B3	Adj Resident BEA	0.00

**Grants, Allocations and Awards**

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.35340
B7	Co-op SpEd Alloc Rate	0.00

Highland School District  
Yakima CountyF-203 Assumptions Report  
2020-21 F-203Educational Service District 105  
CCDDD 39203**Estimated Revenues****Grants, Allocations and Awards**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

**Levies and Levy Transfers**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
V13	Est Nxt Yr LEA	850,000

**Transportation Allocation and Depreciation**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	750,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	53,000.00

**Estimate of Deductible Revenues**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
A24	1400 Local In-Lieu-of Taxes	5,000.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	5,000.00
A28	5500 Federal Forests	0.00

**Estimated Hold Harmless**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
A30h	Estimated Hold Harmless	0.00

**Free and Reduced Meals**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
H2	Est FRPB	50,000.00
H3	Est RPB	5,900.00
H4	Est RPL K3	4,000.00



Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  12.208 * 46,784.33 * 1.00	\$ 571,143.10
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total]  12.208 * 48,483.00 * 1.00 - 571,143.10	\$ 20,737.36
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total]  571,143.10 + 20,737.36	\$ 591,880.46
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate]  50.396 * 4.000 * 151.86	\$ 30,612.55
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate]  0.000 * 0.9170 * 4.000 * 151.86	\$ 0.00

**II. Computation for Guaranteed District-Generated Entitlement**

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base]  1.873 * 46,784.33 * 1.00	\$ 87,627.05
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total]  1.873 * 48,483.00 * 1.00 - 87,627.05	\$ 3,181.61
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total]  87,627.05 + 3,181.61	\$ 90,808.66

<p>Z357</p> <p>Z358</p> <p>Z359</p>	<p>B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)</p> <p>1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base]  0.343 * 46,784.33 * 1.00</p> <p>2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total]  0.343 * 48,483.00 * 1.00 - 16,047.03</p> <p>3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total]  16,047.03 + 582.64</p>	<p>\$ 16,047.03</p> <p>\$ 582.64</p> <p>\$ 16,629.67</p>
<p>Z360</p> <p>Z361</p> <p>Z362</p>	<p>C. District Generated - Technology - Classified Staff (CLS)</p> <p>1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base]  0.649 * 46,784.33 * 1.00</p> <p>2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total]  0.649 * 48,483.00 * 1.00 - 30,363.03</p> <p>3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total]  30,363.03 + 1,102.44</p>	<p>\$ 30,363.03</p> <p>\$ 1,102.44</p> <p>\$ 31,465.47</p>
<p>Z363</p> <p>Z364</p> <p>Z365</p>	<p>D. Central Administration – Classified Staff (CLS)</p> <p>1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  2.878 * 46,784.33 * 1.00</p> <p>2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total]  2.878 * 48,483.00 * 1.00 - 134,645.30</p> <p>3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total]  134,645.30 + 4,888.77</p>	<p>\$ 134,645.30</p> <p>\$ 4,888.77</p> <p>\$ 139,534.07</p>

	E. Central Admin – Certificated Administrative Staff (CAS)	
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]  0.983 * 96,805.00 * 1.00	\$ 95,159.32
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total]  0.983 * 100,321.00 * 1.00 - 95,159.32	\$ 3,456.22
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total]  95,159.32 + 3,456.22	\$ 98,615.54

**III. Summary and Benefits**

Item Code		Amount
	A. District Staffing Total Salaries	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  54.547 * 65,216.05 * 1.00	\$ 3,557,339.88
Z345	2. School CIS Salary Increase (((School Generated CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]  ((54.547 * 67,585.00) * (1.00 + 0.00)) - 3,557,339.88	\$ 129,219.12
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total]  95,159.32 + 313,260.98	\$ 408,420.30
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total]  3,456.22 + 11,377.78	\$ 14,834.00
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total]  571,143.10 + 87,627.05 + 16,047.03 + 30,363.03 + 134,645.30	\$ 839,825.51
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total]  20,737.36 + 3,181.61 + 582.64 + 1,102.44 + 4,888.77	\$ 30,492.82
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc]  3,557,339.88 + 129,219.12 + 408,420.30 + 14,834.00 + 839,825.51 + 30,492.82	\$ 4,980,131.63

B. Staff Units Insurance, Payroll Taxes, and Benefits		
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (54.547 + 4.219) * 10,127.64	\$ 595,160.89
Z377	2. CIS/CAS Insurance Inc Total (((School Generated CIS FTE) + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((54.547 + 4.219) * (12,000.00 * 1.02)) - 595,160.89	\$ 124,134.95
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 17.951 * 10,127.64	\$ 181,801.27
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (17.951 * 12,000.00 * 1.430) - 181,801.27	\$ 126,237.89
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (3,557,339.88 + 408,420.30) * 0.24030	\$ 952,972.17
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (129,219.12 + 14,834.00) * 0.23390	\$ 33,694.02
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 839,825.51 * 0.24440	\$ 205,253.35
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 30,492.82 * 0.20940	\$ 6,385.20
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 595,160.89 + 124,134.95 + 181,801.27 + 126,237.89 + 952,972.17 + 33,694.02 + 205,253.35 + 6,385.20	\$ 2,225,639.74



<p>M8</p> <p>M16</p> <p>M91</p> <p>Z390</p>	<p>G. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Regular Instruction: Total Allocated MSOC [Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library-Reg] + [Total MSOC Other Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg]  142,636.64 + 387,581.60 + 153,152.58 + 21,816.96 + 303,309.46 + 23,686.69 + 192,003.71 + 133,019.41</p> <p>2. Grades 9-12 Additional: Total Allocated MSOC Lab Science: Total Allocated MSOC [Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci]  13,974.40 + 0.00 + 15,248.64 + 2,066.24 + 29,698.24 + 2,541.44 + 0.00 + 0.00</p> <p>3. Small School District and Remote &amp; Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN]  (0.000 + 0.000) * 12,622.10</p> <p>4. Total GenEd MSOC [Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]  1,357,207.05 + 63,528.96 + 0.00</p>	<p>\$ 1,357,207.05</p> <p>\$ 63,528.96</p> <p>\$ 0.00</p> <p>\$ 1,420,736.01</p>
<p>Z123</p> <p>Z137</p> <p>Z109</p> <p>144A</p>	<p>H. Career &amp; Technical Education and Skills Centers</p> <p>1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>2. Grades 9 - 12 Exploratory Career &amp; Technical Education ? Total CTE 9-12 Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]  149,362.85 + 16,853.93 + 33,162.37 + 88,812.99 + 62,178.40 + 1,267.73 + 3,071.65</p> <p>3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]  0.00 + 354,709.92 + 0.00</p>	<p>\$ 0.00</p> <p>\$ 354,709.92</p> <p>\$ 0.00</p> <p>\$ 354,709.92</p>

**IV. Guaranteed Entitlement**

Item Code		Amount
	A.Totals	
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD]  30,612.55 + 0.00 + 4,980,131.63 + 2,225,639.74 + 17,359.30 + 0.00 + 0.00 + 1,420,736.01 + 0.00 + 0.00 + 354,709.92 + 75,814.09	\$ 9,105,003.24
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE]  9,105,003.24 / 1,075.00	\$ 8,469.77
Z246	3. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]  4,805.21 + 2,147.77 + 29.29 + 1,373.28 + 73.08	\$ 8,428.63
	4. Computation of State Funded Support Computation of State Funded Support	
	a. Local Deductible Revenue Sources	
A24	i. 1400 Local In-Lieu-of Taxes	\$ 5,000.00
A27	ii. 5400 Federal In-Lieu-of Taxes	\$ 0.00
Z292	iii. Total Deductible RevenueLocal Deductible Revenue Sources [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes]  5,000.00 + 0.00	\$ 5,000.00
A34	b. BEA Reduce/DelayMinus BEA Allocation Reduced or Delayed	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]  899,353.65 * 0.35340	\$ 317,831.58
A28	d. Federal Forest Account 5500 Deduction5500 Federal Forests	\$ 0.00
Z456	e. Fire District PaymentFire District Payment [Enroll Fire Dist] * [Fire Dist Rate]  1,125.00 * 1.10	\$ 1,237.50
A30h	f. Estimated Hold HarmlessEstimated Hold Harmless	\$ 0.00
M70	g. Total Amount to be Paid Sept. 2020 - Aug 2021 in Account 3100Total Amount to be Paid Sept. 2020 - Aug. 2021 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] + [Estimated Hold Harmless]  9,105,003.24 - 5,000.00 - 0.00 - 317,831.58 - 0.00 + 1,237.50 + 0.00	\$ 8,783,409.16

**1191 SC – Skill Center**

Item Code		Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total 1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 65,216.05 * 1.00	\$ 0.00
Z097	2. Skill CIS Salary Inc (( [Skills Center CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]	\$ 0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc]	\$ 0.00
Z099	B. Skill Center – Certificated Administrative Staff (CAS) 1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	\$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]	\$ 0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc]	\$ 0.00
111A	C. Skill Center - Classified Staff (CLS) 1. Skill CLS Salary Maint TotalSkill Center : Classified Salary (Maintenance Level) [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]	\$ 0.00
110A	2. CAS Salary IncreaseSkill Center : Classified Salary (Increase Level) [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]	\$ 0.00
112A	3. Subtotal CTE CAS SalarySkill Center : Classified Salary Total [Skills CLS Salary Maint] + [Skills CLS Salary Inc]	\$ 0.00

D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 10,127.64	\$ 0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 12,000.00 * 1.02) - 0.00	\$ 0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.24030	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.23390	\$ 0.00
108A	5. Classified Insurance BenefitsSkill Center : Classified Insurance (Maintenance Level) [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 10,127.64	\$ 0.00
109A	6. Classified Insurance Benefits - IncreaseSkill Center : Classified Insurance (Increase Level) ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 12,000.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and BenefitsSkill Center : Classified Benefits (Maintenance Level) [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.24440	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - IncreaseSkill Center : Classified Benefits (Increase Level) [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.20940	\$ 0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00



**1191 MSCTE**

**Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)**

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 65,216.05 * 1.00	\$ 0.00
Z111	2. CTE 7-8 CIS Salary Inc (( [CTE 7-8 CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint] ((0.000 * 67,585.00) * (1.00 + 0.00)) - 0.00	\$ 0.00
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 0.00 + 0.00	\$ 0.00
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 96,805.00 * 1.00	\$ 0.00
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.000 * 100,321.00 * 1.00 - 0.00	\$ 0.00
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 0.00 + 0.00	\$ 0.00
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance TotalMiddle School CTE: Classified Salary (Maintenance Level) [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 46,784.33 * 1.00	\$ 0.00
020A	2. CLS Salary IncreaseMiddle School CTE: Classified Salary (Increase Level) [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.000 * 48,483.00 * 1.00 - 0.00	\$ 0.00
022A	3. Subtotal CTE CLS SalaryMiddle School CTE: Classified Salary Total [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 0.00 + 0.00	\$ 0.00

D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance]  0.000 * 10,127.64	\$ 0.00
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance]  (0.000 * 12,000.00 * 1.02) - 0.00	\$ 0.00
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (0.00 + 0.00) * 0.24030	\$ 0.00
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (0.00 + 0.00) * 0.23390	\$ 0.00
018A	5. Classified Insurance BenefitsMiddle School CTE: Classified Insurance (Maintenance Level) [CTE 7-8 CLS FTE] * [CLS Health Insurance]  0.000 * 10,127.64	\$ 0.00
019A	6. Classified Insurance Benefits - IncreaseMiddle School CTE: Classified Insurance (Increase Level) ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance]  (0.000 * 12,000.00 * 1.430) - 0.00	\$ 0.00
016A	7. Classified - Payroll Tax and BenefitsMiddle School CTE: Classified Benefits (Maintenance Level) [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint]  0.00 * 0.24440	\$ 0.00
015A	8. Classified - Payroll Tax and Benefits - IncreaseMiddle School CTE: Classified Benefits (Increase Level) [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc]  0.00 * 0.20940	\$ 0.00
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00



**1191 CTE**

**Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

Item Code		Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 2.210 * 65,216.05 * 1.00	\$ 144,127.47
Z125	2. CTE 9-12 CIS Salary Inc (( [CTE 9-12 CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint] ((2.210 * 67,585.00) * (1.00 + 0.00)) - 144,127.47	\$ 5,235.38
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 144,127.47 + 5,235.38	\$ 149,362.85
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.168 * 96,805.00 * 1.00	\$ 16,263.24
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.168 * 100,321.00 * 1.00 - 16,263.24	\$ 590.69
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 16,263.24 + 590.69	\$ 16,853.93
036A	C. CTE 9-12 - Classified Staff (CLS) 1. CLS Salary Maintenance TotalHigh School CTE: Classified Salary (Maintenance Level) [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.684 * 46,784.33 * 1.00	\$ 32,000.48
035A	2. CLS Salary IncreaseHigh School CTE: Classified Salary (Increase Level) [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 0.684 * 48,483.00 * 1.00 - 32,000.48	\$ 1,161.89
037A	3. Subtotal CTE CLS SalaryHigh School CTE: Classified Salary Total [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 32,000.48 + 1,161.89	\$ 33,162.37

D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance]  2.378 * 10,127.64	\$ 24,083.53
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance]  (2.378 * 12,000.00 * 1.02) - 24,083.53	\$ 5,023.19
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (144,127.47 + 16,263.24) * 0.24030	\$ 38,541.89
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (5,235.38 + 590.69) * 0.23390	\$ 1,362.72
033A	5. Classified Insurance BenefitsHigh School CTE: Classified Insurance (Maintenance Level) [CTE 9-12 CLS FTE] * [CLS Health Insurance]  0.684 * 10,127.64	\$ 6,927.31
034A	6. Classified Insurance Benefits - IncreaseHigh School CTE: Classified Insurance (Increase Level) ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance]  (0.684 * 12,000.00 * 1.430) - 6,927.31	\$ 4,810.13
031A	7. Classified - Payroll Tax and BenefitsHigh School CTE: Classified Benefits (Maintenance Level) [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint]  32,000.48 * 0.24440	\$ 7,820.92
030A	8. Classified - Payroll Tax and Benefits - IncreaseHigh School CTE: Classified Benefits (Increase Level) [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc]  1,161.89 * 0.20940	\$ 243.30
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc]  24,083.53 + 5,023.19 + 38,541.89 + 1,362.72 + 6,927.31 + 4,810.13 + 7,820.92 + 243.30	\$ 88,812.99

<p>Z125pd</p> <p>Z133pd</p> <p>3031pd</p>	<p>E. Professional Learning Days - CTE 9-12</p> <p>1. Professional Learning Days Salaries  <math display="block">\frac{(((\text{CTE 9-12 CIS FTE}] * [\text{CIS Sal Inc}] * ([\text{Regionalization}] + [\text{Regionalization Experience}])) / [\text{School Year Total Days}] * [\text{Prof Learning Days}]</math> <math display="block">(((2.210 * 67,585.00) * (1.00 + 0.00)) / 180.00) * 3.00</math> </p> <p>2. Professional Learning Day - Payroll Tax and Benefits  <math display="block">[\text{CTE 9-12 CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]</math> <math display="block">2,489.38 * 0.23390</math> </p> <p>3. Total CTE 9-12 Professional Learning Days  <math display="block">[\text{CTE 9-12 CIS PD Salary}] + [\text{CTE 9-12 CIS PD Benefits}]</math> <math display="block">2,489.38 + 582.27</math> </p>	<p>\$ 2,489.38</p> <p>\$ 582.27</p> <p>\$ 3,071.65</p>
<p>146A</p> <p>Z136</p>	<p>F. Other Generated Entitlements</p> <p>1. Materials, Supplies, and Operating Costs (MSOC)  <math display="block">[\text{Total MSOC -CTE 9-12expl}] + [\text{Total MSOC -CTE 9-12prep}]</math> <math display="block">62,178.40 + 0.00</math> </p> <p>2. CTE 9-12 Substitutes  <math display="block">([\text{CTE 9-12 expl Teacher FTE}] + [\text{CTE 9-12 prep Teacher FTE}]) * ([\text{Substitutes Days}] * [\text{Substitutes Rate}])</math> <math display="block">(2.087 + 0.000) * (4.000 * 151.86)</math> </p>	<p>\$ 62,178.40</p> <p>\$ 1,267.73</p>
<p>Z137</p>	<p>G. Grades 9 - 12 Exploratory Career &amp; Technical Education - Total  <math display="block">[\text{CTE 9-12 CIS Salary Total}] + [\text{CTE 9-12 CAS Salary Total}] + [\text{CTE 9-12 CLS Salary Total}] +</math> <math display="block">[\text{CTE 9-12 insurance/Benefits Total}] + [\text{Total MSOC CTE 9-12}] + [\text{CTE 9-12 Substitutes}] +</math> <math display="block">[\text{Total Program 31 PD}]</math> <math display="block">149,362.85 + 16,853.93 + 33,162.37 + 88,812.99 + 62,178.40 + 1,267.73 + 3,071.65</math> </p>	<p>\$ 354,709.92</p>

**II. Special Education Excess Cost Allocation – Acct 4121**

Item Code		Amount
B9	A. Enroll SpEd Birth - Age 2	0.00
B1	B. Enroll SpEd 3-PK	14.00
B2L1	C. Kindergarten - Age 21 LRE1	38.00
B2	D. Kindergarten - Age 21 Other	90.00
Z272	E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA]  1,075.00 + 0.00	1,075.00
Z273	F. Enroll SpEd% K-21 ([Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident]  (38.00 + 90.00) / 1,075.00	0.1191
Z274E	G. SpEd K-21 Excess% IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN [Enroll SpEd% K-21] - [SpEd Max Fund %] ELSE 0  IF 0.1191 > 0.13500 THEN 0.1191 - 0.13500 ELSE 0	0.0000
Z246	H. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]  4,805.21 + 2,147.77 + 29.29 + 1,373.28 + 73.08	\$ 8,428.63
Z277	I. SpEd 3-PK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor])  IF 0.00 > 0 THEN 14.00 * 0.00 * 1.15 ELSE (14.00 * 8,428.63 * 1.15)	\$ 135,700.94
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.27
Z280L1	2. Age K-21 LRE1 Allocation SpEd K-21 LRE1 Allocation	\$ 321,881.84

Z280	<p>IF [Co-op SpEd Alloc Rate] &gt; 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1]</p> <p>IF 0.00 &gt; 0 THEN ((0.00 * 1.0075) - 21.27) * 38.00 ELSE ((8,428.63 * 1.0075) - 21.27) * 38.00</p> <p>3. Age K-21 Other Allocation SpEd K-21 Other Allocation</p>	\$	752,869.52
Z280E	<p>IF [Co-op SpEd Alloc Rate] &gt; 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other]</p> <p>IF 0.00 &gt; 0 THEN ((0.00 * 0.9950) - 21.27) * 90.00 ELSE ((8,428.63 * 0.9950) - 21.27) * 90.00</p> <p>4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%</p>	\$	0.00
	<p>IF [Enroll SpEd% K-21] &gt; [SpEd Max Fund %] THEN ((([SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0</p> <p>IF 0.1191 &gt; 0.13500 THEN (((321,881.84 + 752,869.52) * -1) / 0.1191) * 0.0000 ELSE 0</p>		

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B4	K. State Safety Net Award	\$	0.00
N7	<p>L. Total 4121</p> <p>[SpEd 3-PK Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation] + [SpEd K-21 Exceeds Max Fund%] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]</p> <p>135,700.94 + 321,881.84 + 752,869.52 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$	1,210,452.30
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 8,428.63 * 1.15</p>	\$	0.00
N10	<p>N. Total Sped Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>1,210,452.30 + 0.00</p>	\$	1,210,452.30

**Account 3121 Special Education, General Apportionment**

Item Code		Amount	
B2T	<p>O. Total Enroll SpEd K-21</p> <p>[Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]</p> <p>38.00 + 90.00</p>	128.00	
Z284	P. SpEd Gen Apport	\$	1,078,864.64

	<p>IF [Co-op SpEd Alloc Rate] &gt; 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-21]  ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-21]</p> <p>IF 0.00 &gt; 0 THEN 0.00 * 128.00 ELSE 8,428.63 * 128.00</p>	
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1996
Z286	<p>R. SpEd Gen Apport Instruct</p> <p>[SpEd Gen Apport] / (1 + [Districtwide Allow])</p> <p>1,078,864.64 / (1 + 0.1996)</p>	\$ 899,353.65
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.35340
Z288	<p>T. General Apportionment Allocation for Special Ed Account 3121</p> <p>Gen Apport 3121</p> <p>[SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]</p> <p>899,353.65 * 0.35340</p>	\$ 317,831.58
Z291	<p>Total program 21</p> <p>[Total 4121] + [Gen Apport 3121]</p> <p>1,210,452.30 + 317,831.58</p>	\$ 1,528,283.88

**III. Special Education BEA Rate per Student Calculation - Acct 4121**

**BEA Calculated Staff Units**

Item Code		Amount
Z219	CIS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{SpEd CIS Ratio K-3}]$ $(67.00 + 67.00 + 72.00 + 80.00) * 0.067395$	19.275
Z220	CIS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CIS BEA Ratio 4}]$ $80.00 * 0.04600$	3.680
Z221	CIS BEA FTE 5-6 $[\text{Enroll 5-6}] * [\text{SpEd CIS BEA Ratio 5-6}]$ $176.00 * 0.04600$	8.097
Z222	CIS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CIS BEA Ratio 7-8}]$ $179.00 * 0.04623$	8.276
Z223	CIS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CIS BEA Ratio 9-12}]$ $(352.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 2.00 + 0.00) * 0.04857$	17.197
Z224	CIS BEA FTE K-12 $([\text{CIS BEA FTE K-3}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $(19.275 + 3.680 + 8.097 + 8.276 + 17.197) / 1,075.00$	0.052581
Z555	CAS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{CAS Ratio K-3}]$ $(67.00 + 67.00 + 72.00 + 80.00) * 0.004283$	1.225
Z555Z4	CAS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CAS BEA Ratio 4}]$ $80.00 * 0.00399$	0.320
Z555Z6	CAS BEA FTE 5-6	0.703

[Enroll 5-6] \* [SpEd CAS BEA Ratio 5-6]

176.00 \* 0.00399

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 179.00 * 0.00399	0.715
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (352.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 2.00 + 0.00) * 0.00402	1.426
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE] (1.225 + 0.320 + 0.703 + 0.715 + 1.426) / 1,075.00	0.004083
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (67.00 + 67.00 + 72.00 + 80.00) * 0.018055	5.164
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 80.00 * 0.01721	1.377
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 176.00 * 0.01721	3.029
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 179.00 * 0.01700	3.044
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (352.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 2.00 + 0.00) * 0.01710	6.053
594X	CLS Special Ed BEA Rate (K-12)	0.017365

([CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Droput and ALE]

(5.164 + 1.377 + 3.029 + 3.044 + 6.053) / 1,075.00

**Salary Allocation**

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.052581 * 65,216.05 * 1.00	\$ 3,429.13
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.052581 * 67,585.00) * (1.00 + 0.00)) - 3,429.13	\$ 124.56
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 3,429.13 + 124.56	\$ 3,553.69
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004083 * 96,805.00 * 1.00	\$ 395.25
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004083 * 100,321.00 * 1.00 - 395.25	\$ 14.36
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 395.25 + 14.36	\$ 409.61
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017365 * 46,784.33 * 1.00	\$ 812.41
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017365 * 48,483.00 * 1.00 - 812.41	\$ 29.50
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 812.41 + 29.50	\$ 841.91
Z234	TOTAL Salary BEA	\$ 4,805.21

[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total]

3,553.69 + 409.61 + 841.91

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**Benefits Allocation**

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.052581 + 0.004083) * 10,127.64	\$ 573.87
Z236	2. CIS/CAS BEA Insurance Inc Total (([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS BEA Insurance Maint Total] ((0.052581 + 0.004083) * (12,000.00 * 1.02)) - 573.87	\$ 119.70
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017365 * 10,127.64	\$ 175.87
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017365 * 12,000.00 * 1.430) - 175.87	\$ 122.11
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (3,429.13 + 395.25) * 0.24030	\$ 919.00
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (124.56 + 14.36) * 0.23390	\$ 32.49
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 812.41 * 0.24440	\$ 198.55
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 29.50 * 0.20940	\$ 6.18
Z243	9. TOTAL Benefits BEA	\$ 2,147.77

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]

573.87 + 119.70 + 175.87 + 122.11 + 919.00 + 32.49 + 198.55 + 6.18

**Substitutes BEA**

Item Code	Amount
Z244 Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.052581 * 0.9170) * (4.000 * 151.86)	\$ 29.29

**MSOC BEA**

Item Code	Amount
Z245 MSOC BEA Per Student (((Enroll Total w/ Run Start and Dropout and ALE] * [MSOC-Reg]) + (([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [MSOC-LabSci])) / [Enroll Total w/ Run Start and Dropout and ALE]  ((1,075.00 * 1,313.85) + ((0.00 + 0.00 + 0.00 + 352.00 + 0.00 + 0.00 + 2.00 + 0.00) * 180.48)) / 1,075.00	\$ 1,373.28
Z226pd Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((0.052581 * 67,585.00) * (1.00 + 0.00)) / 180.00) * 3.00	\$ 59.23
Z240pd 2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc]  59.23 * 0.23390	\$ 13.85
4120pd 3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits]  59.23 + 13.85	\$ 73.08

**3. BEA Rate for Special Education**

Item Code	Amount
Z246 3. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]  4,805.21 + 2,147.77 + 29.29 + 1,373.28 + 73.08	\$ 8,428.63
Z246 H. Total BEA per SpEd student	\$ 8,428.63

[TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student]  
+ [Total SpEd BEA PD]

4,805.21 + 2,147.77 + 29.29 + 1,373.28 + 73.08

**IV. Learning Assistance Program (LAP) – Acct 4155**

**LAP Regular Calculations**

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %]  1,092.00 * 0.8170	892.16
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year]  892.16 * 2.39750 * 36.00 / 15.00 / 900.00	5.704
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  5.704 * 65,216.05 * 1.00	\$ 371,992.35
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint]  ((5.704 * 67,585.00) * (1.00 + 0.00)) - 371,992.35	\$ 13,512.49
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance]  5.704 * 10,127.64	\$ 57,768.06
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance]  (5.704 * 12,000.00 * 1.02) - 57,768.06	\$ 12,048.90
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]  371,992.35 * 0.24030	\$ 89,389.76
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]  13,512.49 * 0.23390	\$ 3,160.57

M56	I. Learning Assistance Program: Total Allocated MSOC [Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries ((( [LAP CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((5.704 * 67,585.00) * (1.00 + 0.00)) / 180.00) * 3.00	\$ 6,425.08
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc]  6,425.08 * 0.23390	\$ 1,502.83
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits]  6,425.08 + 1,502.83	\$ 7,927.91
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP] + [Total LAP Regular PD]  371,992.35 + 13,512.49 + 57,768.06 + 12,048.90 + 89,389.76 + 3,160.57 + 0.00 + 7,927.91	\$ 555,800.04

**LAP High Poverty Calculations**

Item Code		Amount
Z076	A. Eligible Students - High PovertyLAP PY HiPov Students	1,092.00
Z068A	B. Formulated Staffing Units - High PovertyFormulated Staffing Units - High Poverty ((( [LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year] ) / [LAP Class Size]) / [Instruct Hr/Year]  (((1,092.00 * 1.10000 * 36.00) / 15.00) / 900.00	3.203
Z069hp	C. School CIS Salary Maint TotalLAP HiPov CIS Salary Maint [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  3.203 * 65,216.05 * 1.00	\$ 208,887.01
Z070hp	D. CIS Salary IncreaseLAP HiPov CIS Salary Inc ((( [LAP HiPov CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint]  (((3.203 * 67,585.00) * (1.00 + 0.00)) - 208,887.01	\$ 7,587.75

Z071hp	E. CIS Insurance BenefitsLAP HiPov CIS Insurance [LAP HiPov CIS FTE] * [Certificated Health Insurance] 3.203 * 10,127.64	\$ 32,438.83
Z072hp	F. CIS Insurance Benefits IncreaseLAP HiPov CIS Insurance Inc ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (3.203 * 12,000.00 * 1.02) - 32,438.83	\$ 6,765.89
Z073hp	G. CIS Payroll Tax and BenefitsLAP HiPov CIS Benefits Maint [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 208,887.01 * 0.24030	\$ 50,195.55
Z074hp	H. CIS Payroll Tax and Benefits ? IncreaseLAP HiPov CIS Benefits Inc [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 7,587.75 * 0.23390	\$ 1,774.77
M56hp	I. LAP MSOCTotal MSOC -LAP HiPov [Total MSOC Technology-LAP HiPov] + [Total MSOC Utilities-LAP HiPov] + [Total MSOC Curriculum-LAP HiPov] + [Total MSOC Library-LAP HiPov] + [Total MSOC Other Supplies-LAP HiPov] + [Total MSOC Prof Dvlp-LAP HiPov] + [Total MSOC Facilities-LAP HiPov] + [Total MSOC Districtwide-LAP HiPov] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days SalariesLAP HiPov CIS PD Salary (((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((3.203 * 67,585.00) * (1.00 + 0.00)) / 180.00) * 3.00	\$ 3,607.91
Z074hppd	2. Professional Learning Day ? Payroll Tax and BenefitsLAP HiPov CIS PD Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 3,607.91 * 0.23390	\$ 843.89
4155hppd	3. Total LAP Professional Learning DaysTotal LAP High Poverty Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 3,607.91 + 843.89	\$ 4,451.80
O7hp	K. Total Learning Assistance Program - High PovertyLAP HiPov TOTAL [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP HiPov] + [Total LAP HiPov PD] 208,887.01 + 7,587.75 + 32,438.83 + 6,765.89 + 50,195.55 + 1,774.77 + 0.00 + 4,451.80	\$ 312,101.60
<b>LAP Program Totals</b>		
071a	Calculated Allotment - Regular & High PovertyLAP Total Due [LAP HiPov TOTAL] + [LAP Regular TOTAL] 312,101.60 + 555,800.04	\$ 867,901.64

**V. Transitional Bilingual Program (TBIP) – Acct 4165**

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12]  207.00 + 34.00 + 62.00	303.00
A62	B. TBIP Enroll K-6 Subtotal	207.00
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year]  207.00 * 4.778 * 36.00 / 15.00 / 900.00	2.637
A63	D. TBIP Enroll 7-8 Subtotal	34.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year]  34.00 * 6.778 * 36.00 / 15.00 / 900.00	0.615
A64	F. TBIP Enroll 9-12 Subtotal	62.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year]  62.00 * 6.778 * 36.00 / 15.00 / 900.00	1.121
A65	H. TBIP Exited Kindergarten - Grade 12	106.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year]  106.00 * 3.000 * 36.00 / 15.00 / 900.00	0.848
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited]  2.637 + 0.615 + 1.121 + 0.848	5.221

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 5.221 * 65,216.05 * 1.00	\$ 340,493.00
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] (((5.221 * 67,585.00) * (1.00 + 0.00)) - 340,493.00	\$ 12,368.29
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 5.221 * 10,127.64	\$ 52,876.41
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (5.221 * 12,000.00 * 1.02) - 52,876.41	\$ 11,028.63
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 340,493.00 * 0.24030	\$ 81,820.47
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 12,368.29 * 0.23390	\$ 2,892.94
M48	Q. Transitional Bilingual: Total Allocated MSOC [Total MSOC Technology-TBIP] + [Total MSOC Utilities-TBIP] + [Total MSOC Curriculum-TBIP] + [Total MSOC Other Supplies-TBIP] + [Total MSOC Library-TBIP] + [Total MSOC Prof Dvlp-TBIP] + [Total MSOC Facilities-TBIP] + [Total MSOC Districtwide-TBIP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((5.221 * 67,585.00) * (1.00 + 0.00)) / 180.00) * 3.00	\$ 5,881.02
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 5,881.02 * 0.23390	\$ 1,375.57
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 5,881.02 + 1,375.57	\$ 7,256.59

<p>Z085</p>	<p>S. TBIP TOTAL                  [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP] + [Total TBIP PD]                   340,493.00 + 12,368.29 + 52,876.41 + 11,028.63 + 81,820.47 + 2,892.94 + 0.00 + 7,256.59</p>	<p>\$ 508,736.33</p>
<p>Z476</p>	<p>T. TBIP WithHold Amount                  [TBIP TOTAL] * [TBIP WithHold Factor]                   508,736.33 * 0.0189</p>	<p>\$ 9,615.12</p>
<p>Z477</p>	<p>U. TBIP Net Total                  [TBIP TOTAL] - [TBIP WithHold Amount]                   508,736.33 - 9,615.12</p>	<p>\$ 499,121.21</p>

**VI. Highly Capable (HiCap) – Acct 4174**

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	53.75
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year]  53.75 * 2.1590 * 36.00 / 15.00 / 900.00	0.309
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  0.309 * 65,216.05 * 1.00	\$ 20,151.76
Z089	D. HiCap CIS Salary Inc (( [HiCap CIS FTE] * [CIS Sal Inc] ) * ( [Regionalization] + [Regionalization Experience] )) - [HiCap CIS Salary Maint]  ((0.309 * 67,585.00) * (1.00 + 0.00)) - 20,151.76	\$ 732.01
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance]  0.309 * 10,127.64	\$ 3,129.44
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance]  (0.309 * 12,000.00 * 1.02) - 3,129.44	\$ 652.72
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]  20,151.76 * 0.24030	\$ 4,842.47
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]  732.01 * 0.23390	\$ 171.22
Z094	I. Total MSOC -HiCap [Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library-HiCap] + [Total MSOC Other Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries (((HiCap CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days]  (((0.309 * 67,585.00) * (1.00 + 0.00)) / 180.00) * 3.00	\$ 348.06
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]  348.06 * 0.23390	\$ 81.41
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits]  348.06 + 81.41	\$ 429.47
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap] + [Total HiCap PD]  20,151.76 + 732.01 + 3,129.44 + 652.72 + 4,842.47 + 171.22 + 0.00 + 429.47	\$ 30,109.09

**VII. School Food Service – Acct 4198**

Item Code		Amount
S5	A. Total School Food Service Allocation [Tot Type A Lunches Srvd] + [Tot Rdcd F&R Brfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd]  0.00 + 9,000.00 + 1,770.00 + 800.00	\$ 11,570.00
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate]  0.00 * 0.200000	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate]  50,000.00 * 0.180000	9,000.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate]  5,900.00 * 0.30	1,770.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate]  4,000.00 * 0.2000	800.00

**VIII. Transportation - Operations – Acct 4199**

<b>Item Code</b>		<b>Amount</b>
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists]  750,000.00 + 0.00	\$ 750,000.00